

Liberty Utilities

Over Head Allocation - April 2015

8020-00000-INDOH

Allocation Amount

236,469.18

Breakdown:

Internal Labor: \$ 230,145.16

Internal Costs: \$ 6,323.83

Corporate Labor: \$ - 21%

Corporate Costs: \$ - 21%

FWO Number	Total FWO	Allocation	NARUC	NARUC
8110-15013-33100	797.62	645.49		331
8110-20014-001218	56.25	45.52	200 18	380
8112-10014-001413	420.60	340.38	100 13	330
8112-15013-33100	1,671.77	1,352.91	33100	331
8112-15030-3540	93.75	75.87	354	354
8112-20012-001630	37.50	30.35	200 30	398
8114-10014-001414	22,825.00	18,471.54	100 14	331
8116-10014-001804	75.00	60.70	100 04	304
8116-15015-30400	1,666.22	1,348.42	30400	304
8116-15015-32000	4,737.15	3,833.62	32000	320
8116-15037-35400	289.45	234.24	35400	354
	<u>32,670.31</u>	<u>26,439.04</u>		

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	8020-00000-INDOH JC0869	Job 8020-00000-INDOH 4	4/30/2015	8020-ALGUTH	Algonquin Power Utilities Corp	JC0869 3	5/5/2015	4	12,943.90		0 Corporate Costs	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC0879	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC0879 1	5/5/2015	4	13,670.95		0 Corporate Costs	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC0918	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC0918 1	5/5/2015	4	20,145.20		0 Corporate Costs	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC0929	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC0929	5/5/2015	4	4,574.82		0 Corporate Costs	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11103	Job 8020-00000-INDOH 4	4/30/2015	8020-ALGUTH	Algonquin Power Utilities Corp	JC11103 3	5/5/2015	4	885.64		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11280	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11280 3	5/5/2015	4	63.03		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11281	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11281 3	5/5/2015	4	211.81		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11287	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11287 3	5/5/2015	4	420.84		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11286	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11286 3	5/5/2015	4	219.28		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11285	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11285 3	5/5/2015	4	642.45		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11283	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11283 6	5/5/2015	4	1,540.54		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11279	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11279 3	5/5/2015	4	32.5		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11278	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11278 3	5/5/2015	4	228.98		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11129	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11129 3	5/5/2015	4	190.11		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11117	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11117 3	5/5/2015	4	46.12		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11116	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11116 3	5/5/2015	4	3,301.41		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11115	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11115 4	5/5/2015	4	850.17		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11114	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11114 3	5/5/2015	4	28.82		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
2015	8020-00000-INDOH JC11276	Job 8020-00000-INDOH 4	4/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC11276 3	5/5/2015	4	182.78		0 Corporate Labor	1/1/1900	8020-2 0100-10-1618 1052
									58,177.39				

Liberty Utilities
Over Head Allocation - April 2015

8020-00000-INDOH
Allocation Amount 58,177.39

Breakdown:

Internal Labor
Internal Costs \$ -
Corporate Labor \$ 6,844.48 21%
Corporate Costs: \$ 51,332.91 21%

FWO Number	Total FWO	Allocation	NARUC	NARUC
8110-15013-33100	797.62	159.08	331	331
8110-20014-001218	56.25	11.22	200 18	380
8112-10014-001413	420.60	83.89	100 13	330
8112-15013-33100	1,671.77	333 43	331	331
8112-15030-3540	93.75	18.70	354	354
8114-10014-001414	22,825.00	4,552.38	100 14	331
8116-10014-001804	75.00	14.96	100 04	304
8116-15015-30400	1,666.22	332 32	304	304
8116-15015-32000	4,737.15	944.81	320	320
8116-15037-35400	289.45	57.73	354	354
	<u>32,632.81</u>	<u>6,508.52</u>		

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/1/2015	8020-NICJOA	JoAnne M. Nichols	2015511 1	5/4/2015	5	262.5		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/2/2015	8020-ANGIFF	Arizona Office Technologies	IN61001	5/6/2015	5	531.03		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/5/2015	8020-FEMAIN	F K Maintenance	43015.1	5/6/2015	5	195		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/5/2015	8020-NICJOA	JoAnne M. Nichols	2015512 1	5/6/2015	5	1,350.00		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/6/2015	8020-APS	Arizona Public Service	MAY15 170408281	5/7/2015	5	434.32		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000187)	5/8/2015				5/12/2015	5	2,130.01		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000189)	5/8/2015				5/12/2015	5	3,067.82		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(0000021C)	5/8/2015				5/12/2015	5	815.02		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(0000021C)	5/8/2015				5/12/2015	5	407.51		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000214)	5/8/2015				5/12/2015	5	4,251.11		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000214)	5/8/2015				5/12/2015	5	472.34		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000275)	5/8/2015				5/12/2015	5	721.05		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000275)	5/8/2015				5/12/2015	5	1,151.8		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000291)	5/8/2015				5/12/2015	5	1,135.78		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000291)	5/8/2015				5/12/2015	5	229.24		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000174)	5/8/2015				5/12/2015	5	44.01		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000174)	5/8/2015				5/12/2015	5	1,672.76		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00000603)	5/8/2015				5/12/2015	5	3,054.30		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	PR 04/19/2015 to 05/02/2015	8020-0000-INDOH(00006085)	5/8/2015				5/12/2015	5	1,362.84		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/12/2015	8020-NICJOA	JoAnne M. Nichols	2015513 1	5/13/2015	5	581.25		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/13/2015	8020-WHIDOS	Joseph Whitlock	050815EXPRPT 5	5/13/2015	5	25.88		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/19/2015	8020-NICJOA	JoAnne M. Nichols	2015514 1	5/20/2015	5	169.75		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/19/2015	8020-PALDES	R&B Uchfield Development	JUNE15 BLDGFRENT	5/20/2015	5	0	-4,755.73	Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/19/2015	8020-PALDES	R&B Uchfield Development	JUNE15 BLDGFRENT	5/20/2015	5	4,872.48		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/20/2015	8020-KOLBHA	Bhaskar Kolhari	051315EXPRPT	5/20/2015	5	57.5		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/28/2015	8020-NICJOA	JoAnne M. Nichols	2015515 1	5/29/2015	5	637.5		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH	Job 8020-0000-INDOH 2	5/28/2015	8020-APS	Arizona Public Service	MAY15-170408281-01	6/1/2015	5	631.39		Internal Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	To correct HRIS entry		5/29/2015				5/29/2015	5	0	-16,040.58	Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	Job 8020-0000-INDOH	Sales	5/29/2015	8020-LU	Liberty Water Co	JC946	6/1/2015	5	67,918.05		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8100-14001 39100 labor reclass	8100-14001 39100 labor reclass	5/31/2015				6/1/2015	5	181.61		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11578	Job 8020-0000-INDOH 2	5/31/2015	8020-ALGUTI	Algonquin Power Utilities Corp	JC11578 1	6/1/2015	5	2,380.57		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC0948	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC0948	6/2/2015	5	9,883.61		Corporate Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11562	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11562	6/2/2015	5	745.67		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11561	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11561	6/2/2015	5	217.46		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11560	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11560	6/2/2015	5	441.4		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11559	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11559	6/2/2015	5	1,227.23		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11558	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11558	6/2/2015	5	3,413.38		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11557	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11557	6/2/2015	5	33.32		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11556	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11556	6/2/2015	5	355.35		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11555	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11555	6/2/2015	5	771.79		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11554	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11554	6/2/2015	5	990.86		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11553	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11553	6/2/2015	5	148.25		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11552	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11552	6/2/2015	5	747.56		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11551	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11551	6/2/2015	5	571.85		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11548	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11548	6/2/2015	5	1,107.85		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11337	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11337 1	6/2/2015	5	4,780.88		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC0969	Job 8020-0000-INDOH 2	5/31/2015	8020-ALGUTI	Algonquin Power Utilities Corp	JC0969 1	6/3/2015	5	12,395.61		Corporate Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC1593	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC1593 1	6/3/2015	5	13,719.07		Corporate Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC2064	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC2064 1	6/4/2015	5	7,396.96		Corporate Costs	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11335	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11335	6/4/2015	5	103.26		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11336	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11336	6/4/2015	5	6,295.90		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11338	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11338	6/4/2015	5	78.56		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	8020-0000-INDOH JC11334	Job 8020-0000-INDOH 2	5/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC11334	6/4/2015	5	244.53		Corporate Labor	1/1/1900	8020-2 0100-10-1618-1052
2015	May 2015 Eng/Dev Sv INDOH		5/31/2015				6/4/2015	5	5,827.71		Internal Labor	1/1/1900	8020-2 0100-10-1618-1052
									170456.69	-22796.32			

Liberty Utilities
Over Head Allocation - May 2015

8020-00000-INDOH
Allocation Amount 147,660.38

Breakdown:

Internal Labor: \$ 73,927.37
Internal Costs. \$ 5,891.87
Corporate Labor. \$ 24,695.78 21%
Corporate Costs: \$ 43,145.35 21%

FWO Number	Total FWO	Allocation	NARUC	NARUC
8112-15013-33100	122.76	23.31	33100	331
8116-15010-33400	157.50	29.90	33400	334
8112-15030-3540	168.75	32.04	354	354
8116-10014-000816	297.69	56.52	100 16	334
8110-10014-000423	398.10	75.59	100 23	343
8110-15013-33100	729.53	138.52	33100	331
8116-15013-33100	1,092.50	207.44	33100	331
8116-10014-001804	1,113.90	211.50	100 04	304
8112-15025-37100	1,203.00	228.42	37100	371
8112-20012-001630	1,383.22	262.63	200 30	398
8116-15037-35400	2,034.00	386.20	35400	354
8116-15038-35400	3,057.39	580.51	35400	354
8110-20014-001218	3,927.50	745.72	200 18	380
8112-15028-3110	63,460.00	12,049.28	311	311
	79,145.84	15,027.58		

Liberty Utilities
Over Head Allocation - Nov-Dec 2014

8020-00000-INDOH
Allocation Amount (46,911.77)

Breakdown:

Internal Labor: -46,911.77
Internal Costs: \$ -
Corporate Labor: \$ - 21%
Corporate Costs: \$ - 21%

FWO Number	Total FWO Nov-Dec	Allocation	NARUC	NARUC
8110-10014-000623	2,533.31	(17.57)	100 23	343
8110-10014-001603	3,438.62	(23.84)	100 03	303
8110-10014-001721	56,139.00	(389.28)	100 21	341
8110-20014-000225	1,995.00	(13.83)	200 25	393
8110-20014-001218	3,126.78	(21.68)	200 18	380
8112-10014-000816	749.21	(5.20)	100 16	334
8112-10014-000914	474.00	(3.29)	100 14	331
8112-10014-001304	8,225.00	(57.03)	100 04	304
8112-10014-001312	1,541.58	(10.69)	100 12	320
8112-10014-001616	1,592.91	(11.05)	100 16	334
8112-10014-001707	67,160.00	(465.70)	100 07	307
8112-20012-001630	8,674.92	(60.15)	200 30	398
8112-20014-000804	1,518.44	(10.53)	200 04	354
8112-20014-000815	11,400.00	(79.05)	200 15	371
8112-20014-000915	851.74	(5.91)	200 15	371
8112-20014-001223	54,875.00	(380.51)	200 23	391
8112-20014-001704	4,986.82	(34.58)	200 04	354
8112-20014-001805	76,378.00	(529.62)	200 05	355
8114-10014-001414	4,023.65	(27.90)	100 14	331
8114-20014-000804	6,070.28	(42.09)	200 04	354
8114-20014-000915	4,025.00	(27.91)	200 15	371
8114-20014-001815	19,430.00	(134.73)	200 15	371
8116-10013-000816	1,114.69	(7.73)	100 16	334
8116-10014-001211	2,043.68	(14.17)	100 11	311
8116-10014-001804	76,712.42	(531.94)	100 04	304
8116-20014-000507	3,185.87	(22.09)	200 07	361
8116-20014-000828	2,042.50	(14.16)	200 28	396
8116-20014-001404	12,948.48	(89.79)	200 04	354
8116-20014-001415	8,600.00	(59.63)	200 15	371
	445,856.90	(3,091.65)		

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	Reverse Dec	INDOH Bill JC255	5/1/2015				5/27/2015	5	0	46,911.77	Internal Labor	1/1/1900	8020-2 0100-10-1614 1052

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	Reverse Jan INDOH Bill IC391		5/1/2015				5/27/2015	5	0	78,688.93	Internal Labor	1/1/1900	0020-2-0100-10-1618-1052

Liberty Utilities		8020-00000-INDOH		Breakdown:	
Over Head Allocation - January 2015		Allocation Amount		(78,688.93)	
				Internal Labor: -78,688.93	
				Internal Costs: \$ -	
				Corporate Labor: \$ - 21%	
				Corporate Costs: \$ - 21%	
FWO Number	Total FWO Nov-Dec	Allocation	NARUC	NARUC	
8110-14001-33000	7,500.00	(153.37)	140 00	330	
8112-20014-000904	965.90	(19.75)	200 04	354	
8114-10014-001307	2,385.00	(48.77)	100 07	307	
8116-10014-001732	22,444.00	(458.96)	100 32	330.1	
8116-15013-33100	780.00	(15.95)	150 00	331	
8116-15037-35400	1,366.44	(27.94)	150 00	354	
8116-15037-37100	689.50	(14.10)	150 00	371	
8112-20012-001630	538.90	(11.02)	200 30	398	
8112-20014-000815	21,560.00	(440.88)	200 15	371	
8116-20014-001404	2,645.38	(54.10)	200 04	354	
8110-10014-001721	525.00	(10.74)	100 21	341	
8112-10014-001312	783.16	(16.01)	100 12	320	
8112-10014-001304	2,437.29	(49.84)	100 04	304	
8116-10014-001804	667.93	(13.66)	100 04	304	
		65,288.50	(1,335.08)		

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	Reverse Feb INDOH Bill	CS16	5/1/2015				5/27/2015	5	0	68,229.88	Internal Labor	1/1/1900	8020-2-0100-10-161# 1052

Liberty Utilities
Over Head Allocation - February 2015

8020-00000-INDOH
Allocation Amount (68,229.88)

Breakdown:

Internal Labor: -68,229.88
Internal Costs \$ -
Corporate Labor. \$ - 21%
Corporate Costs: \$ - 21%

FWO Number	Total FWO	Allocation	NARUC	NARUC
8110-14001-33000	153.51	(15.08)	33000	330
8110-14001-33001	207.39	(20.37)	33001	330
8110-20014-001218	288.82	(28.37)	200 18	380
8112-10014-001304	3,375.03	(331.53)	100 04	304
8112-15010-33400	939.45	(92.28)	33400	334
8112-15015-30700	1,024.26	(100.61)	30700	307
8112-15027-36100	1,715.00	(168.47)	36100	361
8112-20012-001630	425.67	(41.81)	200 30	398
8112-20014-000815	441.29	(43.35)	200 15	371
8112-20014-001805	477.53	(46.91)	200 05	355
8114-10014-001307	48.82	(4.80)	100 07	307
8114-10014-001414	260.97	(25.64)	100 14	331
8114-15025-37100	1,276.00	(125.34)	37100	371
8116-10014-001732	459.39	(45.13)	100 32	330.1
8116-10014-001804	747.53	(73.43)	100 04	304
8116-15013-33100	4,151.17	(407.77)	33100	331
8116-20014-000828	1,440.00	(141.45)	200 28	330
8116-20014-001404	54.15	(5.32)	200 04	330
	17,485.98	(1,717.66)		

Liberty Utilities
Over Head Allocation - March 2015

8020-00000-INDOH
Allocation Amount (67,923.19)

Breakdown:

Internal Labor: -67,923.19
Internal Costs: \$ -
Corporate Labor: \$ - 21%
Corporate Costs: \$ - 21%

FWO Number	Total FWO	Allocation	NARUC	NARUC
8110-10014-001311	753.15	(54.31)	100 11	311
8110-20014-001218	2,565.15	(184.98)	200 18	380
8112-15009-33400	91.93	(6.63)	334	334
8112-15027-36100	1,121.30	(80.86)	361	361
8112-20012-001630	118.47	(8.54)	200 30	398
8112-20014-000815	336.18	(24.24)	200 15	371
8112-20014-000904	3,460.00	(249.51)	200 04	354
8114-10014-001414	34,746.50	(2,505.64)	100 14	331
8114-15013-33100	880.00	(63.46)	331	331
8114-15026-38000	7,490.00	(540.12)	380	380
8116-10014-001804	75.00	(5.41)	100 04	304
	<u>51,637.68</u>	<u>(3,723.70)</u>		

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015	Reverse Mar	INDOH Bill JC730	5/1/2015				5/27/2015	5	0	67,923.19	Internal Labor	1/1/1900	#020-2-0100-10-1618-1052

1. **Definition:** A function $f: X \rightarrow Y$ is called a **linear map** if it satisfies the following two properties:

- (i) **Additivity:** For any $x, y \in X$ and $\lambda \in \mathbb{R}$, $f(x + y) = f(x) + f(y)$.
- (ii) **Homogeneity:** For any $x \in X$ and $\lambda \in \mathbb{R}$, $f(\lambda x) = \lambda f(x)$.

2. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = \int_0^1 x(t) dt.$$

Show that f is a linear map.

Solution: Let $x, y \in V$ and $\lambda \in \mathbb{R}$. Then,

$$f(x + y) = \int_0^1 (x(t) + y(t)) dt = \int_0^1 x(t) dt + \int_0^1 y(t) dt = f(x) + f(y).$$

$$f(\lambda x) = \int_0^1 \lambda x(t) dt = \lambda \int_0^1 x(t) dt = \lambda f(x).$$

Hence, f is a linear map.

3. **Definition:** A function $f: X \rightarrow Y$ is called a **linear transformation** if it is a linear map and also satisfies the property:

- (iii) **Injectivity:** $f(x) = 0$ implies $x = 0$.

4. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = x(0).$$

Show that f is a linear transformation.

Solution: Let $x, y \in V$ and $\lambda \in \mathbb{R}$. Then,

$$f(x + y) = (x + y)(0) = x(0) + y(0) = f(x) + f(y).$$

$$f(\lambda x) = (\lambda x)(0) = \lambda x(0) = \lambda f(x).$$

Hence, f is a linear map.

Also, $f(x) = 0$ implies $x(0) = 0$, which implies $x = 0$.

Hence, f is a linear transformation.

5. **Definition:** A function $f: X \rightarrow Y$ is called a **linear operator** if it is a linear transformation and also satisfies the property:

- (iv) **Surjectivity:** For any $y \in Y$, there exists $x \in X$ such that $f(x) = y$.

6. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = x(0).$$

Show that f is a linear operator.

Solution: Let $x, y \in V$ and $\lambda \in \mathbb{R}$. Then,

$$f(x + y) = (x + y)(0) = x(0) + y(0) = f(x) + f(y).$$

$$f(\lambda x) = (\lambda x)(0) = \lambda x(0) = \lambda f(x).$$

Hence, f is a linear map.

Also, $f(x) = 0$ implies $x(0) = 0$, which implies $x = 0$.

Hence, f is a linear transformation.

Also, for any $y \in \mathbb{R}$, there exists $x \in V$ such that $f(x) = y$.

Hence, f is a linear operator.

7. **Definition:** A function $f: X \rightarrow Y$ is called a **linear map** if it satisfies the following two properties:

- (i) **Additivity:** For any $x, y \in X$ and $\lambda \in \mathbb{R}$, $f(x + y) = f(x) + f(y)$.
- (ii) **Homogeneity:** For any $x \in X$ and $\lambda \in \mathbb{R}$, $f(\lambda x) = \lambda f(x)$.

8. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = \int_0^1 x(t) dt.$$

Show that f is a linear map.

Solution: Let $x, y \in V$ and $\lambda \in \mathbb{R}$. Then,

$$f(x + y) = \int_0^1 (x(t) + y(t)) dt = \int_0^1 x(t) dt + \int_0^1 y(t) dt = f(x) + f(y).$$

$$f(\lambda x) = \int_0^1 \lambda x(t) dt = \lambda \int_0^1 x(t) dt = \lambda f(x).$$

Hence, f is a linear map.

9. **Definition:** A function $f: X \rightarrow Y$ is called a **linear transformation** if it is a linear map and also satisfies the property:

- (iii) **Injectivity:** $f(x) = 0$ implies $x = 0$.

10. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = x(0).$$

Show that f is a linear transformation.

Solution: Let $x, y \in V$ and $\lambda \in \mathbb{R}$. Then,

$$f(x + y) = (x + y)(0) = x(0) + y(0) = f(x) + f(y).$$

$$f(\lambda x) = (\lambda x)(0) = \lambda x(0) = \lambda f(x).$$

Hence, f is a linear map.

Also, $f(x) = 0$ implies $x(0) = 0$, which implies $x = 0$.

Hence, f is a linear transformation.

11. **Definition:** A function $f: X \rightarrow Y$ is called a **linear operator** if it is a linear transformation and also satisfies the property:

- (iv) **Surjectivity:** For any $y \in Y$, there exists $x \in X$ such that $f(x) = y$.

12. **Example:** Consider the vector space V of all real-valued functions defined on the interval $[0, 1]$. Define a function $f: V \rightarrow \mathbb{R}$ by

$$f(x) = x(0).$$

Show that f is a linear operator.

Liberty Utilities		8020-00000-INDOH		Breakdown:	
Over Head Allocation - April 2015		Allocation Amount		(142,041.17)	
Credit Adjustment				Internal Labor: -142,041.17	
				Internal Costs: \$ -	
				Corporate Labor. \$ - 21%	
				Corporate Costs \$ - 21%	
FWO Number	Total FWO	Allocation	NARUC	NARUC	
8110-15013-33100	797.62	(387.73)	33100	331	
8110-20014-001218	56.25	(27.34)	200 18	380	
8112-10014-001413	420.60	(204.46)	100 13	330	
8112-15013-33100	1,671.77	(812.66)	33100	331	
8112-15030-3540	93.75	(45.57)	354	354	
8112-20012-001630	37.50	(18.23)	200 30	398	
8114-10014-001414	22,825.00	(11,095.40)	100 14	331	
8116-10014-001804	75.00	(36.46)	100 04	304	
8116-15015-30400	1,666.22	(809.96)	30400	304	
8116-15015-32000	4,737.15	(2,302.76)	32000	320	
8116-15037-35400	289.45	(140.70)	35400	354	
		<u>32,670.31</u>	<u>(15,881.27)</u>		

Company	TRX Date	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net Amount	Classification	Account Description
#020	6/1/2015	Reclass INDOH to be reallocate	Reclass INDOH to be reallocate				7 27		0	7 27 Internal Labor	Indirect Overhead
#020	6/30/2015	INDOH June Dev Svc/Eng					14,826 82		0	14826 82 Internal Labor	Indirect Overhead
#020	6/3/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-BALJUL	Julie Baldwin	052915EMPEXP	327 4		0	327 4 Internal Costs	Indirect Overhead
#020	6/3/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FEMAIN	F K. Maintenance	53115 1	195		0	195 Internal Costs	Indirect Overhead
#020	6/3/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PAIDES	R/Ka Litchfield Development	JULY15-BLDGFRENT	4,872 48		0	4872 48 Internal Costs	Indirect Overhead
#020	6/5/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015516 1	881 25		0	881 25 Internal Costs	Indirect Overhead
#020	6/8/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015517 1	581 25		0	581 25 Internal Costs	Indirect Overhead
#020	6/17/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	061115 EMP EXP	575 7		0	575 7 Internal Costs	Indirect Overhead
#020	6/19/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015518 1	487 5		0	487 5 Internal Costs	Indirect Overhead
#020	6/23/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015519 1	618 75		0	618 75 Internal Costs	Indirect Overhead
#020	6/24/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-WHIJOS	Joseph Whitlock	061915 EMP EXP	170 69		0	170 69 Internal Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015520 1	731 25		0	731 25 Internal Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICIOA	JoAnne M. Nichols	2015520 1	37 5		0	37 5 Internal Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APPS	Arizona Public Service	JUN15-170408281	867 55		0	867 55 Internal Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11657	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC11657 1	3,877 72		0	3877 72 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC3480	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC3480 1	15,651 00		0	15651 Corporate Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC3585	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC3585 1	13,429 45		0	13429 45 Corporate Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC3557	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC3557 1	5,256 48		0	5256 48 Corporate Costs	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11777	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11777 1	2,011 79		0	2011 79 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11778	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11778 1	478 17		0	478 17 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11779	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11779 1	88 15		0	88 15 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11780	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11780 1	557 41		0	557 41 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11768	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11768 1	724 42		0	724 42 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11770	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11770 1	342 74		0	342 74 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11771	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11771 1	40 16		0	40 16 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11772	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11772 1	164 61		0	164 61 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11773	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11773 1	300 68		0	300 68 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11774	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11774 1	302 4		0	302 4 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11776	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11776 1	12 3		0	12 3 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH CREDIT660	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	CREDIT660 1	0	8,550 29	-8550 29	Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11627	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11627 1	210 54		0	210 54 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11628	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11628 1	110 97		0	110 97 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11632	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11632 1	38 77		0	38 77 Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11633	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11633 1	0	88	-88	Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC11631	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC11631 1	0	119 31	-119 31	Corporate Labor	Indirect Overhead
#020	6/30/2015	8020-00000-INDOH JC3462	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC3462 1	9,035 29		0	9035 29 Corporate Labor	Indirect Overhead
#020	6/30/2015	LAB CREDIT00000000704-01	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	CREDIT00000000704-01	0	8,206 68	-8206 68	Corporate Labor	Indirect Overhead
#020	6/25/2015	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC961	53,201 37		0	53201 37 Internal Labor	Indirect Overhead

Account Number	Account Category Number	Batch Number	Document Status	FERC	Last User	Natural Account	Open Year	Originating TRX Type	Period ID	Site	Source Document	User Who Posted	Voided	Originating Posted Date	Journal Entry	Series
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Standard	6	100	GJ	PHAMEEN	No	6/11/2015	627075	Financial
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	DONNAT	1618		Standard	6	100	GJ	ALYSIAM	No	7/6/2015	646036	Financial
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	ALYSIAM	No	6/3/2015	618261	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/4/2015	619194	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/4/2015	619200	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/8/2015	622449	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/10/2015	624811	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	PHAMEEN	No	6/17/2015	630569	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/19/2015	633159	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/24/2015	635077	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	6/25/2015	637257	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/1/2015	642999	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/1/2015	643008	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	643147	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644046	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644048	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644050	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644052	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644054	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644056	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644058	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644060	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644062	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644065	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644067	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644069	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644071	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644073	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644076	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644078	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644080	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644085	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644092	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644094	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644098	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/2/2015	644283	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	PMTRX	DONNAT	No	7/6/2015	645115	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	6	100	SI	GREENEC	No	6/25/2015	637820	Sales

Liberty Utilities	8020-00000-INDOH	
Over Head Allocation - June 2015	Allocation Amount	114,050.55

FWO Number	Total FWO	Allocation
8110-15013-33100	2,188.96	330.41
8110-15014-31100	1,765.38	266.47
8110-15015-31100	1,400.12	211.34
8110-15026-35400	9,980.00	1,506.43
8110-20014-001218	789.25	119.13
8112-15013-33100	1,252.75	189.10
8112-15015-30400	3,887.49	586.80
8112-15015-30700	350.00	52.83
8112-15015-32000	606.65	91.57
8112-15021-39300	81.24	12.26
8112-15026-38000	2,339.63	353.15
8112-15030-3540	1,454.92	219.61
8114-10014-001414	75.00	11.32
8114-15028-3710	16,857.50	2,544.55
8116-10014-001804	10,269.62	1,550.14
8116-15037-37100	3,464.25	522.91

Company	TRX Date	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net Amount	Classification	Account Description	Account Number
0020	7/31/2015	July 2015 ENG/Dev Sv INDOH					1,441.91	0	1441.91	Internal Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-PALDES	RXB Litchfield Development	AUGUST15-BLDPRENT	4,872.48	0	4872.48	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-NICJOA	JoAnne M. Nichols	2015521.1	787.5	0	787.5	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/15/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-CARSTE	Steve Carlson	071515 EMP EXP	510	0	510	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/16/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-NICJOA	JoAnne M. Nichols	2015522.1	806.25	0	806.25	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/16/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-NICJOA	JoAnne M. Nichols	2015522.1	206.25	0	206.25	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/22/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-FKMAIN	F. K. Maintenance	63015.1	195	0	195	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/23/2015	0020-00000-INDOH JC3625	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC3625.1	1,611.97	0	1611.97	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/23/2015	0020-00000-INDOH JC3901	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC3901.1	1,061.13	0	1061.13	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/24/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-ALGUTI	Algonquin Power Utilities Corp	CM000000000714-1	0	5,383.36	-5383.36	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11813	Job 0020-00000-INDOH 2	0020-ALGUTI	Algonquin Power Utilities Corp	JC11813.1	5,527.15	0	5527.15	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11927	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11927.1	147.85	0	147.85	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11923	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11923.1	1,019.25	0	1019.25	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11928	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11928.1	511.75	0	511.75	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11929	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11929.1	3.99	0	3.99	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11931	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11931.1	0	11.67	-11.67	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11932	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11932.1	2,735.38	0	2735.38	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11934	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11934.1	1,106.87	0	1106.87	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11935	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11935.1	103.86	0	103.86	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11936	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11936.1	72.36	0	72.36	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11937	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11937.1	588.64	0	588.64	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11963	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11963.1	1,943.09	0	1943.09	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11955	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11955.1	8.34	0	8.34	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11962	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11962.1	1,129.44	0	1129.44	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11956	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11956.1	95.97	0	95.97	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11957	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11957.1	263.9	0	263.9	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC11925	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC11925.1	433.16	0	433.16	Corporate Labor	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-ARIOFF	Arizona Office Technologies	IN91138	1,002.33	0	1002.33	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH	Job 0020-00000-INDOH 2	0020-NICJOA	JoAnne M. Nichols	2015524.1	2,175.00	0	2175	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/27/2015	LW 170408281	Job 0020-00000-INDOH 2	0020-APS	Arizona Public Service	JUL15-1740408281	984.41	0	984.41	Internal Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH CREDIT730	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	CREDIT730.1	0	2,035.65	-2035.65	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC6397	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC6397.1	2,563.28	0	2563.28	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC6054	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC6054.1	16,908.97	0	16908.97	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC6161	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC6161.1	7,718.21	0	7718.21	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC6055	Job 0020-00000-INDOH 2	0020-ALGUTI	Algonquin Power Utilities Corp	JC6055.1	5,082.24	0	5082.24	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	0020-00000-INDOH JC6424	Job 0020-00000-INDOH 2	0020-LIBCAN	Liberty Utilities Canada	JC6424.1	6,405.85	0	6405.85	Corporate Costs	Indirect Overhead	0020-2-0100-10-1618-1052
0020	7/31/2015	Job 0020-00000-INDOH	Sales	0020-LU	Liberty Water Co	JC1547	80,562.36	0	80562.36	Internal Labor	Indirect Overhead	0020-2-0100-10-1618-1052

Account Category Number	Batch Number	Document Status	FERC	Last User	Natural Account	Open Year	Originating TRX Type	Period ID	Site	Source Document	User Who Posted	Voided	Originating Posted Date	Journal Entry	Series
Property, Plant and Equipment		History	1052	DONNAT	1618		Standard	7	100	GJ	ALYSIAM	No	8/3/2015	670802	Financial
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/6/2015	645043	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/14/2015	653036	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/15/2015	654915	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/17/2015	656966	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/17/2015	656978	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/22/2015	660639	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/23/2015	661425	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/23/2015	661427	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/24/2015	662371	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669584	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669586	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669588	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669592	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669594	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669597	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669599	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669603	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669605	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669607	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669609	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669611	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669613	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669617	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669619	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669620	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	7/31/2015	669622	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/3/2015	670551	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/3/2015	670556	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/3/2015	671234	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673102	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673104	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673106	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673107	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673109	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	PMTRX	DONNAT	No	8/5/2015	673169	Purchasing
Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	7	100	SI	GREENEC	No	7/31/2015	669807	Sales

Liberty Utilities		8020-00000-INDOH		Breakdown:		Jul2015 INDOH	
Over Head Allocation - July 2015	Allocation Amount	143,155.26	286,310.52	Internal Labor	82,004.27		
				Internal Costs	\$ 11,539.22		
				Corporate Labor	\$ 10,789.63	21%	
				Corporate Costs	\$ 38,822.14	21%	
FWO Number	Total FWO	Allocation	NARUC	NARUC			
8110-15010-33400	648.52	158.48	33400	334			
8110-20014-001218	37.50	9.16	20018	380			
8112-15002-34001	1,579.16	385.90	34001	340			
8112-15013-33100	1,107.00	270.52	33100	331			
8112-15014-30400	1,692.00	413.48	30400	304			
8112-15015-30400	113.36	27.70	30400	304			
8112-15015-30700	30,783.00	7,522.55	30700	307			
8112-15025-37100	3,615.00	883.41	37100	371			
8112-15025-39600	2,090.00	510.74	39600	396			
8112-15026-37100	307.38	75.12	37100	371			
8112-15029-3540	110.15	26.92		354			
8112-15030-3540	8,982.98	2,195.20		354			
8112-15030-3820	4,975.00	1,215.76		382			
8114-10014-001414	1,020.00	249.26	10014	331			
8114-15013-33100	2,185.00	533.96	33100	331			
8114-15025-37100	1,122.00	274.19	37100	371			
8114-15028-3710	1,890.67	462.03	-3710	371			
8116-10014-001804	2,524.70	616.97	10004	304			
8116-10014-001807	5,000.00	1,221.87	10007	307			
8116-10014-001816	220.31	53.84	10016	334			
	70,003.73	17,107.06					

Company	TRX Date	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net Amount	Classification	Account Description
#020	8/31/2015	August 2015 ENG/Dev Sv INDOH					7,834.22	0	7,834.22	Internal Labor	Indirect Overhead
#020	8/4/2015	Liberty Water Sept15 RENT	Job #020-00000-INDOH 2	#020-PALDES	AKB Litchfield Development	#0115	4,872.48	0	4,872.48	Internal Costs	Indirect Overhead
#020	8/6/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015523 1	1,181.25	0	1,181.25	Internal Costs	Indirect Overhead
#020	8/6/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015525 1	1,575.00	0	1,575.00	Internal Costs	Indirect Overhead
#020	8/10/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-FKMAJN	F K Maintenance	73115 1	195	0	195	Internal Costs	Indirect Overhead
#020	8/13/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015526 1	918.75	0	918.75	Internal Costs	Indirect Overhead
#020	8/19/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-CARSTE	Steve Carlson	081215 EMP-EXP	77.63	0	77.63	Internal Costs	Indirect Overhead
#020	8/19/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-CARSTE	Steve Carlson	081215 EMP EXP 1	98	0	98	Internal Costs	Indirect Overhead
#020	8/19/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-CARSTE	Steve Carlson	081215 EMP EXP 2	238	0	238	Internal Costs	Indirect Overhead
#020	8/21/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015527 1	393.75	0	393.75	Internal Costs	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC9349	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC9349 2	9,674.19	0	9,674.19	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12118	Job #020-00000-INDOH 2	#020-ALGUTI	Algonquin Power Utilities Corp	JC12118 1	4,897.02	0	4,897.02	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC00064	Job #020-00000-INDOH 2	#020-ALGUTI	Algonquin Power Utilities Corp	JC00068 1	5,654.80	0	5,654.80	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC0062	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC0062 1	2,482.23	0	2,482.23	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12132	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12132 1	781.19	0	781.19	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12134	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12134 1	528.83	0	528.83	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12135	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12135 1	19.66	0	19.66	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12137	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12137 1	368.7	0	368.7	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12136	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12136 1	142.8	0	142.8	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12138	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12138 1	20.23	0	20.23	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12140	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12140 1	735.76	0	735.76	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12139	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12139 1	1,863.69	0	1,863.69	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12141	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12141 1	78.99	0	78.99	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12142	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12142 1	247.66	0	247.66	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12010	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12010 1	35.66	0	35.66	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12011	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12011 1	52.26	0	52.26	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12012	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12012 1	1,084.96	0	1,084.96	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12014	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12014 1	36.06	0	36.06	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12016	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12016 1	10.73	0	10.73	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC12013	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC12013 1	1,742.76	0	1,742.76	Corporate Labor	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH JC0101	Job #020-00000-INDOH 2	#020-LIBCAN	Liberty Utilities Canada	JC0101 1	14,077.30	0	14,077.30	Corporate Costs	Indirect Overhead
#020	8/31/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-APS	Arizona Public Service	AUG15-170408281	1,037.35	0	1,037.35	Internal Costs	Indirect Overhead
#020	8/31/2015	Job #020-00000-INDOH	Sales	#020-LU	Liberty Water Co	JC2016	46,917.05	0	46,917.05	Internal Labor	Indirect Overhead

Account Number	Account Category Number	Batch Number	Document Status	FERC	Last User	Natural Account	Open Year	Originating TRX Type	Period ID	Site	Source Document	User Who Posted	Voided	Originating Posted Date	Journal Entry	Series
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	DONNAT	1618		Standard	8	100	GI	ALYSIAM	No	9/1/2015	698169	Financial
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	8/5/2015	673764	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	8/11/2015	678917	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	8/11/2015	678951	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	8/11/2015	679000	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	8/13/2015	682144	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	ALYSIAM	No	8/19/2015	686002	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	ALYSIAM	No	8/19/2015	686003	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	ALYSIAM	No	8/19/2015	686004	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	ALYSIAM	No	8/22/2015	688138	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697339	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697341	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697345	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697347	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697349	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697352	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697354	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697355	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697357	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697360	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697361	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697363	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697367	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697368	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697369	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697372	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697374	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697376	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697379	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697382	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/1/2015	697385	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	PMTRX	DONNAT	No	9/2/2015	699592	Purchasing
8020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	8	100	SI	ALYSIAM	No	9/1/2015	697531	Sales

Liberty Utilities	8020-00000-INDOH	
Over Head Allocation - Aug 2015	Allocation Amount	109,873.96

FWO Number	Total FWO	Allocation
8110-15003-34300	615.39	127.53
8110-15004-34300	995.00	206.19
8110-15010-33400	3,855.00	798.88
8110-15013-33100	388.84	80.58
8110-15015-30700	712.50	147.65
8110-15015-31100	540.00	111.90
8110-15025-37100	834.20	172.87
8110-20014-001218	337.50	69.94
8112-15004-34300	995.00	206.19
8112-15010-33400	4,389.60	909.66
8112-15013-33100	6,420.97	1,330.62
8112-15015-32000	959.50	198.84
8112-15025-35400	2,600.00	538.80
8112-15025-37100	781.35	161.92
8112-15025-39600	2,470.50	511.96
8112-15026-37100	1,650.00	341.93
8112-15026-38000	2,011.49	416.84
8112-15027-36100	(1,715.00)	(355.40)
8112-15030-3540	1,090.38	225.96
8112-20014-000815	(21,560.00)	(4,467.90)
8114-10014-001414	18.75	3.89
8114-15010-33400	2,520.00	522.22
8114-15026-37100	750.00	155.42
8114-15026-38000	690.00	142.99
8116-10014-001804	2,811.07	582.54
8116-10014-001807	1,800.00	373.02
8116-15010-33400	2,520.00	522.22
8116-15013-33100	2,691.04	557.67

Company	TRX Date	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net Amount	Classification	Account Description
#020	9/30/2015	September 2015 Eng/Dev Sv INDO					7,355.01	0	7355.01	Internal Labor	Indirect Overhead
#020	9/2/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-PALDES	RKB Litchfield Development	OCT15-BLDGREN1	4,872.48	0	4872.48	Internal Costs	Indirect Overhead
#020	9/4/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-FKMAIN	F K Maintenance	#3115.1	195	0	195	Internal Costs	Indirect Overhead
#020	9/10/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015529.1	281.25	0	281.25	Internal Costs	Indirect Overhead
#020	9/23/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015528.1	675	0	675	Internal Costs	Indirect Overhead
#020	9/23/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015531.1	600	0	600	Internal Costs	Indirect Overhead
#020	9/24/2015	#020-00000-INDOH	Job #020-00000-INDOH 2	#020-NICJOA	JoAnne M. Nichols	2015530.1	450	0	450	Internal Costs	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12319	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12319.1	882.25	0	882.25	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12321	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12321.1	238.3	0	238.3	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12322	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12322.1	238.48	0	238.48	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12323	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12323.1	16.66	0	16.66	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12324	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12324.1	116.71	0	116.71	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12325	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12325.1	360.87	0	360.87	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12326	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12326.1	336.63	0	336.63	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12327	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12327.1	1,369.54	0	1369.54	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12328	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12328.1	636.67	0	636.67	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12329	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12329.1	386.21	0	386.21	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12330	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12330.1	957.26	0	957.26	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12331	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12331.1	393.69	0	393.69	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12348	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12348.1	12.79	0	12.79	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12349	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12349.1	1,061.94	0	1061.94	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12350	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12350.1	1,702.78	0	1702.78	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC12351	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC12351.1	46.63	0	46.63	Corporate Labor	Indirect Overhead
#020	9/29/2015	#020-00000-INDOH JC0203	Job #020-00000-INDOH 2	#020-APS	Arizona Public Service	SEP15-170408281	906.77	0	906.77	Internal Costs	Indirect Overhead
#020	9/30/2015	#020-00000-INDOH JC0203	Job #020-00000-INDOH 2	#020-ALGUTI	Algonquin Power Utilities Corp	JC0203.1	17,769.03	0	17769.03	Corporate Costs	Indirect Overhead
#020	9/30/2015	#020-00000-INDOH JC0244	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC0244.1	5,306.95	0	5306.95	Corporate Costs	Indirect Overhead
#020	9/30/2015	#020-00000-INDOH JC0190	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC0190.1	12,408.61	0	12408.61	Corporate Labor	Indirect Overhead
#020	9/30/2015	#020-00000-INDOH JC0254	Job #020-00000-INDOH 2	#020-LIBCANA	Liberty Utilities Canada	JC0254.1	14,667.43	0	14667.43	Corporate Costs	Indirect Overhead
#020	9/28/2015	Job #020-00000-INDOH	Sales	#020-LU	Liberty Water Co	JC2595	58,770.17	0	58770.17	Internal Labor	Indirect Overhead
							133,015.11				

Account Number	Account Category Number	Batch Number	Document Status	FERC	Last User	Natural Account	Open Year	Originating TRX Type	Period ID	Site	Source Document	User Who Posted	Voided	Originating Posted Date	Journal Entry	Series
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	DONNAT	1618		Standard	9	100	GJ	FHAMEEN	No	9/30/2015	724353	Financial
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/2/2015	699629	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/8/2015	704205	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/11/2015	707558	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/23/2015	717078	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/23/2015	717093	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/25/2015	719189	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/28/2015	722433	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722836	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722838	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722840	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722842	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722844	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722846	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722848	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722850	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722852	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722854	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722856	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722859	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722861	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722863	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	9/29/2015	722865	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	FHAMEEN	No	10/1/2015	725021	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	FHAMEEN	No	10/1/2015	725044	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	FHAMEEN	No	10/1/2015	725066	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	FHAMEEN	No	10/1/2015	725068	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	PMTRX	DONNAT	No	10/1/2015	725176	Purchasing
#020-2-0100-10-1618-1052	Property, Plant and Equipment		History	1052	KYUNYAEVA	1618		Reversing	9	100	SJ	FHAMEEN	No	9/30/2015	723678	Sales

Liberty Utilities	8020-00000-INDOH	
Over Head Allocation - Sep 2015	Allocation Amount	133,015.11

FWO Number	Total FWO	Allocation
8110-15013-33100	732.78	107.76
8110-15015-31100	2,693.77	396.13
8110-15015-32000	1,250.00	183.82
8110-20014-001218	131.25	19.30
8112-10014-000129	37.79	5.56
8112-15013-33100	7,794.73	1,146.25
8112-15021-39300	326.14	47.96
8112-15025-37100	9,200.00	1,352.90
8112-15029-3540	18,552.81	2,728.27
8112-15030-3540	75,731.26	11,136.59
8112-15030-3820	24,563.10	3,612.10
8116-10014-001804	1,642.30	241.51
8116-10014-001807	2,520.00	370.58
8116-15037-37100	830.00	122.05

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Period ID	Debit Amount	Credit Amount	Classification	Account Number	Account_Segment_Pool1
2015	8020-00000-INDOH JC1241E	Job 8020-00000-INDOH 2	10/30/2015	8020-ALGUT1	Algonquin Power Utilities Corp	JC12416 1	10	5,271.12	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC0366	Job 8020-00000-INDOH 2	10/31/2015	8020-ALGUT1	Algonquin Power Utilities Corp	JC0366 1	10	3,847.17	-	Corporate Costs	8020	
2015	8020-00000-INDOH JC1243E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12418 1	10	190.53	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC12423	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12422 1	10	49.32	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC12423	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12422	10	31.67	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC12423	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12423	10	1,578.11	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12563 1	10	2,472.24	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12568 1	10	544.84	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1255E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12552 1	10	1,290.05	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1255E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12556 1	10	122.86	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1255E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12558 1	10	66.25	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12560 1	10	548.20	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12566 1	10	1,075.23	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12567 1	10	600.13	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12568 1	10	357.38	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1255E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12558 1	10	158.92	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1256E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12561 1	10	127.96	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1243E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12419 1	10	86.41	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC1243E	Job 8020-00000-INDOH 2	10/30/2015	8020-LIBCAN	Liberty Utilities Canada	JC12417 1	10	2,496.43	-	Corporate Labor	8020	
2015	8020-00000-INDOH JC033E	Job 8020-00000-INDOH 2	10/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC0338 1	10	10,324.41	-	Corporate Costs	8020	
2015	8020-00000-INDOH JC038E	Job 8020-00000-INDOH 2	10/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC0381	10	1,458.57	-	Corporate Costs	8020	
2015	8020-00000-INDOH JC036E	Job 8020-00000-INDOH 2	10/31/2015	8020-LIBCAN	Liberty Utilities Canada	JC0360	10	6,224.27	-	Corporate Costs	8020	
								38,293.01	-			
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/31/2015	8020-APS	Arizona Public Service	OCT15-170408281	10	804.04	-	Internal Costs	8020	
2015	Seminar take control of your	Purchases	10/8/2015	8020-CANTRA	Career Track/Fred Pryor Seminars	10815	10	79.00	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/2/2015	8020-FKMAIN	F K Maintenance	93015 1	10	195.00	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/2/2015	8020-NICIOA	JoAnne M. Nichols	2015533 1	10	956.25	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/8/2015	8020-NICIOA	JoAnne M. Nichols	2015532	10	506.25	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/8/2015	8020-NICIOA	JoAnne M. Nichols	2015532 5	10	525.00	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/14/2015	8020-NICIOA	JoAnne M. Nichols	2015534 1	10	731.25	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/19/2015	8020-NICIOA	JoAnne M. Nichols	2015534 11	10	18.75	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/27/2015	8020-NICIOA	JoAnne M. Nichols	2015536 1	10	975.00	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/27/2015	8020-NICIOA	JoAnne M. Nichols	2015535 1	10	750.00	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/30/2015	8020-NICIOA	JoAnne M. Nichols	2015537 1	10	956.25	-	Internal Costs	8020	
2015	Job 8020-00000-INDOH	Sales	10/28/2015	8020-LU	Liberty Water Co	JC1840	10	55,329.27	-	Internal Labor	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/2/2015	8020-PALDES	RUB Litchfield Development	100115-RENT	10	4,872.48	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/8/2015	8020-CANSTE	Steve Carlson	EMP EXP 09302015	10	321.70	-	Internal Costs	8020	
2015	8020-00000-INDOH	Job 8020-00000-INDOH 2	10/8/2015	8020-CANSTE	Steve Carlson	EMP EXP 10232015	10	276.28	-	Internal Costs	8020	
2015	October 2015 Eng/Dev Sv INDOH		10/29/2015				10	5,774.52	-	Internal Labor	8020	
								73,071.04	-			
							Total GL		112,364.11			
							GL Balance		112,364.11			
							Variance		-			

[illegible]

Liberty Utilities	8020-00000-INDOH					<u>Breakdown</u>	October 2015 INDOH	10/31/2015
Over Head Allocation - Oct 2015	Allocation Amount	73,071.04	39,293.07	112,364.11		Internal Labor	61,103.79	
						Internal Costs	\$ 11,967.25	
						Corporate Labor	\$ 17,438.65	21%
						Corporate Costs	\$ 21,854.42	21%
FWO Number	Total FWO	Direct Cost Allocation	Corporate Allocation	NARUC	NARUC			
8110-15003-34300	3,285.00	394.53	212.16	34300	343			
8110-15015-31100	9,775.00	1,173.99	631.30	31100	311			
8110-15020-39300	34.00	4.08	2.20	39300	393			
8110-15025-35400	903.02	108.45	58.32	35400	354			
8110-15026-38000	950.00	114.10	61.35	38000	380			
8110-20014-001218	18.75	2.25	1.21	200.18	380			
8112-15013-33100	1,104.43	132.64	71.33	33100	331			
8112-15025-35400	4,100.00	492.42	264.79	35400	354			
8112-15025-39600	7,968.00	956.97	514.60	39600	396			
8112-15029-3540	220.31	26.46	14.23		354			
8112-15030-3540	871.61	104.68	56.29		354			
8116-10014-001804	2,966.56	356.29	191.59	100.04	304			
8116-15014-31100	2,755.62	330.95	177.97	31100	311			
	34,952.30	4,197.81	2,257.34					

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number	Segment_Peetl
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-AL-GUT1	Agropur Power Utilities Corp	JC17748	12/1/2015	11	4,412.23		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17748	12/1/2015	11	272.9		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17783	12/1/2015	11	583.91		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17783	12/1/2015	11	1,256.55		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17783	12/1/2015	11	579.46		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17778	12/1/2015	11	501.24		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17778	12/1/2015	11	91.51		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17778	12/1/2015	11	63.86		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17778	12/1/2015	11	1,144.33		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17784	12/1/2015	11	404.84		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17827	12/1/2015	11	1,028.84		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	96.03		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	1,193.20		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	3,173.07		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	3,173.85		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	8,304.82		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	1,828.24		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	34,350.90		0 Corporate Labor	11/19/2015	8020	
2015	8020-0000-INDOH	Job 8020-0000-INDOH	11/02/2015	8020-LIBCAN	Liberty Utilities Canada	JC17824	12/1/2015	11	54,385.90		0 Corporate Labor	11/19/2015	8020	

Liberty Utilities		8020-00000-INDOH				Breakdown	
Over Head Allocation - November 2015		Allocation Amount		76,282.04		54,595.90 130,827.84	
						Internal Labor 69,744.57	
						Internal Costs \$ 4,487.67	
						Corporate Labor \$ 26,558.42 21%	
						Corporate Costs \$ 28,037.38 21%	
PWD Number	Total PWD	Direct Cost Allocation	Corporate Allocation	NARUC	NARUC		
8110-15009-33400	308.63	80.97	43.67	354.00	334		
8110-15015-30700	700.65	138.42	99.13	307.00	307		
8110-15015-32000	1152.5	227.85	163.06	320.00	320		
8110-15025-37100	834.2	164.80	118.03	371.00	371		
8110-20014-007254	110.15	21.76	15.58	200.04	354		
8110-20014-007218	330.51	65.29	46.76	200.18	380		
8112-15013-33100	1047.5	206.94	148.21	331.00	331		
8112-15020-3540	800.85	159.22	114.03	354	354		
8116-10014-007804	3564.85	704.28	504.19	100.04	304		
	8,855.02	1,749.38	1,252.66				

11/26/2015

Open Year Reference	Description	TRK Date	Originating Master ID	Originating Master Name	Originating Document Number	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number String
2015 Job 8020-0000-INDOH	Sales	12/31/2015 8020-LU		Liberty Water Co	JC4012	12	103,498.70		0 Internal Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 Job 8020-0000-INDOH		12/31/2015 8020-LU		Liberty Water Co	JC4012	12	2,444.86		0 Internal Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 Job 8020-0000-INDOH	Job 8020-0000-INDOH 2	12/31/2015 8020-PALDES		Palmer Development	12015-BUILDING/ERENT	12	4,872.48		0 Internal Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 Job 8020-0000-INDOH	Job 8020-0000-INDOH 2	12/28/2015 8020-PALDES		RNB, Litchfield Development	BLOGF-JAN2016/ERENT	12	4,861.72		0 Internal Costs	1/1/1900 8020-2-0100-00-1616-1052	
2015 Job 8020-0000-INDOH	Job 8020-0000-INDOH 2	12/31/2015 8020-CARSTE		Steve Carlson	EMP EXP 121615	12	851.85		0 Internal Costs	1/1/1900 8020-2-0100-00-1616-1052	
2015 Corri INDOH from JC2628		12/31/2015				12	356.29		0 Internal Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 December 2015 EngleW Sv INDOH		12/31/2015				12	333,537.32	6,544.37	0 Internal Labor	1/1/1900 8020-2-0100-00-1616-1052	
							<u>333,537.32</u>	<u>6,544.37</u>			
2015 8020-0000-INDOH JC12628	Job 8020-0000-INDOH 2	12/31/2015 8020-ALGUTI		Algonguin Power/Utilities Corp	JC12628 1	12	7,353.15		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000 INDOH JC6623	Job 8020-0000-INDOH 2	12/31/2015 8020-ALGUTI		Algonguin Power/Utilities Corp	JC6623 1	12	10,778.43		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000 INDOH JC12628	Job 8020-0000-INDOH 2	12/31/2015 8020-ALGUTI		Algonguin Power/Utilities Corp	JC12628 1	12	531.11		0 Internal Costs	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH	Job 8020-0000-INDOH 2	12/31/2015 8020-ALGUT		Algonguin Power/Utilities Corp	JC12628 1	12	1,138.95		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12972	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12972 1	12	63.99		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12978	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12978 1	12	863.47		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12978	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12978 1	12	1,138.95		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12978	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12978 1	12	547.85		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12978	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12978 1	12	879.7		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12978	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12978 1	12	2,243.31		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12981	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12981 1	12	933.11		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12981	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12981 1	12	246.19		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12984	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12984 1	12	315.98		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12985	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12985 1	12	2,444.86		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12832 1	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12832 1	12	2,444.86		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12833	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12833 1	12	1,311.94		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12834	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12834 1	12	1,311.94		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12835	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12835 1	12	1,577.07		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC12836	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC12836 1	12	5,532.07		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC3365	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC3365 1	12	25,070.40		0 Corporate Costs	1/1/1900 8020-2-0100-00-1616-1052	
2015 8020-0000-INDOH JC3719	Job 8020-0000-INDOH 2	12/31/2015 8020-LIBCAN		Liberty Utilities Canada	JC3719 1	12	18		0 Corporate Labor	1/1/1900 8020-2-0100-00-1616-1052	
							<u>184,651.70</u>				

Liberty Utilities		8020-00000-INDOH				Breakdown:			
Over Head Allocation - December 2015		Allocation Amount		114,653.35	79,998.35	194,651.70	Internal Labor	104,167.30	
							Internal Costs	\$ 11,212.09	
							Corporate Labor	\$ 54,201.91	21%
FWO Number		Total FWO	Direct Cost Allocation	Corporate Allocation	NARUC	NARUC	Corporate Costs	\$ 25,070.40	21%
8110-15013-33100		1077.75	141.33	98.61	33100	331			
8110-15026-38000		1637.5	214.73	149.83	38000	380			
8110-20014-001204		1.49	0.20	0.14	200.04	354			
8110-20014-001218		342.55	44.92	31.34	200.18	380			
8112-15015-30400		40.08	5.26	3.67	30400	304			
8112-15025-35400		12750	1,671.95	1,166.59	35400	354			
8112-15026-38000		1950	255.71	178.42	38000	380			
8112-15030-3540		282.79	37.08	25.87		354			
8114-15015-31100		80939	10,613.79	7,405.68	31100	311			
8114-15026-38000		4500	590.10	411.74	38000	380			
8116-10014-001804		5524.73	724.48	505.50	100.04	304			
8116-10014-001807		116.24	15.24	10.64	100.07	307			
8116-15010-33400		571.71	74.97	52.31	33400	334			
		109,733.84	14,389.76	10,040.34					

Open Year	Reference	Description	Tbl Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Document Date	Account Number	String
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	377.10	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	34.50	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	34.50	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	4,961.72	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	344.53	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	58,031.15	-	Internal Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	8,143.51	-	Internal Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	441.46	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	73,561.44	-	Internal Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	3,092.28	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	786.31	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	657.88	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	900.32	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	81.94	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	21.88	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	39.74	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	145.32	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	1,364.57	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	208.98	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	194.97	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	410.33	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	741.35	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	7,002.31	-	Corporate Labor	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	8,102.73	-	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	8,743.51	-	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	13,790.99	-	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	46,370.63	33.83	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	119,832.07	33.83	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	
2014	8020-0000-NDOH	Job 8020-0000-NDOH	1/6/2016	8020-ALGUT1	Blaskar Kellum	EMP FOP 122815.1	1/6/2016	1	119,898.24	119,898.24	Corporate Costs	1/1/1900	8020-01000-10-1618-1052	

Liberty Utilities		8020-00000-INDOH			Breakdown:			
Over Head Allocation - January 2016		Allocation Amount	73,561.44	46,336.80	119,898.24	Internal Labor	67,361.13	
						Internal Costs	\$ 6,200.31	
						Corporate Labor	\$ 8,605.15	21%
						Coporate Costs	\$ 37,731.65	21%
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	NARUC	NARUC			
8110-16002-34300	780.00	94.32	59.41		343	3430		
8110-20014-001218	5,852.54	707.68	445.77	200.18		380		
8112-15013-33100	3,056.95	369.64	232.84		331	3310		
8112-15015-32000	579.75	70.10	44.16		320	3200		
8112-15025-37100	4,150.00	501.81	316.09		371	3710		
8112-16009-33100	3,615.64	437.20	275.39		331	3310		
8112-16018-35400	771.98	93.35	58.80		354	3540		
8114-15013-33100	1,792.00	216.69	136.49		331	3310		
8114-15015-30400	795.00	96.13	60.55		304	3040		
8114-16018-37100	1,164.00	140.75	88.66		371	3710		
8116-10014-001804	1,490.11	180.18	113.50	100.04		304		
8116-10014-001807	138,170.00	16,707.28	10,524.02	100.07		307		
8116-15015-30400	795.00	96.13	60.55		304	3040		
8116-15037-39600	3,638.00	439.90	277.10		396	3960		
8116-16009-33100	6,589.99	796.85	501.94		331	3310		
		173,240.96	20,948.01	13,195.27				

Liberty Utilities
Over Head Allocation -
February 2016

8020-00000-INDOH

Breakdown:

Allocation Amount 64,386.46 40,344.83 209,462.58

Internal Labor 67,361.13
Internal Costs \$ 6,200.31
Corporate Labor \$ 8,605.15 21%
Corporate Costs \$ 37,731.65 21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC
8110-15009-33400	370.35	25.98	16.28	42.26	334	3340
8110-16001-3400	461.24	32.35	20.27	52.62	340	3400
8110-16017-36000	1,258.20	88.25	55.30	143.55	360	3600
8110-16081-3070	1,456.49	102.15	64.01	166.16	307	3070
8110-16081-3110	416.60	29.22	18.31	47.53	311	3110
8110-20014-001218	2,039.54	143.05	89.63	232.68	200.18	380
8112-15004-34300	1,379.99	96.79	60.65	157.44	343	3430
8112-15030-3540	13,756.85	964.87	604.59	1,569.46	354	3540
8112-15030-3820	8,691.91	609.63	382.00	991.63	382	3820
8112-16013-39300	1,107.68	77.69	48.68	126.37	393	3930
8114-15013-33100	5,815.00	407.85	255.56	663.41	331	3310
8116-10014-001804	906.29	63.57	39.83	103.40	100.04	304
	37,660.14	2,641.40	1,655.11	4,296.51		

Open	Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/1/2016	#020-FKMAIN	F K Maintenance	FEB2816VS 1	3/2/2016	3	195		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#300-15006-39300 CORRECTION	#300-15006-39300 CORRECTION	3/24/2016				3/24/2016	3	125.87		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/24/2016	#020-ARJOFF	Arizona Public Technologies	IN168851	3/29/2016	3	270.45		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/24/2016	#020-APS	Arizona Public Service	MAR16-170408281	3/29/2016	3	460.6		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#112-15021-39300 CORRECTION	#112-15021-39300 CORRECTION	3/29/2016				3/30/2016	3	12.26		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/29/2016	#020-PALDES	RKB Litchfield Development	BLDGF APR2016RENT	3/30/2016	3	4,961.72		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	Job #020-00000-INDOH	Sales	3/29/2016	#020-LU	Liberty Water Co	JC4723	3/30/2016	3	58,233.39		0 Internal Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#1337-15006-34300 CORRECTION	#1337-15006-34300 CORRECTION	3/30/2016				3/30/2016	3	70.93		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/30/2016	#020-PALDES	RKB Litchfield Development	BLDGF-APRIL2016ADD'L	3/30/2016	3	110.58		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-APS	Arizona Public Service	MAR16170408281	4/4/2016	3	498.76		0 Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	Mar 2015 Eng/Dev Sv INDOH	Job #020-00000-INDOH 2	3/31/2016				3/31/2016	3	5,816.79		0 Internal Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
										70,755.85		70,755.85			
	2016	JC13618 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13618 1	3/31/2016	3	15.42		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13616 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13616 1	3/31/2016	3	35.59		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13619 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13619 1	3/31/2016	3	134.07		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13605 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	13605 1	3/31/2016	3	138.96		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13604 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13604 1	3/31/2016	3	204.23		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13613 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13613 1	3/31/2016	3	294.93		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13617 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13617 1	3/31/2016	3	371.46		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13606 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13606 1	3/31/2016	3	381.25		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13610 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13610 1	3/31/2016	3	406.93		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13611 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13611 1	3/31/2016	3	510.72		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13609 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13609 1	3/31/2016	3	599.21		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13621 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13621 1	3/31/2016	3	601.02		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13612 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13612 1	3/31/2016	3	970.21		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13600 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13600 1	3/31/2016	3	1,574.57		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13607 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC13607 1	3/31/2016	3	1,924.25		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC9339	Job #020-00000-INDOH 2	3/31/2016	#020-ALGUTI	Algonquin Power Utilities Corp	JC9339 1	4/4/2016	3	3,202.35		0 Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC2606	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC2606 1	4/4/2016	3	6,858.46		0 Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	JC13657 #020-00000-INDOH	Job #020-00000-INDOH 2	3/31/2016	#020-ALGUTI	Algonquin Power Utilities Corp	JC13657 1	3/31/2016	3	7,196.31		0 Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC0462	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC0462 1	4/4/2016	3	10,082.46		0 Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC7356	Job #020-00000-INDOH 2	3/31/2016	#020-LIBCANA	Liberty Utilities Canada	JC7356 1	4/4/2016	3	12,136.24		0 Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
										47,438.44	-	47,438.44			
										118,194.29	-				

Liberty Utilities		8020-00000-INDOH		Total Allocation		Breakdown:		
Over Head Allocation - March 2016		Allocation Amount		118,194.29		Internal Labor 64,049.68		
		70,755.85		47,438.44		Internal Costs \$ 6,706.17		
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$ 15,359.13 21%
8110-16001-3400	92.25	8.31	5.57	13.88	340	3400		
8110-16009-33100	1,024.48	92.25	61.85	154.10	331	3310		
8110-16081-3070	822.52	74.06	49.65	123.71	307	3070		
8110-16083-3301	40.58	3.65	2.45	6.10	330.1	3301		
8110-20014-001204	805.07	72.49	48.60	121.09	200.04	354		
8110-20014-001218	58,620.14	5,278.24	3,538.81	8,817.05	200.18	380		
8112-15004-34300	588.43	52.98	35.52	88.50	343	3430		
8112-16009-33100	5,259.65	473.59	317.52	791.11	331	3310		
8112-16082-3340	24,250.50	2,183.55	1,463.97	3,647.52	334	3340		
8112-16083-3070	273.70	24.64	16.52	41.16	307	3070		
8114-16010-31100	3,350.00	301.64	202.23	503.87	311	3110		
8114-16019-38000	1,625.00	146.32	98.10	244.42	380	3800		
8114-16081-3202	180.47	16.25	10.89	27.14	320.2	3202		
8116-10014-001804	1,386.64	124.86	83.71	208.57	100.04	304		
8116-16011-30700	8,253.46	743.15	498.25	1,241.40	307	3070		
8116-16011-32000	1,429.05	128.67	86.27	214.94	320	3200		
108,001.94		9,724.65	6,519.91	16,244.56				

Open Year	Reference	Description	TXF Date	Master ID	Originating Master Name	Originating Document Number	Originating Date	Period ID	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/1/2016	8020-APCAN	R Maintenance	W03116VS 1	4/1/2016	4	95	95	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH 2	Job 8020-00000-INDOH 2	4/1/2016	8020-APCAN	R Maintenance	W03116VS 1	4/1/2016	4	5,072.55	5,072.55	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8134-15027-35400 CONNECTION	8134-15027-35400 CONNECTION	4/1/2016	8020-APCAN	R Maintenance	W03116VS 1	4/1/2016	4	4,955.55	4,955.55	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	FEB2016 INDOH CORP	FEB2016 INDOH CORP	4/1/2016	8020-LU	Liberty Water Co	IC4448	4/1/2016	4	458.34	458.34	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	Job 8020-00000-INDOH 2	Job 8020-00000-INDOH 2	4/7/2016	8020-LU	Liberty Water Co	IC4448	4/7/2016	4	61,215.80	61,215.80	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	APR 2016 Eng/Dwg-SV INDOH	APR 2016 Eng/Dwg-SV INDOH	4/27/2016	8020-AMOFF	Arizona Office Technologies	IN157070	4/27/2016	4	647.59	647.59	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8600-15032-35400 correction	8600-15032-35400 correction	4/27/2016	8020-AMOFF	Arizona Office Technologies	IN157070	4/27/2016	4	7,558.57	7,558.57	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/30/2016	8020-APPS	Arizona Public Service	AP516-170408231	5/3/2016	4	522.98	522.98	0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
										76,140.75	-	76,140.75		
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13813.1	5/2/2016	4	4.6	4.6	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13840.1	5/2/2016	4	12.6	12.6	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13840.1	5/2/2016	4	42.84	42.84	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13842.1	5/2/2016	4	83.27	83.27	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	121.56	121.56	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	202.62	202.62	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	336.96	336.96	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	474.87	474.87	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13846.1	5/2/2016	4	502.64	502.64	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13846.1	5/2/2016	4	579.72	579.72	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13844.1	5/2/2016	4	646.2	646.2	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13844.1	5/2/2016	4	917.47	917.47	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	957.47	957.47	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	972.31	972.31	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	1,246.94	1,246.94	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	1,375.00	1,375.00	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	IC13845.1	5/2/2016	4	3,552.77	3,552.77	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-ALGUT	Algonquin Power Utilities Corp	IC1386.1	5/2/2016	4	5,634.98	5,634.98	0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/28/2016	8020-LIBCAN	Liberty Utilities Canada	SALES5623.1	5/2/2016	4	13,120.71	13,120.71	0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/30/2016	8020-LIBCAN	Liberty Utilities Canada	SALES5710.1	5/3/2016	4	2,038.84	2,038.84	0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/30/2016	8020-LIBCAN	Liberty Utilities Canada	SALES5661.1	5/3/2016	4	4,284.47	4,284.47	0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	4/30/2016	8020-ALGUT	Algonquin Power Utilities Corp	SALES5715.1	5/3/2016	4	10,778.03	10,778.03	0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
										48,072.85	-	48,072.85		
										125,253.60	-	125,253.60		

Liberty Utilities		8020-00000-INDOH		Total Allocation		Breakdown:			
Over Head Allocation - April 2016		Allocation Amount	76,180.75	49,072.85	125,253.60	Internal Labor	\$	68,774.37	
						Internal Costs:	\$	7,406.38	
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$	18,840.80 21%
8110-16004-33300	808.44	110.87	71.42	182.29	33300	3330			
8110-16011-32000	1,247.68	171.10	110.22	281.32	32000	3200			
8110-16018-37100	2,352.00	322.54	207.77	530.31	37100	3710			
8110-16019-38000	1,136.60	155.87	100.40	256.27	38000	3800			
8110-16081-3070	792.40	108.67	70.00	178.67	3070	3070			
8110-16082-3202	32.15	4.41	2.84	7.25	3202	3202			
8110-16083-3301	627.87	86.10	55.46	141.56	3301	3301			
8110-16084-3401	466.74	64.01	41.23	105.24	3401	3401			
8110-16085-3090	578.31	79.31	51.09	130.40	3090	3090			
8110-20014-001204	523.82	71.83	46.27	118.10	200.04	354			
8110-20014-001218	451.64	61.94	39.90	101.84	200.18	380			
8112-10014-001707	116.22	15.94	10.27	26.21	100.07	307			
8112-15004-34300	87.13	11.95	7.70	19.65	34300	3430			
8112-16019-35400	677.16	92.86	59.82	152.68	35400	3540			
8112-16019-38000	1,043.73	143.13	92.20	235.33	38000	3800			
8112-16082-3340	6,286.68	862.13	555.35	1,417.48	3340	3340			
8112-16083-3070	112.90	15.48	9.97	25.45	3070	3070			
8112-16084-3202	44.20	6.06	3.90	9.96	3202	3202			
8116-10014-001807	40,504.61	5,554.63	3,578.09	9,132.72	100.07	307			
8116-16082-3202	60.27	8.27	5.32	13.59	3202	3202			
8116-16083-3610	33,726.15	4,625.06	2,979.30	7,604.36	3610	3610			
	91,676.70	12,572.16	8,098.52	20,670.68					

Year	Reference	Description	TRM Date	Master ID	Originating	Originating Master Name	Originating Document Number	Originating Document Date	Period ID	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
2018	8020-00000-INDOCH 2	Job 8020-00000-INDOCH 2	5/3/2018	8020-PRMAN	P.K. Maintenance	APP3018Y5 1	APP3018Y5 1	5/4/2018	5	195		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH 2	Job 8020-00000-INDOCH 2	5/17/2018	8020-FCUBHA	Bladder Culture	EMP EXP 052018	EMP EXP 052018	5/24/2018	5	427.38		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH 2	Job 8020-00000-INDOCH 2	5/17/2018	8020-CHTR	Chlorine Fire Protection	0553114644	0553114644	5/23/2018	5	14.17		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8134-15004-34300 CONNECTION	8134-15004-34300 CONNECTION	5/19/2018					5/23/2018	5	24.58		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8405-15004-39300 CONNECTION	8405-15004-39300 CONNECTION	5/19/2018					5/23/2018	5	54.02		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-0000-000017 CONNECTION	8020-0000-000017 CONNECTION	5/24/2018	8020-PALDES	RUB Litchfield Development	BLDSF-CAN2015CAEDT	BLDSF-CAN2015CAEDT	5/25/2018	5	2	138.37	0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH 2	Job 8020-00000-INDOCH 2	5/24/2018	8020-PALDES	RUB Litchfield Development	BLDSF-CAN2015CAEDT	BLDSF-CAN2015CAEDT	5/25/2018	5	5,072.30		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH 2	Job 8020-00000-INDOCH 2	5/24/2018	8020-LU	Liberty Utilities Co	AC5001	AC5001	5/25/2018	5	54,250.40		0 Internal Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	may 2018 EngDwg-SV-INDOCH	SV-INDOCH	5/23/2018					6/7/2018	5	3,999	0	0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH	Job 8020-00000-INDOCH 2	5/31/2018	8020-APS	Arizona Public Service	MAY18-170402381	MAY18-170402381	6/7/2018	5	815.55		0 Internal Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
										8,343.84	6,157.58	57,208.06			
2018	8020-00000-INDOCH JC13974	Job 8020-00000-INDOCH JC13974	6/7/2018	8020-LIBCAN	Liberty Utilities Canada	JC13974 1	JC13974 1	6/7/2018	5	12.77		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13982	Job 8020-00000-INDOCH JC13982	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13982 1	JC13982 1	6/7/2018	5	71.3		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13976	Job 8020-00000-INDOCH JC13976	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13976 1	JC13976 1	6/7/2018	5	73.24		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13975	Job 8020-00000-INDOCH JC13975	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13975 1	JC13975 1	6/7/2018	5	200.75		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13984	Job 8020-00000-INDOCH JC13984	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13984 1	JC13984 1	6/7/2018	5	231.83		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13984	Job 8020-00000-INDOCH JC13984	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13984 1	JC13984 1	6/7/2018	5	430.66		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13977	Job 8020-00000-INDOCH JC13977	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13977 1	JC13977 1	6/7/2018	5	441.54		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13978	Job 8020-00000-INDOCH JC13978	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13978 1	JC13978 1	6/7/2018	5	50.44		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13979	Job 8020-00000-INDOCH JC13979	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13979 1	JC13979 1	6/7/2018	5	531.8		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13972	Job 8020-00000-INDOCH JC13972	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13972 1	JC13972 1	6/7/2018	5	951.85		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13971	Job 8020-00000-INDOCH JC13971	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13971 1	JC13971 1	6/7/2018	5	783.38		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13980	Job 8020-00000-INDOCH JC13980	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13980 1	JC13980 1	6/7/2018	5	815.33		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13983	Job 8020-00000-INDOCH JC13983	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13983 1	JC13983 1	6/7/2018	5	857.7		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC13978	Job 8020-00000-INDOCH JC13978	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	JC13978 1	JC13978 1	6/7/2018	5	865.26		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH Sales 5823	Job 8020-00000-INDOCH Sales 5823	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	SALES 5823 1	SALES 5823 1	6/7/2018	5	2,865.36		0 Corporate Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH JC14136	Job 8020-00000-INDOCH JC14136	5/17/2018	8020-ALGUT1	Algonguin Power Unlited Corp	JC14136 1	JC14136 1	6/7/2018	5	4,421.20		0 Corporate Labor	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH Sales 5841	Job 8020-00000-INDOCH Sales 5841	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	SALES 5841 1	SALES 5841 1	6/7/2018	5	7,432.57		0 Corporate Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH Sales 5841	Job 8020-00000-INDOCH Sales 5841	5/17/2018	8020-ALGUT1	Algonguin Power Unlited Corp	SALES 5841 1	SALES 5841 1	6/7/2018	5	13,984.20		0 Corporate Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH Sales 5841	Job 8020-00000-INDOCH Sales 5841	5/17/2018	8020-ALGUT1	Algonguin Power Unlited Corp	SALES 5841 1	SALES 5841 1	6/7/2018	5	12,552.78		0 Corporate Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
2018	8020-00000-INDOCH Sales 5841	Job 8020-00000-INDOCH Sales 5841	5/17/2018	8020-LIBCAN	Liberty Utilities Canada	SALES 5841 1	SALES 5841 1	6/7/2018	5	13,980.69		0 Corporate Costs	8020-2 0100-10-1618-1052	Indirect Overhead	8020
										58,225.37	-	59,225.37			
										122,589.01	6,157.58				
										114,431.43					

Liberty Utilities		8020-00000-INDOH		Total Allocation		Breakdown:			
Over Head Allocation - May 2016		Allocation Amount		57,206.06	59,225.37	116,431.43	Internal Labor	\$	52,551.43
							Internal Costs	\$	4,654.63
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$	16,326.52 21%
8110-16006-33400	944.23	35.17	36.41	71.58	33400	3340			
8110-16009-33100	4,072.75	151.71	157.07	308.78	33100	3310			
8110-16011-31100	8,599.22	320.32	331.63	651.95	31100	3110			
8110-16018-37100	7,485.00	278.82	288.66	567.48	37100	3710			
8110-16081-3070	199.43	7.43	7.69	15.12	3070	3070			
8110-16082-3202	10,027.65	373.53	386.72	760.25	3202	3202			
8110-16083-3301	933.48	34.77	36.00	70.77	3301	3301			
8110-16084-3401	40.18	1.50	1.55	3.05	3401	3401			
8110-16085-3090	35,361.63	1,317.23	1,363.72	2,680.95	3090	3090			
8110-16086-3070	91,769.15	3,418.42	3,539.08	6,957.50	3070	3070			
8110-20014-001204	39.89	1.49	1.54	3.03	200.04	354			
8112-15020-39300	1,965.00	73.20	75.78	148.98	39300	3930			
8112-16004-33300	943.90	35.16	36.40	71.56	33300	3330			
8112-16011-31100	29,834.00	1,111.32	1,150.55	2,261.87	31100	3110			
8112-16018-35400	12,108.15	451.03	466.95	917.98	35400	3540			
8112-16019-35400	8,685.23	323.53	334.95	658.48	35400	3540			
8112-16019-38000	152.16	5.67	5.87	11.54	38000	3800			
8112-16082-3340	1,657.79	61.75	63.93	125.68	3340	3340			
8112-16083-3040	40.18	1.50	1.55	3.05	3040	3040			
8112-16084-3202	5,952.84	221.74	229.57	451.31	3202	3202			
8114-16018-37100	2,495.00	92.94	96.22	189.16	37100	3710			
8114-16081-3202	5,166.13	192.44	199.23	391.67	3202	3202			
8116-10014-001804	112.90	4.21	4.35	8.56	100.04	304			
8116-16018-35400	3,231.90	120.39	124.64	245.03	35400	3540			
8116-16018-37100	1,261.50	46.99	48.65	95.64	37100	3710			
8116-16081-3040	2,529.29	94.22	97.54	191.76	3040	3040			
8116-16081-3090	64,719.17	2,410.80	2,495.90	4,906.70	3090	3090			
8116-16081-3301	22,216.58	827.57	856.78	1,684.35	3301	3301			
8116-16082-3202	4,979.24	185.48	192.02	377.50	3202	3202			
	327,523.57	12,200.33	12,630.95	24,831.28					

Open Year	Reference	Description	TRX Date	Master ID	Originating Master Name	Originating Document Number	Date	Period ID	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/7/2016	8020-FRMAN	F K Maintenance	MAV3110P5 1	6/7/2016	6	19.55	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/9/2016	8020-KOIBIA	Bhaader Kollon	EMP EXP 052716	6/9/2016	6	19.55	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/28/2016	8020-PALDES	PRG Licensed Development	JUN16-1704083811	6/29/2016	6	5,072.30	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Sales	6/28/2016	8020-LU	Liberty Water Co	ICS161	6/29/2016	6	8,979.87	0	Internal Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LU	Liberty Water Co	EMP EXP 062616	6/29/2016	6	10,399.55	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-CARSTE	Steve Carlson		6/29/2016	6	631.28	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
									61,096.98	10,399.55				
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14286 1	6/29/2016	6	28.21	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14317 1	6/29/2016	6	55.29	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14287 1	6/29/2016	6	68.25	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14288 1	6/29/2016	6	209.23	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14292 1	6/29/2016	6	228.54	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14294 1	6/29/2016	6	334.1	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14293 1	6/29/2016	6	350.89	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14315 1	6/29/2016	6	395.74	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14316 1	6/29/2016	6	510.86	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14291 1	6/29/2016	6	733.16	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14313 1	6/29/2016	6	800.37	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14316 1	6/29/2016	6	939.14	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14293 1	6/29/2016	6	944.21	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14293 1	6/29/2016	6	1,202.07	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-LIBCAN	Liberty Utilities Canada	IC14290 1	6/29/2016	6	2,457.41	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/29/2016	8020-ALGUT	Algonquin Power Utilities Corp	IC14360 1	6/29/2016	6	7,153.45	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Purchases	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7795 1	7/1/2016	6	0	109.07	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7795 1-1	7/1/2016	6	0	299.58	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7797 1	7/1/2016	6	0	236.59	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Algonquin Power Utilities Corp	CRED7798 1	7/1/2016	6	0	576.78	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7798 1	7/1/2016	6	0	640.7	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7793 1	7/1/2016	6	0	1,449.66	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	CRED7793 1	7/1/2016	6	0	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	SALES6001 1	7/1/2016	6	6,457.81	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	SALES6012 1	7/1/2016	6	13,319.31	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-LIBCAN	Liberty Utilities Canada	SALES5989 1	7/1/2016	6	15,217.44	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8020-00000-INDOH	Job 8020-00000-INDOH 2	6/30/2016	8020-ALGUT	Algonquin Power Utilities Corp	SALES5970 1	7/1/2016	6	19,733.45	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
									71,437.80	4,022.46				
									67,615.12					
									134,334.78	16,422.23				
									119,912.55					

Liberty Utilities		8020-00000-INDOH		Total Allocation		Breakdown:				
Over Head Allocation - June 2016		Allocation Amount		52,297.43	67,615.12	119,912.55	Internal Labor	\$	45,499.43	
							Internal Costs	\$	6,798.00	
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$	12,487.31	21%
8110-16011-31100	7,133.80	566.76	732.76	1,299.52	31100	3110				
8110-16019-38000	5,000.00	397.23	513.58	910.81	38000	3800				
8110-16081-3070	50,216.74	3,989.56	5,158.08	9,147.64	3070	3070				
8110-16081-3110	49,750.00	3,952.48	5,110.14	9,062.62	3110	3110				
8110-16083-3301	740.38	58.82	76.05	134.87	3301	3301				
8110-16084-3401	2,194.22	174.32	225.38	399.70	3401	3401				
8110-16085-3090	112.90	8.97	11.60	20.57	3090	3090				
8112-16082-3340	2,840.03	225.63	291.72	517.35	3340	3340				
8112-16083-3040	2,047.41	162.66	210.30	372.96	3040	3040				
8112-16083-3070	112.90	8.97	11.60	20.57	3070	3070				
8114-16019-38000	800.00	63.56	82.17	145.73	38000	3800				
8114-16081-3202	32.15	2.55	3.30	5.85	3202	3202				
8114-16082-38000	25,000.00	1,986.17	2,567.91	4,554.08	38000	3800				
8116-16011-31100	1,875.41	149.00	192.64	341.64	31100	3110				
8116-16081-3040	1,221.94	97.08	125.51	222.59	3040	3040				
149,077.88		11,843.76	15,312.74	27,156.50						

Open	Year	Reference	Description	TRX Date	Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	7/31/2016	#020-APPS	Arizona Public Service	JULY16-170408281	8/2/2016	7	995 08	0	Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	Void Open Trx	Purchases	7/1/2016	#020-APPS	Arizona Public Service	MAR16-170408281	8/1/2016	7	0	460 6	Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	7/13/2016	#020-CARSTE	Steve Carlson	EMP EXP 071316	7/13/2016	7	329 45	0	Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	7/14/2016	#020-FKMAIN	F K, Maintenance	JUNE3016YS 1	7/18/2016	7	195	0	Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	Job #020-00000-INDOH	Sales	7/29/2016	#020-LU	Liberty Water Co	JC5337	7/29/2016	7	72,539 53	0	Internal Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH	Job #020-00000-INDOH 2	7/26/2016	#020-PALDES	R&B Litchfield Development	BLDF-AUG5T2016RENT	7/27/2016	7	5,072 30	0	Internal Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	July 2016 Eng/Dev Sv INDOH		7/31/2016				8/1/2016	7	0	4,257 89	Internal Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
										79,131 36	4,718 49		74,412 87		
	2016	APUC ADM Credit#005	Job #020-00000-INDOH 2	7/29/2016	#020-ALGUTI	Algonquin Power Utilities Corp	CREDIT#005 1	8/1/2016	7	0	2,308 38	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14549	Job #020-00000-INDOH 2	7/29/2016	#020-ALGUTI	Algonquin Power Utilities Corp	JC14549 1	8/1/2016	7	6,259 10	0	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH SALES6144	Job #020-00000-INDOH 2	7/29/2016	#020-ALGUTI	Algonquin Power Utilities Corp	SALES6144 1	8/1/2016	7	7,381 57	0	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14514	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14514 1	8/1/2016	7	650 48	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14515	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14515 1	8/1/2016	7	298 22	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14518	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14518 1	8/1/2016	7	108 57	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14519	Job #020-00000-INDOH 2	7/31/2016	#020-LIBCAN	Liberty Utilities Canada	JC14519 1	8/3/2016	7	178 76	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14520	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14520 1	8/1/2016	7	427 92	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14521	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14521 1	8/1/2016	7	2,702 57	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14523	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14523 1	8/1/2016	7	725 61	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14524	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14524 1	8/1/2016	7	374 06	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14525	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14525 1	8/1/2016	7	671 51	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14526	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14526 1	8/1/2016	7	1,427 76	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14527	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14527 1	8/1/2016	7	495 45	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14555	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14555 1	8/1/2016	7	803 81	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14557	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14557 1	8/1/2016	7	132 35	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14558	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14558 1	8/1/2016	7	397 45	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH JC14559	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	JC14559 1	8/1/2016	7	84 53	0	Corporate Labor	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH SALES6111	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	SALES6111 1	8/1/2016	7	10,464 34	0	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH SALES6124	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	SALES6124 1	8/1/2016	7	4,186 56	0	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
	2016	#020-00000-INDOH SALES6137	Job #020-00000-INDOH 2	7/29/2016	#020-LIBCAN	Liberty Utilities Canada	SALES6137 1	8/1/2016	7	14,243 36	0	Corporate Costs	#020-2-0100-10-1618-1052	Indirect Overhead	#020
										52,213 88	2,308 38		49,905 50		
										131,345 24	7 016 87		124,318 37		

Liberty Utilities		Indirect	Corporate								
Over Head Allocation - July 2016		Allocation	Allocation	Total Allocation						Breakdown:	
8020-00000-INDOH		Allocation Amount								Internal Labor:	\$ 68,281.64
		74,412.87								Internal Costs:	\$ 6,131.23
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor:	\$	9,479.05	21%	
8110-16083-3301	466.78	20.99	14.07	35.06	3301	3301					
8110-16084-3401	805.01	36.19	24.27	60.46	3401	3401					
8112-16009-33100	1,831.23	82.33	55.21	137.54	33100	3310					
8112-16014-39300	415.25	18.67	12.52	31.19	39300	3930					
8112-16018-37100	366.64	16.48	11.05	27.53	37100	3710					
8112-16082-3340	643.57	28.93	19.40	48.33	3340	3340					
8112-16083-3040	40.18	1.81	1.21	3.02	3040	3040					
8112-16083-3070	225.82	10.15	6.81	16.96	3070	3070					
8114-16019-37100	1,995.00	89.69	60.15	149.84	37100	3710					
8116-16018-37100	1,496.66	67.29	45.13	112.42	37100	3710					
8116-16018-39600	1,071.90	48.19	32.32	80.51	39600	3960					
8116-16081-3040	3,782.16	170.03	114.03	284.06	3040	3040					
8116-16081-3070	338.72	15.23	10.21	25.44	3070	3070					
		13,478.92	605.98	406.38	1,012.36						

Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
2016	8/4/2016			# Void Historical Trx	Purchases	8020-APS	Arizona Public Service	FEB15-170408281 1	0.48	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/4/2016			# 8020-0000-INDOH	Job 8020-00000-INDOH 2	8020-ARIOFF	Arizona Office Technologies	IN219082	660.92	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/4/2016			# 8134-16008-33500 Correction	#134-16008-33500 Correction				0.11	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/4/2016			# 8134-16007-34300 Correction	#134-16007-34300 Correction				309.81	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/10/2016			# 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	JULY3116Y5 1	195	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/16/2016			# 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	haskar Kolluri	EMP EXP 081116 2	210	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/24/2016			# 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RXB Litchfield Development	BLDF-SEPT2016RENT	5,072.30	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/31/2016			# 8112-16014-39300 RECLASSIFICAT	#112-16014-39300 RECLASSIFICAT				31.19	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/31/2016			# 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	AUG15-170408281	929.68	0	Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
									\$ 7,409.49	\$ -	\$	7,409.49		
2016	8/30/2016			# 8020-00000-INDOH JC14739	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14739 1	100.61	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14740	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14740 1	137.36	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14734	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14734 1	332.29	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14612	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14612 1	387.78	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14613	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14613 1	392.61	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14748	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14748 1	459.8	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14741	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14741 1	472.44	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14745	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14745 1	482.29	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14744	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14744 1	618.51	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14736	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14736 1	677.63	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14746	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14746 1	719.58	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14611	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14611 1	794.04	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14747	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14747 1	1,387.70	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH JC14742	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14742 1	2,803.54	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH SALES6242	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6243 1	4,689.34	0	Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH J14828	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	14828 1	6,635.93	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH SALES6231	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6230 1	13,406.79	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# 8020-00000-INDOH Sales 6203	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6202 1	13,688.53	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/30/2016			# Job 8020-00000-INDOH	Sales	8020-LIU	Liberty Water Co	JCS516	47,097.69	0	Internal Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	8/31/2016			# 8020-0000-INDOH SALES6249	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6249 1	5,396.30	0	Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
									\$ 100,690.74	\$ -	\$	100,690.74		
									\$ 108,100.23	\$ -	\$	108,100.23		

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation	Breakdown:					
Over Head Allocation - Aug 2016	Allocation Amount	7,409.49	100,690.74	108,100.23			Internal Labor	\$	47,097.69	
							Internal Costs	\$	7,409.49	
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$	14,465.50	21%
8110-16029-33100	4,159.69	12.16	165.25	177.41	33100	3310				
8110-16082-3202	40.18	0.12	1.60	1.72	3202	3202				
8110-16083-3301	27,428.59	80.18	1,089.61	1,169.79	3301	3301				
8110-16084-3401	32.15	0.09	1.28	1.37	3401	3401				
8112-16034-39300	1,063.53	3.11	42.25	45.36	39300	3930				
8112-16038-37100	10,527.99	30.78	418.23	449.01	37100	3710				
8112-16082-3340	45,340.89	132.54	1,801.19	1,933.73	3340	3340				
8112-16083-3040	466.74	1.36	18.54	19.90	3040	3040				
8112-16083-3070	451.63	1.32	17.94	19.26	3070	3070				
8112-16084-3202	88.40	0.26	3.51	3.77	3202	3202				
8114-16081-3202	48.22	0.14	1.92	2.06	3202	3202				
8116-16031-32000	5,328.99	15.58	211.70	227.28	32000	3200				
8116-16081-3040	933.52	2.73	37.08	39.81	3040	3040				
8116-16081-3090	136,102.63	397.86	5,406.74	5,804.60	3090	3090				
8116-16082-3202	40.18	0.12	1.60	1.72	3202	3202				
232,053.33		678.35	9,218.44	9,896.79						

Open													
Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Classification	Account Number String	Account Description	Company
2015	9/30/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	SEP16-170408281	\$40.04		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/11/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F. K. Maintenance	AUG13164YS 1	195		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/27/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-JOPERI	Eric Joplin	EMP EXP 092316	1,971.51		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/14/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kolluri	EMP EXP 090716 2	28.75		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/27/2016	9	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JCS646	50,767.55		0 Internal Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/27/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-MAYALY	Alysia Maya	EMP EXP 082216 1	74.54		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/21/2016	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	MLDF-OCT2016RENT	5,072.30		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/1/2016	9	8100-16045-3910 INDOH CORRECT	#100-16045-3910 INDOH CORRECT				342.76		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/9/2016	9	8200-16007-35400 Correction	#200-16007-35400 Correction				4.85		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/9/2016	9	8020-16003-30400 Correction	#020-16003-30400 Correction				31.8		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/26/2016	9	8140-16001-34000 CORRECTION	#140-16001-34000 CORRECTION				13.74		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/26/2016	9	8500-16001-34000 CORRECT	#500-16001-34000 CORRECT				36.31		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/26/2016	9	8134-16001-34000 CORRECT	#134-16001-34000 CORRECT				42.89		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/28/2016	9	WM Job ReClass	WM Job ReClass				78.56		0 Internal Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	Sept 2016 Eng/Dev Sv INDOH					0	12,212.10	Internal Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
								\$ 59,504.60	\$ 12,212.10	\$	47,292.50		
2016	9/29/2016	9	8020-00000-INDOH JC15060	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC15060 1	10,110.73		0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH SALES6401	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6401 1	12,180.82		0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	Void Open Trx	Purchases	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6401 3	0	12,180.82	0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	8020-00000-INDOH SALES6403	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6401 3	12,180.82		0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14846	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14846 1	10.89		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC15048	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15048 1	13.14		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14992	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14992 1	249.27		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14844	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14844 1	256.82		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14993	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14993 1	265.94		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14999	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14999 1	361.24		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC15001	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15001 1	436.17		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14845	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14845 1	525.6		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14987	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14987 1	590.38		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14994	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14994 1	599.18		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14998	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14998 1	647.5		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14997	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14997 1	758.05		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14843	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14843 1	1,216.84		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14988	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14988 1	1,337.95		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC15000	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15000 1	1,357.44		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/29/2016	9	8020-00000-INDOH JC14996	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC14996 1	3,588.51		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	8020-00000-INDOH SALES6423	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6423 1	4,237.51		0 Corporate Labor	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	8020-00000-INDOH SALES6397	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6397 1	12,351.95		0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
2016	9/30/2016	9	8020-00000-INDOH SALES6369	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6369 1	12,732.39		0 Corporate Costs	8020-2-0100-10-1618-1052	Indirect Overhead	8020
								\$ 76,009.14	\$ 12,180.82	\$	63,828.32		
								\$ 135,513.74	\$ 24,392.92	\$	111,120.82		

Liberty Utilities Over Head Allocation - Sep 2016	8020-00000-INDOH Allocation Amount	Indirect	Corporate	Total Allocation	Breakdown:				
		Allocation	Allocation		Internal Labor	\$	Internal Costs	\$	
		47,292.50	63,828.32	111,120.82					
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Corporate Labor	\$	
8110-16082-3202	3,014.52	82.29	111.06	193.35	3202	3202			
8110-16083-3301	97,748.16	2,668.17	3,601.10	6,269.27	3301	3301			
8110-16084-3401	18,516.57	505.44	682.16	1,187.60	3401	3401			
8112-16025-33400	2,604.00	71.08	95.93	167.01	33400	3340			
8112-16034-39300	161.20	4.40	5.94	10.34	39300	3930			
8112-16081-3910	2,753.37	75.16	101.44	176.60	3910	3910			
8112-16083-3040	188.84	5.15	6.96	12.11	3040	3040			
8112-16083-3070	23,464.14	640.49	864.43	1,504.92	3070	3070			
8112-16083-3090	5,300.00	144.67	195.26	339.93	3090	3090			
8116-16031-32000	2,125.01	58.01	78.29	136.30	32000	3200			
8116-16038-37100	1,327.00	36.22	48.89	85.11	37100	3710			
8116-16039-38000	240.00	6.55	8.84	15.39	38000	3800			
8116-16081-3040	225.81	6.16	8.32	14.48	3040	3040			
157,668.62		4,303.79	5,808.62	10,112.41					

Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
2016	10/10/2016	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kouluri	EMP EXP 100616 2	28 75	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	10/17/2016	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	SEPT3016Y5 1	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	10/17/2016	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-NOV2016RENT	5,072 30	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	10/24/2016	10	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JCS788	52,435 70	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-0000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	OCT16-170408281	703 3	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	10/28/2016	10	Eng/Dev Svc INDOH Oct					9,779 29	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
								\$ 68,214.34	\$ -	\$	68,214.34		
2016	10/28/2016	10	8020-00000-INDOH JC15290	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC15290 1	7,106 68	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/31/2016	10	8020-00000-INDOH Sales6498	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6498 1	4,306 88	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15239	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15239 1	26 4	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15185	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15185 1	91 45	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15188	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15188 1	189 33	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15237	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15237 1	301 6	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15192	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15192 1	445 64	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15193	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15193 1	466 36	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15195	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15195 1	520 22	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15194	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15194 1	639 32	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15191	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15191 1	777 33	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15241	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15241 1	790 6	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/27/2016	10	8020-00000-INDOH JC15190	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15190 1	2,748 43	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15189	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15189 1	104 63	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15186	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15186 1	170 68	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15181	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15181 1	423 23	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15187	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15187 1	470 4	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15182	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15182 1	900 03	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/28/2016	10	8020-00000-INDOH JC15238	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15238 1	1,314 82	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	10/31/2016	10	8020-00000-INDOH Sales6489	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6489 1	3,335 58	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	10/31/2016	10	8020-00000-INDOH Sales6476	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6476 1	11,030 58	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	10/31/2016	10	8020-00000-INDOH Sales6515	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6515 1	14,196 30	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
								\$ 50,356.49	\$ -	\$	50,356.49		
								\$ 118,570.83	\$ -	\$	118,570.83		

Liberty Utilities Over Head Allocation - Oct 2016	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation	Breakdown:				
	Allocation Amount	68,214.34	50,356.49	118,570.83		Internal Labor.	\$	62,214.99	
						Internal Costs.	\$	5,999.35	
						Corporate Labor:	\$	17,487.15	21%
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Coporate Costs:	\$	21%
8110-16039-38000	1,496.50	34.46	25.44	59.90	38000	3800			
8110-16082-3202	1,270.70	29.26	21.60	50.86	3202	3202			
8110-16083-3301	699.02	16.10	11.88	27.98	3301	3301			
8110-16084-3401	9,553.12	219.96	162.38	382.34	3401	3401			
8112-16024-33300	1,970.95	45.38	33.50	78.88	33300	3330			
8112-16029-33100	788.04	18.14	13.39	31.53	33100	3310			
8112-16031-30400	5,800.00	133.55	98.58	232.13	30400	3040			
8112-16039-38000	3,250.00	74.83	55.24	130.07	38000	3800			
8112-16082-3340	20,260.08	466.49	344.37	810.86	3340	3340			
8112-16083-3040	598.83	13.79	10.18	23.97	3040	3040			
8112-16083-3070	28,043.28	645.70	476.66	1,122.36	3070	3070			
8112-16083-3090	311.34	7.17	5.29	12.46	3090	3090			
8112-16084-3202	547.50	12.61	9.31	21.92	3202	3202			
8114-16031-32000	1,360.00	31.31	23.12	54.43	3200	3200			
8114-16081-3202	390.76	9.00	6.64	15.64	3202	3202			
8116-10014-001804	4,031.90	92.84	68.53	161.37	100.04	304			
8116-16031-30400	732.40	16.86	12.45	29.31	30400	3040			
8116-16038-37100	3,290.00	75.75	55.92	131.67	37100	3710			
8116-16081-3040	2,130.42	49.05	36.21	85.26	3040	3040			
8116-16081-3090	2,000.31	46.06	34.00	80.06	3090	3090			
8116-16081-3301	51,764.62	1,191.89	879.86	2,071.75	3301	3301			
8116-16082-3202	547.50	12.61	9.31	21.92	3202	3202			
140,837.27		3,242.81	2,393.86	5,636.67					

Open													
Year	TX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
2016	11/7/2016	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F.K. Maintenance	OCT3116Y5 1	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	11/8/2016	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 110216	844.38	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	11/17/2016	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-DEC2016RENT	5,072.30	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	11/22/2016	11	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JCS926	56,233.58	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2016	11/24/2016	11	8020-16003-30400 CORRECTION	8020-16003-30400 CORRECTION				0	13.23	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	11/29/2016	11	Nov 2016 Eng/Sev Sv INDOH					7,208.31	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 112216 3	74.75	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	NOV16-170408281	497.6	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
								\$ 70,125.92	\$ 13.23	\$	70,112.69	should balance to INDOH	
2016	11/29/2016	11	8020-00000-INDOH JC15395	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15395 1	23.14	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15400	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15400 1	26.5	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15396	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15396 1	34.47	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15423	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15423 1	50.81	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15416	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15416 1	71.09	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15419	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15419 1	165.62	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15420	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15420 1	173.82	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15415	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15415 1	295.03	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15413	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15413 1	367.39	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15429	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15429 1	424.98	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15428	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15428 1	446.37	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15427	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15427 1	454.01	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15421	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15421 1	489.53	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15387	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15387 1	515.29	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15431	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15431 1	541.37	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15414	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15414 1	553.51	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15430	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15430 1	686.3	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15399	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15399 1	822.75	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15424	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15424 1	2,708.50	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/29/2016	11	8020-00000-INDOH JC15506	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC15506 1	7,875.07	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH SALES6632	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6632 1	2,966.99	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH SALES6612	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6612 1	5,715.60	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH SALES6599	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6599 1	12,269.38	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	11/30/2016	11	8020-00000-INDOH SALES6624	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6624 1	13,691.72	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
								\$ 51,369.24	\$ -	\$	51,369.24		
								\$ 121,495.16	\$ 13.23	\$	121,481.93		

Liberty Utilities Over Head Allocation - Nov 2016	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation	<u>Breakdown:</u>				
	Allocation Amount	70,112.69	51,369.24	121,481.93		Internal Labor	\$	63,441.89	
						Internal Costs	\$	6,670.80	
						Corporate Labor	\$	11,817.47	21%
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC	Coporate Costs	\$	21%
8110-10014-001411	370.87	15.07	11.04	26.11	100 11	311			
8110-16025-33400	2,598.51	105.55	77.34	182.89	33400	3340			
8110-16031-30400	10,804.00	438.87	321.54	760.41	30400	3040			
8110-16039-37100	3,648.00	148.18	108.57	256.75	37100	3710			
8110-16082-3202	646.57	26.26	19.24	45.50	3202	3202			
8110-16083-3301	3,538.35	143.73	105.31	249.04	3301	3301			
8110-16084-3401	16,557.06	672.56	492.76	1,165.32	3401	3401			
8112-16083-3040	3,012.50	122.37	89.66	212.03	3040	3040			
8112-16083-3070	903.20	36.69	26.88	63.57	3070	3070			
8112-16083-3090	1,111.54	45.15	33.08	78.23	3090	3090			
8112-16084-3202	214.66	8.72	6.39	15.11	3202	3202			
8114-16029-33100	1,602.00	65.07	47.68	112.75	33100	3310			
8114-16081-3202	162.41	6.60	4.83	11.43	3202	3202			
8116-10014-001804	455.26	18.49	13.55	32.04	100 04	304			
8116-16031-30400	6,050.00	245.76	180.06	425.82	30400	3040			
8116-16081-3040	1,062.14	43.14	31.61	74.75	3040	3040			
8116-16082-3202	214.66	8.72	6.39	15.11	3202	3202			
	52,951.73	2,150.93	1,575.93	3,726.86					

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
2016	42705	12	8600-16099-3330 Nov2016 INDOH	8600-16099-3330 Nov2016 INDOH						8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42705	12	8100-20010-001204 CORRECTION	8100-20010-001204 CORRECTION				1,444.28	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42706	12	8600-20011-LX2101 Nov2016 INDO	8600-20011-LX2101 Nov2016 INDO				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42707	12	8600-20013-003103 Nov2016 INDO	8600-20013-003103 Nov2016 INDO				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42708	12	8600-20013-003104 Nov2016 INDO	8600-20013-003104 Nov2016 INDO				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42709	12	8600-20013-003116 Nov2016 INDO	8600-20013-003116 Nov2016 INDO				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42710	12	8600-20013-003120 Nov2016 INDO	8600-20013-003120 Nov2016 INDO				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42711	12	8600-LX1127-331 Nov2016 INDOH	8600-LX1127-331 Nov2016 INDOH				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42711	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 113016 2	59.98	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42712	12	8600-LX2125-361 Nov2016 INDOH	8600-LX2125-361 Nov2016 INDOH				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42713	12	8600-LX2129-361 Nov2016 INDOH	8600-LX2129-361 Nov2016 INDOH				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42714	12	8600-LX2129-361 Nov2016 INDOH	8600-LX2129-361 Nov2016 INDOH				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42718	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBIA	Bhaskar Kolluri	EMP EXP 120916 2	70.15	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42718	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steen Carlson	EMP EXP 121216	581.35	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42720	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PSMAIN	F. R. Maintenance	NOV3018AYS 1	195.00	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42720	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RXB Litchfield Development	BLDF-JAN2017RENT	5,072.30	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42725	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 120816 3	3.45	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42733	12	8134-16017-36100 CORRECTION	8134-16017-36100 CORRECTION				-	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42733	12	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	DEC16-170408281	470.49	-	8020-2 0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2016	42734	12	Reclass INDOH Eng/Dev Dec					281.93	-	8020-2 0100-10-1618-1052		Indirect Overhead	8020
2016	42734	12	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JCS080	\$1,868.54	-	8020-2 0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2016	42735	12	JOB RECLASS	JOB RECLASS				26.11	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2016	42735	12	JOB RECLASS	JOB RECLASS				249.92	-	8020-2 0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
								90,023.57	365.89	89657.68		should balance to INDOH	
2016	42735	12	8020-00000-INDOH JC15643	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15643 1	14.20	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15648	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15648 1	23.27	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15645	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15645 1	43.82	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15646	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15646 1	197.96	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15648	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15648 1	225.16	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15644	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15644 1	277.56	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15642	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15642 1	465.47	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15653	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15653 1	544.45	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15654	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15654 1	548.17	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15652	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15652 1	596.48	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15641	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15641 1	596.62	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15715	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15715 1	695.16	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC1564C	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC1564C 1	637.43	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15656	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15656 1	663.54	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15647	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15647 1	675.81	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15714	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15714 1	689.62	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15713	Job 8020-00000-INDOH 2	8020-LIBSHAR	Liberty Utilities Shared Services	JCS213 1	988.45	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15655	Job 8020-00000-INDOH 1	8020-LIBCAN	Liberty Utilities Canada	JC15655 1	1,050.17	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC1565C	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC1565C 1	3,316.27	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC15785	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC15785 1	3,591.37	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH JC1578C	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC1578C 1	7,032.75	-	8020-2 0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH SALES6749	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6749 1	7,512.84	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH SALES6736	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6736 1	18,413.73	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH SALES6755	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6755 1	19,019.41	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2016	42735	12	8020-00000-INDOH SALES6711	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6711 1	27,616.54	-	8020-2 0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
								95,373.29	-	95,373.29			
								185,396.86	365.89	185,030.97			

Liberty Utilities Over Head Allocation - Dec 2016	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
	Allocation Amount	89,657.68	95,373.29	185,030.97

Breakdown:

Internal Labor	\$	81,586.61	
Internal Costs	\$	8,071.07	
Corporate Labor	\$	21,655.68	21%
Corporate Costs:	\$	73,717.61	21%

FWD Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC
8110-16029-33100	4,225.02	227.15	241.63	468.78	3100	3310
8110-16031-31100	7,802.86	419.50	446.24	865.74	1100	3110
8110-16031-32000	43,372.23	2,331.79	2,480.44	4,812.23	32000	3200
8110-16035-36300	1,130.00	60.75	64.62	125.37	36300	3630
8110-16039-38000	1,090.25	58.61	62.35	120.96	38000	3800
8110-16082-3202	40.18	2.16	2.30	4.46	3202	3202
8110-16083-3301	389.30	20.93	22.26	43.19	3301	3301
8110-16084-3401	72.33	3.89	4.14	8.03	3401	3401
8112-16031-30400	850.00	45.70	48.61	94.31	30400	3040
8112-16031-32000	13,150.00	706.97	752.04	1,459.01	32000	3200
8112-16038-37100	12,078.97	649.39	690.79	1,340.18	37100	3710
8112-16083-3040	1,866.94	100.37	106.77	207.14	3040	3040
8112-16083-3070	677.45	36.42	38.74	75.16	3070	3070
8112-16084-3202	48.22	2.59	2.76	5.35	3202	3202
8114-10014-001515	695.38	37.39	39.77	77.16	100 15	333
8114-16031-32000	6,300.00	338.70	360.29	698.99	32000	3200
8114-16039-38000	6,954.00	373.86	397.70	771.56	38000	3800
8114-16081-3202	40.18	2.16	2.30	4.46	3202	3202
8116-16031-32000	5,700.00	306.44	325.98	632.42	32000	3200
8116-16081-3040	2,517.02	135.32	143.95	279.27	3040	3040
8116-16082-3202	40.18	2.16	2.30	4.46	3202	3202
	109,040.51	5,862.25	6,235.98	12,098.23		

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation - Jan 2017	Allocation Amount	\$ 78,476.60	\$ 36,726.89	\$ 115,203.49

Breakdown:

Internal Labor	\$ 70,712.98	
Internal Costs	\$ 7,763.62	
Corporate Labor	\$ 15,135.03	21%
Corporate Costs	\$ 21,591.86	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC
8110-16029-33100	\$ 2,708.60	\$ 77.72	\$ 36.37	\$ 114.09	3100	3310
8110-16039-37100	\$ 3,309.85	\$ 94.98	\$ 44.45	\$ 139.43	371	3710
8110-16039-38000	\$ 2,754.51	\$ 79.04	\$ 36.99	\$ 116.03	380	3800
8110-16082-3202	\$ 7,233.86	\$ 207.58	\$ 97.15	\$ 304.73	3202	3202
8110-16084-3401	\$ 808.28	\$ 23.19	\$ 10.85	\$ 34.04	3401	3401
8110-17013-3200	\$ 3,654.93	\$ 104.88	\$ 49.08	\$ 153.96	3200	3200
8112-16083-3040	\$ 184.52	\$ 5.29	\$ 2.48	\$ 7.77	3040	3040
8112-16083-3070	\$ 298,262.56	\$ 8,558.68	\$ 4,005.45	\$ 12,564.13	3070	3070
8112-16084-3202	\$ 2,949.99	\$ 84.65	\$ 39.62	\$ 124.27	3202	3202
8112-17028-3930	\$ 146.70	\$ 4.21	\$ 1.97	\$ 6.18	3930	3930
8114-16081-3202	\$ 2,335.60	\$ 67.02	\$ 31.37	\$ 98.39	3202	3202
8114-17034-3710	\$ 5,039.00	\$ 144.59	\$ 67.67	\$ 212.26	3710	3710
8116-16081-3040	\$ 7,485.79	\$ 214.81	\$ 100.53	\$ 315.34	3040	3040
8116-16082-3202	\$ 3,304.99	\$ 94.84	\$ 44.38	\$ 139.22	3202	3202
8116-17013-3040	\$ 1,325.00	\$ 38.02	\$ 17.79	\$ 55.81	3040	3040
	341,504.18	9,799.50	4,586.15	14,385.65		

Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
	2017	1/26/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AP5	Arizona Public Service	JAN17-342122282 3	490 52	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/31/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AR10FF	Arizona Office Technologies	IN282329	366 29	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/10/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	DEC3016Y65 1	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/25/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-JOPERI	Eric Joplin	EMP EXP 012317	630 82	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/17/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 010117 2	6 9	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/17/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 011217 6	299 77	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/31/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 012717 5	55 64	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kolluri	EMP EXP 012316	555 52	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/27/2017	1	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC6246	60,576 24	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
	2017	1/25/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-FEB2017/RENT/CRDT	0	66 59	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/25/2017	1	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-FEB2017/RENT	5,005 71	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/31/2017	1	8143-16010-39000 correction	8143-16010-39000 correction				41 15	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/31/2017	1	8110-16025-33400	8110-16025-33400				182 89	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
	2017	1/31/2017	1	Reclass Eng/Dev Svc Jan 17					4,538 29	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
	2017	1/31/2017	1	Reclass INDOH ENG					5,603 45	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
									\$ 78,543.19	\$ 66.59	\$	78,476.60		
	2017	1/27/2017	1	8020-00000-INDOH JC16037	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC16037 1	3,282 55	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH Sales 6834	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES6834 1	8,294 68	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15943	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15943 1	10 61	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15930	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15930 1	17 38	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15905	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15905 1	22 48	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15912	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15912 1	41 45	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15904	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15904 1	45 96	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15911	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15911 1	52 03	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15948	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15948 1	53 05	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15914	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15914 1	64 47	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15901	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15901 1	132 87	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15908	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15908 1	154 15	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15903	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15903 1	175 93	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15913	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15913 1	218 92	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15909	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15909 2	221 8	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15902	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15902 1	324 28	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15910	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15910 1	346 62	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15933	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15933 1	367 95	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH JC15906	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC15906 1	1,307 85	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH Sales 6828	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6828 1	5,785 42	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH SALES6855	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6855 1	6,448 97	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
	2017	1/27/2017	1	8020-00000-INDOH Sales 6813	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6813 1	9,357 47	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
									\$ 36,726.89	\$ -	\$	36,726.89		
									\$ 115,270.08	\$ 66.59	\$	115,203.49		

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation - Feb 2017	Allocation Amount	\$ 50,893.10	\$ 40,459.72	\$ 91,352.82

Breakdown:

Internal Labor	\$ 44,853.61	
Internal Costs	\$ 6,039.49	
Corporate Labor	\$ 20,464.25	21%
Corporate Costs	\$ 19,995.47	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	NARUC
8110-17011-3310	\$ 628.83	\$ 9.03	\$ 7.18	\$ 16.21	3310	3310
8110-17013-3110	\$ 2,051.28	\$ 29.45	\$ 23.41	\$ 52.86	3110	3110
8110-17013-3200	\$ 897.50	\$ 12.89	\$ 10.24	\$ 23.13	3200	3200
8112-16083-3040	\$ 54.23	\$ 0.78	\$ 0.62	\$ 1.40	3040	3040
8112-16083-3070	\$ 9,906.11	\$ 142.22	\$ 113.06	\$ 255.28	3070	3070
8112-17004-3430	\$ 537.45	\$ 7.72	\$ 6.13	\$ 13.85	3430	3430
8112-17008-3340	\$ 3,685.24	\$ 52.91	\$ 42.06	\$ 94.97	3340	3340
8112-17034-3540	\$ 3,301.40	\$ 47.40	\$ 37.68	\$ 85.08	3540	3540
8112-17034-3710	\$ 10,750.00	\$ 154.33	\$ 122.69	\$ 277.02	3710	3710
8116-16081-3040	\$ 1,658.82	\$ 23.82	\$ 18.93	\$ 42.75	3040	3040
8116-17013-3040	\$ 2,650.00	\$ 38.05	\$ 30.25	\$ 68.30	3040	3040
8116-17034-3710	\$ 3,762.00	\$ 54.01	\$ 42.94	\$ 96.95	3710	3710
	<u>39,882.86</u>	<u>572.61</u>	<u>455.19</u>	<u>1,027.80</u>		

Open											
Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification
2017	2/28/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	FE817-342122282 5	391.16		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/28/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-ARIOFF	Arizona Office Technologies	IN294706	311.02		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/15/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-COVVIR	Virgie Covarrubias	EMP EXP 021317	81.52		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/7/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	JAN3117Y5 1	195		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/7/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 013017 3	21.4		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/8/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 020117 3	24.08		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/26/2017	2	Job 8020 00000-INDOH	Sales	8020-LU	Liberty Water Co	JC6473	53,709.10		0 8020-2-0100-10-1618-1052	Internal Labor
2017	2/23/2017	2	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDG-MAR2017RENT	5,005.71		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/23/2017	2	#134-16022-34300 Correction	#134-16022-34300 Correction				0.77		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/23/2017	2	#134-16038-39600 Correction	#134-16038-39600 Correction				8.83		0 8020-2-0100-10-1618-1052	Internal Costs
2017	2/28/2017	2	Reclass INDOH ENG FEB					0	8,855.49	0 8020-2-0100-10-1618-1052	Internal Labor
								\$ 59,748.59 \$ 8,855.49 \$ 50,893.10			
2017	2/24/2017	2	8020-00000-INDOH JC6902	Job 8020-00000-INDOH 2	8020-ALGUT1	Algonquin Power Utilities Corp	JC6902 1	4,821.52		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16346	Job 8020-00000-INDOH 2	8020-ALGUT1	Algonquin Power Utilities Corp	JC16346 1	5,214.90		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16102	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16102 1	15.5		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16079	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16079 1	19.97		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16127	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16127 1	58.07		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16133	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16133 1	73.04		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16078	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16078 1	87.9		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16129	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16129 1	99.21		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16126	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16126 1	123.36		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16132	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16132 1	131.53		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16114	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16114 1	132.3		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16101	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16101 1	200.39		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16131	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16131 1	336.35		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16130	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16130 1	346.32		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16089	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16089 1	347.18		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16139	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16139 1	355.31		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16136	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16136 1	365.36		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16125	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16125 1	395.23		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16123 1	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16123 1	395.28		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16137	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16137 1	536.25		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16134	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16134 1	567.32		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16124	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16124 1	642.2		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16135	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16135 1	1,001.80		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH Sales6984	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6984 1	1,715.23		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC16128	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16128 1	2,629.36		0 8020-2-0100-10-1618-1052	Corporate Costs
2017	2/24/2017	2	8020-00000-INDOH Sales6970	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6970 1	6,447.95		0 8020-2-0100-10-1618-1052	Corporate Costs
2017	2/24/2017	2	8020-00000-INDOH Sales6943	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6943 1	10,918.16		0 8020-2-0100-10-1618-1052	Corporate Costs
2017	2/28/2017	2	Void Open Trx	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES6943 1	0	10,918.16	0 8020-2-0100-10-1618-1052	Corporate Costs
2017	2/28/2017	2	8020-00000-INDOH Sales6956	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES6956 1	10,918.16		0 8020-2-0100-10-1618-1052	Corporate Costs
2017	2/24/2017	2	8020-00000-INDOH JC6626	Job 8020-00000-INDOH 2	8020-LUSHAR	Liberty Utilities Shared Services	JC6626 1	203.38		0 8020-2-0100-10-1618-1052	Corporate Labor
2017	2/24/2017	2	8020-00000-INDOH JC6625	Job 8020-00000-INDOH 2	8020-LUSHAR	Liberty Utilities Shared Services	JC6625 1	2,479.35		0 8020-2-0100-10-1618-1052	Corporate Labor
								\$ 51,377.88 \$ 10,918.16 \$ 40,459.72			
								\$ 111,126.47 \$ 19,773.65 \$ 91,352.82			

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation -Mar 2017	Allocation Amount	\$ 71,735.64	\$ 47,668.96	\$ 119,404.60

Breakdown:

Internal Labor	\$ 65,333.77	
Internal Costs	\$ 6,401.87	
Corporate Labor	\$ 21,026.85	21%
Corporate Costs	\$ 26,642.11	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17011-3310	\$ 4,079.43	\$ 206.26	\$ 137.06	\$ 343.32	3310
8110-17013-3110	\$ 36,150.00	\$ 1,827.81	\$ 1,214.60	\$ 3,042.41	3110
8110-17035-3710	\$ 685.18	\$ 34.64	\$ 23.02	\$ 57.66	3710
8110-17035-3800	\$ 1,944.18	\$ 98.30	\$ 65.32	\$ 163.62	3800
8112-16083-3040	\$ 214.78	\$ 10.86	\$ 7.22	\$ 18.08	3040
8112-16083-3070	\$ 231,535.00	\$ 11,706.84	\$ 7,779.30	\$ 19,486.14	3070
8112-17008-3340	\$ 861.34	\$ 43.55	\$ 28.94	\$ 72.49	3340
8112-17011-3310	\$ 4,118.75	\$ 208.25	\$ 138.39	\$ 346.64	3310
8112-17035-3800	\$ 5,063.30	\$ 256.01	\$ 170.12	\$ 426.13	3800
8114-17034-3710	\$ 1,018.00	\$ 51.47	\$ 34.20	\$ 85.67	3710
8116-16081-3040	\$ 42.96	\$ 2.17	\$ 1.44	\$ 3.61	3040
8116-16081-3090	\$ 10,979.44	\$ 555.14	\$ 368.90	\$ 924.04	3090
8116-16081-3460	\$ 23,680.00	\$ 1,197.31	\$ 795.62	\$ 1,992.93	3460
8116-17007-3340	\$ 875.00	\$ 44.24	\$ 29.40	\$ 73.64	3340
8116-17013-3070	\$ 7,500.00	\$ 379.21	\$ 251.99	\$ 631.20	3070
8116-17034-3710	\$ 585.00	\$ 29.58	\$ 19.66	\$ 49.24	3710
	329,332.36	16,651.64	11,065.18	27,716.82	

Open				Originating	Originating Master	Originating	Credit		Account Number String	Classification	Account	Company
Year	TRX Date	Period ID	Reference	Description	Master ID	Name	Document Number	Debit Amount	Amount		Description	
2017	3/31/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-ARIOFF	Arizona Office Technolog	IN305584	17.69	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/22/2017	3	Employee Reimbursement	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 0308	129.87	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/7/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	MA00117YS 1	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	A0R0117YS 1	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/8/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-JOPERI	Eric Joplin	EMP EXP 0306	195	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/1/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0210	21.4	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/1/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0221	32.1	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/1/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0211	32.1	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/1/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0220	66.34	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/8/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0227	36.38	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/22/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0314	25.15	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/22/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 0308	32.1	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/1/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kolluri	EMP EXP 0227	137.28	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/29/2017	3	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC6785	69,573.71	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead 8020
2017	3/28/2017	3	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Developm	BLDF-APRIL20	5,286.46	0	8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead 8020
2017	3/31/2017	3	Redass INDOH Eng/Dev Sv Mar					0	4,239.94	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead 8020

\$ 75,975.58 \$4,239.94 \$ 71,735.64

2017	3/31/2017	3	8020-00000-INDOH JC16597	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilitie	JC16597 1	5,373.60	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH SALES7048	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilitie	SALES7048 1	8,816.91	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16646	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16646 1	29.98	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16641	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16641 1	44.22	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16531	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16531 1	71.07	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16533	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16533 1	133.56	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16538	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16538 1	139.74	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16647	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16647 1	176.78	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16532	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16532 1	323.95	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16536	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16536 1	331.04	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16537	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16537 1	421.97	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16643	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16643 1	458.19	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16542	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16542 1	503.63	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16645	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16645 1	519.92	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16544	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16544 1	569.6	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16529	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16529 1	607.75	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16541	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16541 1	700.02	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16540	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16540 1	847.92	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH JC16534	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	JC16534 1	957.6	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH SALES7041	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	SALES7041 1	2,191.14	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH SALES7070	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	SALES7070 1	4,894.21	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH SALES7083	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	SALES7083 1	8,098.29	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead 8020
2017	3/31/2017	3	8020-00000-INDOH SALES7083	Job 8020-00000-INDOH 2	8020-LIBCEN	Liberty Utilities Canada	SALES7083 1	11,458.47	0	8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead 8020

\$ 47,668.96 \$ - \$ 47,668.96

\$123,644.54 \$4,239.94 \$ 119,404.60

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 102,308.11	\$ 51,427.24	\$ 153,735.35

Breakdown:

Internal Labor	\$ 95,267.77	
Internal Costs	\$ 7,040.34	
Corporate Labor	\$ 30,141.87	21%
Corporate Costs	\$ 21,285.37	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17013-3110	\$ 535.00	\$ 46.96	\$ 23.61	\$ 70.57	3110
8110-17035-3800	\$ 607.48	\$ 53.32	\$ 26.80	\$ 80.12	3800
8112-16083-3040	\$ 167.53	\$ 14.71	\$ 7.39	\$ 22.10	3040
8112-17007-3340	\$ 1,276.43	\$ 112.04	\$ 56.32	\$ 168.36	3340
8112-17013-3200	\$ 2,961.75	\$ 259.98	\$ 130.68	\$ 390.66	3200
8112-17048-3340	\$ 47.25	\$ 4.15	\$ 2.08	\$ 6.23	3340
8114-17048-3070	\$ 16,146.80	\$ 1,417.34	\$ 712.45	\$ 2,129.79	3070
8116-16081-3040	\$ 5,700.00	\$ 500.34	\$ 251.50	\$ 751.84	3040
8116-17034-3710	\$ 1,526.33	\$ 133.98	\$ 67.35	\$ 201.33	3710

28,968.57	2,542.82	1,278.18	3,821.00
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Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
	2017	4/28/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-APS	Arizona Public Service	APR17-5873350000 1	483.87		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/28/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-ARIOFF	Arizona Office Technologies	IN315348	629.41		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/19/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 041017 1	40.13		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/19/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 031017 3	52.43		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/19/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 032017	62.06		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/19/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 033017	120.38		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/26/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kolluri	EMP EXP 042017	564.8		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/24/2017	4	#020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC6946	64,094.26		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	
	2017	4/24/2017	4	#020-00000-INDOH	Job #020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-MAY2017RENT	5,087.26		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead #020	
	2017	4/30/2017	4	Back Out Journal Entry 1160330					4,239.94		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	
	2017	4/30/2017	4	INDOH Reclass March					4,239.94		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	
	2017	4/30/2017	4	Reclass INDOH Eng/Dev Sv Apr					4,982.65		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	
	2017	4/30/2017	4	Back Out Journal Entry 1136723					8,855.49		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	
	2017	4/30/2017	4	INDOH for Feb					8,855.49		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead #020	

\$ 102,308.11 \$ - \$ 102,308.11

2017	4/27/2017	4	#020-00000-INDOH	JC16968	Job #020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC16968 1	1,339.89		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16958	Job #020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC16958 1	4,289.79		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	SALES7196	Job #020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7196 1	14,214.95		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	Void Open Trx	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES7215 1	0	4,245.01		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/27/2017	4	Void Open Trx	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES7189 1	0	9,517.62		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16807	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16807 1	7.34		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16878	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16878 1	55.33		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16820	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16820 1	83.66		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16877	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16877 1	110.5		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16813	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16813 1	153.44		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16808	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16808 1	186.31		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16880	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16880 1	192.22		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16809	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16809 1	280.4		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16811	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16811 1	336.62		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16814	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16814 1	435.77		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16812	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16812 1	446.94		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16855	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16855 1	480.29		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16817	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16817 1	480.54		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16804	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16804 1	577.16		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16876	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16876 1	633.64		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16802	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16802 1	651.69		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16816	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16816 1	863.32		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16815	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16815 1	987.2		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	JC16810	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC16810 1	3,334.87		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	SALES7215	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7215 1	4,245.01		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	SALES7158	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7158 1	8,326.04		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/27/2017	4	#020-00000-INDOH	SALES7189	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7189 1	9,517.62		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/28/2017	4	#020-00000-INDOH	CREDIT859	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	CREDIT859 1	0	1,057.50	0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/28/2017	4	#020-00000-INDOH	SALES7215	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7215 3	4,499.21		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	
2017	4/28/2017	4	#020-00000-INDOH	SALES7189	Job #020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7189 3	9,517.62		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead #020	

\$ 66,247.37 \$ 14,820.13 \$ 51,427.24

\$ 168,555.48 \$ 14,820.13 \$ 153,735.35

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 71,942.53	\$ 34,840.20	\$ 106,782.73

Breakdown:

Internal Labor	\$ 65,149.21	
Internal Costs	\$ 6,793.32	
Corporate Labor	\$ 21,840.20	21%
Corporate Costs	\$ 13,000.00	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17011-3310	\$ 625.00	\$ 41.34	\$ 20.02	\$ 61.36	3310
8110-17012-3110	\$ 413.86	\$ 27.37	\$ 13.26	\$ 40.63	3110
8110-17035-3710	\$ 4,144.00	\$ 274.09	\$ 132.74	\$ 406.83	3710
8112-10014-001707	\$ 3,170.80	\$ 209.72	\$ 101.56	\$ 311.28	3070
8112-17007-3340	\$ 2,656.45	\$ 175.70	\$ 85.09	\$ 260.79	3340
8112-17048-3340	\$ 1,321.05	\$ 87.38	\$ 42.31	\$ 129.69	3340
8114-17048-3070	\$ 299,957.86	\$ 19,839.55	\$ 9,607.86	\$ 29,447.41	3070
8116-17013-3110	\$ 4,136.50	\$ 273.59	\$ 132.49	\$ 406.08	3110
8116-17013-3200	\$ 1,003.75	\$ 66.39	\$ 32.15	\$ 98.54	3200
8116-17034-3710	\$ 2,900.00	\$ 191.81	\$ 92.89	\$ 284.70	3710
	<u>320,329.27</u>	<u>21,186.94</u>	<u>10,260.37</u>	<u>31,447.31</u>	

Open										Account	
Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Description Company
2017	5/29/2017	5	8020-000000-INDOH	Job 8020-00000-INDOH 2	8020-AP5	Arizona Public Service	MAY17 5873350000 2	508 61	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/3/2017	5	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 042717	399 45	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/22/2017	5	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CINFIR	Cintas Fire Protection	0D53131296	408	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/3/2017	5	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	APR3017Y5 1	195	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/31/2017	5	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	MAY3117Y5 1	195	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/24/2017	5	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC7335	60,111 09	0	8020-2-0100-10-1618-105	Internal Labor Indirect Overhead 8020
2017	5/26/2017	5	8020-0000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RXB Litchfield Development	BLDF JUNE2017RENT	5,087 26	0	8020-2-0100-10-1618-105	Internal Cost Indirect Overhead 8020
2017	5/31/2017	5	Reclass INDOH Eng/Dev Svc May					5,038 12	0	8020-2-0100-10-1618-105	Internal Labor Indirect Overhead 8020
								\$ 71,942.53	\$ -	\$	71,942.53
2017	5/30/2017	5	8020-00000-INDOH JC17281	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC17281 1	5,497 54	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH SALES7274	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7274 1	6,778 13	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17245	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17245 1	48 54	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17095	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17095 1	69 05	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17254	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17254 1	73 47	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	LARCorporLabor/Travel/InsCrdt874	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	CREDIT874	93 14	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17101	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17101 1	115 85	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17105	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17105 1	209 3	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17251	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17251 1	243 06	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17251	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17252 1	558 19	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17110	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17110 1	604 34	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17100	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17100 1	615 1	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17097	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17097 1	671 63	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17103	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17103 1	688 18	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	LARS Bus/CT Corp JC17104	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17104	698 84	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17109	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17109 1	780 65	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17106	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17106 1	786 32	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17096	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17096 1	946 4	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17251	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17251 1	999 03	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17108	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17108 1	1,363 44	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-00000-INDOH JC17107	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17107 1	1,376 56	0	8020-2-0100-10-1618-105	Corporate Labor Indirect Overhead 8020
2017	5/30/2017	5	8020-0000-INDOH JC17102	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17102 1	3,744 15	0	8020-2-0100-10-1618-105	Corporate Cost Indirect Overhead 8020
2017	5/31/2017	5	8020-00000-INDOH SALES 7313	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7313 1	872 85	0	8020-2-0100-10-1618-105	Corporate Cost Indirect Overhead 8020
2017	5/31/2017	5	8020-00000-INDOH SALES7297	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7297 1	2,247 71	0	8020-2-0100-10-1618-105	Corporate Cost Indirect Overhead 8020
2017	5/31/2017	5	8020-00000-INDOH SALES7327	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7327 1	4,658 73	0	8020-2-0100-10-1618-105	Corporate Cost Indirect Overhead 8020
								\$ 34,840.20	\$ -	\$	34,840.20
								\$ 106,782.73	\$ -	\$	106,782.73

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 106,575.72	\$ 63,185.11	\$ 169,760.83

<u>Breakdown:</u>		
Internal Labor	\$ 97,711.82	
Internal Costs	\$ 8,863.90	
Corporate Labor	\$ 27,383.76	21%
Corporate Costs	\$ 35,801.35	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17002-3401	\$ 2,146.06	\$ 237.31	\$ 140.69	\$ 378.00	3401
8110-17003-3430	\$ 1,712.85	\$ 189.41	\$ 112.29	\$ 301.70	3430
8110-17011-3310	\$ 2,495.22	\$ 275.92	\$ 163.58	\$ 439.50	3310
8110-17027-3901	\$ 2,146.05	\$ 237.31	\$ 140.69	\$ 378.00	3901
8110-17035-3710	\$ 437.50	\$ 48.38	\$ 28.68	\$ 77.06	3710
8112-10014-001707	\$ 792.70	\$ 87.66	\$ 51.97	\$ 139.63	3070
8112-16083-3070	\$ 792.70	\$ 87.66	\$ 51.97	\$ 139.63	3070
8112-17007-3340	\$ 4,810.86	\$ 531.98	\$ 315.39	\$ 847.37	3340
8112-17008-3340	\$ 1,153.81	\$ 127.59	\$ 75.64	\$ 203.23	3340
8112-17011-3310	\$ 2,656.12	\$ 293.71	\$ 174.13	\$ 467.84	3310
8112-17023-3310	\$ 1,627.46	\$ 179.96	\$ 106.69	\$ 286.65	3310
8112-17032-3600	\$ 2,676.48	\$ 295.96	\$ 175.47	\$ 471.43	3600
8112-17034-3710	\$ 2,812.00	\$ 310.95	\$ 184.35	\$ 495.30	3710
8112-17035-3540	\$ 8,655.56	\$ 957.12	\$ 567.45	\$ 1,524.57	3540
8112-17035-3800	\$ 687.49	\$ 76.02	\$ 45.07	\$ 121.09	3800
8112-17048-3340	\$ 2,706.25	\$ 299.25	\$ 177.42	\$ 476.67	3340
8114-10014-001515	\$ 3,170.80	\$ 350.62	\$ 207.87	\$ 558.49	3330
8114-17048-3070	\$ 173,719.99	\$ 19,209.81	\$ 11,388.84	\$ 30,598.65	3070
8116-17013-3200	\$ 1,253.09	\$ 138.57	\$ 82.15	\$ 220.72	3200
8116-17034-3710	\$ 546.00	\$ 60.38	\$ 35.80	\$ 96.18	3710
	<u>216,998.99</u>	<u>23,995.57</u>	<u>14,226.14</u>	<u>38,221.71</u>	

Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
	2017	6/7/2017		6 JOB RECLASS	JOB RECLASS					17.71	0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/7/2017		6 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 060617	339		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/16/2017		6 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKS Litchfield Development	BLDF-JULY2017RENT	5,087.26		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/21/2017		6 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KOLBHA	Bhaskar Kolluri	EMP EXP 061917	58.85		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/27/2017		6 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-NICTOM	Tom Nichols	EMP EXP 062217	210.87		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/28/2017		6 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	JUNE17-5873350000 1	1,392.06		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/28/2017		6 8600-16087 3460 INDOH Corr	8600-16087-3460 INDOH Corr				1,758.15		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	6/29/2017		6 Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC7670	105,457.52		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
	2017	6/30/2017		6 Reclass INDOH Eng/Dev Svc June					0	7,745.70	0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020

\$ 114,321.42 \$ 7,745.70 \$ 106,575.72

2017	6/27/2017		6 8020-00000-INDOH	JC17580	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17580 1	15.98		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17373	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17373 1	29.84		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17632	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17632 1	72.57		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17375	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17375 1	78.5		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17379	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17379 1	84.21		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17383	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17383 1	332.82		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17380	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17380 1	351.58		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17371	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17371 1	419.02		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17374	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17374 1	422.96		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17620	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17620 1	433.12		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17377	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17377 1	445.22		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17619	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17619 1	453.62		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17370	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17370 1	517.61		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17603	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17603 1	623.17		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17378	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17378 1	627.77		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17381	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17381 1	831.32		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17382	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17382 1	857.17		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17376	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	JC17376 1	2,226.00		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	JC17647	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC17647 1	5,663.58		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	SALES7400	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	SALES7400 1	9,484.02		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	SALES7431	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	SALES7431 1	9,726.44		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	SALES7489	Job 8020-00000-INDOH 2	8020-LIBCANA	Liberty Utilities Canada	SALES7489 1	14,364.89		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	6/27/2017		6 8020-00000-INDOH	SALES7438	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7438 1	15,123.70		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020

\$ 63,185.11 \$ - \$ 63,185.11

\$ 177,506.53 \$ 7,745.70 \$ 169,760.83

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 69,086.83	\$ 31,862.41	\$ 100,949.24

Breakdown:

Internal Labor	\$ 63,294.90	
Internal Costs	\$ 5,791.93	
Corporate Labor	\$ 15,325.04	21%
Corporate Costs	\$ 16,537.37	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17008-3340	\$ 772.00	\$ 20.69	\$ 9.54	\$ 30.23	3340
8110-17025-3200	\$ 551.90	\$ 14.79	\$ 6.82	\$ 21.61	3200
8112-16083-3070	\$ 3,878.10	\$ 103.95	\$ 47.94	\$ 151.89	3070
8112-17003-3430	\$ 430.43	\$ 11.54	\$ 5.32	\$ 16.86	3430
8112-17007-3340	\$ 295.88	\$ 7.93	\$ 3.66	\$ 11.59	3340
8112-17008-3340	\$ 415.50	\$ 11.14	\$ 5.14	\$ 16.28	3340
8112-17020-3340	\$ 2,270.00	\$ 60.85	\$ 28.06	\$ 88.91	3340
8112-17023-3310	\$ 3,415.89	\$ 91.56	\$ 42.23	\$ 133.79	3310
8112-17025-3110	\$ 596.70	\$ 15.99	\$ 7.38	\$ 23.37	3110
8112-17032-3600	\$ 80.76	\$ 2.16	\$ 1.00	\$ 3.16	3600
8112-17048-3340	\$ 964.10	\$ 25.84	\$ 11.92	\$ 37.76	3340
	<u>13,671.26</u>	<u>366.44</u>	<u>169.01</u>	<u>535.45</u>	

Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
	2017	7/10/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	JULY0117Y5 1	195	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/11/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 051717 2	34 78	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/11/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 051517 3	41 2	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/11/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 050917 1	51 9	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/11/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 050817 2	72 23	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/11/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 071117 2	12 84	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/18/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 052617 3	62 58	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/18/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 052617 3	62 58	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/27/2017	7	8020-00000-INDOH	Sales	8020-LIJ	Liberty Water Co	JC8025	62,829 01	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-AUG2017RENT	5,087 26	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/31/2017	7	8137-17009 3350 JAN17INDOH COR	8137-17009-3350 JAN17INDOH COR				3 33	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/31/2017	7	8300-17001 3900 INDOH CORR	8300-17001-3900 INDOH CORR				230 81	0	8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
	2017	7/31/2017	7	Reclass INDOH Eng/Dev Svc July					465 89	0	8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
									\$ 60,086.83	\$ -	\$	60,086.83		
	2017	7/24/2017	7	8020-00000-INDOH SALES7647	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7647 1	5,047 46	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17964	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC17964 1	5,109 06	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17821	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17821 1	5 22	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17686	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17686 2	10 65	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17755	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17755 1	99 7	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17945	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17945 1	205 23	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17944	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17944 1	251 68	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17865	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17865 1	324 88	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17740	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17740 1	439 35	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17789	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17789 1	489 44	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17702	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17702 1	501 84	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17804	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17804 1	576 63	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17928	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17928 1	651 49	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17832	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17832 1	688 54	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17855	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17855 1	923 87	0	8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17842	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17842 1	958 19	0	8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH JC17772	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC17772 1	1,811 64	0	8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH SALES7640	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	JC7640 1	3,063 53	0	8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH SALES7624	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7624 1	4,234 88	0	8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
	2017	7/24/2017	7	8020-00000-INDOH SALES7581	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7581 1	6,469 13	0	8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
									\$ 31,862.41	\$ -	\$	31,862.41		
									\$ 100,949.24	\$ -	\$	100,949.24		

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 79,706.16	\$ 38,437.61	\$ 118,143.77

Breakdown:

Internal Labor	\$ 71,284.68	
Internal Costs	\$ 8,421.48	
Corporate Labor	\$ 11,004.25	21%
Corporate Costs	\$ 27,433.36	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17015-3430	\$ 622.00	\$ 43.98	\$ 21.21	\$ 65.19	3430
8110-17025-3040	\$ 2,752.19	\$ 194.61	\$ 93.85	\$ 288.46	3040
8110-17046-3710	\$ 932.65	\$ 65.95	\$ 31.80	\$ 97.75	3710
8112-17020-3340	\$ 2,850.00	\$ 201.53	\$ 97.19	\$ 298.72	3340
8112-17023-3310	\$ 5,338.01	\$ 377.46	\$ 182.03	\$ 559.49	3310
8114-17024-3040	\$ 3,199.00	\$ 226.21	\$ 109.09	\$ 335.30	3040
8114-17025-3040	\$ 1,169.82	\$ 82.72	\$ 39.89	\$ 122.61	3040
8114-17025-3070	\$ 80.25	\$ 5.67	\$ 2.74	\$ 8.41	3070
8114-17045-3710	\$ 3,517.00	\$ 248.69	\$ 119.93	\$ 368.62	3710
8114-17046-3800	\$ 2,795.00	\$ 197.64	\$ 95.31	\$ 292.95	3800
8116-17024-3040	\$ 1,257.40	\$ 88.91	\$ 42.88	\$ 131.79	3040
8116-17025-3070	\$ 420.00	\$ 29.70	\$ 14.32	\$ 44.02	3070
8116-17045-3710	\$ 3,007.46	\$ 212.66	\$ 102.55	\$ 315.21	3710
	<u>27,940.78</u>	<u>1,975.73</u>	<u>952.79</u>	<u>2,928.52</u>	

Open	Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
	2017	8/9/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AP5	Arizona Public Service	AUG17-5873350000 3	975 22	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/9/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 080417	434 53	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/11/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	AUG0117Y5 1	195	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/17/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-HILTIM	Tim Hill	EMP EXP 080717 1	250	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/22/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 061817 3	10 7	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/22/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 062817 2	37 45	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/22/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 063017 2	46 55	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/30/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 062517 2	17 12	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/25/2017	8	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC8225	71,519 33	0	8020-2-0100-10-1618-1051	Internal Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	R/K Litchfield Development	BLDF-SEPT2017RENT	5,087 26	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/16/2017	8	Void Open Trn	Purchases	8020-PARKS	Parks & Sons	8062017	0	1,190 00	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/16/2017	8	Circulation pump	Job 8020-00000-INDOH 2	8020-PARKS	Parks & Sons	8062017	1,190 00	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/17/2017	8	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PARSON	Parker & Sons	0816201785L	1,190 00	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8140-17012-3110 Reclass	8140-17012-3110 Reclass				2 88	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8137-17003-3430 Reclass	8137-17003-3430 Reclass				3 52	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8137-17012-3110 Reclass	8137-17012-3110 Reclass				5 17	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8140-17008-3340 Reclass	8140-17008-3340 Reclass				7 9	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8134-17035-3710 Reclass	8134-17035-3710 Reclass				8 39	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8137-17008-3340 Reclass	8137-17008-3340 Reclass				19 67	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8134-17013-3040 Reclass	8134-17013-3040 Reclass				27 35	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8134-17035-3540 Reclass	8134-17035-3540 Reclass				35 88	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/1/2017	8	8134-17010-3350 Reclass	8134-17010-3350 Reclass				66 89	0	8020-2-0100-10-1618-1051	Internal Cost	Indirect Overhead	8020
	2017	8/31/2017	8	Reclass INDOH Eng/Dev Svc Aug					0	234 55	8020-2-0100-10-1618-1051	Internal Labor	Indirect Overhead	8020
									\$ 81,130 71	\$ 1,424 55	\$		79,706.16	
	2017	8/24/2017	8	8020-00000-INDOH SALES7811	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7811 1	4,582 15	0	8020-2-0100-10-1618-1051	Corporate Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH JC17989	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC17989 1	5,277 24	0	8020-2-0100-10-1618-1051	Corporate Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7721	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7721 5	180 86	0	8020-2-0100-10-1618-1051	Corporate Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7721	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7721 4	236 55	0	8020-2-0100-10-1618-1051	Corporate Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7721	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7721 1	727 45	0	8020-2-0100-10-1618-1051	Corporate Labor	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7803	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7803 1	6,477 99	0	8020-2-0100-10-1618-1051	Corporate Cost	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7746	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7746 1	6,910 97	0	8020-2-0100-10-1618-1051	Corporate Cost	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7796	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7796 1	6,912 65	0	8020-2-0100-10-1618-1051	Corporate Cost	Indirect Overhead	8020
	2017	8/24/2017	8	8020-00000-INDOH SALES7783	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7783 1	7,131 75	0	8020-2-0100-10-1618-1051	Corporate Cost	Indirect Overhead	8020
									\$ 38,437.61	\$ -	\$		38,437.61	
									\$ 119,568 32	\$ 1,424 55	\$		118,143.77	

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 90,990.73	\$ 53,656.77	\$ 144,647.50

Breakdown:

Internal Labor	\$ 84,070.95	
Internal Costs	\$ 6,919.78	
Corporate Labor	\$ 21,725.83	21%
Corporate Costs	\$ 31,930.94	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17025-3110	\$ 928.99	\$ 78.61	\$ 46.36	\$ 124.97	3110
8112-16083-3090	\$ 1,585.40	\$ 134.16	\$ 79.11	\$ 213.27	3090
8112-17023-3310	\$ 1,430.30	\$ 121.03	\$ 71.37	\$ 192.40	3310
8112-17024-3040	\$ 8.03	\$ 0.68	\$ 0.40	\$ 1.08	3040
8112-17025-3070	\$ 34,182.02	\$ 2,892.51	\$ 1,705.70	\$ 4,598.21	3070
8112-17046-3800	\$ 7,150.00	\$ 605.04	\$ 356.79	\$ 961.83	3800
8112-17048-3340A	\$ 613.41	\$ 51.91	\$ 30.61	\$ 82.52	3340
8114-10014-001515	\$ 3,170.80	\$ 268.32	\$ 158.22	\$ 426.54	3330
8114-17024-3040	\$ 1,200.00	\$ 101.55	\$ 59.88	\$ 161.43	3040
8114-17025-3040	\$ 25,800.00	\$ 2,183.22	\$ 1,287.43	\$ 3,470.65	3040
8114-17025-3070	\$ 5,547.78	\$ 469.46	\$ 276.84	\$ 746.30	3070
8114-17025-3110	\$ 1,788.77	\$ 151.37	\$ 89.26	\$ 240.63	3110
8114-17046-3800	\$ 4,190.00	\$ 354.56	\$ 209.08	\$ 563.64	3800
8116-17023-3310	\$ 3,297.19	\$ 279.01	\$ 164.53	\$ 443.54	3310
8116-17024-3110	\$ 4,631.57	\$ 391.93	\$ 231.12	\$ 623.05	3110
8116-17025-3040	\$ 4,400.00	\$ 372.33	\$ 219.56	\$ 591.89	3040
8116-17025-3200	\$ 2,300.00	\$ 194.63	\$ 114.77	\$ 309.40	3200
8116-17045-3710	\$ 15,150.00	\$ 1,282.01	\$ 755.99	\$ 2,038.00	3710
Grand Total	\$ 1,075,274.93	\$ 90,990.73	\$ 53,656.77	\$ 144,647.50	

Open				Originating		Originating Document		Credit		Account			
Year	TRX Date	Period ID	Reference	Description	Master ID	Originating Master Name	Number	Debit Amount	Amount	Account Number String	Classification	Description	Company
2017	9/6/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AP5	Arizona Public Service	SEP17-5873350000 5	89 97		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/6/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 083017	376 27		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/6/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AP5	Arizona Public Service	SEP17-5873350000 6	890 5		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/14/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kaliya	EMP EXP 07202017 1	32 1		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/14/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kaliya	EMP EXP 071817 2	50 83		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/15/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-ARI0FF	Arizona Office Technologies	IN338433	2 85		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/15/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	SEPT0117Y5 1	195		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/22/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Uitchfield Development	BLDF-OCT2017RENT	5,087 26		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/22/2017	9	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC8575	79,693 11		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F K Maintenance	OCT0117Y5 1	195		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	9/29/2017	9	Reclass INDOH Eng/Dev Svc Sept					4,377 84		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
								\$ 90,990.73	\$ -	\$ 90,990.73			
2017	9/29/2017	9	8020-00000-INDOH SALES7862	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7862 1	4,668 76		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7913	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7913 1	6,989 33		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7984	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7984 1	7,064 65		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7955	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7955 1	7,333 42		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7971	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7971 1	8,667 44		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7997	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES7997 1	17,532 87		0 8020-2-0100-10-1618-1052	Corporate Cost	Indirect Overhead	8020
2017	9/29/2017	9	8020-00000-INDOH SALES7876	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES7876 1	1,400 30		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
								\$ 53,656 77	\$ -	\$ 53,656 77			
								\$ 144,647 50	\$ -	\$ 144,647.50			

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation
Over Head Allocation	Allocation Amount	\$ 90,501.27	\$ 43,145.17	\$ 133,646.44

Breakdown:

Internal Labor	\$ 83,075.99	
Internal Costs	\$ 7,425.28	
Corporate Labor	\$ 15,714.37	21%
Corporate Costs	\$ 27,430.80	21%

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17025-3040	\$ 8,897.78	\$ 1,571.67	\$ 749.27	\$ 2,320.94	3040
8112-16083-3090	\$ 396.35	\$ 70.01	\$ 33.38	\$ 103.39	3090
8112-17025-3200	\$ 17,104.10	\$ 3,021.20	\$ 1,440.31	\$ 4,461.51	3200
8114-17048-3070	\$ 51.54	\$ 9.10	\$ 4.34	\$ 13.44	3070
8116-17023-3310	\$ 3,000.00	\$ 529.91	\$ 252.63	\$ 782.54	3310
Grand Total	\$ 512,359.94	\$ 90,501.27	\$ 43,145.17	\$ 133,646.44	

Open		Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Credit		Account Number String	Classification	Account	
Year	TRX Date							Debit Amount	Amount			Description	Company
2017	10/4/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 093017	467.36		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/9/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-SNODAV	David Snow	EMP EXP 100417	54.57		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/10/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	OCT17-5873350000-4	982.1		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/12/2017	10	8137-17011-3310Sep17INDOH Co	Job 8020-00000-INDOH 2				68.88		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/13/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-ARI/OFF	Arizona Office Technologies	IN370957	0.49		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/19/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 081017 8	8.56		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/19/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 081517 4	17.66		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/24/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-NOV2017RENT	5,087.26		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/25/2017	10	Job 8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC8699	77,845.71		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2017	10/30/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-APS	Arizona Public Service	OCT17-5873350000 5	738.4		0 8020-2-0100-10-1618-1052	Internal Cost	Indirect Overhead	8020
2017	10/31/2017	10	Reclass INDOH Eng/Dev Svc Oct					5,230.28		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
								\$ 90,501.27	\$ -	\$ 90,501.27			
2017	10/30/2017	10	8020-00000-INDOH Sales8140	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8140 1	1,693.04		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	10/30/2017	10	8020-00000-INDOH Sales8104	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8104 1	8,642.27		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	10/30/2017	10	8020-00000-INDOH JC18032	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	JC18032 1	9,128.27		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017	10/31/2017	10	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-ALGUTI	Algonquin Power Utilities Corp	SALES8163 1	5,379.06		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017	10/31/2017	10	8020-00000-INDOH SALES8202	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8202 1	5,589.34		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017	10/31/2017	10	8020-00000-INDOH SALES8155	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8155 1	6,026.66		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017	10/31/2017	10	8020-00000-INDOH SALES8185	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8185 1	6,686.53		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
								\$ 43,145.17	\$ -	\$ 43,145.17			
								\$ 133,646.44	\$ -	\$ 133,646.44			

Liberty Utilities	8020-00000-INDOH	Indirect Allocation	Corporate Allocation	Total Allocation			Breakdown:		
Over Head Allocation	Allocation Amount	85454.47	51360.25	136814.72			Internal Labor:	\$ 78,852.20	
							Internal Costs:	\$ 6,602.27	
							Corporate Labor:	\$ 38,091.00	21%
FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC	Corporate Costs:	\$ 21,137.33	21%	
8112-17025-3110	10252	2891.15	1737.65	4628.8	3110	LUCCLABS	-7.9749%		
8112-17046-3800	4085	1152	692.38	1844.38	3800				
Grand Total	303,021.04	85,454.47	51,360.25	136,814.72					

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Classification	Account Description	Company
2017	11/1/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 082317 2	41 2		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/1/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CARSTE	Steve Carlson	EMP EXP 102717	335 31		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/6/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-FKMAIN	F.K. Maintenance	NOV011751 1	395		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/9/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-KALKEN	Ken Kalyta	EMP EXP 110317	5 88		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/9/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-SNOZAV	David Snow	EMP EXP 103117	9 62		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/17/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-CANSTE	Steve Carlson	EMP EXP 111717	356 98		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/21/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-PALDES	RKB Litchfield Development	BLDF-DEC2017RENT	5,087 26		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/28/2017	11	8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-AAPS	Arizona Public Service	NOV0175873350000	573 02		0 8020-2-0100-10-1618-1052	Internal Costs	Indirect Overhead	8020
2017	11/22/2017	11	8020-00000-INDOH	Sales	8020-LU	Liberty Water Co	JC8904	76,452 25		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020
2017	11/30/2017	11	Reclass INDOH Eng/Dev Sv Nov					2,399 95		0 8020-2-0100-10-1618-1052	Internal Labor	Indirect Overhead	8020

\$ 85,454 47 \$ - \$ 85,454 47

2017 11/29/2017	11 8020-00000-INDOH	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES 8254 1	2,516 20		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017 11/29/2017	11 8020-00000-INDOH JC18060	Job 8020-00000-INDOH 2	8020-ALGUTJ	Algonquin Power Utilities Corp	JC18060 1	5,799 49		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017 11/29/2017	11 8020-00000-INDOH SALES8284	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8284 1	12,781 64		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017 11/30/2017	11 8020-00000-INDOH SALES8309	Job 8020-00000-INDOH 2	8020-ALGUTJ	Algonquin Power Utilities Corp	SALES8309 1	540		0 8020-2-0100-10-1618-1052	Corporate Costs	Indirect Overhead	8020
2017 11/29/2017	11 Void Open Trx	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES8362 1	0	6,635 37	0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/29/2017	11 8020-00000-INDOH SALES8345	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8345 1	1,232 71		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/29/2017	11 8020-00000-INDOH Sales 8362	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8362 1	6,635 37		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/29/2017	11 8020-00000-INDOH SALES8309	Job 8020-00000-INDOH 2	8020-ALGUTJ	Algonquin Power Utilities Corp	SALES 8309 1	8,849 65		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/30/2017	11 8020-00000-INDOH SALES8345	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8345 A 1	3,408 32		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/30/2017	11 8020-00000-INDOH SALES 8331	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8331 1	5,986 50		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/30/2017	11 8020-0000-INDOH SALES8362	Job 8020-00000-INDOH 2	8020-LIBCAN	Liberty Utilities Canada	SALES8362A 1	11,978 45		0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020
2017 11/29/2017	11 Void Open Trx	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES8345 1	0	1,232 71	0 8020-2-0100-10-1618-1052	Corporate Labor	Indirect Overhead	8020

\$ 59,228 33 \$ 7,868 08 \$ 51,360 25

\$ 144,682 80 \$ 7,868 08 \$ 136,814 72

[illegible]

Liberty Utilities 8020-00000-INDOH Total Allocation
Allocation Amount 251,454.86

FWO Number	Total FWO	Indirect Allocation	Corporate Allocation	Total Allocation	NARUC
8110-17020-3340	23846.02	4004.77	1451.64	5456.41	3340
8110-17023-3310	4462.8	749.5	271.67	1021.17	3310
8110-17025-3040	2875.9	482.99	175.07	658.06	3040
8110-17042-3630	90.57	15.21	5.51	20.72	3630
8110-17043-3600	90.57	15.21	5.51	20.72	3600
8110-17049-3450	16800	2821.44	1022.71	3844.15	3450
8112-10014-001707	440.84	74.04	26.84	100.88	3070
8112-17025-3110	529.34	88.9	32.22	121.12	3110
8112-17025-3200	929.72	156.14	56.6	212.74	3200
8112-17045-3960	285	47.86	17.35	65.21	3960
8112-17046-3540	2552.99	428.76	155.41	584.17	3540
8112-17046-3800	12035	2021.19	732.64	2753.83	3800
8114-17019-3340	3339.03	560.77	203.26	764.03	3340
8114-17048-3070	21183.88	3557.68	1289.58	4847.26	3070
8116-17045-3710	24197.2	4063.75	1473.01	5536.76	3710
Grand Total	1,098,928.31	184,557.14	66,897.72	251,454.86	
		184557.14	66897.72	251454.86	

Breakdown:

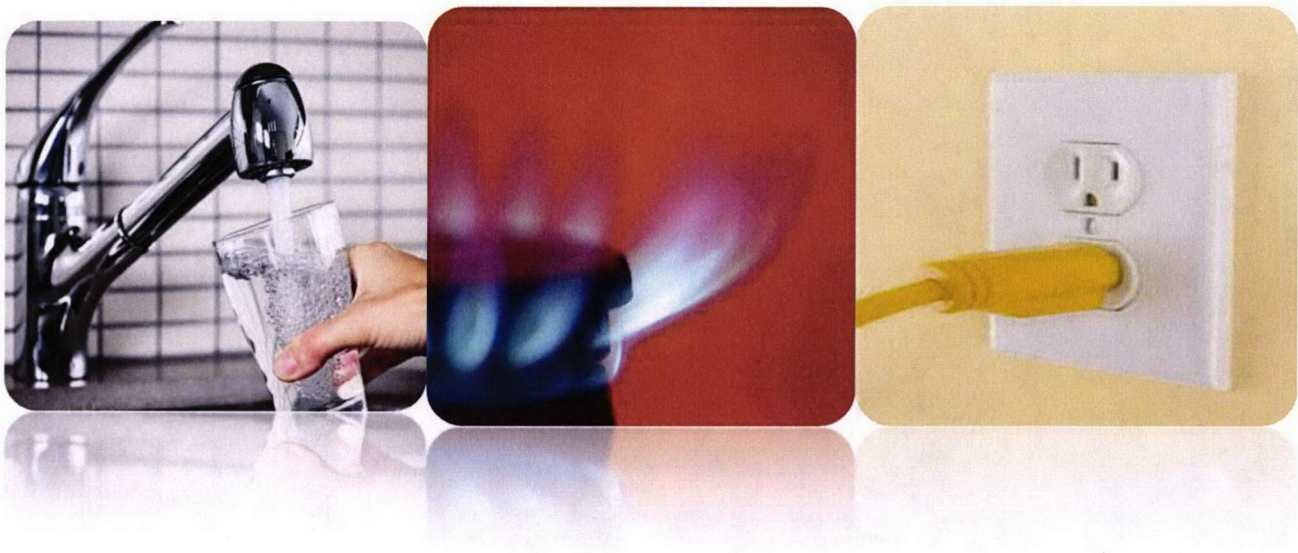
RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-33 Please provide a copy of any applicable capitalization policy adopted during the test year by APUC or any of its affiliated subsidiaries or divisions.

RESPONSE: See attached OPUC 1-33_Liberty Utilities Capitalization Procedure – V1.pdf.

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

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy



Liberty Utilities Capitalization Procedure

 Liberty Utilities™ WATER GAS ELECTRIC		2845 BRISTOL CIRCLE, OAKVILLE, ONTARIO L6H 7H7		
Policy Name: Liberty Utilities Capitalization Policy		Proc. #:	2100-900-200-001	
Department	Finance	Revision #:	1	Page 2 of 40
Prepared By	Amneet Sandu	Date 08/22/2013	Signature:	
Approved By	Gerald Tremblay, VP Finance	Date 08/22/2013	Signature:	

**LIBERTY ENERGY
CAPITALIZATION POLICY
CAPITAL vs. MAINTENANCE DECISION FLOWCHART**

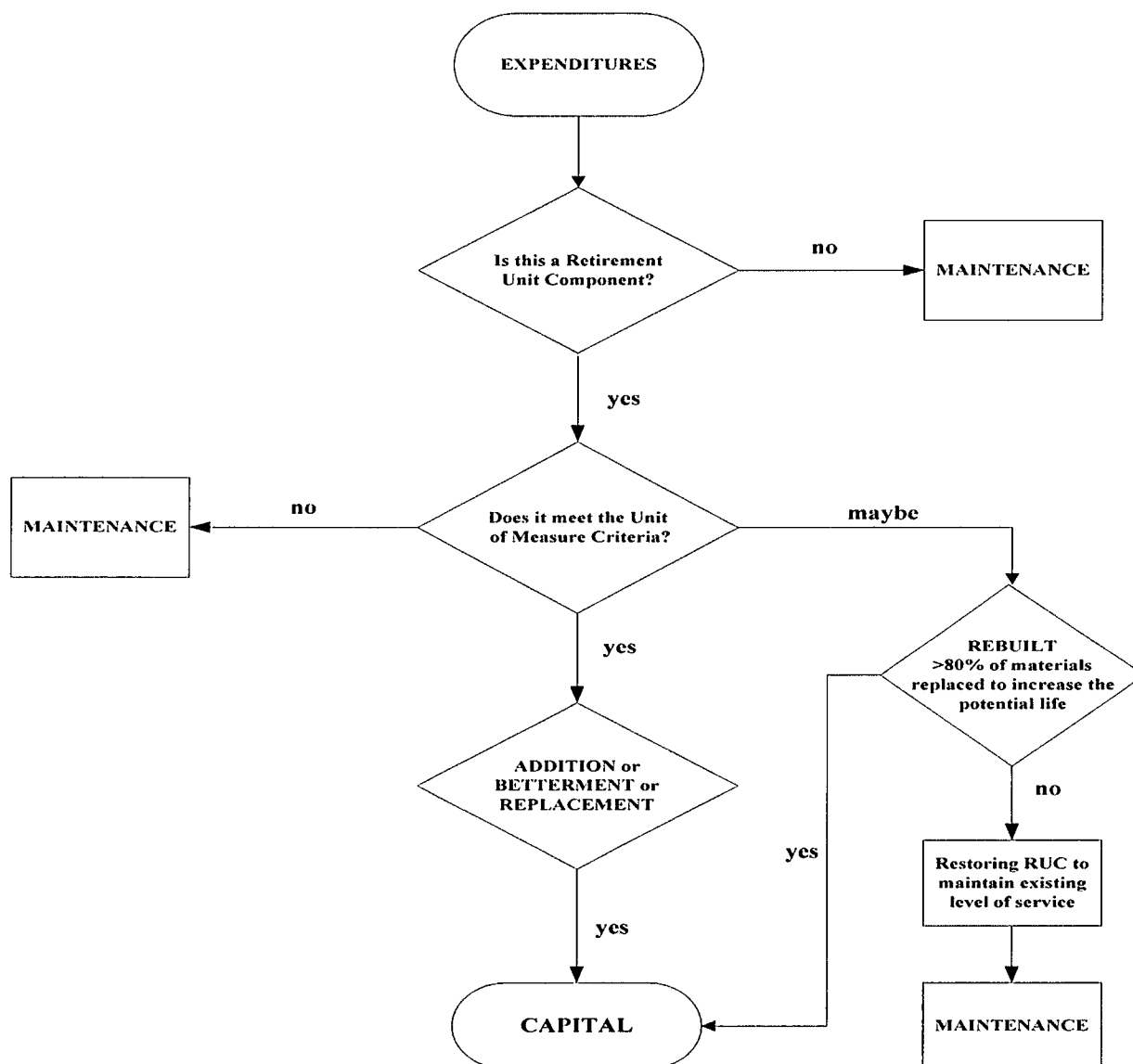


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1.0 PURPOSE

The purpose for "capitalizing" expenditures as capital assets is to provide for an equitable allocation of costs among existing and future customers. As assets are expected to provide "future economic benefits", expenditures incurred for the acquisition, construction or development of assets should be capitalized and allocated over the estimated useful lives of the associated assets in the form of amortization / depreciation. Accordingly, expenditures relating to the acquisition, construction or betterment of an asset, should be capitalized as an asset, and all other expenditures should be expensed in the accounting period incurred.

2.0 SCOPE

This document serves as a guideline in determining how company expenditures should be charged.

3.0 DEFINITIONS

Expenditures can either be classified as Operations & Maintenance (O&M) or Capital in nature.

- O&M charges are budgeted and actuals are recorded to respective accounts.
- Capital projects are budgeted and actuals are recorded in Construction Work in Progress (CWIP)

When a capital project is complete, it is closed to *Plant in Service* with details in accounts 300-399. Capital projects should be closed to these accounts when they are energized or considered used and useful. This action will cease the calculation of AFDUC (Allowance for funds used during construction) charged to the project.

Certain Criteria are required in order for charges to be classified as Capital. This document addresses these requirements in more detail.

FERC & NARUC Guidelines

Per the FERC and NARUC Code of Regulations:

"...all property will be considered as consisting of (1) major units/retirement units and (2) minor items of property."

AFUDC: As defined by the Federal Energy Regulatory Commission (FERC) in the code of Federal Regulations (CFR) 18, Part 101, electric Plant Instruction No.3, item 17:

A_i = Gross allowance for borrowed funds used during construction rate.

A_e = Allowance for other funds used during construction rate.

S = Average short-term debt.

s = Short-term debt interest rate.

D = Long-term debt.



d = Long-term debt interest rate.

P = Preferred stock.

p = Preferred stock cost rate.

C = Common Equity.

c = Common Equity cost rate.

W = Average balance in construction work in progress less asset retirement costs related to plant under construction.

Allowance for Funds Used During Construction (AFUDC)

The net cost for the period of construction of borrowed funds used for construction purposes.

Capitalized Costs

Expenditures incurred for study, design, procurement, construction, installation, start-up commissioning and initial training costs (except software) to place the capital asset in service. These costs include direct labor, materials, supplies, contract costs and overhead costs.

Capital Expenditures

- **Additions** – A new asset has been created
- **Betterment** – A Substitution of an improved asset for the one replaced
- **Replacement** – A substitution made with the similar asset
- **Substantial Rebuild** – Significantly increases the life or potential of the asset

Land

Land will be capitalized at acquisition cost including assessments, commissions, legal and recording fees; draining, filling, other site preparation costs; judgments levied from damage suits; and demolition cost of structures on land acquired by building sites. Land acquired by gift will be capitalized at fair value on date of donation.

Buildings

Buildings and Structures

Buildings will be capitalized and depreciated using the straight-line method.

1. Acquisition by construction:

Initial capitalization includes initial construction costs of the building structure, including all internal piping, wiring, and permanent fixtures associated with the distribution of utilities within the building. Cost should also include architect fees, inspection fees and permits, bid advertising, and any interest expense, bond discount/(premium) amortization and insurance costs incurred during the construction period (less investment income earned). It excludes costs of landscaping, sidewalks, utility tunnels, or furnishings, which are to be capitalized in



other fixed asset accounts. Special purpose machinery and equipment installed in the building or structure at the time of construction, which relates to the activity to be conducted in the building or structure, should be capitalized in an equipment asset account rather than the building account.

2. Acquisition by Purchase:

Buildings acquired by outright purchase will be capitalized at acquisition cost with proportionate allocation of the purchase price and associated closing costs allocated to land on the basis of current appraised values. Additional costs incurred for the purpose of renovating or modifying the building structure in order to place it in service will also be capitalized.

3. Building Additions and Modifications:

Building projects or portions of projects, which should be added to the capitalized value of an existing building, would include the items listed below. .

- Building additions including attached ramps, truck docks, fire escapes, and other appurtenances.
- Improvements requiring modifications of the structure in order to comply with current fire, health, asbestos and safety codes.
- Improvements undertaken to convert unusable floor space into usable floor space or upgrade the use of floor space.

4. Major Renovation and Remodeling:

Major renovation and remodeling projects which involve updating a building interior for the purpose of enhancing functionality, and extending the useful life will be capitalized providing:

- The cost of the project, when added to the Building Account results in a total capitalized value.
- The project objective and scope includes modernization of the structure as a whole
- Special maintenance projects, undertaken primarily to preserve the building or enhance the general appearance should be charged to expense (i.e., roof repairs, painting, caulking, etc.)

Land Improvements

Costs to build infrastructure and to improve land owned or used by the LIBERTY UTILITIES (excluding buildings) will be capitalized as Land Improvements/Infrastructure Additions to or extensions of existing land improvements or infrastructure will be capitalized in the year such addition or extension is completed. Repair, maintenance, partial replacement, and resurfacing projects should be charged to expense. It shall also be the policy to capitalize all costs in this category, which are incurred in conjunction with a major building project even if the amount is less than stated in the succeeding sections of this policy for various classifications of improvements. The following classifications of improvements will be capitalized:



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A. Landscaping Improvements – The following is a listing of land improvement examples:

Parking lots, yard lighting, fencing, paths, septic systems, fountains, fencing and gates, bleachers, parking barriers, swimming pools, tennis courts, retaining walls, athletic fields and golf courses. These examples are to be used as a guide in identifying land improvements and are not intended to be all-inclusive.

B. Infrastructure – The following is a listing of infrastructure examples:

Streets/roads/highways, alleys, sidewalks, curbs, culverts, traffic lights/signals, street signage, street lighting, bridges, guard rails, trestles, sanitary sewer collection piping, storm sewer collection piping, water distribution piping, drainage ditches/systems, irrigation systems, tunnels, dams, sea walls/bulkheads/piers/boardwalks/docks, fire hydrants, gas distribution systems, electric distribution systems, and fiber optic cabling systems. These examples are to be used as a guide in identifying infrastructure and are not intended to be all-inclusive. Infrastructure includes surveying, filling, and draining costs if such costs are incurred solely for the installation of the infrastructure and are not part of an overall land acquisition and construction project.

Equipment and Property

Equipment items acquired by the Utility will be capitalized at net invoice price plus freight and installation charges. For purposes of this policy, equipment and chattel property is defined by the following classifications:

- All Equipment and Chattel Property not specifically Defined in Other Classifications
- Autos, Vans and Other Passenger Vehicles
- Trucks, Truck Bodies, Busses, and Heavy Duty Cargo Vehicles
- Computer Mainframe Installation Equipment
- Personal Computers
- Computer Software
- Equipment Systems Comprised of Components

Construction Work in progress

Construction Work in Progress Account is designed to accumulate all costs incurred in connection with projects undertaken for the construction of renovation of capital assets. Costs will remain in the Construction Work in Progress Account until the project is complete and the building or other constructed asset is placed in service. Upon completion of the project, all costs will be removed from the Construction Work in Progress Account and charged to appropriate Building, Land Improvements, and Equipment Accounts in accordance with the Capitalization Policy.



General Retirement Unit

Criteria for retirement unit components of a general functional nature which exist in many systems. If the retirement unit component is of a general functional nature, it must meet the criteria established to be considered for capitalization.

Minor Item of Property

A part, piece, section or portion of the retirement unit component with which it is associated. It is always capitalized when originally installed as part of a retirement unit, and always expensed when replaced independent of its associated retirement unit.

Overhead Costs

Cost that cannot be directly charged to the project but corresponds to many projects. It consists of labor, material and administrative and general loadings, insurance, taxes, project supervision, transportation allocations and allowances for funds used during construction (AFUDC).

Retirement Unit Component

Smallest unit of the property, which when replaced or removed from service, must be retired from the plant accounts. Provided it meets general retirement unit and unit of measure criteria, it is always capitalized when originally installed and its replacement is always capitalized.

Unit of measure

Minimum units of measure have been established for all retirement unit components. This measure must be met for retirement unit component to be capitalized.



4.0 REFERENCES

Liberty Utilities Capitalization Policy is implemented and administered in accordance with Generally Accepted Accounting Principles (GAAP), the Federal Energy Regulatory Commission (FERC) and the National Association of Regulatory Utility Commission (NARUC). It will be reviewed annually to ensure that it remains consistent with current practices and the needs and interests of the Organization

5.0 OWNER

Liberty Utilities Corporate Finance Team will be the owner of the procedure.

6.0 ADDITIONS & RETIREMENTS

6.1 Additions

Liberty Utilities follows Federal Energy Regulatory and National Association of Regulatory Utilities Commissioners guidelines to determine when expenditures should be classified as capital and considered additions or retirements of a plant. Guidelines state that all property shall be considered as consisting of retirement units and minor units of property. The company has identified as accurately as possible all retirement unit components used in our course of business.

Retirement units are listed under the Retirement Unit Component Table. In general, any item not listed in the Retirement Unit Component Table shall be considered a minor item of property:

6.2 Retirements

Retiring a Property Unit (Retirement Unit): When a retirement unit is retired from a plant with or without replacement, the book cost shall be credited to the plant account in which it is included, as determined in the manner set for the in the Code of Federal Regulations, Electric Plant Instruction 10-D and NARUC instruction utility plant instruction 27-2. If the retirement unit is of a depreciable class, the book cost of the unit retired shall be charged to the accumulated provision for depreciation applicable to the property.

The book cost of the utility plant retired shall be the amount at which such property is included in the utility plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records and if this cannot be done, it shall be estimated. When it is impractical to determine the book cost of each unit, due to the relatively large number or small cost thereof, an appropriate average book cost of the



units, with due allowance for any differences in size and character, shall be used as the book cost of the units retired.

7.0 INDIRECT OVERHEADS

Indirect Overheads are the expenses which do not have direct cost causation to a project but are costs that support construction activity.

As per FERC, CFR 18, Part 101, Plant Instruction No.3, Item 12 and Plant instruction No.4:

"All overhead construction costs, such as engineering, supervision, general office salaries & expenses, construction engineering, law expenses, insurance, injuries & damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs. Where procedure is impractical, special studies shall be made periodically of the time devoted to construction activities."

Below are some of types of Overheads that are loaded to work orders:

- Payroll overheads
- Stores related overheads
- Administrative overheads
- Transportation overheads
- Project Supervision overheads
- Small Tools overheads

7.1 Payroll Overheads

Allocation basis for payroll the time spent on various projects. Major components that are included while calculating basis of payroll overheads are:

- Retirements Costs and benefits
- Worker's Compensation
- Unemployment Insurance
- Health, Life and Dental insurance
- Taxes
- Training
- Sick leave
- Vacation Pay

7.2 Stores Related Overheads

Allocation basis for stores overheads is dollars of materials issued for various projects. Major costs that are accumulated in the stores clearing account are:

- Garage Costs (utilities, maintenance)
- Store Clerks Salary & Salary Overheads
- Depreciation on facilities



- Property Taxes on facilities
- Costs involved with equipment used for inventory handling

7.3 Administrative Overheads

Allocation basis for administrative overheads is overhead rate.

Major components that are included while calculating basis of administrative overheads are:

- Local finance/operations/and administrative department's time spent on capital related activities and related overheads.
- Corporate finance/operations/and administrative time spent on capital related activities and related overhead
- Office costs (rent, utilities, maintenance)
- Depreciation on office equipment
- Property insurance on office equipment
- Liability Insurance
- Office supplies expense

7.4 Transportation Overheads:

Allocation basis for transportation overheads is the labour hours charged to particular work order. Major costs that are accumulated in the transportation clearing account are:

- Insurance
- License Fees
- Equipment Garage Costs
- Equipment Maintenance Costs
- Fuel
- Depreciation on the equipment
- Major Overhaul

7.5 Project Supervision Overheads

Allocation basis for project supervision overheads is the labour hours charged to particular work order. Major costs that are accumulated in the project supervision clearing account are:

- Labor charges and any related overheads

7.6 Small Tools Overheads

Allocation basis for small tools overheads is the material dollars on particular work order. Major costs that are accumulated in this clearing account are:

- Any small tools purchased for various projects

8.0 ALLOWANCE FOR FUNDS DURING CONSTRUCTION

Allowance for funds used during construction...includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph 17(a). No allowances for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

Note 1: Per FERC, CFR 18, Part 101, Electric Plant Instruction No.3, Item 17 Note,

When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation or ready for service, shall be treated as Electric Plant in Service and allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in item 17, above.

8.1 NARUC GUIDELINES

According to NARUC guidelines no. 19, AFUDC includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. No allowance for funds used during construction shall be included in these accounts upon expenditures for construction projects which have been abandoned.

AFUDC is important to calculate as the installation of major distribution facility usually requires large expenditures of money to be made during construction periods ranging from several months to years. Substantial financing may be required in advance of the time these facilities are ready for use in utility service in order to provide the money needed to support the construction work in progress. As such, FERC allows utilities to calculate AFUDC, similar to capitalization of interest during construction, on such projects that meet the criteria as outlined by FERC in the code of Federal Regulations.

How is AFUDC Calculated?

AFUDC can be calculated on the following projects/jobs:

- AFUDC is accrued on all open jobs, except as noted below.
- AFUDC is also calculated on land.

AFUDC cannot be calculated on:

- Projects that span less than one calendar month
- Projects paid for by the customer (i.e. contributions in Aid of Construction)



- General and Stores equipment purchases
- Non-Capital projects
- Projects with a negative balance

Note: If a project is put on hold or cancelled, the AFDUC calculation stops.

8.2 AFUDC Model Calculation

AFUDC is calculated on the project's ending Construction Work in Progress ("CWIP") balance from the prior month, excluding previously calculated AFUDC.

The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s (S/W) + d (D/D+P+C) (1-S/W)$$

$$A_e = [1-S/W] [(P/D+P+C) + c(C/D+P+C)]$$

8.3 How is AFUDC Calculated?

In the second phase, a joint Governance Committee is appointed by Liberty Utilities' Senior Management and Seller's Senior Management.

- Example of participants to represent Liberty:
 - President Liberty, State President, TMO Lead, Program Manager
 - Director role should be considered
- Governance Committee meetings are scheduled once per month or as needed
- Liberty Governance Committee is formed
 - Example of participants for this committee
 - Ian Robertson, David Bronicheski, David Pasieka, Bob Wood
- Liberty Governance Committee meetings are determined by the length of the transition
- Liberty Business Steering Committee is formed
 - Oakville Senior Management, TMO Lead, Transition Leads and Program Manager

9.0 CAPITALIZATION OF COMPUTER SOFTWARE

Internal-use software is software having the following characteristics:

- The software is acquired, internally developed, or modified solely to meet the entity's internal needs.
- During the software's development or modification, no substantive plan exists or is being developed to market the software externally.

9.1 Large Software Project

There are three stages of large computer software development. They are Preliminary Project Stage, Application Development Stage, and Post Implementation/Operational Stage.

- The Preliminary Project Stage is the planning stage where the business case is developed and strategic decisions are made to develop or purchase software for internal-use. Preliminary Stage cost is considered expense. Training costs should be recorded to the appropriate expense account by functional area.
- The application Development Stage is where the tasks of design, coding, installation of hardware, configuring, and testing are performed. These charges include internal software development labor costs, consultant fees, AFUDC, etc. Application development stage charges for software is capitalized to CWIP account 107 and then moved to the software account.
- Post-implementation/Operational stage is the stage after the software is substantially complete and ready for its intended use. Expenses incurred during this stage typically relate to training and maintenance expenses. They costs shall be expensed as incurred.

9.2 Preliminary Project Stage

When a software project is in the preliminary project phase, entities will likely do the following:

- Make strategic decisions to allocate resources between alternative projects at a given point in time. For example, should programmers develop a new payroll system or direct their efforts toward correcting existing problems in an operating payroll system?
- Determine the performance requirements (that is, what it is that they need the software to do) and systems requirements for the computer software project it has proposed to undertake
- Invite vendors to perform demonstrations of how their software will fulfill an entity's needs
- Explore alternative means of achieving specified performance requirements. For example, should an entity make or buy the software? Should the software run on a mainframe or a client server system?
- Determine that the technology needed to achieve performance requirements exists
- Select a vendor if an entity chooses to obtain software



- Select a consultant to assist in the development or installation of the software

These costs should all be expensed. Related processes at this stage include the following:

- Conceptual formulation of alternatives
- Evaluation of alternatives
- Determination of existence of needed technology
- Final selection of alternatives

9.3 Application Development Stage

Internal and external costs incurred to develop internal-use computer software during the application development stage should be capitalized. Costs to develop or obtain software that allows for easy access to or conversion of old data by new systems shall also be capitalized.

Data conversion costs (purging or cleansing data of existing data, reconciliation or balancing of the old data and the data in the new system, creation of new or additional data, and conversion of the old data to the new system), except as noted above, shall be expensed as incurred

Related processes at this stage include the following:

- Design of chosen path, including software configuration and software interfaces
- Coding
- Installation to hardware
- Testing, including parallel processing phase

Capitalization shall cease no later than the point at which a computer software project is substantially complete and ready for its intended use, that is, after all substantial testing is completed. Costs of computer software developed or obtained for internal use that shall be capitalized include only the following:

- External direct costs of materials and services consumed in developing or obtaining internal-use computer software. Examples include:
 1. Fees paid to third parties for services provided to develop the software during the application development stage
 2. Costs incurred to obtain software from third parties
 3. Travel expenses incurred by employees in their duties directly associated with developing software
- Payroll and payroll-related costs (employee benefits) for employees who are directly associated with and who devote time to the internal-use computer software project, to the extent of the time spent directly on the project. Examples of employee activities include but are not limited to coding and testing during the application development stage.

9.4 Post-Implementation Operational Phase