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

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

**LIBERTY UTILITIES (SILVERLEAF WATER) LLC'S
REVISED RESPONSE TO OFFICE OF PUBLIC UTILITY COUNSEL'S
REQUEST FOR INFORMATION NO. 1-18**

Liberty Utilities (Silverleaf Water) LLC ("Company") hereby files a revised response to Office of Public Utility Counsel's Request for Information No. 1-18. The Company stipulates that the following response may be treated by all parties as if the answer was filed under oath.

Respectfully Submitted,

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

By: 
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(Silverleaf Water) LLC

Certificate of Service

I, Blake Harmon, Paralegal to Mark H. Zeppa, certify that a copy of this document was served on August 24, 2018 by hand-delivery, facsimile, electronic mail and/or First Class Mail.


Blake Harmon

REVISED RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-18 Referencing the Direct Testimony of Gaetana Girardi, Page 21, Line 10, please provide workpapers demonstrating the derivation and allocation of the \$258,372 to Liberty Silverleaf. Within these workpapers, please include:

- a. Total Direct Costs incurred by APUC, LUC, LABS Canada, and LUSC on behalf of Liberty Silver leaf.
- b. Total Indirect Costs incurred by APUC, LUC, LABS Canada, and LUSC and how such costs are allocated to Liberty Silverleaf. Please provide all source data used in the derivation of allocation factors and clearly demonstrate which allocation factor from the CAM was applied to allocate each type of indirect cost to Liberty Silverleaf.
- c. Ensure that the workpapers provided are maintained in their native, Excel-based format with all formulas and links intact.

**REVISED
RESPONSE:**

- a. Total direct cost incurred from APUC, LUCC, LABS Canada and LUSC to Liberty Silverleaf is \$92,504.69.
- b. Total indirect cost incurred from APUC, LUC, LABS Canada and LUSC to Liberty Silverleaf is \$165,867.04.
- c. See LU 009390X1 – LU 009390X3 for the direct and indirect costs that total the \$258,372. Each indirect line references the response in which the allocation support was previously provided. The allocation support for the direct costs is in the OPUC RFI 1-18 2017 Corporate Cost Summary at LU 009391X1 – LU 009391X100.

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

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy

Liberty Utilities (Silverleaf Water and Sewer) Corp
Please see reference tab for corresponding workbook

Holly Ranch Account number	Big Eddy Account number	Piney Shores Account number	Hill Country Account number	Account description	Amount
8110-2-0100-69-5010-6368	8112-2-0100-69-5010-6368	8114-2-0100-69-5010-6368	8116-2-0100-69-5010-6368	LABS Business Labor Allocations	8,364.06
8110-2-0100-69-5010-6369	8112-2-0100-69-5010-6369	8114-2-0100-69-5010-6369	8116-2-0100-69-5010-6369	LABS Corporate Service labor allocation	9,274.16
8110-2-0100-69-5200-6343	8112-2-0100-69-5200-6343	8114-2-0100-69-5200-6343	8116-2-0100-69-5200-6343	LABS US Bus - Admin	5,817.25
8110-2-0100-69-5200-6371	8112-2-0100-69-5200-6371	8114-2-0100-69-5200-6371	8116-2-0100-69-5200-6371	LABS US Corp - Admin	6,156.25
8110-2-0100-69-5010-6343	8112-2-0100-69-5010-6343	8114-2-0100-69-5010-6343	8116-2-0100-69-5010-6343	LABS US Bus - Labor	1,573.01
8110-2-0100-69-5010-6371	8112-2-0100-69-5010-6371	8114-2-0100-69-5010-6371	8116-2-0100-69-5010-6371	LABS US Corp - Labor	5,601.25
8110-2-0100-69-5200-6368	8112-2-0100-69-5200-6368	8114-2-0100-69-5200-6368	8116-2-0100-69-5200-6368	LABS Business NonLabor Allocations	13,056.28
8110-2-0100-69-5200-6369	8112-2-0100-69-5200-6369	8114-2-0100-69-5200-6369	8116-2-0100-69-5200-6369	LABS Corporate Service - Admin	13,926.97
8110-2-0100-69-5200-6346	8112-2-0100-69-5200-6346	8114-2-0100-69-5200-6346	8116-2-0100-69-5200-6346	LU Canada Allocation - Labour	3,086.71
8110-2-0100-69-5200-6347	8112-2-0100-69-5200-6347	8114-2-0100-69-5200-6347	8116-2-0100-69-5200-6347	LU Canada Allocation - Admin	16,203.94
8110-2-0100-69-5200-6348	8112-2-0100-69-5200-6348	8114-2-0100-69-5200-6348	8116-2-0100-69-5200-6348	APUC Allocation - Labour	11,261.01
8110-2-0100-69-5200-6349	8112-2-0100-69-5200-6349	8114-2-0100-69-5200-6349	8116-2-0100-69-5200-6349	APUC Allocation - Admin	18,639.02
8110-2-0100-69-5200-6373	8112-2-0100-69-5200-6373	8114-2-0100-69-5200-6373	8116-2-0100-69-5200-6373	LU Region Admin	22,726.37
8110-2-0100-69-5010-6373	8112-2-0100-69-5010-6373	8114-2-0100-69-5010-6373	8116-2-0100-69-5010-6373	LU Region Labor	15,144.60
8110-2-0100-69-5200-6372	8112-2-0100-69-5200-6372	8114-2-0100-69-5200-6372	8116-2-0100-69-5200-6372	LUSC Admin	1,019.04
8110-2-0200-69-5010-6368	8112-2-0200-69-5010-6368	8114-2-0200-69-5010-6368	8116-2-0200-69-5010-6368	LABS Business Labor Allocations	5,899.26
8110-2-0200-69-5010-7370	8112-2-0200-69-5010-7370	8114-2-0200-69-5010-7370	8116-2-0200-69-5010-7370	LABS Corporate Service labor allocation	6,548.76
8110-2-0200-69-5200-7371	8112-2-0200-69-5200-7371	8114-2-0200-69-5200-7371	8116-2-0200-69-5200-7371	LABS US Bus - Admin	4,012.69
8110-2-0200-69-5200-7372	8112-2-0200-69-5200-7372	8114-2-0200-69-5200-7372	8116-2-0200-69-5200-7372	LABS US Corp - Admin	3,897.67
8110-2-0200-69-5010-7371	8112-2-0200-69-5010-7371	8114-2-0200-69-5010-7371	8116-2-0200-69-5010-7371	LABS US Bus - Labor	1,108.72
8110-2-0200-69-5010-7372	8112-2-0200-69-5010-7372	8114-2-0200-69-5010-7372	8116-2-0200-69-5010-7372	LABS US Corp - Labor	3,821.40
8110-2-0200-69-5200-7340	8112-2-0200-69-5200-7340	8114-2-0200-69-5200-7340	8116-2-0200-69-5200-7340	LABS Business NonLabor Allocations	9,064.66
8110-2-0200-69-5200-7370	8112-2-0200-69-5200-7370	8114-2-0200-69-5200-7370	8116-2-0200-69-5200-7370	LABS Corporate Service - Admin	9,830.59
8110-2-0200-69-5200-7346	8112-2-0200-69-5200-7346	8114-2-0200-69-5200-7346	8116-2-0200-69-5200-7346	LU Canada Allocation - Labour	2,179.48
8110-2-0200-69-5200-7347	8112-2-0200-69-5200-7347	8114-2-0200-69-5200-7347	8116-2-0200-69-5200-7347	LU Canada Allocation - Admin	11,475.45
8110-2-0200-69-5200-7348	8112-2-0200-69-5200-7348	8114-2-0200-69-5200-7348	8116-2-0200-69-5200-7348	APUC Allocation - Labor	7,966.60
8110-2-0200-69-5200-7349	8112-2-0200-69-5200-7349	8114-2-0200-69-5200-7349	8116-2-0200-69-5200-7349	APUC Allocation - Admin	13,245.82
8110-2-0200-69-5200-7374	8112-2-0200-69-5200-7374	8114-2-0200-69-5200-7374	8116-2-0200-69-5200-7374	LU Region Admin	16,021.23
8110-2-0200-69-5010-7374	8112-2-0200-69-5010-7374	8114-2-0200-69-5010-7374	8116-2-0200-69-5010-7374	LU Region Labor	10,675.63
8110-2-0200-69-5200-7373	8112-2-0200-69-5200-7373	8114-2-0200-69-5200-7373	8116-2-0200-69-5200-7373	LUSC Admin	773.81
					<u>258,371.69</u>
				Rates APP	258,372.00
				Variance	0.31

Liberty Utilities (Silverleaf Water and Sewer) Corp
Please see reference tab for corresponding workbook

Classification	Holly Ranch Account number	Big Eddy Account number	Piney Shores Account number	Hill Country Account number	Company	Account description	LU Sub Corp Amount Allocated to	Regulated Facility	Cosolidated SL Amount	Workbooks	Cost Allocation workbook to regulated facility
WTR	8110-2-0100-69-5200-6349	8112-2-0100-69-5200-6349	8114-2-0100-69-5200-6349	8116-2-0100-69-5200-6349		APUC Allocation - Admin				OPUC RFI 1-21 Supp 2017 APUC Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A101 R259	OPUC RFI 1-21 Supp 2017 APUC Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A101 R259
SWR	8110-2-0200-69-5200-7349	8112-2-0200-69-5200-7349	8114-2-0200-69-5200-7349	8116-2-0200-69-5200-7349	APUC	APUC Allocation - Admin	419,137.42		13,245.82	OPUC RFI 1-21 Supp 2017 APUC Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A101 R259	OPUC RFI 1-21 Supp 2017 APUC Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A101 R259
WTR	8110-2-0100-69-5200-6368	8112-2-0100-69-5200-6368	8114-2-0100-69-5200-6368	8116-2-0100-69-5200-6368		LABS Business NonLabor Allocations			13,056.28	OPUC RFI 1-23 Supp 2017 LUC-LABS Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A4 O23	OPUC RFI 1-23 Supp 2017 LUC - LABS Admin Cost to Regulated SL Facilities.xlsx
SWR	8110-2-0200-69-5200-7340	8112-2-0200-69-5200-7340	8114-2-0200-69-5200-7340	8116-2-0200-69-5200-7340	LABS Business	LABS Business NonLabor Allocations			9,064.66	OPUC RFI 1-23 Supp 2017 LUC-LABS Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A4 O23	OPUC RFI 1-23 Supp 2017 LUC - LABS Admin Cost to Regulated SL Facilities.xlsx
WTR	8110-2-0100-69-5200-6369	8112-2-0100-69-5200-6369	8114-2-0100-69-5200-6369	8116-2-0100-69-5200-6369		LABS Corporate Service - Admin			13,926.97	OPUC RFI 1-23 Supp 2017 LUC-LABS Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A4 O23	OPUC RFI 1-23 Supp 2017 LUC - LABS Admin Cost to Regulated SL Facilities.xlsx
SWR	8110-2-0200-69-5200-7370	8112-2-0200-69-5200-7370	8114-2-0200-69-5200-7370	8116-2-0200-69-5200-7370	LABS Corporate	LABS Corporate Service - Admin	613,898.84		9,830.59	OPUC RFI 1-23 Supp 2017 LUC-LABS Admin Costs Summary TY 2017.xlsx Tab Summary by Month LU 000479 A4 O23	OPUC RFI 1-23 Supp 2017 LUC - LABS Admin Cost to Regulated SL Facilities.xlsx
WTR	8110-2-0100-69-5200-6343	8112-2-0100-69-5200-6343	8114-2-0100-69-5200-6343	8116-2-0100-69-5200-6343		LABS US Bus - Admin			5,817.25	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 O22	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A218 O286
SWR	8110-2-0200-69-5200-7371	8112-2-0200-69-5200-7371	8114-2-0200-69-5200-7371	8116-2-0200-69-5200-7371	LABS US Bus	LABS US Bus - Admin			4,012.69	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 O22	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A218 O286
WTR	8110-2-0100-69-5200-6371	8112-2-0100-69-5200-6371	8114-2-0100-69-5200-6371	8116-2-0100-69-5200-6371		LABS US Corp - Admin			6,156.25	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 O22	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A218 O286
SWR	8110-2-0200-69-5200-7372	8112-2-0200-69-5200-7372	8114-2-0200-69-5200-7372	8116-2-0200-69-5200-7372	LABS US Corporate	LABS US Corp - Admin	274,434.58		3,897.67	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 O22	OPUC RFI 1-25 Supp 2017 LABS US Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A218 O286
WTR	8110-2-0100-69-5200-6373	8112-2-0100-69-5200-6373	8114-2-0100-69-5200-6373	8116-2-0100-69-5200-6373		LU Region Admin			22,726.37	OPUC RFI 1-25 Supp 2017 Western Region TY 2017.xlsx Tab Summary by Month LU 000483 A4 P30	OPUC RFI 1-25 Supp 2017 Western Region TY 2017.xlsx Tab Summary by Month LU 000483 A57 S137
SWR	8110-2-0200-69-5200-7374	8112-2-0200-69-5200-7374	8114-2-0200-69-5200-7374	8116-2-0200-69-5200-7374	LU Region	LU Region Admin	507,352.37		16,021.23	OPUC RFI 1-25 Supp 2017 Western Region TY 2017.xlsx Tab Summary by Month LU 000483 A4 P30	OPUC RFI 1-25 Supp 2017 Western Region TY 2017.xlsx Tab Summary by Month LU 000483 A57 S137
WTR	8110-2-0100-69-5200-6347	8112-2-0100-69-5200-6347	8114-2-0100-69-5200-6347	8116-2-0100-69-5200-6347		LU Canada Allocation - Admin			16,203.94	OPUC RFI 1-22 Supp 2017 LUCC Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 P28	OPUC RFI 1-22 Supp 2017 LUCC Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A89 T163
SWR	8110-2-0200-69-5200-7347	8112-2-0200-69-5200-7347	8114-2-0200-69-5200-7347	8116-2-0200-69-5200-7347	LUCC	LU Canada Allocation Admin	597,352.67		11,475.45	OPUC RFI 1-22 Supp 2017 LUCC Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A4 P28	OPUC RFI 1-22 Supp 2017 LUCC Admin Cost Summary TY 2017.xlsx Tab Summary by Month LU 000486 A89 T163
WTR	8110-2-0100-69-5200-6372	8112-2-0100-69-5200-6372	8114-2-0100-69-5200-6372	8116-2-0100-69-5200-6372		LUSC Admin			1019.04		
SWR	8110-2-0200-69-5200-7373	8112-2-0200-69-5200-7373	8114-2-0200-69-5200-7373	8116-2-0200-69-5200-7373	LUSC Admin	LUSC Admin			773.81		
							13,343.55				
							2,411,675.88				
									165,867.04		
									92,504.69		
									258,371.73		

Classification	Holly Ranch Account number	Big Eddy Account number	Piney Shores Account number	Hill Country Account number	Company	Account description	LU Sub Corp Amount Allocated to Regulated	Regulated Facility	Cosolidated SL Amount
SWR	8110-2-0200-69-5200-7348	8112-2-0200-69-5200-7348	8114-2-0200-69-5200-7348	8116-2-0200-69-5200-7348		APUC Allocation - Labor			7,966 60
WTR	8110-2-0100-69-5200-6348	8112-2-0100-69-5200-6348	8114-2-0100-69-5200-6348	8116-2-0100-69-5200-6348	APUC	APUC Allocation - Labour	252,211.01		11,261.05
WTR	8110-2-0100-69-5010-6368	8112-2-0100-69-5010-6368	8114-2-0100-69-5010-6368	8116-2-0100-69-5010-6368		LABS Business Labor Allocations			8,364 06
SWR	8110-2-0200-69-5010-6368	8112-2-0200-69-5010-6368	8114-2-0200-69-5010-6368	8116-2-0200-69-5010-6368	LABS Business	LABS Business Labor Allocations	186,811.37		5,899.26
WTR	8110-2-0100-69-5010-6369	8112-2-0100-69-5010-6369	8114-2-0100-69-5010-6369	8116-2-0100-69-5010-6369		LABS Corporate Service labor allocation			9,274.16
SWR	8110-2-0200-69-5010-7370	8112-2-0200-69-5010-7370	8114-2-0200-69-5010-7370	8116-2-0200-69-5010-7370	LABS Corporate	LABS Corporate Service labor allocation	207,356 32		6,548 76
WTR	8110-2-0100-69-5010-6343	8112-2-0100-69-5010-6343	8114-2-0100-69-5010-6343	8116-2-0100-69-5010-6343		LABS US Bus - Labor			1,573.01
SWR	8110-2-0200-69-5010-7371	8112-2-0200-69-5010-7371	8114-2-0200-69-5010-7371	8116-2-0200-69-5010-7371	LABS US Business	LABS US Bus - Labor	35,110 96		1,108.72
WTR	8110-2-0100-69-5010-6371	8112-2-0100-69-5010-6371	8114-2-0100-69-5010-6371	8116-2-0100-69-5010-6371		LABS US Corp - Labor			5,601 25
SWR	8110-2-0200-69-5010-7372	8112-2-0200-69-5010-7372	8114-2-0200-69-5010-7372	8116-2-0200-69-5010-7372	LABS US Corporate	LABS US Corp - Labor	126,401.18		3,821 40
WTR	8110-2-0100-69-5200-6346	8112-2-0100-69-5200-6346	8114-2-0100-69-5200-6346	8116-2-0100-69-5200-6346		LU Canada Allocation - Labour			3,086.71
SWR	8110-2-0200-69-5200-7346	8112-2-0200-69-5200-7346	8114-2-0200-69-5200-7346	8116-2-0200-69-5200-7346	LUCC	LU Canada Allocation - Labour	69,010.60		2,179 48
WTR	8110-2-0100-69-5010-6373	8112-2-0100-69-5010-6373	8114-2-0100-69-5010-6373	8116-2-0100-69-5010-6373		LU Region Labor			15,144.60
SWR	8110-2-0200-69-5010-7374	8112-2-0200-69-5010-7374	8114-2-0200-69-5010-7374	8116-2-0200-69-5010-7374	LU Region	LU Region Labor	338,086 32		10,675 63
							1,214,987 76	-	92,504 69

Liberty Utilities Consolidated LUC Direct Charge Labor and Labor Sub-Charge from APUC, ILL, IER, LAWS													
	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total
APUC Labor Exp	\$ 12,344.65	\$ 19,617.94	\$ 20,214.56	\$ 21,173.37	\$ 20,681.24	\$ 21,305.83	\$ 19,222.67	\$ 19,824.49	\$ 17,563.42	\$ 34,339.69	\$ 19,968.18	\$ 25,849.55	\$ 252,211.01
LUC Labor Exp	\$ 1,693.06	\$ 1,921.53	\$ 1,808.42	\$ 1,771.26	\$ 1,755.76	\$ 1,603.24	\$ 1,189.76	\$ 846.79	\$ 287.15	\$ 2,400.06	\$ 1,465.72	\$ 12,492.32	\$ 69,015.97
LAWS Labor Exp	\$ 1,810.77	\$ 11,962.05	\$ 16,265.14	\$ 21,784.87	\$ 28,699.16	\$ 16,179.43	\$ 13,523.28	\$ 16,471.52	\$ 12,881.48	\$ 15,569.12	\$ 21,270.53	\$ 17,992.27	\$ 207,156.32
LAWS US Bus Labor alloc			\$ 225.40	\$ 2,845.99	\$ 2,758.43	\$ 9,501.03	\$ 9,999.71	\$ 15,612.88	\$ 704.38	\$ 556.51	\$ 879.35	\$ 1,004.78	\$ 351,100.96
LAWS US Corp Labor alloc			\$ 21,628.29	\$ 10,328.63	\$ 11,064.90	\$ 5,899.27	\$ 7,999.76	\$ 201.44	\$ 25,264.71	\$ 15,236.80	\$ 12,627.70	\$ 16,047.68	\$ 126,401.18
LAWS US Corp Labor			\$ 1,633,815.88	\$ 17,859.64	\$ 20,325.89	\$ 14,389.36	\$ 50,600.87	\$ 26,227.02	\$ 8,000.23	\$ 2,436.66	\$ 7,651.26	\$ 21,986.86	\$ 339,086.33
Total	\$ 25,232.23	\$ 53,942.56	\$ 240,240.26	\$ 96,643.99	\$ 117,477.00	\$ 84,756.50	\$ 108,106.41	\$ 95,601.38	\$ 83,104.31	\$ 105,207.35	\$ 102,071.99	\$ 119,633.43	\$ 1,288,331.31

Please refer Company Accounts Lulu for allocation detail

Consolidated Silverleaf Corporate CVD Labor	
APUC Direct Labor Charge	2017 YTD Total
Expense	\$ 252,211.01
Water (Consolidated)	\$ 11,251.04
Sewer (Consolidated)	\$ 7,866.58
	\$ 19,227.68
Actual GL	
Actual GL WTR (Consolidated)	\$ 11,251.01
Actual GL SEWER (Consolidated)	\$ 7,866.58
Total	\$ 19,227.59
Variance Actual GL Allocation	\$ (0.03)
Variance Actual GL Allocation	\$ (0.05)

Consolidated Silverleaf Corporate Labor	
2017 LUC Direct Labor Charge	2017 YTD Total
Expense	\$ 69,016.60
Water (Consolidated)	\$ 3,086.68
Sewer (Consolidated)	\$ 2,179.47
Total	\$ 2,179.47
Actual GL (Consolidated)	\$ 3,086.70
Actual GL (Consolidated)	\$ 2,179.48
Variance - WTR	\$ 0.02
Variance - Sewer	\$ 0.01
Total Variance	\$ 0.03

Consolidated Silverleaf Corporate Labor	
2017 LAWS Labor Exp	2017 YTD Total
LAWS Expense	\$ 186,811.37
LAWS Bus Labor Exp (Consolidated)	\$ 207,356.23
LAWS Corp Labor Exp (Consolidated)	\$ 324,127.69
Total	
Water (Consolidated)	\$ 17,638.20
Sewer (Consolidated)	\$ 12,447.96
Total	\$ 30,086.16
Actual GL	
Actual GL WTR Bus (Consolidated)	\$ 8,364.06
Actual GL SEWER Bus (Consolidated)	\$ 5,899.26
Actual GL WTR Corp (Consolidated)	\$ 15,745.16
Actual GL SEWER Corp (Consolidated)	\$ 6,542.26
Total	\$ 30,086.24
Variance Actual GL Allocation	\$ -0.07
Variance Actual GL Allocation	\$ -0.06

Consolidated Silverleaf Corporate US Labor	
2017 LAWS Expense	2017 YTD Total
LAWS Labor Exp	\$ 34,110.96
LAWS US Corp Labor Exp	\$ 126,401.18
Total	\$ 161,512.14
Utility Rate % WTR LAWS US Bus (Consolidated)	\$ 7,234.47
Utility Rate % SEWER LAWS US Corp (Consolidated)	\$ 5,109.03
Total	\$ 12,343.50
Actual CL	
Actual GL WTR Bus (Consolidated)	\$ 1,979.01
Actual GL SEWER Bus (Consolidated)	\$ 1,109.72
Actual GL WTR Corp (Consolidated)	\$ 5,601.25
Actual GL SEWER Corp (Consolidated)	\$ 3,821.40
Total	\$ 12,511.38
Variance Actual GL Allocation	\$ (69.21)
Variance Actual GL Allocation	\$ (169.91)

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17 Total
Holly Ranch Water_Sewer												
2017												
APHC Direct Labor Charge												
Expense												
Water	12,448.05	19,617.94	20,214.96	21,178.37	20,681.24	21,305.88	19,222.67	19,851.49	17,583.42	94,139.69	19,936.18	252,211.01
Sewer	2,116	439.79	439.21	462.96	440.18	450.48	409.14	422.54	371.82	730.89	424.32	5,355.48
	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
Actual GL												
Actual GL Wtr	277.84	508.77	508.00	530.12	517.67	533.31	481.15	469.83	439.03	833.54	499.02	6,222.08
Actual GL Swr	278.87	439.79	439.21	462.96	440.18	450.48	409.14	422.54	371.82	730.89	424.32	5,355.48
Total	556.71	948.56	947.21	993.08	957.85	983.79	890.29	892.37	810.85	1,564.43	923.34	11,577.56
Variance Actual GL / Allocation												
Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holly Ranch Water_Sewer												
2017												
UDCC Direct Labor Charge												
Expense												
Water	1,689.06	3,021.74	4,869.42	3,491.26	7,221.49	6,013.24	4,149.76	4,609.73	5,207.80	6,869.08	9,465.73	69,010.60
Sewer	32.69	66.05	102.34	82.40	153.92	127.89	88.75	98.11	112.12	135.56	201.47	1,617.30
Total	1,721.75	3,087.79	4,971.76	3,573.66	7,375.41	6,141.13	4,238.51	4,707.84	5,320.92	7,004.64	9,667.20	70,627.90
Actual GL												
Actual GL Wtr	32.69	66.05	102.34	82.40	153.92	127.89	88.75	98.11	112.12	135.56	201.47	1,617.30
Actual GL Swr	32.69	66.05	102.34	82.40	153.92	127.89	88.75	98.11	112.12	135.56	201.47	1,617.30
Total	65.38	132.10	204.68	164.80	297.84	255.78	177.50	196.22	224.24	271.12	402.94	3,234.60
Variance - Wtr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance - Swr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Variance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holly Ranch Water_Sewer												
2017												
LABS Expense												
LABS Labor Exp	3,814.25	11,413.83	12,886.99	11,321.73	19,329.62	11,000.32	12,170.96	9,546.75	13,711.70	25,989.51	30,250.25	186,611.37
LABS Corp Labor Exp	7,860.77	18,492.05	16,205.14	21,784.87	28,699.85	16,373.43	13,923.28	15,651.52	12,861.48	21,270.53	27,592.77	207,564.32
Total	11,675.02	29,905.88	29,092.13	33,106.60	48,029.47	27,373.75	26,094.24	25,198.27	26,573.18	47,260.04	57,843.02	394,175.69
Actual GL												
Actual GL WTR Bus	228.32	662.40	620.48	745.09	1,022.27	583.84	548.87	533.35	559.63	871.98	1,065.59	8,864.29
Actual GL SWR Bus	36.91	123.55	107.23	131.17	179.96	102.61	98.77	97.41	98.52	153.51	193.05	1,480.02
Actual GL WTR Bus	77.81	267.84	212.29	208.41	411.41	234.30	269.04	203.19	260.64	540.01	624.85	4,148.54
Actual GL SWR Bus	11.04	46.25	48.29	49.54	72.43	41.35	45.90	35.77	51.38	95.17	113.35	841.54
Actual GL WTR Corp	153.51	414.46	346.19	463.67	610.85	345.54	297.83	350.15	267.79	331.38	452.73	3,801.95
Actual GL SWR Corp	24.87	77.31	60.94	81.63	107.54	61.36	50.87	61.64	47.14	58.34	79.70	674.2
Variance Actual GL / Allocation												
Variance Actual GL / Allocation	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.00	0.00
Variance Actual GL / Allocation	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holly Ranch Water_Sewer												
2017												
LABS US Expense												
LABS Labor Exp	2,254.40	2,845.99	2,753.43	9,501.03	9,999.71	15,612.38	7,048.38	7,048.38	7,048.38	5,916.31	870.35	35,110.96
LABS Corp Labor Exp	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29	21,628.29
Total	23,882.69	24,474.28	24,381.72	31,129.32	31,628.00	37,240.67	28,676.67	28,676.67	28,676.67	27,544.60	2,548.64	56,739.25
Actual GL												
Actual GL WTR Bus	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Actual GL SWR Bus	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Actual GL WTR Corp	218.35	218.35	218.35	218.35	218.35	218.35	218.35	218.35	218.35	218.35	218.35	218.35
Actual GL SWR Corp	59.05	59.05	59.05	59.05	59.05	59.05	59.05	59.05	59.05	59.05	59.05	59.05
Variance Actual GL / Allocation												
Variance Actual GL / Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance Actual GL / Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Big Eddy 2017 APUC Direct Labor Charge		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
Expense		\$ 12,348.65	\$ 19,617.94	\$ 20,214.96	\$ 21,178.87	\$ 20,681.24	\$ 21,305.85	\$ 19,222.67	\$ 19,852.49	\$ 17,563.42	\$ 34,339.69	\$ 19,936.18	\$ 25,949.55		
Water	1.11%	\$ 137.65	\$ 254.47	\$ 251.99	\$ 264.00	\$ 257.80	\$ 265.59	\$ 239.62	\$ 247.47	\$ 218.94	\$ 428.06	\$ 248.52	\$ 323.48	\$ 3,137.60	8112-2-0100-69-5200-6348
Sewer	1.12%	\$ 138.14	\$ 225.04	\$ 245.59	\$ 257.29	\$ 251.25	\$ 258.84	\$ 233.53	\$ 241.18	\$ 213.37	\$ 417.18	\$ 242.20	\$ 315.25	\$ 3,038.88	8112-2-0200-69-5200-7348
Total		\$ 275.80	\$ 479.52	\$ 497.58	\$ 521.29	\$ 509.05	\$ 524.43	\$ 473.15	\$ 488.65	\$ 432.31	\$ 845.25	\$ 490.72	\$ 638.73	\$ 6,176.48	
Actual GL															
Actual GL 6349 Wtr		\$ 137.65	\$ 254.47	\$ 251.99	\$ 264.00	\$ 257.80	\$ 265.59	\$ 239.62	\$ 247.47	\$ 218.94	\$ 428.06	\$ 248.52	\$ 323.48	\$ 3,137.59	8112-2-0100-69-5200-6348
Actual GL 7349 Swr		\$ 138.14	\$ 225.04	\$ 245.59	\$ 257.29	\$ 251.25	\$ 258.84	\$ 233.53	\$ 241.18	\$ 213.37	\$ 417.18	\$ 242.20	\$ 315.25	\$ 3,038.86	8112-2-0200-69-5200-7348
Total		\$ 275.79	\$ 479.51	\$ 497.58	\$ 521.29	\$ 509.05	\$ 524.43	\$ 473.15	\$ 488.65	\$ 432.31	\$ 845.24	\$ 490.72	\$ 638.73	\$ 6,176.45	
Variance Actual GL/ Allocation															
Water		\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.01)	
Sewer		\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.02)	

Big Eddy Water_Sewer 2017 LUCC Direct Labor Charge		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
Expense		\$ 1,689.06	\$ 3,021.74	\$ 4,808.42	\$ 3,871.26	\$ 7,231.49	\$ 6,013.24	\$ 4,169.76	\$ 4,609.73	\$ 5,267.80	\$ 6,369.06	\$ 9,465.72	\$ 12,493.32	\$ 47,051.56	
Water		\$ 18.83	\$ 39.20	\$ 59.94	\$ 48.26	\$ 90.14	\$ 74.96	\$ 51.98	\$ 57.46	\$ 65.67	\$ 79.39	\$ 118.00	\$ 155.74	\$ 585.83	
Sewer		\$ 18.90	\$ 34.66	\$ 58.42	\$ 47.03	\$ 87.85	\$ 73.05	\$ 50.66	\$ 56.00	\$ 64.00	\$ 77.38	\$ 115.00	\$ 151.78	\$ 567.95	
Total		\$ 37.72	\$ 73.86	\$ 118.36	\$ 95.29	\$ 178.00	\$ 148.01	\$ 102.64	\$ 113.47	\$ 129.66	\$ 156.77	\$ 233.99	\$ 307.51	\$ 1,153.77	
Actual GL															
Actual GL		\$ 18.83	\$ 39.20	\$ 59.94	\$ 48.26	\$ 90.14	\$ 74.96	\$ 51.98	\$ 57.46	\$ 65.67	\$ 79.39	\$ 118.00	\$ 155.74	\$ 859.57	8112-2-0100-69-5200-6346
Actual GL		\$ 18.90	\$ 34.66	\$ 58.42	\$ 47.03	\$ 87.85	\$ 73.05	\$ 50.66	\$ 56.00	\$ 64.00	\$ 77.38	\$ 115.00	\$ 151.78	\$ 834.73	8112-2-0200-69-5200-7146
		\$ 37.73	\$ 73.86	\$ 118.36	\$ 95.29	\$ 177.99	\$ 148.01	\$ 102.64	\$ 113.46	\$ 129.67	\$ 156.77	\$ 233.00	\$ 307.52	\$ 1,694.30	
Variance - Wtr		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	
Variance - Swr		\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Total Variance		\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.01)	\$ (0.00)	\$ 0.00	\$ (0.01)	\$ 0.01	\$ (0.00)	\$ 0.01	\$ 0.01	\$ 0.01	

Big Eddy Water_Sewer 2017 LABS Expense		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
LABS Labor Exp		\$ 3,814.25	\$ 11,343.83	\$ 12,886.99	\$ 13,221.73	\$ 19,329.62	\$ 11,008.32	\$ 12,170.36	\$ 9,546.75	\$ 13,711.79	\$ 25,399.51	\$ 30,250.25	\$ 24,127.97	\$ 132,433.15	
LABS Corp Labor Exp		\$ 7,880.77	\$ 18,962.05	\$ 16,265.14	\$ 21,784.87	\$ 28,699.86	\$ 16,375.43	\$ 13,523.28	\$ 16,451.52	\$ 12,581.48	\$ 15,569.12	\$ 21,270.53	\$ 17,992.27	\$ 168,093.52	
Total		\$ 11,695.02	\$ 30,305.88	\$ 29,152.13	\$ 35,006.60	\$ 48,029.48	\$ 27,383.75	\$ 25,693.64	\$ 25,998.27	\$ 26,293.27	\$ 40,968.63	\$ 51,520.78	\$ 42,120.24	\$ 300,526.67	
Big Eddy % Wtr Labs Bus		\$ 130.37	\$ 393.11	\$ 363.40	\$ 436.38	\$ 598.72	\$ 341.35	\$ 320.29	\$ 324.08	\$ 327.76	\$ 510.70	\$ 642.24	\$ 525.05	\$ 4,913.44	
Big Eddy % SWR Labs Corp		\$ 130.83	\$ 347.65	\$ 354.16	\$ 425.29	\$ 583.50	\$ 332.68	\$ 312.15	\$ 315.85	\$ 319.43	\$ 497.72	\$ 625.91	\$ 511.71	\$ 4,756.86	
Actual GL															
Actual GL WTR Bus		\$ 42.52	\$ 147.15	\$ 160.64	\$ 164.82	\$ 240.95	\$ 137.21	\$ 151.71	\$ 119.01	\$ 170.93	\$ 316.62	\$ 377.09	\$ 300.77	\$ 2,329.44	8112-2-0100-69-5010-6368
Actual GL SWR Bus		\$ 42.67	\$ 170.11	\$ 146.56	\$ 160.63	\$ 234.81	\$ 133.74	\$ 147.85	\$ 115.98	\$ 166.58	\$ 308.57	\$ 367.50	\$ 293.12	\$ 2,258.16	8112-2-0200-69-5010-6168
Actual GL WTR Corp		\$ 87.85	\$ 245.96	\$ 202.75	\$ 271.56	\$ 357.76	\$ 204.11	\$ 168.58	\$ 205.08	\$ 156.84	\$ 194.08	\$ 265.15	\$ 224.28	\$ 2,584.02	8112-2-0100-69-5010-6169
Actual GL SWR Cor		\$ 88.16	\$ 217.52	\$ 197.60	\$ 264.66	\$ 348.67	\$ 198.94	\$ 164.29	\$ 199.87	\$ 152.85	\$ 189.15	\$ 258.41	\$ 218.58	\$ 2,498.70	8112-2-0200-69-5010-7370
Variance Actual GL/ Allocation		\$ (0.00)	\$ (0.00)	\$ 0.01	\$ (0.00)	\$ 0.01	\$ (0.01)	\$ (0.00)	\$ (0.01)	\$ (0.01)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.02)	
Variance Actual GL/ Allocation		\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.01	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.01	\$ 0.00	

Big Eddy Water_Sewer 2017 LABS US Expense		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
LABS US Labor Exp			\$ 225.40	\$ 2,845.99	\$ 2,758.43	\$ 9,501.03	\$ 999.71	\$ 15,612.38	\$ 704.38	\$ 556.51	\$ 870.35	\$ 1,036.78	\$ 33,203.83		
LABS US Corp Labor Exp			\$ 21,628.29	\$ 10,258.63	\$ 11,064.50	\$ 5,892.27	\$ 7,939.76	\$ 201.44	\$ 25,204.71	\$ 15,536.80	\$ 12,627.70	\$ 16,047.08	\$ 97,726.40		
Total		\$ -	\$ -	\$ 21,854.69	\$ 13,104.62	\$ 13,822.93	\$ 15,393.30	\$ 8,939.47	\$ 15,813.82	\$ 25,909.09	\$ 16,093.31	\$ 13,498.05	\$ 17,083.86	\$ 130,930.23	
Big Eddy % Wtr Labs US Bus		\$ -	\$ -	\$ 272.42	\$ 163.36	\$ 172.31	\$ 191.89	\$ 111.44	\$ 197.13	\$ 322.97	\$ 200.61	\$ 168.26	\$ 212.96	\$ 2,013.34	
Big Eddy % SWR Labs US Corp		\$ -	\$ -	\$ 265.49	\$ 159.20	\$ 167.93	\$ 187.01	\$ 108.60	\$ 192.12	\$ 314.76	\$ 195.51	\$ 163.98	\$ 207.55	\$ 1,962.17	
Actual GL															
Actual GL WTR Bus		\$ -	\$ -	\$ 281.5	\$ 154.8	\$ 149.19	\$ 118.44	\$ 124.6	\$ 194.62	\$ 87.8	\$ 69.1	\$ 10.85	\$ 12.92	\$ 437.69	8112-2-0100-69-5010-6143
Actual GL SWR Bus		\$ -	\$ -	\$ 274.5	\$ 145.8	\$ 131.51	\$ 115.43	\$ 121.5	\$ 189.67	\$ 85.6	\$ 67.6	\$ 10.57	\$ 12.60	\$ 426.57	8112-2-0200-69-5010-7171
Actual GL WTR Corp		\$ -	\$ -	\$ 210.96	\$ 127.88	\$ 117.93	\$ 73.45	\$ 98.97	\$ 251.5	\$ 314.19	\$ 191.68	\$ 157.41	\$ 200.04	\$ 1,517.02	8112-2-0100-69-5010-6371
Actual GL SWR Cor		\$ -	\$ -	\$ 188.84	\$ 124.63	\$ 134.42	\$ 71.58	\$ 96.46	\$ 245.5	\$ 306.21	\$ 188.75	\$ 151.41	\$ 194.95	\$ 1,461.70	8112-2-0200-69-5010-7372
Variance Actual GL/ Allocation		\$ -	\$ -	\$ 58.65	\$ (0.00)	\$ (0.01)	\$ (0.00)	\$ 0.01	\$ (0.00)	\$ 0.00	\$ (0.01)	\$ 0.00	\$ 0.00	\$ 58.63	
Variance Actual GL/ Allocation		\$ -	\$ -	\$ 73.91	\$ (0.01)	\$ 0.00	\$ (0.00)	\$ (0.01)	\$ (0.00)	\$ (0.01)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 73.90	

Hill Country 2017 APUC Direct Labor Charge		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
Expense		\$ 12,348.65	\$ 19,617.94	\$ 20,214.96	\$ 21,178.37	\$ 20,681.24	\$ 21,305.85	\$ 19,222.67	\$ 19,852.49	\$ 17,563.42	\$ 34,339.69	\$ 19,936.18	\$ 25,949.55	\$ 252,211.01	
Water	Jan 0.43% Feb 0.52% Mar 0.52%	\$ 53.57	\$ 102.84	\$ 104.53	\$ 109.51	\$ 106.94	\$ 110.17	\$ 99.40	\$ 102.66	\$ 90.82	\$ 177.57	\$ 103.09	\$ 134.18	\$ 1,295.29	8116-2-0100-69-5200-6348
Sewer	1.31% 1.20% 1.18%	\$ 161.50	\$ 235.57	\$ 238.46	\$ 249.82	\$ 243.96	\$ 251.33	\$ 226.75	\$ 234.18	\$ 207.18	\$ 405.07	\$ 235.17	\$ 306.10	\$ 2,995.10	8116-2-0200-69-5200-7348
Total		\$ 215.08	\$ 338.41	\$ 342.99	\$ 359.33	\$ 350.90	\$ 361.50	\$ 326.15	\$ 336.84	\$ 298.00	\$ 582.64	\$ 338.26	\$ 440.29	\$ 4,290.39	
Actual GL															
Actual GL 6342 Wtr		\$ 53.57	\$ 102.84	\$ 104.53	\$ 109.51	\$ 106.94	\$ 110.17	\$ 99.40	\$ 102.66	\$ 90.82	\$ 177.57	\$ 103.09	\$ 134.18	\$ 1,295.28	8116-2-0100-69-5200-6348
Actual GL 7342 Swr		\$ 161.50	\$ 235.57	\$ 238.46	\$ 249.82	\$ 243.96	\$ 251.33	\$ 226.75	\$ 234.16	\$ 207.18	\$ 405.07	\$ 235.17	\$ 306.10	\$ 2,995.07	8116-2-0200-69-5200-7348
Total		\$ 215.07	\$ 338.41	\$ 342.99	\$ 359.33	\$ 350.90	\$ 361.50	\$ 326.15	\$ 336.82	\$ 298.00	\$ 582.64	\$ 338.26	\$ 440.28	\$ 4,290.35	

Variance Actual GL/ Allocation															
Water		\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ (0.01)	
Sewer		\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ (0.02)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.03)	

Hill Country Water_Sewer 2017 LUCC Direct Labor Charge		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
Expense		\$ 1,689.06	\$ 3,021.74	\$ 4,808.42	\$ 3,871.26	\$ 7,231.49	\$ 6,013.24	\$ 4,169.76	\$ 4,609.73	\$ 5,267.80	\$ 6,369.06	\$ 9,465.72	\$ 12,493.32	\$ 69,010.60	
Water		\$ 7.33	\$ 15.84	\$ 24.86	\$ 20.02	\$ 37.39	\$ 31.09	\$ 21.56	\$ 23.84	\$ 27.24	\$ 32.93	\$ 48.95	\$ 64.60	\$ 355.66	
Sewer		\$ 22.09	\$ 36.29	\$ 56.72	\$ 45.67	\$ 85.30	\$ 70.93	\$ 49.19	\$ 54.38	\$ 62.14	\$ 75.13	\$ 111.66	\$ 147.37	\$ 816.86	
Total		\$ 29.42	\$ 52.13	\$ 81.58	\$ 65.68	\$ 122.70	\$ 102.03	\$ 70.75	\$ 78.22	\$ 89.38	\$ 108.06	\$ 160.61	\$ 211.98	\$ 1,172.52	
Actual GL		\$ 7.33	\$ 15.84	\$ 24.86	\$ 20.02	\$ 37.39	\$ 31.09	\$ 21.56	\$ 23.84	\$ 27.24	\$ 32.93	\$ 48.95	\$ 64.60	\$ 355.65	8116-2-0100-69-5200-6346
Actual GL		\$ 22.09	\$ 36.29	\$ 56.72	\$ 45.67	\$ 85.30	\$ 70.93	\$ 49.19	\$ 54.38	\$ 62.14	\$ 75.13	\$ 111.66	\$ 147.37	\$ 816.87	8116-2-0200-69-5200-7346
		\$ 29.42	\$ 52.13	\$ 81.58	\$ 65.69	\$ 122.69	\$ 102.02	\$ 70.75	\$ 78.22	\$ 89.38	\$ 108.06	\$ 160.61	\$ 211.97	\$ 1,172.52	
Variance - Wtr		\$ 0.00	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.01)	
Variance - Swr		\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.01	
Total Variance		\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.01	\$ (0.01)	\$ (0.01)	\$ 0.00	\$ 0.01	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.01)	\$ (0.00)	

Hill Country Water_Sewer 2017 LABS Expense		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
LABS Labor Exp		\$ 3,814.25	\$ 11,343.83	\$ 12,886.99	\$ 13,221.73	\$ 19,329.62	\$ 11,008.32	\$ 12,170.36	\$ 9,546.75	\$ 13,711.79	\$ 25,399.51	\$ 30,250.25	\$ 24,127.97	\$ 186,811.37	
LABS Corp Labor Exp		\$ 7,880.77	\$ 18,962.05	\$ 16,265.14	\$ 21,784.87	\$ 28,699.86	\$ 16,375.43	\$ 13,523.28	\$ 16,451.52	\$ 12,581.48	\$ 15,569.12	\$ 21,270.53	\$ 17,992.27	\$ 207,356.32	
Total		\$ 11,695.02	\$ 30,305.88	\$ 29,152.13	\$ 35,006.60	\$ 48,029.48	\$ 27,383.75	\$ 25,693.64	\$ 25,998.27	\$ 26,293.27	\$ 40,968.63	\$ 51,520.78	\$ 42,120.24	\$ 394,167.69	
Hill Country % Wtr Labs Bus		\$ 50.74	\$ 158.87	\$ 150.75	\$ 181.02	\$ 248.36	\$ 141.60	\$ 132.86	\$ 134.44	\$ 135.96	\$ 211.85	\$ 266.41	\$ 217.80	\$ 2,030.65	
Hill Country % SWR Labs Cor		\$ 152.95	\$ 363.92	\$ 343.88	\$ 412.94	\$ 566.56	\$ 323.02	\$ 303.08	\$ 306.68	\$ 310.16	\$ 483.27	\$ 607.74	\$ 496.85	\$ 4,671.06	
Actual GL															
Actual GL WTR Bus		\$ 16.55	\$ 59.47	\$ 66.64	\$ 68.37	\$ 99.95	\$ 56.92	\$ 62.93	\$ 49.37	\$ 70.90	\$ 131.34	\$ 156.42	\$ 124.77	\$ 963.63	8116-2-0100-69-5010-6368
Actual GL SWR Bus		\$ 49.88	\$ 136.22	\$ 152.02	\$ 155.97	\$ 228.01	\$ 129.86	\$ 143.56	\$ 112.61	\$ 161.75	\$ 299.62	\$ 356.83	\$ 284.62	\$ 2,210.95	8116-2-0200-69-5010-6368
Actual GL WTR Corp		\$ 34.19	\$ 99.40	\$ 84.11	\$ 112.65	\$ 148.41	\$ 84.68	\$ 69.93	\$ 85.07	\$ 65.06	\$ 80.51	\$ 109.99	\$ 93.04	\$ 1,067.04	8116-2-0100-69-5010-6369
Actual GL SWR Cor		\$ 103.07	\$ 227.70	\$ 191.87	\$ 256.98	\$ 338.55	\$ 193.17	\$ 159.52	\$ 194.06	\$ 148.41	\$ 183.65	\$ 250.91	\$ 212.24	\$ 2,460.13	8116-2-0200-69-5010-7370
Variance Actual GL/ Allocation		\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.01)	\$ (0.02)	
Variance Actual GL/ Allocation		\$ 0.00	\$ (0.00)	\$ (0.01)	\$ (0.01)	\$ 0.00	\$ (0.01)	\$ 0.00	\$ 0.01	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.01)	\$ (0.02)	

Hill Country Water_Sewer 2017 LABS US Expense		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
LABS US Labor Exp				\$ 225.40	\$ 2,845.99	\$ 2,758.43	\$ 9,501.03	\$ 999.71	\$ 15,612.38	\$ 704.38	\$ 556.51	\$ 870.35	\$ 1,036.78	\$ 35,110.96	
LABS US Corp Labor Exp				\$ 21,628.29	\$ 10,258.63	\$ 11,064.50	\$ 5,892.27	\$ 7,939.76	\$ 201.44	\$ 25,204.71	\$ 15,536.80	\$ 12,627.70	\$ 16,047.08	\$ 126,401.18	
Total		\$ -	\$ -	\$ 21,853.69	\$ 13,104.62	\$ 13,822.93	\$ 15,393.30	\$ 8,939.47	\$ 15,813.82	\$ 25,909.09	\$ 16,093.31	\$ 13,498.05	\$ 17,083.86	\$ 161,512.14	
Hill Country % Wtr Labs Bus		\$ -	\$ -	\$ 113.00	\$ 67.76	\$ 71.48	\$ 79.60	\$ 46.23	\$ 81.77	\$ 133.98	\$ 83.72	\$ 69.80	\$ 88.34	\$ 835.18	
Hill Country % SWR Labs Cor		\$ -	\$ -	\$ 257.79	\$ 154.58	\$ 163.06	\$ 181.58	\$ 105.45	\$ 186.54	\$ 305.63	\$ 189.84	\$ 159.22	\$ 201.52	\$ 1,905.21	
Actual GL															
Actual GL WTR Bus		\$ -	\$ -	\$ 1.17	\$ 14.72	\$ 14.26	\$ 49.13	\$ 5.17	\$ 80.73	\$ 3.64	\$ 2.88	\$ 4.50	\$ 5.36	\$ 181.56	8116-2-0100-69-5010-6313
Actual GL SWR Bus		\$ -	\$ -	\$ 2.66	\$ 33.57	\$ 32.54	\$ 112.08	\$ 11.79	\$ 184.17	\$ 8.31	\$ 6.56	\$ 10.27	\$ 12.23	\$ 414.18	8116-2-0200-69-5010-7171
Actual GL WTR Corp		\$ -	\$ -	\$ 87.71	\$ 53.05	\$ 57.21	\$ 30.47	\$ 41.06	\$ 1.04	\$ 130.33	\$ 80.34	\$ 65.30	\$ 82.98	\$ 629.49	8116-2-0100-69-5010-6371
Actual GL SWR Cor		\$ -	\$ -	\$ 185.16	\$ 121.01	\$ 130.52	\$ 69.51	\$ 93.66	\$ 2.38	\$ 297.32	\$ 183.27	\$ 148.96	\$ 189.29	\$ 1,421.08	8116-2-0200-69-5010-7172
Variance Actual GL/ Allocation		\$ -	\$ -	\$ 24.12	\$ (0.01)	\$ 0.01	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.01	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 24.13	
Variance Actual GL/ Allocation		\$ -	\$ -	\$ 69.97	\$ 0.00	\$ (0.00)	\$ (0.01)	\$ 0.00	\$ (0.01)	\$ (0.00)	\$ 0.01	\$ (0.01)	\$ 0.00	\$ 69.95	

Open Year	Reference	Description	TRX Date	Originating M	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company	Class
2017	Reclass JC18086	APUC Labor Purchases		43100	8020 ALGUT1 Algonquin Power Utilities Corp	JC18086RECLASS	1/10/2018	12	25,949 55		25,949 55	8020-2-0100 69 5200-6366	APUC Canada - Labor	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	1,450 81	-	1,450 81	8020-2-0100 69 5010-6369	LABS Corp - Labour	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8070 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	9,608 72	-	9,608 72	8020-2 0100 69-5010-6369	LABS Corp - Labour	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	1,786 43	-	1,786 43	8020 2 0100-69 5010-6369	LABS Corp - Labour	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020-LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	905 04	-	905 04	8020 2-0100 69-5010-6369	LABS Corp - Labour	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	4,241 27	-	4,241 27	8020-2-0100 69 5010-6369	LABS Corp - Labour	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	2,601 20	-	2,601 20	8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	4,283 78	-	4,283 78	8020-2-0100-69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	2,496 76	-	2,496 76	8020-2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	1,960 16	-	1,960 16	8020 2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020-LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	3,131 43	-	3,131 43	8020-2 0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	1,222 45	-	1,222 45	8020-2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020-LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	2,393 00	-	2,393 00	8020-2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	1,089 05	-	1,089 05	8020-2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LABS Direct Charges Sales844	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8444	1/8/2018	12	4,950 14	-	4,950 14	8020-2-0100 69-5010 6368	LABS Labor Allocations	8020	69
2017	LU Share JC9230	Purchases		43100	8020 LUSHAF Liberty Utilities Shared Services	JC9230	1/8/2018	12	580 85	-	580 85	8020-2-0100 69-5010 6343	LABS US Bus labor alloc	8020	69
2017	ELABS Direct Charges LAB382	Purchases		43100	8020 ELABS Liberty Utilities Shared Services	LAIR0000000383	1/8/2018	12	455 93	-	455 93	8020-2-0100 69-5010 6343	LABS US Bus labor alloc	8020	69
2017	LU Share JC9230	Purchases		43100	8020 LUSHAF Liberty Utilities Shared Services	JC9230	1/8/2018	12	16,047 08	-	16,047 08	8020-2-0100 69-5010 6371	LABS US Corp labor alloc	8020	69
2017	APUC Indirect JC18086	Purchases		43100	8020 ALGUT1 Algonquin Power Utilities Corp	JC18086	1/8/2018	12	25,949 55	-	25,949 55	8020-2-0100 69-5200 6364	LU Canada - Labor	8020	69
2017	Reclass JC18086	APUC Labor Purchases		43100	8020 ALGUT1 Algonquin Power Utilities Corp	JC18086RECLASS	1/10/2018	12	-	25,949 55	(25,949 55)	8020-2-0100 69-5200 6364	LU Canada - Labor	8020	69
2017	LUC Direct Chge Dec Sales84	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8421	1/8/2018	12	3,274 17	-	3,274 17	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	69
2017	LUC Direct Chge Dec Sales84	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8421	1/8/2018	12	3,513 38	-	3,513 38	8020-2-0100 69-5200 6364	LU Canada - Labor	8020	69
2017	LUC Direct Chge Dec Sales84	Purchases		43100	8020 LIBCAN Liberty Utilities Canada	SALES8421	1/8/2018	12	34 13	-	34 13	8020-2-0100-69-5200 6364	LU Canada - Labor	8020	69
2017	LUC Direct Chge Dec Sales84	Purchases		43100	8020-LIBCAN Liberty Utilities Canada	SALES8421	1/8/2018	12	5,671 64	-	5,671 64	8020-2 0100 69-5200 6364	LU Canada - Labor	8020	69
2017	LU Share JC9230	Purchases		43100	8020 LUSHAF Liberty Utilities Shared Services	JC9230	1/8/2018	12	10,480 49	-	10,480 49	8020-2 0100 69 5010 6373	LU Region labor	8020	69
2017	RECLASS Parkwater 11126	Purchases		43100	8020 LIBPAR Liberty Park Water	11126RECLASS	1/10/2018	12	1,395 45	-	1,395 45	8020 2 0100-69 5010 6373	LU Region labor	8020	69
2017	West Region	Purchases		43100	8020 CALPEC California Pacific Electric Com	SALES5526	1/10/2018	12	7,350 91	-	7,350 91	8020 2 0100-69 5010 6373	LU Region labor	8020	69
2017	West Region Labor	Purchases		43100	8020 CALPEC California Pacific Electric Com	SALES5504	1/10/2018	12	2,760 01	-	2,760 01	8020 2 0100-69 5010 6373	LU Region labor	8020	69

Row Labels	Account Number String	Sum of Debit Amount	Sum of Net	Four Factor	Variance
APUC Canada - Labor	8020-2-0100 69-5200 6366	25,949 55	25,949 55		25,949 55
LABS Corp - Labour	8020-2 0100 69-5010-6369	17,997 27	17,997 27		17,997 27
LABS Labor Allocations	8020 2 0100 69-5010 6368	24,127 97	24,127 97		24,127 97
LABS US Bus labor alloc	8020 2 0100 69-5010 6343	1,036 78	1,036 78		1,036 78
LABS US Corp labor alloc	8020 2 0100 69-5010 6371	16,047 08	16,047 08		16,047 08
LU Canada - Labor	8020-2 0100-69-5200 6364	38,442 87	12,493 32		12,493 32
LU Region labor	8020 2 0100 69-5010 6373	21,986 86	21,986 86		21,986 86
Grand Total		145,583.38	119,633.83		119,633.83

Alconoma Water Resources of America

water 1 sewer 2

APUC Labor

Allocation Charges

8020 2 0100 69 5200 6366
INDOH

25,949.55 JC18086
6897.98 JC18086-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor	25,949.55
101 Black Mountain	\$5,549,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	1022
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1971
105 LPSCO Water	\$60,146,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	6695
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	6072
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	2116
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	637
North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$58,765.0	0.55%	2.45%	0.61%	159
South	\$2,171,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	244
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2725
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	552
106 Holly Sewer	\$125,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	97
107 Big Water	\$2,652,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,355.4	1.77%	4.99%	1.25%	323
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	315
Piney Water	\$667,171.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	152
108 Piney Sewer	\$450,143.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	101
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	134
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,605.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	306
109 Fall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%	871
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.0	5.55%	\$492,319.2	4.79%	17.39%	4.35%	1128
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	173
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$13,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	82
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,716.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	73
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	25950
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01,02

Average customers is from RV-60

Water
Sewer

47%
53%

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$12,348.05	US\$12,348.05	US\$0.00	US\$0.00
Period 2	US\$19,617.94	US\$19,617.94	US\$0.00	US\$0.00
Period 3	US\$20,214.96	US\$20,214.96	US\$0.00	US\$0.00
Period 4	US\$21,170.37	US\$21,170.37	US\$0.00	US\$0.00
Period 5	US\$20,681.24	US\$20,681.24	US\$0.00	US\$0.00
Period 6	US\$21,305.85	US\$21,305.85	US\$0.00	US\$0.00
Period 7	US\$19,222.67	US\$19,222.67	US\$0.00	US\$0.00
Period 8	US\$19,952.49	US\$19,952.49	US\$0.00	US\$0.00
Period 9	US\$17,563.42	US\$17,563.42	US\$0.00	US\$0.00
Period 10	US\$34,339.68	US\$34,339.68	US\$0.00	US\$0.00
Period 11	US\$19,936.18	US\$19,936.18	US\$0.00	US\$0.00
Period 12	US\$25,949.55	US\$0.00	US\$25,949.55	US\$25,949.55
Total	US\$226,211.01	US\$226,261.48	US\$25,949.55	US\$25,949.55

14 4 11 15 Account

8100-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	1,021.91
8200-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	1,971.21
8600-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	6,694.68
8600-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	6,071.93
8134-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	2,116.30
8134-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	636.84
8137-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	159.01
8140-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	244.07
8500-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	2,725.11
8110-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	552.31
8110-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	97.23
8112-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	323.48
8112-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	315.25
8114-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	152.36
8114-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	100.81
8116-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	134.18
8116-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	306.10
8300-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	871.43
8400-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	1,128.05
8143-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	172.55
8146-2-0100-69-5200-6348	APUC Labor Dec 2017	12/31/2017	81.81
8146-2-0200-69-5200-7348	APUC Labor Dec 2017	12/31/2017	72.91
8020-2-0100-69-5200-6366	APUC Labor Dec 2017	12/31/2017	25,949.55

Check

8020-2-0100-69-5010-6010

-25950

25950 Check amt

Alconquin Water Resources of America

water 1 sewer 2

LABS Business Labor

Allocation Charges	
8020 2 0100 69 5010-6368	INDOII
8020 2 0100 69 5010-6368	INDOII
8020 2 0100 69 5010-6368	INDOII
8020 2 0100 69 5010-6368	INDOII

24127 97 Sales 00000008444
6413 75 Sales 00000008444-21

Account		Description		Year	
0020-2-0100-69-5010-6368		LABS Labor Allocations		2017	
Period	Debit	Credit	Net Change	Period Balance	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,342.63	US\$11,342.63	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$12,886.98	US\$12,886.98	US\$0.00	US\$0.00	US\$0.00
Period 4	US\$13,221.73	US\$13,221.73	US\$0.00	US\$0.00	US\$0.00
Period 5	US\$19,329.62	US\$19,329.62	US\$0.00	US\$0.00	US\$0.00
Period 6	US\$11,008.32	US\$11,008.32	US\$0.00	US\$0.00	US\$0.00
Period 7	US\$12,170.36	US\$12,170.36	US\$0.00	US\$0.00	US\$0.00
Period 8	US\$9,546.75	US\$9,546.75	US\$0.00	US\$0.00	US\$0.00
Period 9	US\$13,711.79	US\$13,711.79	US\$0.00	US\$0.00	US\$0.00
Period 10	US\$25,399.51	US\$25,399.51	US\$0.00	US\$0.00	US\$0.00
Period 11	US\$30,250.25	US\$30,250.25	US\$0.00	US\$0.00	US\$0.00
Period 12	US\$24,127.97	US\$0.00	US\$24,127.97	US\$24,127.97	US\$24,127.97
Total	US\$196,811.37	US\$162,683.40	US\$34,127.97	US\$34,127.97	US\$34,127.97

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Estimates	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Factor Labor
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$600,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.79%	7.60%
105 LPSCO Water	\$60,136,326.1	31.44%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.209%	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,672.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,315.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$59,069.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,318.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Blue Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,455.2	1.77%	4.99%	1.25%
Blue Sewer	\$1,991,661.3	0.98%	406	0.52%	\$251,398.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.7	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$338,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,645,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%
Wood Mink	\$9,020,172.0	4.67%	1,865	2.38%	\$812,308.6	5.55%	\$392,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$16,589,911.6	8.55%	136	0.20%	\$41,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	356	0.20%	\$92,796.7	0.29%	\$18,091.1	0.18%	1.12%	0.28%
101 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

8020-2-0100-69-5010-6368

-24128
24128 Check amt

Expenses do not include PURCHASED POWTR costs
Utility plant is from WUDE 70-01.02
Average customers is from RV-60

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Water
Sewer

47%
53%

Water
Sewer

52%
48%

LU Region Labor

inquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6373	7,350.91	Sales526 Calpeco
8020-2-0100-69-5010-6373	1,395.45	PKWY INV 1126
8020-2-0100-69-5010-6373	10,480.49	JC 9230
8020-2-0100-69-5010-6373	2,760.01	Sales504 Calpeco 11/2017 Bill

INDOH

21,986.86

h period ending December 31, 2017

nds) 21,986.86

(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	21,987
3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	866
8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,670
23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	5,672
27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	5,145
8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,793
2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	540
0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	135
1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	207
12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2,309
2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	468
0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	82
0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	274
0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	267
0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	129
0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	85
0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	114
0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	259
2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	738
2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	956
0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	146
0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	69
0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	62
100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	21,987

Summary Inquiry				
File Edit Tools View Help				
DCNNAT Liberty U				
Clear				
Account	8020-2-0100-69-5010-6373			
Description	LL Region labor			
Period	Debit	Credit	Net Change	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$0.00	US\$0.00	US\$0.00	
Period 2	US\$0.00	US\$0.00	US\$0.00	
Period 3	US\$163,816.98	US\$163,816.98	US\$0.00	
Period 4	US\$17,855.64	US\$17,855.64	US\$0.00	
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00	
Period 6	US\$34,936.43	US\$34,936.43	US\$0.00	
Period 7	US\$50,080.87	US\$50,080.87	US\$0.00	
Period 8	US\$26,227.07	US\$26,227.07	US\$0.00	
Period 9	US\$8,070.73	US\$8,070.73	US\$0.00	
Period 10	US\$7,436.66	US\$7,436.66	US\$0.00	
Period 11	US\$7,651.26	US\$7,651.26	US\$0.00	
Period 12	US\$21,986.86	US\$0.00	US\$21,986.86	
Totals	US\$358,634.39	US\$336,707.53	US\$21,986.86	
by Account				

Algonquin Water Resources of America

water 1

sewer 2

LUC LABOR

Allocation Charges

8020 2 0100 69 5200 6364

INDO11

12493 32 Sales 8140

3321 01 Sales 8140-2156

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor	12493
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	492
102 Gold Canyon	\$11,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	949
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.01%	\$2,370,796.4	23.06%	103.20%	25.80%	3223
LPSCO Sewer	\$17,050,204.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	2923
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1019
115 Rio Sewer	\$5,381,515.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	307
North	\$1,981,356.4	1.03%	363	0.46%	\$59,869.0	0.41%	\$56,265.0	0.55%	2.45%	0.61%	77
South	\$2,174,660.6	1.13%	880	1.12%	\$101,710.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	118
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	1312
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	266
106 Holly Sewer	\$325,538.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	47
107 Big Water	\$2,052,348.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$184,435.4	1.77%	4.99%	1.25%	156
Big Sewer	\$1,701,664.0	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	152
Piney Water	\$667,474.1	0.35%	271	0.35%	\$180,557.3	1.23%	\$113,217.1	0.42%	2.35%	0.59%	73
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,117.8	0.28%	1.55%	0.39%	49
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,763.3	0.42%	2.07%	0.52%	65
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	147
109 Tall Timbers	\$1,643,918.0	1.89%	2,241	2.86%	\$679,499.4	1.64%	\$415,881.9	4.05%	13.43%	3.36%	420
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	543
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$16,961.1	0.46%	2.66%	0.66%	83
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$13,680.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	39
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,246.7	0.29%	\$18,023.1	0.18%	1.12%	0.28%	35
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	12493
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01 02

Customer Count
LPSCO % allocation
49 242

4 factor
LPSCO % allocation
49 20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Period	Date	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$1,889.06	US\$1,889.06	US\$0.00	US\$0.00
Period 3	US\$1,021.74	US\$1,021.74	US\$0.00	US\$0.00
Period 4	US\$4,000.42	US\$4,000.42	US\$0.00	US\$0.00
Period 5	US\$3,071.26	US\$3,071.26	US\$0.00	US\$0.00
Period 6	US\$7,231.49	US\$7,231.49	US\$0.00	US\$0.00
Period 7	US\$6,013.24	US\$6,013.24	US\$0.00	US\$0.00
Period 8	US\$4,169.76	US\$4,169.76	US\$0.00	US\$0.00
Period 9	US\$4,608.73	US\$4,608.73	US\$0.00	US\$0.00
Period 10	US\$5,257.60	US\$5,257.60	US\$0.00	US\$0.00
Period 11	US\$6,368.06	US\$6,368.06	US\$0.00	US\$0.00
Period 12	US\$3,468.72	US\$3,468.72	US\$0.00	US\$0.00
Total	US\$30,442.87	US\$30,442.87	US\$12,493.32	US\$12,493.32

8100-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	491.99
8200-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	949.01
8600-2-0100-69-5200-6364	LUC Labor Dec 17	12/31/2017	3,223.13
8600-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	2,923.31
8134-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	1,018.88
8134-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	306.60
8137-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	76.56
8140-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	117.51
8500-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	1,311.99
8110-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	265.91
8110-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	46.81
8112-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	155.74
8112-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	151.78
8114-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	73.35
8114-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	48.54
8116-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	64.60
8116-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	147.37
8300-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	419.55
8400-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	543.10
8143-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	83.07
8146-2-0100-69-5200-6346	LUC Labor Dec 17	12/31/2017	39.39
8146-2-0200-69-5200-7346	LUC Labor Dec 17	12/31/2017	35.10
8020-2-0100-69-5200-6364	LUC Labor Dec 17	12/31/2017	12,493.32

8020-2-0100-69-5010-6010

-12493

12493 Check amt

Algonquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343	455 93	LAB000
8020-2-0100-69-5010-6343	580 85	JC 9230

INDOH

1,036 78

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)											1,036.78
Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) Four Sector Admin	1 037
	Utility Plant		Customers		Lapases		Labor		Total		
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	41
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	79
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	267
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	243
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	85
115 Rio Sewer	\$3,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,115.3	1.90%	9.82%	2.45%	25
Northwest	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.04%	\$56,265.0	0.55%	2.45%	0.61%	6
South	\$2,171,660.6	1.13%	880	1.12%	\$1,470.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	10
116 Bella Vista	\$163,113,610.0	84.45%	9,521	12.22%	\$1,483,338.8	10.13%	\$1,153,716.2	11.21%	42.01%	10.55%	109
117 Holtz Water	\$1,971,754.7	1.02%	1,965	2.51%	\$309,738.0	2.11%	\$234,130.1	2.87%	8.51%	2.13%	22
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	4
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$151,435.4	1.77%	5.91%	1.25%	13
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.01%	13
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	6
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	4
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	1.07%	0.52%	5
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	12
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.1	4.64%	\$415,884.9	4.05%	14.23%	3.36%	35
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	45
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$170,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	7
110 Galveston Water	\$1,059,911.0	0.55%	156	0.20%	\$13,850.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	3
Galveston Sewer	\$682,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	3
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	1,037
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01,02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water	47%
Sewer	53%

4 factor
1,PSCO % allocation

Water	52%
Sewer	48%

[illegible]

8100-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	40.83
8200-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	78.76
8600-0-2100-69-5010-6343	1 AHS US Bus Dec 2017	12/31/2017	267.48
8600-0-2000-69-5010-7371	1 AHS Us Bus Dec 2017	12/31/2017	242.66
8134-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	84.45
8137-0-2100-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	25.54
8137-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	6.33
8140-0-2100-69-5010-6343	1 AHS US Bus Dec 2017	12/31/2017	9.75
8500-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	108.88
8110-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	22.07
8110-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	1.88
8112-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	12.92
8112-0-2100-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	12.60
8114-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	6.09
8114-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	4.03
8116-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	5.36
8116-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	12.23
8300-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	34.82
8400-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	45.07
8116-0-2100-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	6.89
8146-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	6.27
8146-0-2000-69-5010-7371	LAHS US Bus Dec 2017	12/31/2017	2.91
8020-0-2100-69-5010-6343	LAHS US Bus Dec 2017	12/31/2017	1 036.78

Check

8020-2-0100-695010-6010

#REF!

#REF!

Check amt

LABS US Corp Labor

Aluminum Water Resources of America

water 1 sewer 2

Allocation Charges
8020-2-0100-69-5010-6371 16,047.08 16,047.08 16,047.08

File	Edit	Task	View	Help	Print	Close
8020-2-0100-69-5010-6371	LABS US Corp Labor					
Account	8020-2-0100-69-5010-6371	LABS US Corp Labor				
Period	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6
Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 2	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 3	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 4	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 5	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 6	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 7	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 8	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 9	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 10	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 11	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Period 12	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00	US\$1,000.00
Total	US\$12,000.00	US\$12,000.00	US\$12,000.00	US\$12,000.00	US\$12,000.00	US\$12,000.00

Common Costs Based on 12 months ended ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d) 25%	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) Factor Admin
101 Black Mountain	\$5,740,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$599,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$1,815,592.6	7.67%	6,749	8.02%	\$930,340.0	6.33%	\$796,102.6	7.74%	30.39%	7.60%
105 LFSCO Water	\$60,136,336.1	31.14%	18,761	27.92%	\$1,667,829.4	25.04%	\$2,370,796.4	23.00%	103.20%	25.80%
115 Rio Water	\$12,680,789.0	6.37%	6,917	8.83%	\$1,218,946.6	8.82%	\$2,303,522.2	8.90%	32.62%	8.16%
116 Bala Vada	\$1,315,644.0	1.03%	2,252	2.87%	\$419,660.0	0.74%	\$356,265.3	0.56%	9.82%	2.43%
117 Holly Water	\$1,971,754.7	1.02%	1,868	2.17%	\$325,538.8	0.74%	\$321,001.2	0.80%	3.76%	0.94%
118 Holly Water	\$325,538.8	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.63%	8.51%	2.13%
119 Holly Water	\$2,052,448.1	0.88%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
120 Holly Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$137,217.1	0.42%	2.35%	0.59%
121 Holly Water	\$450,145.2	0.23%	269	0.31%	\$102,780.5	0.70%	\$38,347.8	0.28%	1.55%	0.39%
122 Holly Water	\$1,200,644.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,767.3	0.42%	2.07%	0.52%
123 Holly Water	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
124 Holly Water	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.03%	13.43%	3.36%
125 Holly Water	\$9,050,172.0	4.67%	1,865	2.38%	\$312,308.6	5.55%	\$492,419.2	4.79%	17.39%	4.35%
126 Holly Water	\$1,093,691.2	0.88%	539	0.35%	\$130,669.4	0.89%	\$46,961.1	0.40%	2.66%	0.66%
127 Holly Water	\$1,068,911.0	0.55%	156	0.28%	\$143,650.0	0.80%	\$22,460.1	0.22%	1.26%	0.32%
128 Holly Water	\$382,927.0	0.46%	156	0.28%	\$81,660.0	0.25%	\$18,091.2	0.25%	0.82%	0.21%
129 Holly Water	\$151,167,104.4	100.00%	78,255	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDY 70-01 02

Average customers is from RV-60

Customer Count

LFSCO % allocation

Water

Sewer

4 factor

LFSCO % allocation

Water

Sewer

8020-2-0100-69-5010-6010

ARRE!

Check, amt

Alcongon Water Resources of America

water 1 sewer 2

LABS Corp LABOR

Allocation Charges

8020-2-0100-69-5010-6369

INDOH

17992 27 Sale:00000008444

10273 31 Sale:00000008444-219

Period	Debit	Credit	Net Change	Period	Debit	Credit	Net Change
Beginning Balance	US\$0.00		US\$0.00	Period 1	US\$0.00		US\$0.00
Period 1	US\$0.00		US\$0.00	Period 2	US\$0.00		US\$0.00
Period 2	US\$0.00		US\$0.00	Period 3	US\$0.00		US\$0.00
Period 3	US\$0.00		US\$0.00	Period 4	US\$0.00		US\$0.00
Period 4	US\$0.00		US\$0.00	Period 5	US\$0.00		US\$0.00
Period 5	US\$0.00		US\$0.00	Period 6	US\$0.00		US\$0.00
Period 6	US\$0.00		US\$0.00	Period 7	US\$0.00		US\$0.00
Period 7	US\$0.00		US\$0.00	Period 8	US\$0.00		US\$0.00
Period 8	US\$0.00		US\$0.00	Period 9	US\$0.00		US\$0.00
Period 9	US\$0.00		US\$0.00	Period 10	US\$0.00		US\$0.00
Period 10	US\$0.00		US\$0.00	Period 11	US\$0.00		US\$0.00
Period 11	US\$0.00		US\$0.00	Period 12	US\$0.00		US\$0.00
Period 12	US\$0.00		US\$0.00	Totals	US\$0.00		US\$0.00

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d) 25%	(e) 25%	(f) 25%	(g) 25%	(h) 25%	(i) 100%	(j) Four Factor
Utility Plant	Customers	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$688,601.9	4.77%	\$509,952.2	4.96%	13.73%	3.94%
102 Gold Canyon	\$11,815,592.6	7.67%	6,749	8.62%	\$910,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,379,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.80%	\$2,303,322.2	22.41%	93.60%	23.40%
115 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$130,233.7	2.25%	\$195,345.1	1.90%	9.82%	2.45%
North	\$1,381,456.4	0.63%	363	0.46%	\$59,969.0	0.41%	\$55,263.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.17%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,135.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,398.3	1.72%	\$179,098.4	1.74%	4.80%	1.21%
Piney Water	\$667,471.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$43,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,614.1	0.62%	222	0.29%	\$106,891.8	0.74%	\$42,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,152,595.7	1.12%	740	0.92%	\$358,603.3	2.45%	\$65,400.6	0.63%	4.72%	1.18%
109 Hill Timbers	\$3,643,918.0	1.89%	2,241	2.96%	\$679,499.4	4.64%	\$115,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.57%	1,865	2.38%	\$812,508.6	5.55%	\$432,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.41%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

8020-2-0100-69-5010-6369

17992

17992 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDJ 70-01 02

Average customers is from RV-60

Water
Sewer

47%
53%

Customer Count
LPSCO % allocation
10 242

4 Factor
LPSCO % allocation
49 20%

Water
Sewer

52%
48%

Open Year	Reference	Description	TRX Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Account Number String	Account Description	Company	Class
	2017	APUC Direct Labor JC18060 Purchases	11/29/2017	8020-ALGUT1	Algonquin Power Utilities Corp	JC18060	12/1/2017	11	19,936 18	0	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	69
	2017	APUC Labor Nov 2017	11/30/2017				12/5/2017	11	0	19,936 18	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	69
	2017	LABS Corp Labor Nov 17	11/30/2017				12/5/2017	11	0	21,270 53	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	69
	2017	LABS Direct Nov 17 SALES826 Purchases	11/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES8284	12/1/2017	11	21,270 53	0	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	69
	2017	LABS Direct Nov 17 SALES826 Purchases	11/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES8284	12/1/2017	11	30,250 25	0	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	69
	2017	LABS Labor Nov 2017	11/30/2017				12/6/2017	11	0	30,250 25	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	69
	2017	LABS US Bus Lbr Nov	11/30/2017				12/6/2017	11	0	870 35	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	69
	2017	LUSC Direct Billing Nov17JC91 Purchases	11/29/2017	8020-LUSHAR	Liberty Utilities Shared Services	JC9011	12/1/2017	11	870 35	0	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	69
	2017	ELABS Direct LAB000000030, Purchases	11/29/2017	8020-ELABS	Liberty Utilities Shared Services	LAB0000000303	12/1/2017	11	302 17	0	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	69
	2017	LABS US Corp Lbr Nov	11/30/2017				12/5/2017	11	0	12,627 70	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	69
	2017	LUSC Direct Billing Nov17JC91 Purchases	11/29/2017	8020 LUSHAR	Liberty Utilities Shared Services	JC9011	12/1/2017	11	12,325 53	0	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	69
	2017	LUC Direct Nov 17 Sales 8141 Purchases	11/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES8254	12/1/2017	11	9,465 72	0	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	69
	2017	LUC Labor Nov 17	11/30/2017				12/5/2017	11	0	9,465 72	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	69
	2017	LU Region Labor Nov	11/30/2017				12/6/2017	11	0	7,651 26	8020-2-0100-69-5010-6373	LU Region labor	8020	69
	2017	LUSC Direct Billing Nov17JC91 Purchases	11/29/2017	8020-LUSHAR	Liberty Utilities Shared Services	JC9011	12/1/2017	11	6,696 74	0	8020-2-0100-69-5010-6373	LU Region labor	8020	69
	2017	November 2017 Invoices Purchases	11/29/2017	8020 LIBPAR	Liberty Park Water		12/1/2017	11	954 52	0	8020-2-0100-69-5010-6373	LU Region labor	8020	69

Row Labels	Account Number String	Sum of Debit Amount	Four Factor	Variance
APUC Canada - Labor	8020-2-0100-69-5200-6366	19,936 18	19,936 18	-
LABS Corp - Labour	8020-2-0100-69-5010-6369	21,270 53	21271	-
LABS Labor Allocations	8020-2-0100-69-5010-6368	30,250 25	30250	-
LABS US Bus labor alloc	8020-2-0100-69-5010-6343	870 35	870 35	-
LABS US Corp labor alloc	8020-2-0100-69-5010-6371	12,627 70	12627 7	-
LU Canada - Labor	8020-2-0100-69-5200-6364	9,465 72	9466	-
LU Region labor	8020-2-0100-69-5010-6373	7,651 26	7651 76	-
Grand Total		102,071.99	102,071 99	-

APUC Labor

water 1	sewer 2
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100	100

Allocation Charges

8020 2 0100 69 5200 6366
INDO11

19,936 18 Sales7862
5299 49 Sales7862-21%

UNDP/NT Library Utilities Central 1/13/2017

Account

Description

Year

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$112,348.65	US\$112,348.65	US\$0.00	US\$0.00
Period 2	US\$119,617.94	US\$119,617.94	US\$0.00	US\$0.00
Period 3	US\$120,214.96	US\$120,214.96	US\$0.00	US\$0.00
Period 4	US\$121,178.37	US\$121,178.37	US\$0.00	US\$0.00
Period 5	US\$120,681.24	US\$120,681.24	US\$0.00	US\$0.00
Period 6	US\$121,305.85	US\$121,305.85	US\$0.00	US\$0.00
Period 7	US\$119,222.67	US\$119,222.67	US\$0.00	US\$0.00
Period 8	US\$119,952.49	US\$119,952.49	US\$0.00	US\$0.00
Period 9	US\$117,563.42	US\$117,563.42	US\$0.00	US\$0.00
Period 10	US\$134,329.69	US\$134,329.69	US\$0.00	US\$0.00
Period 11	US\$119,936.18	US\$0.00	US\$119,936.18	US\$119,936.18
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$119,936.18
Total	US\$226,261.46	US\$226,326.26	US\$19,936.18	US\$119,936.18

Currency

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i)	100%	(j)	100%	19936 18
	Utility Plant		Customers		Expenses		Labor			Total	Factor	Labor	
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.72%	\$509,932.2	4.96%	15.75%	3.94%	785		
102 Gold Canyon	\$14,815,592.5	7.67%	6,749	8.62%	\$390,510.0	6.35%	\$796,102.6	7.74%	10.39%	7.60%	1514		
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,570,796.4	23.00%	103.20%	25.80%	5143		
LPSCO Sewer	\$47,030,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	4665		
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1626		
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	489		
North	\$1,981,456.4	1.05%	363	0.46%	\$59,969.0	0.41%	\$36,765.0	0.53%	2.45%	0.61%	122		
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	188		
116 Jolla Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2094		
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	424		
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	75		
107 Big Water	\$2,052,448.1	1.06%	539	1.47%	\$215,356.2	1.47%	\$181,433.4	1.77%	4.99%	1.25%	249		
Big Sewer	\$1,701,601.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,058.4	1.74%	4.86%	1.21%	242		
Pinney Water	\$667,474.1	0.35%	270	0.35%	\$180,557.3	1.23%	\$132,217.1	0.42%	2.35%	0.59%	117		
108 Pinney Sewer	\$450,115.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	77		
109 Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	103		
Hill Sewer	\$2,157,995.7	1.12%	807	0.52%	\$338,603.3	2.45%	\$65,100.6	0.63%	1.72%	1.18%	235		
109 Tail Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	11.43%	1.36%	669		
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$921,319.2	4.79%	17.39%	2.35%	867		
Lantrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$10,961.1	0.46%	2.66%	0.66%	133		
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$143,650.0	0.20%	\$22,164.2	0.23%	1.26%	0.32%	63		
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	56		
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	19936		
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%			
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%			
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%			

8100-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	785.10
8200-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	1,514.42
8600-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	5,143.30
8600-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	4,664.87
8134-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	1,625.88
8134-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	489.26
8137-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	122.16
8140-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	187.51
8500-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	2,093.61
8110-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	424.32
8110-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	74.70
8112-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	248.52
8112-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	242.20
8114-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	117.05
8114-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	77.45
8116-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	103.09
8116-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	235.17
8300-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	669.49
8400-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	866.64
8143-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	132.57
8146-2-0100-69-5200-6348	APUC Labor Nov	2017	11/30/2017	62.85
8146-2-0200-69-5200-7348	APUC Labor Nov	2017	11/30/2017	56.02
8020-2-0100-69-5200-6366	APUC Labor Nov	2017	11/30/2017	19,936.18

Check

8020-2-0100-69-5010-6010

-19936
19936 Check amt

Expenses do not include PURCHASED POWER costs	Customer Count
Utility plant is From WUDF 70-01,02	IPSCO % allocation

Average customers is from RV-60

Water	47%
Sewer	53%

4 factor
LPSCO % allocation
49 20%

Water
Sewer

Alleganum Water Resources of America

water 1

sewer 2

LABS Business Labor

Allocation Charges

8020 2 0100 69 5010-6368 30250.25 Sales-00000008284
 INDOH 24453.43 Sales-00000008284-219%
 8020 2 0100 69 5010-6368 INDOH
 8020 2 0100 69 5010-6368 INDOH
 8020 2 0100 69 5010-6368 INDOH

Account	8020-2 0100 69-5010-6368	Year	2017
Description	LABS Labor Allocation		
Period	Debit	Credit	Net Change
Beginning Balance	US\$19.00	US\$19.00	US\$0.00
Period 1	US\$2,814.25	US\$2,814.25	US\$0.00
Period 2	US\$11,343.03	US\$11,343.03	US\$0.00
Period 3	US\$12,886.99	US\$12,886.99	US\$0.00
Period 4	US\$13,221.73	US\$13,221.73	US\$0.00
Period 5	US\$18,329.62	US\$18,329.62	US\$0.00
Period 6	US\$11,808.32	US\$11,808.32	US\$0.00
Period 7	US\$12,170.36	US\$12,170.36	US\$0.00
Period 8	US\$19,546.75	US\$19,546.75	US\$0.00
Period 9	US\$13,711.79	US\$13,711.79	US\$0.00
Period 10	US\$25,399.51	US\$25,399.51	US\$0.00
Period 11	US\$30,250.25	US\$30,250.25	US\$0.00
Period 12	US\$19.00	US\$19.00	US\$0.00
Total	US\$162,683.40	US\$162,683.40	US\$0.00

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor									
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.3	4.77%	\$509,952.2	4.96%	15.75%	3.94%	1191	8100-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	1,191.27				
102 Gold Canyon	\$11,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$736,102.6	7.74%	30.39%	7.60%	2298	8200-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	2,297.91				
103 LPSCCO Water	\$60,136,126.1	31.14%	18,761	23.95%	\$1,667,820.4	25.04%	\$1,770,786.4	23.06%	103.20%	25.80%	7804	8600-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	7,804.21				
104 LPSCCO Sewer	\$12,050,294.8	24.36%	21,481	27.42%	\$2,841,637.6	19.80%	\$2,303,522.2	22.41%	93.60%	23.40%	7078	8134-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	2,467.04				
110 Ruo Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	2467	8134-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	742.38				
115 Ruo Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	742	8137-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	185.37				
116 North	\$1,981,456.3	1.03%	363	0.46%	\$39,969.0	0.41%	\$36,763.0	0.55%	2.45%	0.61%	185	8140-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	284.52				
117 South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	285	8500-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	3,176.75				
118 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	3177	8110-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	643.85				
119 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	644	8112-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	113.35				
120 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.31%	\$67,109.2	0.65%	1.50%	0.37%	113	8112-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	377.09				
121 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.23%	377	8114-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	177.61				
122 Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,998.8	1.72%	\$179,098.4	1.74%	4.86%	1.21%	368	8116-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	156.42				
123 Piney Water	\$667,474.1	0.33%	274	0.33%	\$180,557.3	1.23%	\$11,217.1	0.42%	2.15%	0.59%	178	8116-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	356.83				
124 Piney Sewer	\$450,145.2	0.23%	269	0.23%	\$102,780.5	0.70%	\$28,447.8	0.28%	1.55%	0.39%	118	8300-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	1,015.85				
125 Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.43%	2.07%	0.52%	156	8400-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	201.15				
126 Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	357	8146-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	85.00				
127 Tall Fumbers	\$1,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	1016	8146-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	1,315.01				
128 Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,308.6	5.53%	\$402,319.2	4.79%	17.39%	4.35%	1315	8146-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	95.37				
129 Estrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	201	8146-2-0200-69-5010-6368	LABS Labor Nov 2017	11/30/2017	85.00				
130 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	95	8020-2-0100-69-5010-6368	LABS Labor Nov 2017	11/30/2017	30,250.25				
131 Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	85								
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	30250								
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%									
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%									

Click

8020-2-0100-69-5010-6368

-30250
30250 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDI 70-01.02

Customer Count
LPSCCO % allocation
40 242

4 factor
LPSCCO % allocation
49 20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Customer Count	4 factor
Expenses do not include PURCHASED POWER costs	LPSCO % all location
Utility plant as if own WUPF 70/31.02	LPSCO % all location

LABS US Corp Labor

Alumina Water Resources of America

water 1 sewer 2

Allocation Charges 8020-2-0100-49-5010-6371 302.17 LAB0000000103
8020-2-0100-49-5010-6371 12,325.53 JC9011

INDOH

12,627.70

Common Costs Based on 12-month period ending December 31, 2017

Weight	(Dollars in Thousands)										Totals		US\$12,627.70		US\$12,627.70		US\$12,627.70		Check
	(a)		(b)		(c)		(d)		(e)		(f)	(g)	(h)	(i)	(j)	Total	US\$12,627.70	US\$12,627.70	
	25%	Unit/Plnt	25%	Unit/Plnt	25%	Unit/Plnt	25%	Unit/Plnt	25%	Unit/Plnt									
101	Black Mountain	\$5,749,226.8	2.08%	2,383	3.04%	\$628,681.9	4.77%	\$509,953.2	4.96%	15.75%	3.94%	497	\$100-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	497.29			
102	Gold Canyon	\$1,815,597.6	1.67%	6,749	8.62%	\$790,310.0	6.33%	\$790,102.6	7.74%	30.39%	7.60%	959	\$200-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	3,359.24			
103	LESCO Sewer	\$801,536.1	31.14%	18,761	27.95%	\$2,687,423.4	23.04%	\$2,370,285.4	22.40%	103.20%	23.80%	3,238	\$600-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	3,359.20			
104	LESCO Sewer	\$4,010,248.8	24.36%	21,481	27.42%	\$1,167,672.4	19.40%	\$2,313,122.2	22.41%	9.22%	23.40%	2,253	\$114-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	1,039.84			
105	Red Water	\$1,381,740.0	5.75%	6,917	10.38%	\$1,310,710.0	2.32%	\$1,310,710.0	1.90%	3.92%	2.15%	310	\$134-2-0100-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	309.90			
110	Red Water	\$1,381,740.0	1.03%	2,423	0.46%	\$59,609.0	0.41%	\$56,165.3	0.55%	0.63%	0.43%	77	\$137-2-0100-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	77.38			
111	North	\$1,981,456.4	1.13%	389	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	119	\$140-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	118.77			
116	Black Vein	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.3	10.13%	\$1,152,166.2	11.21%	42.01%	10.50%	1,326	\$200-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	1,326.11			
117	Hells Water	\$1,971,754.7	0.70%	1,968	2.51%	\$700,720.0	2.11%	\$294,580.1	2.87%	8.31%	2.13%	269	\$110-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	268.77			
118	Hells Water	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.63%	1.50%	0.37%	47	\$102-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	47.32			
106	Hells Water	\$2,652,448.4	0.69%	359	10.69%	\$215,356.2	1.72%	\$181,435.4	1.79%	4.99%	1.25%	157	\$112-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	157.41			
107	Big Water	\$1,901,661.3	0.88%	406	0.52%	\$251,998.3	1.46%	\$179,098.4	1.74%	1.91%	1.21%	153	\$112-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	153.41			
108	Piney Water	\$667,474.1	0.33%	274	0.34%	\$100,573.3	1.23%	\$134,117.1	0.28%	2.53%	0.59%	74	\$114-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	74.14			
108	Piney Water	\$150,453.2	0.23%	269	0.35%	\$180,787.5	0.70%	\$28,417.8	0.28%	1.59%	0.39%	49	\$114-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	49.06			
109	Hill Water	\$2,157,595.7	0.62%	225	0.29%	\$108,391.5	0.74%	\$42,603.3	0.42%	4.07%	0.52%	65	\$116-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	65.30			
109	Hill Water	\$2,157,595.7	1.12%	407	0.52%	\$353,693.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	149	\$116-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	148.96			
100	Tall Timbers	\$3,613,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,884.9	4.33%	13.43%	3.36%	424	\$300-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	424.06			
100	Wood Mark	\$9,020,172.0	2.67%	1,865	2.38%	\$812,408.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	549	\$400-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	548.94			
100	Drumels	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.69%	\$46,961.1	0.66%	0.60%	0.32%	84	\$143-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	83.97			
110	Galveston Water	\$1,068,911.0	0.55%	100	0.20%	\$22,164.2	0.30%	\$22,164.2	0.22%	40.00%	0.26%	35	\$146-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	35.48			
100	Galveston Water	\$852,327.0	0.60%	136	0.20%	\$18,093.1	0.29%	\$18,093.1	0.18%	1.12%	0.28%	35	\$146-2-0200-60-5010-7372	LAUS US Corp Lbr Nov	11/30/2017	35.48			
103	Total Sewer	\$10,710.4	100.00%	78,335	100.00%	\$10,279,454.4	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	12,628	\$800-2-0100-60-5010-6371	LAUS US Corp Lbr Nov	11/30/2017	12,627.70			

Total GSWC \$193,110,710.4 100.00% 78,335 100.00% \$14,647,135.0 100.00% \$10,279,454.4 100.00%

Expenses do not include PURCHASED POWER costs Customer Count: 4 factor
Utility plant is from WUDF 70-01.02 LPSCO % allocation: 49.20%
Average customers is from RV-60 Water 47% Sewer 48%

#REP*
#REF*

8020-2-0100-49-5010-6010

Check amt

LU Region Labor

inquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6373		
8020-2-0100-69-5010-6373	954.52	PKWY INV 111
8020-2-0100-69-5010-6373	6,696.74	JC9011

INDOH

7,651.26

h period ending December 31, 2017

nds)

(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	Admin	7,651
3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	301	
8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	581	
23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	1,974	
27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	1,790	
8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	624	
2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	188	
0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	47	
1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	72	
12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	804	
2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	163	
0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	29	
0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	95	
0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	93	
0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	45	
0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	30	
0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	40	
0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	90	
2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	257	
2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	333	
0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	51	
0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	24	
0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	21	
100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	7,651	

Summary Inquiry

- - - - -

File Edit Tools View Help

DONNAT Liberty Utilities Central 12/4/2017

Account

8020-2-0100-69-5010-6373

Description

LU Region labor

Year:

2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$163,816.98	US\$163,816.98	US\$0.00	US\$0.00
Period 4	US\$17,859.64	US\$17,859.64	US\$0.00	US\$0.00
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00	US\$0.00
Period 6	US\$34,988.43	US\$34,988.43	US\$0.00	US\$0.00
Period 7	US\$50,080.87	US\$50,080.87	US\$0.00	US\$0.00
Period 8	US\$26,227.07	US\$26,227.07	US\$0.00	US\$0.00
Period 9	US\$8,070.73	US\$8,070.73	US\$0.00	US\$0.00
Period 10	US\$7,436.66	US\$7,436.66	US\$0.00	US\$0.00
Period 11	US\$7,651.26	US\$0.00	US\$7,651.26	US\$7,651.26
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$7,651.26
Totals	US\$336,707.53	US\$329,056.27	US\$7,651.26	US\$7,651.26

Currency

|< << >> >

by Account

Algonquin Water Resources of America

water 1 sewer 2

LUC LABOR

Allocation Charges

8020 2 0100 69 5200 6364
INDO11

9465 72 Sales 8140
2516 19 Sales 8140-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor	9466
101 Black Mountain	\$5,799,220.3	2.38%	2,385	3.04%	\$698,601.9	4.77%	\$509,552.2	4.96%	15.75%	3.94%	373
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	719
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.3	23.06%	103.20%	25.80%	2442
LPSCCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,617.6	19.40%	\$2,303,522.3	22.41%	93.60%	23.40%	2215
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	772
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	232
North	\$1,981,436.4	1.03%	363	0.46%	\$39,969.0	0.41%	\$56,765.0	0.53%	2.43%	0.61%	58
South	\$2,171,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	89
116 Belle Vista	\$163,122,640.0	8.45%	9,571	12.22%	\$1,081,318.8	10.15%	\$1,152,716.2	11.21%	42.01%	10.50%	994
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$309,710.0	2.11%	\$204,580.1	2.87%	8.51%	2.13%	201
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	35
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$213,356.2	1.47%	\$181,435.5	1.77%	4.99%	1.25%	118
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	115
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$41,217.1	0.42%	2.35%	0.59%	56
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	37
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	49
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.1	2.45%	\$65,100.6	0.63%	4.72%	1.18%	112
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	318
Wood Mark	\$7,020,772.0	3.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	411
Entrada	\$1,695,691.2	0.88%	330	0.43%	\$170,660.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	63
110 Galveston Water	\$1,258,911.0	0.53%	156	0.20%	\$47,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	30
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,748.7	0.29%	\$18,893.1	0.18%	1.12%	0.28%	27
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	9466
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCCO % allocation
40,242

4 factor
LPSCCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

Water
Sewer

52%
48%

File	Edit	Tools	View	Help	CONMAT Liberty Utilities Central 12/4/2017
Clear					
Account	8020 2 0100 69 5200 6364				Year 2017
Description	LU Canada Labor				
Period	Debit	Credit	Net Change	Period Balance	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$1,689.06	US\$1,689.06	US\$0.00	US\$0.00	
Period 2	US\$3,021.74	US\$3,021.74	US\$0.00	US\$0.00	
Period 3	US\$4,886.42	US\$4,886.42	US\$0.00	US\$0.00	
Period 4	US\$3,871.26	US\$3,871.26	US\$0.00	US\$0.00	
Period 5	US\$7,231.43	US\$7,231.43	US\$0.00	US\$0.00	
Period 6	US\$6,013.24	US\$6,013.24	US\$0.00	US\$0.00	
Period 7	US\$4,168.76	US\$4,168.76	US\$0.00	US\$0.00	
Period 8	US\$4,609.73	US\$4,609.73	US\$0.00	US\$0.00	
Period 9	US\$5,267.80	US\$5,267.80	US\$0.00	US\$0.00	
Period 10	US\$6,369.06	US\$6,369.06	US\$0.00	US\$0.00	
Period 11	US\$9,485.72	US\$9,485.72	US\$0.00	US\$9,485.72	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$9,485.72	
Total	US\$56,917.26	US\$47,051.96	US\$9,485.72	US\$9,485.72	
Currency					

14 4 1 1 by Account

8100-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	372.77
8200-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	719.05
8600-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	2,442.04
8600-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	2,214.88
8114-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	771.97
8114-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	232.90
8137-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	58.00
8140-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	89.03
8500-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	994.05
8110-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	201.47
8110-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	35.47
8112-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	118.00
8112-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	115.00
8114-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	56.77
8114-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	36.77
8116-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	48.95
8116-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	111.66
8300-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	317.87
8400-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	411.48
8143-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	62.94
8146-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	29.84
8146-2-0200-69-5200-7346	LUC Labor Nov 17	11/30/2017	26.60
8020-2-0100-69-5200-6364	LUC Labor Nov 17	11/30/2017	9,465.72

Check

8020-2-0100-69-5200-6364

-9466
9466 Check amt

Algonquin Water Resources of America

APUC Labor

water 1 water 2

Allocation Charges
8020 2 0100 69 5200 6366
INDOII

34,339.69 Sales:7862
9128.27 Sales:7862-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor Labor	34,339.69							
101 Black Mountain	\$5,719,229.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	1352	8100-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	1,352.32			
102 Gold Canyon	\$11,815,592.6	7.67%	6,719	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	2609	8200-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	2,608.55			
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,870,796.4	23.06%	103.20%	25.80%	8859	8600-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	8,859.23			
LPSCO Sewer	\$47,050,264.5	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,307,522.2	22.41%	93.60%	23.40%	8035	8600-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	8,035.14			
115 Rio Water	\$12,680,789.0	6.57%	6,917	8.81%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	2801	8134-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	2,800.55			
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,213.7	2.25%	\$195,345.1	1.90%	9.82%	2.45%	843	8134-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	842.74			
North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	210	8137-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	210.43			
South	\$2,174,660.6	1.13%	880	1.12%	\$101,710.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	323	8140-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	322.99			
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,383,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	3606	8500-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	3,606.21			
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$109,710.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	731	8110-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	730.89			
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	129	8110-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	128.67			
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	428	8112-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	428.06			
Big Sewer	\$1,701,661.3	0.88%	408	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	417	8112-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	417.18			
Pinney Water	\$667,474.1	0.35%	274	0.55%	\$180,557.3	1.23%	\$143,217.1	0.42%	2.35%	0.59%	202	8114-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	201.62			
108 Pinney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,147.8	0.28%	1.55%	0.39%	133	8114-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	133.41			
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	178	8116-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	177.57			
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$338,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	405	8116-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	405.07			
109 Inl Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.1	4.64%	\$415,881.9	4.05%	13.43%	3.36%	1153	8300-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	1,153.18			
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	1493	8400-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	1,492.78			
Enrmda	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$16,961.1	0.46%	2.66%	0.66%	228	8143-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	228.34			
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,659.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	108	8146-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	108.27			
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	96	8146-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	96.49			
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	34310	8020-2-0100-69-5010-6010	APUC Labor Sept 2017	9/29/2017	34,339.69			
103																		
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%								
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%								

8020-2-0100-69-5010-6010

-34340

34340 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01,02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
18%

Algonquin Water Resources of America

water 1

sewer 2

LABS Business Labor

Allocation Charges

8020 2 0100 69 5010-6368 INDOH 16942 12 Sales 00000007913
 8020 2 0100 69 5010-6368 INDOH 4503 61 Sales 00000007913-21
 8020 2 0100 69 5010-6368 INDOH 2612 63 Reelass Sales 8104
 8020 2 0100 69 5010-6368 INDOH 694 5 Reelass Sales 8104
 8020 2 0100 69 5010-6368 INDOH 4074 43 Reelass Sales 7913
 8020 2 0100 69 5010-6368 INDOH 1081 81 Reelass Sales 7913
 8020 2 0100 69 5010-6368 INDOH 1770 33 Reelass Sales 7746
 470 6 Reelass Sales 7746

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101 Black Mountain	\$5,749,228.8	2.98%	2,385	3.04%	\$698,601.0	4.77%	\$369,852.2	4.96%	15.75%	3.24%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$910,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$1,667,838.4	25.04%	\$1,301,795.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$17,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,301,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,231.7	2.25%	\$195,315.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,761.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,556.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$221,398.3	1.72%	\$179,028.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	234	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.15%	0.59%
108 Piney Sewer	\$150,145.2	0.27%	269	0.34%	\$102,780.5	0.70%	\$28,147.8	0.28%	1.53%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,385.7	1.12%	407	0.52%	\$358,693.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Fall Timbers	\$3,641,918.0	1.89%	2,241	2.86%	\$679,499.1	4.64%	\$115,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,716.7	0.29%	\$18,093.1	0.18%	1.51%	0.38%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
101										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
 Utility plant is From WUDF 70-01 02

Customer Count
 LPSCO % allocation
 40,242

Average customers is from RV-60

Water
 Sewer

47%
 53%

4 factor
 LPSCO % allocation
 49.20%
 Water
 Sewer
 52%
 48%

Summary Inquiry					
File Edit Tools View Help					
DONNA F Liberty Utilities Central 11/22/2017					
Clear					
Account	8020 2 0100 69 5010-6368				Year 2017
Description	LABS Labor Allocations				
Period	Debit	Credit	Net Change	Period Balance	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$3,814.25	US\$3,814.25	US\$0.00	US\$0.00	
Period 2	US\$11,343.83	US\$11,343.83	US\$0.00	US\$0.00	
Period 3	US\$12,886.39	US\$12,886.39	US\$0.00	US\$0.00	
Period 4	US\$13,221.73	US\$13,221.73	US\$0.00	US\$0.00	
Period 5	US\$19,329.62	US\$19,329.62	US\$0.00	US\$0.00	
Period 6	US\$11,008.32	US\$11,008.32	US\$0.00	US\$0.00	
Period 7	US\$12,170.36	US\$12,170.36	US\$0.00	US\$0.00	
Period 8	US\$9,546.75	US\$9,546.75	US\$0.00	US\$0.00	
Period 9	US\$13,711.75	US\$13,711.75	US\$0.00	US\$0.00	
Period 10	US\$15,389.51	US\$15,389.51	US\$0.00	US\$15,389.51	
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$25,399.51	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$25,399.51	
Totals	US\$132,433.15	US\$132,433.15	US\$0.00	US\$25,399.51	
Currency					
By Account					

Check

8020-2-0100-69-5010-6010

-25400
 25400 Check amt

Alcongon Water Resources of America

LABS Corp LABOR

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6369

15569 12 Sales00000008104

INDOH

4138 63 Sales00000008104-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) Four Factor labor
Unit/Plant	Unit/Plant	Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer
101 Black Mountain	\$5,749,220.8	2.98%	2,283	3.04%	\$698,601.2	4.77%	\$509,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$910,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
103 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	12.04%	\$2,376,796.4	23.06%	103.20%	25.80%
104 LPSCO Sewer	\$47,959,204.8	24.36%	21,481	27.42%	\$2,481,617.6	19.40%	\$2,300,322.2	22.41%	93.60%	23.40%
105 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
106 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
107 North Water	\$1,981,456.4	1.03%	363	0.46%	\$59,960.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%
108 South Water	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
109 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,481,318.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
110 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,455.1	1.77%	4.99%	1.25%
108 Big Sewer	\$1,701,661.5	0.88%	406	0.52%	\$251,398.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
109 Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$141,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.79%
110 Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$142,763.3	0.42%	1.07%	0.53%
109 Hill Sewer	\$2,137,492.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Fall Limbers	\$3,613,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%
Woodmark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.33%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$483,227.0	0.25%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
* Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Unit/Plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Period	Debit	Credit	Net Debit	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$7,880.77	US\$7,880.77	US\$0.00	US\$0.00
Period 2	US\$16,862.05	US\$16,862.05	US\$0.00	US\$0.00
Period 3	US\$16,265.14	US\$16,265.14	US\$0.00	US\$0.00
Period 4	US\$21,784.87	US\$21,784.87	US\$0.00	US\$0.00
Period 5	US\$28,698.86	US\$28,698.86	US\$0.00	US\$0.00
Period 6	US\$16,375.43	US\$16,375.43	US\$0.00	US\$0.00
Period 7	US\$13,523.28	US\$13,523.28	US\$0.00	US\$0.00
Period 8	US\$16,451.52	US\$16,451.52	US\$0.00	US\$0.00
Period 9	US\$12,581.48	US\$12,581.48	US\$0.00	US\$0.00
Period 10	US\$15,552.12	US\$15,552.12	US\$0.00	US\$15,552.12
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$15,552.12
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$15,552.12
Total	US\$168,092.52	US\$168,092.52	US\$0.00	US\$15,552.12

8020-2-0100-69-5010-6010

-15569
15569 Check amt

Allocation Water Resources of America

water 1 sewer 2

Allocation Charges
8020-2-0100-69-5010-6343
8020-2-0100-69-5010-6343

\$56.51

JCR828

Summary of Allocation Charges
File Edit Tools View Help
8020-2-0100-69-5010-6343
8020-2-0100-69-5010-6343

Period	Debit	Credit	Net Change	Period Balance
Period 1	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 2	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 3	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 4	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 5	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 6	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 7	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 8	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 9	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 10	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 11	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Period 12	US\$100.00	US\$100.00	US\$0.00	US\$100.00
Total	US\$1200.00	US\$1200.00	US\$0.00	US\$1200.00

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)													556.51		557		Four		Elector Admin		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total		100%		Total	
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Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02
Average customers n from RV-60

Customer Count
LPSCO % allocation
40,242

Water
Sewer

4 factor
LPSCO % allocation
49 20%
52%
18%

8020-2-0100-69-5010-6343

#REP#
#REI#

Check amt

LU Region Labor

unquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6373		
8020-2-0100-69-5010-6373	3,699.78	PKWY INV 1104
8020-2-0100-69-5010-6373	3,736.88	JC8828

INDOH

7,436.66

h period ending December 31, 2017

nds)

(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	7,437
3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	293
8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	565
23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	1,919
27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	1,740
8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	606
2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	183
0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	46
1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	70
12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	781
2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	158
0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	28
0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	93
0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	90
0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	44
0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	29
0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	38
0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	88
2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	250
2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	323
0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	49
0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	23
0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	21
100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	7,437

Summary Inquiry

File Edit Tools View Help

DONNAT Liberty Utility

Clear

Account8020 -2 -0100 -69 -5010 -6373

DescriptionLU Region labor

Period	Debit	Credit	Net Change	Period
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$0.00	US\$0.00	US\$0.00	
Period 2	US\$0.00	US\$0.00	US\$0.00	
Period 3	US\$163,816.98	US\$163,816.98	US\$0.00	
Period 4	US\$17,859.64	US\$17,859.64	US\$0.00	
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00	
Period 6	US\$34,988.43	US\$34,988.43	US\$0.00	
Period 7	US\$50,080.87	US\$50,080.87	US\$0.00	
Period 8	US\$26,227.07	US\$26,227.07	US\$0.00	
Period 9	US\$8,070.73	US\$8,070.73	US\$0.00	
Period 10	US\$7,436.66	US\$0.00	US\$7,436.66	
Period 11	US\$0.00	US\$0.00	US\$0.00	
Period 12	US\$0.00	US\$0.00	US\$0.00	
Totals	US\$329,056.27	US\$321,619.61	US\$7,436.66	

by Account

LABS US Corp Labor

Algonquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 1 913 72 LAB0000000250
 8020-2-0100-69-5010-6371 13 621 08 JC8828

INDOII

15,536 80

Common Costs Based on 12-month period ending December 31, 2017

15,536 80

15,537

Four

Factor Admin

15,537

612

1,180

4,008

3,635

1,267

381

95

146

1,632

331

58

194

189

91

60

80

183

522

675

103

49

44

15,537

Clock

Summary Inquiry				
File	Edit	Tools	View	Help
DONNAT Library Utilities Central 11/22/2017				
Clear				
Account	8020-2-0100-69-5010-6371			
Description	LABS US Corp Labor alloc			
Year	2018			
Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,003.84	US\$11,003.84	US\$0.00	US\$0.00
Period 3	US\$10,340.06	US\$10,340.06	US\$0.00	US\$0.00
Period 4	US\$10,258.63	US\$10,258.63	US\$0.00	US\$0.00
Period 5	US\$11,064.50	US\$11,064.50	US\$0.00	US\$0.00
Period 6	US\$5,892.27	US\$5,892.27	US\$0.00	US\$0.00
Period 7	US\$7,398.76	US\$7,398.76	US\$0.00	US\$0.00
Period 8	US\$201.44	US\$201.44	US\$0.00	US\$0.00
Period 9	US\$5,204.71	US\$5,204.71	US\$0.00	US\$0.00
Period 10	US\$15,536.00	US\$0.00	US\$15,536.00	US\$15,536.00
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$15,536.00
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$15,536.00
Totals	US\$97,951.00	US\$82,415.00	US\$15,536.00	US\$15,536.00

Currency

By Account

Clock

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Weight	(a) 25%	(b)	(c) 25%	(d) 25%	(e) 25%	(f) 25%	(g) 25%	(h)	(i) 100%	(j) Four	Factor Admin	15,537
Utility Plant	Customers	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.0	4.77%	\$509,952.2	4.96%	15.75%	3.94%	612	8100-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 611 85
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,180	8200-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 1,180 23
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	4,008	8600-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 1,008 31
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	3,635	8600-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 3,635 45
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,267	8134-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 1,267 09
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,315.3	1.90%	9.82%	2.45%	381	8131-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 381 29
North	\$1,981,456.4	1.03%	363	0.46%	\$39,969.0	0.41%	\$36,763.0	0.55%	2.45%	0.61%	95	8137-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 95 21
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	146	8140-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 146 13
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,481,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	1,632	8500-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 1,631 61
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$109,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	331	8110-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 330 69
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.77%	58	8110-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 58 22
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,338.2	0.77%	\$181,435.4	1.77%	4.99%	1.25%	194	8112-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 191 68
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.1	1.72%	\$179,098.4	1.74%	4.86%	1.21%	189	8112-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 188 75
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	91	8114-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 91 22
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0.39%	60	8114-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 60 36
Hill Water	\$1,200,614.1	0.62%	225	10.29%	\$106,891.5	0.74%	\$42,763.1	0.42%	2.07%	0.52%	80	8116-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 80 34
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$158,601.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	183	8116-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 183 27
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$115,884.9	4.05%	13.43%	3.36%	522	8700-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 521 75
Wood Mark	\$9,020,727.0	4.67%	1,865	2.38%	\$812,308.6	3.55%	\$492,319.2	4.79%	17.39%	4.35%	675	8400-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 675 40
Pinrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	103	8143-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 103 31
110 Galveston Water	\$1,018,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	49	8146-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 48 98
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	44	8146-2-0200-69-5010-7372 LABS US Corp Lbr Oct 10/31/2017 43 65
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	15,537	8020-2-0100-69-5010-6371 LABS US Corp Lbr Oct 10/31/2017 15 536 80
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		

Total GSWC \$193,110,710.4 100.00% 78,335 100.00% \$14,647,135.0 100.00% \$10,279,454.4 100.00% 400.00% 100.00%

8020-2-0100-69-5010-8010

#REF!

#REF!

Check amt

Expenses do not include PURCHASED POWTR costs
 Utility plant is from WJDF 70-01.02
 Customer Count
 LPSCO % allocation
 40,242

4 factor
 LPSCO % allocation
 49.20%

Average customers is from RV-60

Water 47%
 Sewer 51%

Water 52%
 Sewer 48%

Algonquin Water Resources of America

water 1 sewer 2

IUC LABOR

Allocation Charges

8020 2 0100 69 5200 6364

INDOH

6369 06 Sales 8140

1693 03 Sales 8140-21%

Summary Inquiry				
File	Edit	Tools	View	Help
DONNAT Liberty Utilities Central 11/21/2017				
Clear				
Account	8020-2-0100-69-5200-6364			
Description	LU Canada-Labor			
Year:	2017			
Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$1,689.06	US\$1,689.06	US\$0.00	US\$0.00
Period 2	US\$3,021.74	US\$3,021.74	US\$0.00	US\$0.00
Period 3	US\$4,800.42	US\$4,800.42	US\$0.00	US\$0.00
Period 4	US\$3,871.26	US\$3,871.26	US\$0.00	US\$0.00
Period 5	US\$7,231.43	US\$7,231.43	US\$0.00	US\$0.00
Period 6	US\$6,013.24	US\$6,013.24	US\$0.00	US\$0.00
Period 7	US\$4,189.76	US\$4,189.76	US\$0.00	US\$0.00
Period 8	US\$4,609.73	US\$4,609.73	US\$0.00	US\$0.00
Period 9	US\$5,267.80	US\$5,267.80	US\$0.00	US\$0.00
Period 10	US\$6,369.06	US\$6,369.06	US\$0.00	US\$6,369.06
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$6,369.06
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$6,369.06
Totals	US\$47,051.56	US\$47,051.56	US\$0.00	US\$6,369.06

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101 Black Mountain	\$5,109,230.8	2.98%	2,385	3.04%	\$69,801.9	4.77%	\$59,052.2	15.75%	3.94%	251
102 Gold Canyon	\$14,815,592.0	7.67%	6,740	8.62%	\$910,540.0	6.35%	\$796,102.6	30.39%	7.60%	484
105 LPSCO Water	\$80,136,326.1	31.14%	18,761	23.85%	\$1,667,829.4	25.04%	\$2,706,796.4	103.20%	25.80%	1643
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,617.6	19.40%	\$2,303,522.2	22.41%	23.40%	1490
Rio Water	\$12,680,789.0	6.57%	6,917	8.81%	\$1,218,946.6	8.32%	\$915,179.0	8.00%	12.62%	519
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$110,213.7	2.25%	\$105,315.3	1.90%	9.82%	156
North	\$1,981,456.4	1.03%	363	0.46%	\$59,909.0	0.21%	\$56,765.0	0.55%	2.45%	39
South	\$2,174,600.6	1.13%	880	1.12%	\$104,710.0	0.72%	\$82,001.2	0.80%	0.94%	60
116 Bella Vista	\$16,412,644.0	8.09%	8,571	12.22%	\$1,483,338.3	10.13%	\$1,152,716.2	11.21%	10.50%	669
117 Holly Water	\$1,971,754.7	1.02%	1,068	2.51%	\$309,710.0	2.11%	\$201,580.1	2.87%	8.51%	136
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	24
107 Big Water	\$2,052,418.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,415.4	1.75%	4.99%	79
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,398.3	1.72%	\$179,098.4	1.74%	4.86%	77
Piney Water	\$667,474.1	0.35%	274	0.15%	\$180,557.1	1.23%	\$41,217.1	0.42%	2.15%	37
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	25
118 Water	\$1,200,614.7	0.62%	225	0.29%	\$108,391.5	0.74%	\$42,763.1	0.42%	2.07%	33
119 Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,801.3	2.45%	\$65,100.6	0.63%	4.72%	75
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,109.1	4.64%	\$115,884.9	4.05%	14.43%	214
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$372,508.6	5.55%	\$492,719.2	4.79%	17.39%	277
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	42
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$41,850.9	0.30%	\$22,164.2	0.22%	1.26%	20
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,091.1	0.18%	1.12%	18
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	6369
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	
Total OSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

8020-2-0100-69-5010-6010

-6369

6369 Chuck ant

Open Year	Reference	Description	TXN Date	Originating Master ID	Originating Master Name	Originating Document Number	Originating Posted Date	Period ID	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company Class
	2017 APUC Labor Sept 17	Purchases	9/29/2017	8020-ALGOT1	Algonquin Power Utilities Corp	SALES7862	10/3/2017	9	17,563.42	-	17,563.42	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020 69
	2017 LAB Direct Sept 2017 SALES7	Purchases	9/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES7913	10/3/2017	9	12,581.48	-	12,581.48	8020-2-0100-69-5010-6369	APUC Canada - Labor	8020 69
	2017 LAB Direct Sept 2017 SALES7	Purchases	9/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES7913	10/3/2017	9	-	12,581.48	-	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020 69
	2017 LAB Direct Sept 2017 SALES7	Purchases	9/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES7913	10/3/2017	9	13,711.79	-	13,711.79	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020 69
	2017 LABS US Bus Labor Sept	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/3/2017	9	-	13,711.79	-	8020-2-0100-69-5200-6364	LABS Labor Allocations	8020 69
	2017 LUSC SALES7C8620	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/3/2017	9	704.38	-	704.38	8020-2-0100-69-5010-6363	LABS US Bus labor alloc	8020 69
	2017 To Correct Coding	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/3/2017	9	18,020.68	-	18,020.68	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020 69
	2017 ELABS Direct LAB0000000189	Purchases	9/30/2017	8020-ELAS5	Liberty Utilities Shared Services	JC6820	10/4/2017	9	7,184.03	-	7,184.03	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020 69
	2017 LABS US Corp Lab Sept	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/4/2017	9	-	25,204.71	-	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020 69
	2017 To Correct Coding	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/4/2017	9	18,020.68	-	18,020.68	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020 69
	2017 LUC Direct Sept 17 SALES787	Purchases	9/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES7916	10/3/2017	9	-	5,267.80	-	8020-2-0100-69-5200-6364	LABS US Corp labor alloc	8020 69
	2017 LUC Direct Sept 17	Purchases	9/29/2017	8020-LIBCAN	Liberty Utilities Canada	SALES7916	10/3/2017	9	5,267.80	-	5,267.80	8020-2-0100-69-5200-6364	LABS US Corp labor alloc	8020 69
	2017 LU Region Labor Sept	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/3/2017	9	-	5,070.73	-	8020-2-0100-69-5010-6373	LU Region labor	8020 69
	2017 LUC SALES78620	Purchases	9/29/2017	8020-LUSHA8	Liberty Utilities Shared Services	JC6820	10/3/2017	9	5,231.85	-	5,231.85	8020-2-0100-69-5010-6373	LU Region labor	8020 69
	2017 September 2017 Invoices	Purchases	9/29/2017	8020-LIBPA8	Liberty Park Water	192	10/3/2017	9	2,838.88	-	2,838.88	8020-2-0100-69-5010-6373	LU Region labor	8020 69

Row Labels	Account Number String	Sum of Debit Amount	4 Factor	Variance
APUC Canada - Labor	8020-2-0100-69-5200-6366	17,563.42		-
LABS Corp - Labor	8020-2-0100-69-5010-6369	12,581.48		-
LABS Labor Allocations	8020-2-0100-69-5010-6368	13,711.79		12,581.48
LABS US Bus labor alloc	8020-2-0100-69-5010-6343	25,204.71		18,020.68
LABS US Corp labor alloc	8020-2-0100-69-5010-6371	5,267.80		-
LU Region labor	8020-2-0100-69-5010-6373	8,070.73		-
Grand Total		101,124.99		83,104.31

Algonquin Water Resources of America

APUC Labor

water 1

sewer 2

Allocation Charges

8020.2.0100.69.5200.6366

INDOH

17,563.42 Sales7862

4668.76 Sales7862-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor	17,563.42
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	692
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1334
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	4531
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	4110
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1432
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	431
North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	108
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	165
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	1844
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	374
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	66
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	219
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	213
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	103
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	68
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	91
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	207
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	590
Wood Mark	\$9,029,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	763
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	117
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	55
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	49
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	17563
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$12,340.65	US\$12,340.65	US\$0.00	US\$0.00
Period 2	US\$19,617.94	US\$19,617.94	US\$0.00	US\$0.00
Period 3	US\$20,214.96	US\$20,214.96	US\$0.00	US\$0.00
Period 4	US\$21,170.37	US\$21,170.37	US\$0.00	US\$0.00
Period 5	US\$20,661.24	US\$20,661.24	US\$0.00	US\$0.00
Period 6	US\$21,305.85	US\$21,305.85	US\$0.00	US\$0.00
Period 7	US\$19,222.67	US\$19,222.67	US\$0.00	US\$0.00
Period 8	US\$19,852.49	US\$19,852.49	US\$0.00	US\$0.00
Period 9	US\$17,563.42	US\$17,563.42	US\$17,563.42	US\$17,563.42
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$17,563.42
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$17,563.42
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$17,563.42
Totals	US\$171,965.58	US\$174,422.17	US\$17,563.42	US\$17,563.42

8100-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	691.66
8200-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	1,334.17
8600-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	4,531.16
8600-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	4,109.66
8134-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	1,432.37
8134-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	431.03
8137-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	107.62
8140-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	165.19
8500-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	1,844.44
8110-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	373.82
8110-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	65.81
8112-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	218.94
8112-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	213.37
8114-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	103.12
8114-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	68.23
8116-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	90.82
8116-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	207.18
8300-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	589.81
8400-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	763.50
8143-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	116.79
8146-2-0100-69-5200-6348	APUC Labor Sept 2017	9/29/2017	55.37
8146-2-0200-69-5200-7348	APUC Labor Sept 2017	9/29/2017	49.35
8020-2-0100-69-5200-6366	APUC Labor Sept 2017	9/29/2017	17,563.42

Check:

8020-2-0100-69-5010-6010

-17563

17563 Check amt

Algonquin Water Resources of America

water 1

sewer 2

LABS Business Labor

Allocation Charges

8020 2 0100 69 5010-6368

INDOI

13711 79 Sales:0000007913

3644 91 Sales:0000007913-21%

J/A Summary Inquiry									
File Edit Tools View Help									
DOW/AT Library/Utilities Central 10/4/2017									
Clear									
Account 8020-2-0100-69 5010 6368									
Description LABS Labor Allocation									
Year 2017									
Period	Debit	Credit	Net Charges	Period Balance	Debit	Credit	Net Charges	Period Balance	Debit
Beginning Balance	US\$0.00			US\$0.00				US\$0.00	
Period 1	US\$3,814.25	US\$1,343.83	US\$2,470.42	US\$3,814.25				US\$3,814.25	
Period 2	US\$11,343.83	US\$1,343.83	US\$10,000.00	US\$11,343.83				US\$11,343.83	
Period 3	US\$12,886.98	US\$1,343.83	US\$11,543.15	US\$12,886.98				US\$12,886.98	
Period 4	US\$13,221.73	US\$1,343.83	US\$11,877.90	US\$13,221.73				US\$13,221.73	
Period 5	US\$13,221.73	US\$1,343.83	US\$11,877.90	US\$13,221.73				US\$13,221.73	
Period 6	US\$11,000.32	US\$1,343.83	US\$9,656.49	US\$11,000.32				US\$11,000.32	
Period 7	US\$12,170.36	US\$1,343.83	US\$10,826.53	US\$12,170.36				US\$12,170.36	
Period 8	US\$9,546.75	US\$1,343.83	US\$8,202.92	US\$9,546.75				US\$9,546.75	
Period 9	US\$17,711.79	US\$1,343.83	US\$16,367.96	US\$17,711.79				US\$17,711.79	
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$0.00				US\$0.00	
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$0.00				US\$0.00	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$0.00				US\$0.00	
Totals	US\$107,003.64	US\$13,711.79	US\$93,291.85	US\$107,003.64				US\$107,003.64	

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Employees	(f)	(g) 25% Labor	(h)	(i) 100% Labor	(j) Four Factor Labor
101 Black Mountain	\$5,249,220.8	2.98%	2.38%	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6.74%	8.62%	\$970,540.0	6.35%	\$796,102.6	7.74%	30.39%	10.42%
105 LPSCO Water	\$60,136,326.1	31.14%	18.76%	23.95%	\$3,667,829.4	25.04%	\$2,790,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21.48%	27.42%	\$2,811,617.6	19.40%	\$2,203,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6.91%	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2.25%	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$59,669.0	0.41%	\$36,765.0	0.35%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bulla Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,358.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,538.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Box Water	\$2,052,448.1	1.06%	539	0.69%	\$215,156.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
Box Sewer	\$1,791,461.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,078.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$141,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,300,614.1	0.62%	225	0.29%	\$108,801.5	0.74%	\$42,761.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$170,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.53%	156	0.20%	\$43,650.0	0.30%	\$22,161.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant vs From WUDF 70-01 02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

8020-2-0100-69-5010-6010

-13712

13712 Check amt

Aluminum Water Resources of America

LABS Corp LABOR

water 1 sewer 2

Allocation Charges
8020-2-0100-69-5010-6369
INDOH

12581 48 Sales00000007746
3344 45 Sales00000007746-212%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101. Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,252.2	4.96%	15.75%	3.94%
102. Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105. LPSCO Water	\$60,136,226.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,850,209.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,581,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,245.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$59,960.0	0.43%	\$56,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$245,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$13,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,091.5	0.74%	\$42,763.5	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,593.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.33%	3.36%
Wood Mark	\$2,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01-02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water 47%
Sewer 53%

4 Factor
LPSCO % allocation
49.20%

Water 52%
Sewer 48%

Period	Rate	Cost	Net Charge	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$7,680.77	US\$7,680.77	US\$0.00	US\$7,680.77
Period 2	US\$18,662.05	US\$18,662.05	US\$0.00	US\$26,342.82
Period 3	US\$16,265.14	US\$16,265.14	US\$0.00	US\$42,607.96
Period 4	US\$21,784.87	US\$21,784.87	US\$0.00	US\$64,392.83
Period 5	US\$20,590.85	US\$20,590.85	US\$0.00	US\$84,983.68
Period 6	US\$16,775.43	US\$16,775.43	US\$0.00	US\$101,759.11
Period 7	US\$13,522.23	US\$13,522.23	US\$0.00	US\$115,281.34
Period 8	US\$16,451.52	US\$16,451.52	US\$0.00	US\$131,732.86
Period 9	US\$12,591.43	US\$12,591.43	US\$12,591.43	US\$119,141.43
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$119,141.43
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$119,141.43
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$119,141.43
Total	US\$132,524.43	US\$132,524.43	US\$12,591.43	US\$106,550.00

8020-2-0100-69-5010-6010

-12581
12581 Check amt

LABS US Corp Labor

Algonquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 18,020.68 JC8620
7,184.03 LA18000000189

INDEX

25,204.71

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d) 25% Expenses	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor Admin	25,205
101 Black Mountain	\$5,719,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	993
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,915
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,170,796.4	23.06%	103.20%	25.80%	6,503
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,203,522.2	22.41%	93.60%	23.40%	5,898
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.12%	\$915,179.0	8.90%	32.62%	8.16%	2,056
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	619
North	\$1,981,456.4	1.03%	365	0.46%	\$59,369.0	0.41%	\$56,765.0	0.53%	2.43%	0.61%	154
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	237
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,383,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2,647
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%	536
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	94
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,556.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	314
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	306
Pinney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$13,217.1	0.12%	2.35%	0.59%	148
108 Pinney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0.39%	98
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,761.3	0.42%	2.07%	0.52%	130
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$338,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	297
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,884.9	1.05%	13.43%	3.36%	846
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	1,096
Entrad	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%	168
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$13,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	79
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	71
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	25,205
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer 47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer 52%
48%

Account	Description	8020-2-0100-69-5010-6371	Year	2017
8020-2-0100-69-5010-6371	LABS US Corp labor eff			
Period	Exbit	Check	Net Change	Period Balance
Beginning Balance		US\$0.00	US\$0.00	US\$0.00
Period 1		US\$0.00	US\$0.00	US\$0.00
Period 2		US\$11,000.84	US\$11,000.84	US\$11,000.84
Period 3		US\$10,845.95	US\$10,845.95	US\$21,846.79
Period 4		US\$10,296.62	US\$10,296.62	US\$32,143.41
Period 5		US\$11,000.84	US\$11,000.84	US\$43,144.25
Period 6		US\$10,845.95	US\$10,845.95	US\$53,990.20
Period 7		US\$10,296.62	US\$10,296.62	US\$64,286.82
Period 8		US\$11,000.84	US\$11,000.84	US\$75,287.66
Period 9		US\$10,845.95	US\$10,845.95	US\$86,133.61
Period 10		US\$10,296.62	US\$10,296.62	US\$96,430.23
Period 11		US\$11,000.84	US\$11,000.84	US\$107,431.07
Period 12		US\$10,845.95	US\$10,845.95	US\$118,277.02
Total		US\$118,277.02	US\$118,277.02	US\$118,277.02

Account	Description	8020-2-0100-69-5010-6371	Year	2017
8020-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8200-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8600-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8600-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8134-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8134-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8137-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8137-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8300-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8300-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8110-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8110-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8112-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8112-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8114-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8114-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8116-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8116-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8300-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8400-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8143-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8146-2-0100-69-5010-6371	LABS US Corp Lib Sept			
8146-2-0200-69-5010-7372	LABS US Corp Lib Sept			
8020-2-0100-69-5010-6371	LABS US Corp Lib Sept			

Check

8020-2-0100-69-5010-6010

#RLT

#RLT

Check amt

LABS US Business 1 br

Algonquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 704 38 JCR620
 8020-2-0100-69-5010-6343

INIXOH
 704 38

Common Costs Based on 12-month period ending December 31, 2017

	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i)	(j)	
Weight	Utility Plant		Customers		Expenses		Labor		100%	Four	
									Total	Factor Admin	
101 Black Mountain	\$5,749,230.8	2.98%	2,385	3.04%	\$698,601.5	4.77%	\$569,951.2	15.75%	3.94%	28	8100-2-0200-69-5010-7171
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	7.60%	54	8200-2-0200-69-5010-7371
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,766.4	23.06%	103.20%	182	8600-2-0100-69-5010-6343
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,622.2	22.41%	93.60%	165	8600-2-0200-69-5010-7371
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	57	8134-2-0100-69-5010-6343
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	17	8134-2-0200-69-5010-7171
North	\$1,981,456.4	1.03%	363	0.46%	\$39,969.0	0.41%	\$56,765.0	0.55%	2.45%	4	8137-2-0100-69-5010-6343
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	7	8140-2-0100-69-5010-6343
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,438.8	10.13%	\$1,152,716.2	11.21%	42.01%	74	8500-2-0100-69-5010-6343
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$109,730.0	2.11%	\$294,580.1	2.87%	8.51%	15	8110-2-0100-69-5010-6343
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	3	8110-2-0200-69-5010-7171
107 Big Water	\$2,852,448.1	1.05%	539	0.69%	\$213,454.2	1.47%	\$171,435.8	1.77%	4.09%	9	8112-2-0100-69-5010-6343
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,498.3	1.72%	\$179,098.4	1.74%	4.86%	9	8112-2-0200-69-5010-7171
Piney Water	\$667,174.1	0.35%	274	0.34%	\$180,557.3	1.23%	\$11,217.1	0.42%	2.35%	4	8114-2-0100-69-5010-6343
108 Piney Sewer	\$150,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	3	8114-2-0200-69-5010-7171
Hill Water	\$1,200,644.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	4	8116-2-0100-69-5010-6343
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	8	8116-2-0200-69-5010-7171
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$115,884.9	4.05%	13.43%	24	8300-2-0200-69-5010-7171
Wood Mark	\$9,620,172.0	4.67%	1,865	2.38%	\$812,308.0	5.55%	\$192,319.2	4.79%	17.39%	31	8400-2-0200-69-5010-7171
Entrada	\$1,695,691.2	0.88%	139	0.43%	\$130,669.4	0.89%	\$46,901.1	0.46%	2.66%	5	8143-2-0200-69-5010-7371
110 Galveston Water	\$1,038,917.0	0.53%	156	0.20%	\$133,630.0	0.30%	\$22,743.2	1.26%	0.32%	2	8146-2-0100-69-5010-6343
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,693.1	0.18%	1.12%	2	8146-2-0200-69-5010-7171
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	704	8020-2-0100-69-5010-6343
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%		
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$225.43	US\$225.40	US\$0.00	US\$0.00
Period 4	US\$2,045.93	US\$2,045.93	US\$0.00	US\$0.00
Period 5	US\$2,758.43	US\$2,758.43	US\$0.00	US\$0.00
Period 6	US\$9,551.03	US\$9,551.03	US\$0.00	US\$0.00
Period 7	US\$993.71	US\$993.71	US\$0.00	US\$0.00
Period 8	US\$15,612.33	US\$15,612.33	US\$0.00	US\$0.00
Period 9	US\$18,725.05	US\$18,725.05	US\$0.00	US\$0.00
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Totals	US\$30,658.00	US\$30,658.00	US\$0.00	US\$0.00

8020-2-0100-69-5010-6343

#REF!

#REF!

Check amt

Expenses do not include PURCHASED POWER costs
 Utility plant is from WUDF 70-01 02

Customer Count
 LPSCO % allocation
 40,242

4 factor
 LPSCO % allocation
 49.20%

Average customers is from RV-60

Water
 Sewer

47%
 53%

Water
 Sewer

52%
 48%

LU Region Labor

inquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6373	5,231.85	JC8620
8020-2-0100-69-5010-6373	2,838.88	PKWY IN192
8020-2-0100-69-5010-6373		

INDOH

8,070.73

h period ending December 31, 2017

nds)

(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	Admin	8,071				
3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	318		8100-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	317.83
8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	613		8200-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	613.08
23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	2,082		8600-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	2,082.15
27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	1,888		8600-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	1,888.47
8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	658		8134-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	658.20
2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	198		8134-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	198.07
0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	49		8137-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	49.46
1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	76		8140-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	75.91
12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	848		8500-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	847.55
2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	172		8110-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	171.78
0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	30		8110-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	30.24
0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	101		8112-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	100.61
0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	98		8112-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	98.05
0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	47		8114-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	47.39
0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	31		8114-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	31.35
0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	42		8116-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	41.73
0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	95		8116-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	95.20
2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	271		8300-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	271.03
2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	351		8400-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	350.84
0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	54		8143-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	53.67
0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	25		8146-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	25.45
0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	23		8146-2-0200-69-5010-7374	LU Region Labor Sept	9/29/2017	22.68
100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	8,071		8020-2-0100-69-5010-6373	LU Region Labor Sept	9/29/2017	8,070.73

Summary Inquiry				
File Edit Tools View Help				
DONNAT Liberty Utilities Central				
Clear				
Account	8020-2-0100-69-5010-6373			
Description	LU Region labor			
Year	20			
Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	U
Period 1	US\$0.00	US\$0.00	US\$0.00	U
Period 2	US\$0.00	US\$0.00	US\$0.00	U
Period 3	US\$153,816.38	US\$163,816.98	US\$0.00	U
Period 4	US\$17,859.34	US\$17,859.64	US\$0.00	U
Period 5	US\$20,575.39	US\$20,575.89	US\$0.00	U
Period 6	US\$34,988.43	US\$34,988.43	US\$0.00	U
Period 7	US\$50,080.37	US\$50,080.87	US\$0.00	U
Period 8	US\$26,227.37	US\$26,227.07	US\$0.00	U
Period 9	US\$8,070.73	US\$0.00	US\$8,070.73	US\$8,
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$8,
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$8,
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$8,
Totals	US\$321,619.31	US\$313,548.88	US\$8,070.73	US\$8,

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Document Number	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company	Department	Class	Account	NABUC Account
2017	8/24/2017		8 APUC Labor	Purchases	8020-LUG/1	ALiquin Power Utilities Corp	19,852.49	-	19,852.49	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	7,885.11	-	7,885.11	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	1,373.48	-	1,373.48	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	3,181.17	-	3,181.17	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	2,235.19	-	2,235.19	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	1,562.07	-	1,562.07	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	83.36	-	83.36	8020-2-0100-69-5010-6369	LABS Corp - Labor	8020	100	69	5010	6369
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	3,377.71	-	3,377.71	8020-2-0100-69-5010-6369	LABS Labor Allocations	8020	100	69	5010	6368
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	1,569.82	-	1,569.82	8020-2-0100-69-5010-6369	LABS Labor Allocations	8020	100	69	5010	6368
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	2,351.44	-	2,351.44	8020-2-0100-69-5010-6369	LABS Labor Allocations	8020	100	69	5010	6368
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	1,731.26	-	1,731.26	8020-2-0100-69-5010-6369	LABS Labor Allocations	8020	100	69	5010	6368
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	13,881.12	-	13,881.12	8020-2-0100-69-5010-6369	LABS US Bus Labor alloc	8020	100	69	5010	6343
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	201.44	-	201.44	8020-2-0100-69-5010-6371	LABS US Bus Labor alloc	8020	100	69	5010	6371
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	2,386.60	-	2,386.60	8020-2-0100-69-5200-6366	LU Canada - Labor	8020	100	69	5200	6366
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	1,192.35	-	1,192.35	8020-2-0100-69-5200-6366	LU Canada - Labor	8020	100	69	5200	6366
2017	8/24/2017		8 LABS Direct Aug 2017	Purchases	8020-LUBCAN	Liberty Utilities Canada	24,554.66	-	24,554.66	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	8/24/2017		8 August 2017	Procses 11 Purchases	8020-LUBCAN	Liberty Park Water	1,672.41	-	1,672.41	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373

Flow Labels	Account Number String	Sum of Debits	Sum of Credits	Variance
LABS Labor	8020-2-0100-69-5010-6369	19,852.49	-	19,852.49
LABS Labor Allocations	8020-2-0100-69-5010-6369	16,452.75	-	16,452.75
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	15,612.38	-	15,612.38
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	201.44	-	201.44
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	2,386.60	-	2,386.60
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	26,227.07	-	26,227.07
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	92,501.49	-	92,501.49
LABS US Bus Labor alloc	8020-2-0100-69-5010-6371	92,501.49	-	92,501.49

Algonquin Water Resources of America

water 1 sewer 2

APUC Labor

Allocation Charges
8020-2-0100-69-5200-6366
IND011

19,852.49 JC17989
5277.24 JC17989-21%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$12,340.65	US\$12,340.65	US\$0.00	US\$12,340.65
Period 2	US\$19,617.94	US\$19,617.94	US\$0.00	US\$31,958.59
Period 3	US\$20,214.96	US\$20,214.96	US\$0.00	US\$52,173.55
Period 4	US\$21,176.37	US\$21,176.37	US\$0.00	US\$73,349.92
Period 5	US\$20,681.24	US\$20,681.24	US\$0.00	US\$94,031.16
Period 6	US\$21,305.85	US\$21,305.85	US\$0.00	US\$115,337.01
Period 7	US\$19,222.67	US\$19,222.67	US\$0.00	US\$96,114.34
Period 8	US\$19,652.49	US\$19,652.49	US\$0.00	US\$76,461.85
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$76,461.85
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$76,461.85
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$76,461.85
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$76,461.85
Total	US\$154,422.17	US\$154,422.17	US\$0.00	US\$76,461.85

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor Labor	19,852.49
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.0	10.77%	\$509,950.2	4.06%	15.75%	3.94%	782
102 Gold Canyon	\$1,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,508
105 LPSCO Water	\$60,136,326.4	31.14%	18,761	23.95%	\$3,667,820.4	25.04%	\$2,370,706.4	23.06%	103.20%	25.80%	5,122
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	4,645
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,619
115 Rio Sewer	\$5,381,515.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	487
North	\$1,981,456.4	1.03%	363	0.46%	\$59,269.4	0.41%	\$56,763.0	0.55%	2.45%	0.61%	122
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	187
116 Reba Water	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,318.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2,083
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	423
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	74
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,366.2	1.47%	\$181,335.4	1.77%	4.99%	1.25%	247
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$241,308.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	241
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.33%	0.59%	117
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	77
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,201.5	0.74%	\$42,763.0	0.42%	2.07%	0.52%	103
Hill Sewer	\$2,157,335.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	234
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	667
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	863
Ltrinda	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	132
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$41,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	63
Galveston Sewer	\$82,232.7	0.04%	35	0.20%	\$12,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	56
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	19,852.49
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01,02

Average customers is from RV-60

Water
Sewer

Customer Count
LPSCO % allocation
40,242
47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

8020-2-0100-69-5010-6010

-19852
19852 Check amt

Alconquin Water Resources of America

water 1 sewer 2

LABS Business Labor

Allocation Charges

8020 2 0100 69 5010-6368

9546 75 Sales.00000007746

INXXH 2537 76 Sales.00000007746-21%

Summary Inquiry									
File Edit Tools View Help									
DOMESTIC Utility Central 9/8/2017									
Clear									
Account 8020 2 0100 69 5010 6368 2537									
Description LABS Labor Allocations Year 2017									
Period	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit
Beginning Balance	US\$0.00		US\$0.00		US\$0.00		US\$0.00		US\$0.00
Period 1	US\$3,814.25		US\$3,814.25		US\$0.00		US\$0.00		US\$0.00
Period 2	US\$11,343.83		US\$11,343.83		US\$0.00		US\$0.00		US\$0.00
Period 3	US\$12,286.39		US\$12,286.39		US\$0.00		US\$0.00		US\$0.00
Period 4	US\$13,221.72		US\$13,221.72		US\$0.00		US\$0.00		US\$0.00
Period 5	US\$19,229.62		US\$19,229.62		US\$0.00		US\$0.00		US\$0.00
Period 6	US\$11,008.32		US\$11,008.32		US\$0.00		US\$0.00		US\$0.00
Period 7	US\$12,170.36		US\$12,170.36		US\$0.00		US\$0.00		US\$0.00
Period 8	US\$9,546.75		US\$9,546.75		US\$0.00		US\$0.00		US\$0.00
Period 9	US\$0.00		US\$0.00		US\$0.00		US\$0.00		US\$0.00
Period 10	US\$0.00		US\$0.00		US\$0.00		US\$0.00		US\$0.00
Period 11	US\$0.00		US\$0.00		US\$0.00		US\$0.00		US\$0.00
Period 12	US\$0.00		US\$0.00		US\$0.00		US\$0.00		US\$0.00
Totals	US\$83,221.05		US\$83,221.05		US\$0.00		US\$0.00		US\$0.00

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b) 25%	(c) 25%	(d) 25%	(e) 25%	(f) 25%	(g) 25%	(h) 25%	(i) 100%	(j) Four Factor Labor									
Utility Plant	Customers	Lanserve	Labor	Total															
101 Black Mountain	\$5,749,240.8	2.98%	3.04%	\$69,601.9	4.77%	\$50,852.2	4.96%	15.75%	376	8100-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	175.96						
102 Gold Canyon	\$14,815,592.6	7.67%	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	725	8200-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	725.20						
105 LPSCO Water	\$60,136,320.0	31.14%	23.95%	\$3,667,829.4	25.04%	\$2,476,796.4	23.06%	103.20%	2463	8600-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	2,462.95						
LPSCO Sewer	\$17,048,204.8	8.86%	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	2234	8600-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	2,233.84						
Rio Water	\$12,680,789.0	6.57%	6.917	\$121,946.6	8.32%	\$915,345.3	8.90%	12.62%	779	8134-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	778.58						
Rio Sewer	\$5,381,545.0	2.79%	2.252	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	234	8134-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	234.29						
North	\$1,981,450.4	1.03%	363	\$59,889.0	0.41%	\$356,765.0	0.55%	2.45%	59	8137-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	58.50						
South	\$2,174,660.6	1.13%	880	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	90	8140-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	89.79						
116 Bella Vista	\$16,312,644.0	8.45%	9,571	\$1,481,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	1003	8300-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	1,002.56						
117 Holly Water	\$1,971,754.7	1.02%	1,968	\$109,730.0	2.11%	\$294,580.1	2.87%	8.51%	203	8110-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	203.19						
106 Holly Sewer	\$325,558.5	0.17%	131	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	36	8110-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	35.77						
107 Big Water	\$2,032,418.1	1.06%	539	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	119	8112-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	119.01						
Big Sewer	\$1,701,661.3	0.88%	406	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	116	8112-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	115.98						
Pinney Water	\$667,474.1	0.35%	274	\$180,557.3	1.23%	\$143,217.1	0.42%	2.35%	56	8114-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	56.05						
108 Pinney Sewer	\$450,115.2	0.23%	269	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	37	8114-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	37.09						
Hill Water	\$1,200,614.1	0.62%	225	\$108,801.5	0.74%	\$13,763.3	0.42%	2.07%	49	8116-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	49.37						
Hill Sewer	\$2,157,595.7	1.12%	407	\$328,603.8	2.45%	\$265,100.6	0.63%	4.72%	113	8116-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	112.61						
109 Tall Timbers	\$1,643,918.0	1.89%	2,241	\$679,499.4	4.64%	\$415,881.9	4.05%	13.43%	321	8300-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	320.60						
Woodmark	\$3,020,172.0	4.67%	1,865	\$238,508.6	5.55%	\$192,318.7	4.79%	17.39%	415	8400-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	415.01						
Entrada	\$1,695,691.2	0.88%	339	\$130,669.4	0.89%	\$45,961.1	0.46%	2.66%	63	8143-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	63.48						
110 Galveston Water	\$10,958,911.0	0.55%	1,156	\$45,650.0	0.30%	\$22,164.2	0.22%	1.26%	30	8146-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	30.10						
Galveston Sewer	\$882,227.0	0.46%	154	\$42,746.7	0.29%	\$18,093.1	0.18%	1.13%	27	8146-2-0200-69-5010-6368	LABS Labor Aug 2017	8/31/2017	26.82						
103 Total Water	\$193,110,710.4	100.00%	78,335	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	9547	8020-2-0100-69-5010-6368	LABS Labor Aug 2017	8/31/2017	9,546.75						
104	\$0.0	0.00%	0	\$0.0	0.00%	\$0.0	0.00%	0.00%			Check								
Total GSWC	\$193,110,710.4	100.00%	78,335	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%										

8020-2-0100-69-5010-6010

-9547

9547 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factors
LPSCO % allocation
49.20%

Average customers is from RV-60

Water 47%
Sewer 53%

Water 52%
Sewer 48%

3020²-2-0100-69-5010-6010

Customer Count	4 factor
Customer Count	4 factor
LPSCO % allocation	LPSCO % allocation

Average customers is from RV-60

Water	47%
Sewer	53%

Water	52%
Sewer	48%

Water
Sewer

Alconoun Water Resources of America

LABS US Business Libr

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 13,881.12 JCR372
8020-2-0100-69-5010-6343 1,731.26 JCR372

INDOHI

15,612.38

Common Costs Based on 12-month period ending December 31, 2017

15,612.38

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor	Admin
101 Black Mountain	\$3,740,220.8	2.98%	2,385	3.04%	\$698,601.3	4.77%	\$500,952.2	4.96%	15.75%	3.94%	615
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,186
105 LPSCO Water	\$60,146,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,770,796.4	23.06%	103.20%	25.80%	4,028
LPSCO Sewer	\$47,890,204.8	24.36%	21,481	27.42%	\$2,841,687.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	3,653
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,273
North	\$5,381,515.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,245.3	1.90%	9.83%	2.45%	383
South	\$1,981,456.4	1.03%	565	0.66%	\$92,060.0	0.61%	\$56,765.0	0.55%	2.45%	0.61%	96
Belle Vista	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	147
Holly Water	\$16,312,644.0	8.43%	9,571	12.22%	\$1,483,438.8	10.15%	\$1,132,716.2	11.21%	42.01%	10.50%	1,640
Holly Sewer	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	332
Big Water	\$325,558.5	0.17%	151	0.17%	\$74,717.1	0.51%	\$67,109.2	0.63%	1.50%	0.37%	58
Big Sewer	\$2,052,418.1	1.06%	539	0.60%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	195
Pinney Water	\$1,701,661.5	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,028.4	1.74%	4.86%	1.21%	190
Pinney Sewer	\$667,474.1	0.33%	274	0.33%	\$180,557.7	1.23%	\$143,217.1	0.42%	2.35%	0.59%	92
Hill Water	\$450,145.2	0.23%	269	0.34%	\$102,280.5	0.70%	\$38,547.8	0.28%	1.55%	0.39%	61
Hill Sewer	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$142,673.8	0.42%	3.07%	0.72%	81
Tall Timbers	\$2,157,953.7	1.12%	2,407	0.52%	\$358,663.3	2.45%	\$65,130.6	0.63%	4.72%	1.18%	184
Woodmark	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	524
Entrada	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.8	5.55%	\$492,318.2	4.79%	17.39%	4.35%	679
Galveston Water	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$146,961.1	0.46%	2.66%	0.66%	104
Galveston Sewer	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	49
Total Water	\$882,327.0	0.46%	156	0.20%	\$43,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	44
Total	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	15,612
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Average customers is from RV-60

Customer Count
LPSCO % allocation
40,242

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$25.40	US\$25.40	US\$0.00	US\$0.00
Period 4	US\$2,845.39	US\$2,845.39	US\$0.00	US\$0.00
Period 5	US\$2,758.43	US\$2,758.43	US\$0.00	US\$0.00
Period 6	US\$3,501.63	US\$3,501.63	US\$0.00	US\$0.00
Period 7	US\$998.71	US\$0.00	US\$998.71	US\$998.71
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$998.71
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$998.71
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$998.71
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$998.71
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$998.71
Totals	US\$16,330.06	US\$16,330.06	US\$998.71	US\$998.71

14 4 11 By Account

8100-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	614.82
8200-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	1,185.97
8600-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	4,027.81
8600-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	3,653.14
8134-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	1,273.26
8134-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	381.15
8137-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	95.67
8140-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	146.84
8500-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	1,639.55
8110-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	332.30
8110-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	58.50
8112-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	194.62
8112-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	189.67
8114-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	91.67
8114-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	60.65
8116-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	80.73
8116-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	184.17
8300-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	524.29
8400-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	678.68
8143-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	103.81
8146-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	49.22
8146-2-0200-69-5010-7371	LABS US Bus July	7/31/2017	43.87
8020-2-0100-69-5010-6343	LABS US Bus July	7/31/2017	15,612.38

8020-2-0100-69-5010-6010-7371

#REF!
#REF! Check amt

LABS US Corp Labor

Alconquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 201 44 LAB0000000069

INDEX 201 44

Common Costs Based on 12-month period ending December 31, 2017

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Weight	25%		25%		25%		25%		100%	Four	
Utility Plant		Customers		Expenses		Labor		Total		Factor	Admun
101 Black Mountain	\$5,492,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	
105 LPSCO Water	\$60,136,126.1	31.14%	18,761	23.95%	\$1,267,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	
115 Rio Sewer	\$5,381,515.0	2.79%	2,232	2.87%	\$310,211.7	2.25%	\$193,345.1	1.90%	9.82%	2.45%	
North	\$1,981,550.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$36,765.0	0.35%	1.43%	0.61%	
South	\$2,174,650.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	1.70%	0.94%	
116 Bella Vista	\$16,112,841.0	8.43%	9,371	12.22%	\$1,083,338.3	10.13%	\$1,132,716.2	11.21%	42.01%	10.36%	
117 Holly Water	\$1,971,754.7	1.02%	1,368	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	
108 Holly Sewer	\$323,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	
107 Big Water	\$2,052,488.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	
Big Sewer	\$1,701,601.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	
Thil Water	\$1,200,611.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	
Thil Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.0	0.63%	4.72%	1.18%	
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.41%	3.36%	
Wood Mark	\$30,020,172.0	15.67%	1,865	12.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	
Enrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	
110 Galveston Water	\$1,058,911.0	0.55%	136	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,091.1	0.18%	1.72%	0.28%	
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01,02Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water 47%
Sewer 53%4 factor
LPSCO % allocation
49.20%Water 52%
Sewer 48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,000.00	US\$11,000.00	US\$0.00	US\$0.00
Period 3	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 4	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 5	US\$11,000.00	US\$11,000.00	US\$0.00	US\$0.00
Period 6	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 7	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 8	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 9	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 10	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 11	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Period 12	US\$10,000.00	US\$10,000.00	US\$0.00	US\$0.00
Totals	US\$127,710.20	US\$127,710.20	US\$0.00	US\$0.00

8020-2-0100-69-5010-6371

#REF!

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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	Net	Account Number	Dring	Account Description	Company	Department	Class	Account	MAJAC Account
2017	7/24/2017	7	MAJAC Labor/Trans C17364	Purchases	8020-USBCAN	Agropur-Newer Utilites Corp	C17364	19,222.87	-	19,222.87	8020-2-0100-69-5100-6366	MAJAC Canada - Labor	8020	100	69	5100	6366	
2017	7/24/2017	7	MAJAC Labor/Trans C17365	Purchases	8020-USBCAN	Agropur-Newer Utilites Corp	C17365	1,841.22	-	1,841.22	8020-2-0100-69-5100-6369	MAJAC Canada - Labor	8020	100	69	5100	6369	
2017	7/24/2017	7	MAJAC Corp Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	3,604.64	-	3,604.64	8020-2-0100-69-5100-6369	MAJAC Corp - Labour	8020	100	69	5100	6369	
2017	7/24/2017	7	MAJAC Corp Labor/Trans C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	40.06	-	40.06	8020-2-0100-69-5100-6369	MAJAC Corp - Labour	8020	100	69	5100	6369	
2017	7/24/2017	7	MAJAC Corp Labor/Trans C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	1,487.90	-	1,487.90	8020-2-0100-69-5100-6369	MAJAC Corp - Labour	8020	100	69	5100	6369	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	1,652.78	-	1,652.78	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	2,169.24	-	2,169.24	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor/Trans C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	3,755.08	-	3,755.08	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	3,755.08	-	3,755.08	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	2,990.22	-	2,990.22	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	19.63	-	19.63	8020-2-0100-69-5100-6368	MAJAC Labor Allocations	8020	100	69	5100	6368	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	7,881.75	-	7,881.75	8020-2-0100-69-5100-6368	MAJAC US Bus labor alloc	8020	100	69	5100	6371	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	433.25	-	433.25	8020-2-0100-69-5100-6371	MAJAC US Bus labor alloc	8020	100	69	5100	6371	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	24.76	-	24.76	8020-2-0100-69-5100-6371	MAJAC US Bus labor alloc	8020	100	69	5100	6371	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	946.85	-	946.85	8020-2-0100-69-5100-6364	LI Canada - Labor	8020	100	69	5100	6364	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	2,450.89	-	2,450.89	8020-2-0100-69-5100-6364	LI Canada - Labor	8020	100	69	5100	6364	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	4,267.42	-	4,267.42	8020-2-0100-69-5100-6373	LI Region labor	8020	100	69	5100	6373	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	31,407.59	-	31,407.59	8020-2-0100-69-5100-6373	LI Region labor	8020	100	69	5100	6373	
2017	7/24/2017	7	MAJAC Bus Labor C17368	Purchases	8020-USBCAN	Liberty Utilities Canada	C17368	14,425.86	-	14,425.86	8020-2-0100-69-5100-6373	LI Region labor	8020	100	69	5100	6373	

Row Labels	Account Number	Dring	Sum of Int	Factor	Variance
MAJAC Labor/Trans C17364	8020-2-0100-69-5100-6366	13,233.38	13,233.38		18,733
MAJAC Labor/Trans C17365	8020-2-0100-69-5100-6369	1,841.22	1,841.22		1,841.22
MAJAC Corp Labor C17368	8020-2-0100-69-5100-6369	3,604.64	3,604.64		3,604.64
MAJAC Corp Labor/Trans C17368	8020-2-0100-69-5100-6369	40.06	40.06		40.06
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	1,652.78	1,652.78		1,652.78
MAJAC Bus Labor/Trans C17368	8020-2-0100-69-5100-6368	2,169.24	2,169.24		2,169.24
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	3,755.08	3,755.08		3,755.08
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	2,990.22	2,990.22		2,990.22
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	19.63	19.63		19.63
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	7,881.75	7,881.75		7,881.75
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6371	433.25	433.25		433.25
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6371	24.76	24.76		24.76
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6364	946.85	946.85		946.85
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6364	2,450.89	2,450.89		2,450.89
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	4,267.42	4,267.42		4,267.42
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	31,407.59	31,407.59		31,407.59
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	14,425.86	14,425.86		14,425.86

Row Labels	Account Number	Dring	Sum of Int	Factor	Variance
MAJAC Labor/Trans C17364	8020-2-0100-69-5100-6366	13,233.38	13,233.38		18,733
MAJAC Labor/Trans C17365	8020-2-0100-69-5100-6369	1,841.22	1,841.22		1,841.22
MAJAC Corp Labor C17368	8020-2-0100-69-5100-6369	3,604.64	3,604.64		3,604.64
MAJAC Corp Labor/Trans C17368	8020-2-0100-69-5100-6369	40.06	40.06		40.06
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	1,652.78	1,652.78		1,652.78
MAJAC Bus Labor/Trans C17368	8020-2-0100-69-5100-6368	2,169.24	2,169.24		2,169.24
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	3,755.08	3,755.08		3,755.08
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	2,990.22	2,990.22		2,990.22
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	19.63	19.63		19.63
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6368	7,881.75	7,881.75		7,881.75
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6371	433.25	433.25		433.25
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6371	24.76	24.76		24.76
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6364	946.85	946.85		946.85
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6364	2,450.89	2,450.89		2,450.89
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	4,267.42	4,267.42		4,267.42
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	31,407.59	31,407.59		31,407.59
MAJAC Bus Labor C17368	8020-2-0100-69-5100-6373	14,425.86	14,425.86		14,425.86

Alseaquin Water Resources of America

APUC Labor

water 1 sewer 2

Allocation Charges

8020 2 0100 69 5200 6366

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19,222.67 JC17964

5109 06 JC17964 -21%

Common Costs Based on 12-month period ending December 31, 2017

	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) Four Factor Labor	19223
Weight	Utility Plant		Customers		Expenses		Labor		Total		
101 Black Mountain	\$5,749,220.8	2.98%	2,385	0.04%	\$608,601.9	4.77%	\$509,952.2	4.96%	15,755	3.24%	757
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30,39%	7.60%	1,460
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,477,829.4	25.04%	\$2,700,796.4	23.06%	103,20%	25.80%	4,959
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,103,522.2	22.41%	93,60%	23.40%	4,498
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32,62%	8.16%	1,568
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,213.7	2.25%	\$195,345.3	1.90%	9,82%	2.45%	472
North	\$1,961,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.9	0.55%	2,45%	0.61%	118
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3,76%	0.94%	181
116 Bella Vista	\$16,312,644.0	8.45%	9,371	12.02%	\$1,483,338.8	10.13%	\$1,122,716.2	11.21%	42.01%	10.50%	2,019
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	409
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	72
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,135.4	1.77%	4.99%	1.25%	240
Big Sewer	\$1,701,601.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,028.4	1.74%	4.86%	1.21%	234
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	113
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	75
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,761.3	0.42%	2.07%	0.52%	99
Hill Sewer	\$2,637,595.7	1.12%	407	0.52%	\$358,601.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	227
109 Tall Timbers	\$3,613,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	646
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,119.2	4.79%	17.39%	4.35%	836
Entrada	\$1,695,691.2	0.88%	339	0.41%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	128
110 Calverton Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,614.2	0.22%	1.26%	0.32%	61
Calverton Sewer	\$386,227.9	0.20%	156	0.20%	\$12,246.7	0.29%	\$18,092.1	0.18%	1.12%	0.28%	54
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	19,223
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Summary Inquiry											
RAVILA Library Utilities Central 8/2/2017											
APUC Labor											
8020-2-0100-69-5200-6366											
APUC Canada - Labor											
Year: 2017											
Period	Debit	Credit	Net Change	Period Balance							
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Period 1	US\$12,348.65	US\$12,348.65	US\$0.00	US\$0.00							
Period 2	US\$19,617.94	US\$19,617.94	US\$0.00	US\$0.00							
Period 3	US\$20,214.96	US\$20,214.96	US\$0.00	US\$0.00							
Period 4	US\$21,176.37	US\$21,176.37	US\$0.00	US\$0.00							
Period 5	US\$20,681.24	US\$20,681.24	US\$0.00	US\$0.00							
Period 6	US\$21,305.05	US\$21,305.05	US\$0.00	US\$0.00							
Period 7	US\$19,222.67	US\$0.00	US\$19,222.67	US\$19,222.67							
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$0.00							
Total	US\$124,963.68	US\$115,347.01	US\$9,222.67	US\$9,222.67							

19223	8100-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	757.00
1460	8200-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	1,460.22
4959	8600-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	4,959.22
4498	8600-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	4,497.91
1568	8134-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	1,567.69
472	8134-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	471.75
118	8137-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	117.79
181	8140-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	180.80
2019	8500-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	2,018.68
409	8110-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	409.14
72	8110-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	72.03
240	8112-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	239.62
234	8112-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	233.53
113	8114-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	112.86
75	8114-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	74.68
99	8116-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	99.40
227	8116-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	226.75
646	8300-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	645.53
836	8400-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	835.63
128	8143-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	127.82
61	8146-2-0100-69-5200-6348	APUC Labor July 2017	7/31/2017	60.61
54	8146-2-0200-69-5200-7348	APUC Labor July 2017	7/31/2017	54.01
19223	8020-2-0100-69-5200-6366	APUC Labor July 2017	7/31/2017	19,222.67

8020-2-0100-69-5010-6010

-19223

19223 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is from WUD: 70-01,02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer
47%
53%

Water
Sewer
52%
48%

Algonquin Water Resources of America

LABS Business Labor

water 1

sewer 2

Allocation Charges

8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH
8020 2 0100 69 5010-6368	INDOH

1887.9 JC17702
501.84 JC17702-21%
1652.78 JC17740
439.35 JC17740-21%
2169.24 JC17801
576.63 JC17804-21%
19.63 JC17821
5.22 JC17821-21%
2590.22 JC17832
688.54 JC17832-21%
3475.51 JC17855
923.87 JC17855-21%
375.08 JC17755
99.7 JC17755-21%

File Edit Tools View Help

DONNAV Liberty Utilities Central 8/22/2017

Clear

Account 8020-2 0100-69-5010-6368

Description LABS Labor Allocations

Year: 2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$3,814.25	US\$3,814.25	US\$0.00	US\$0.00
Period 2	US\$11,343.83	US\$11,343.83	US\$0.00	US\$0.00
Period 3	US\$12,886.99	US\$12,886.99	US\$0.00	US\$0.00
Period 4	US\$13,221.73	US\$13,221.73	US\$0.00	US\$0.00
Period 5	US\$19,328.62	US\$19,328.62	US\$0.00	US\$0.00
Period 6	US\$11,008.32	US\$11,008.32	US\$0.00	US\$0.00
Period 7	US\$12,170.36	US\$0.00	US\$12,170.36	US\$12,170.36
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$12,170.36
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$12,170.36
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$12,170.36
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$12,170.36
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$12,170.36
Totals	US\$83,775.10	US\$71,604.74	US\$12,170.36	US\$12,170.36

Currency

by Account

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)										
Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor
101: Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$309,352.2	4.96%	15.75%	13.94%
102: Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$970,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105: LPSCO Water	\$60,136,269.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.30%	25.80%
105: LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,077.6	19.40%	\$2,303,322.2	22.41%	92.60%	23.40%
115: Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115: Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,245.3	1.90%	9.82%	2.45%
116: Bell Vista North	\$1,981,456.4	1.03%	1,363	0.46%	\$59,560.0	0.41%	\$56,655.0	0.55%	2.45%	0.61%
116: Bell Vista South	\$2,174,660.6	1.13%	880	1.12%	\$104,770.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
117: Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.13%	\$294,580.1	2.87%	42.01%	10.50%
117: Holly Sewer	\$325,238.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107: Big Water	\$2,062,548.3	1.08%	539	0.69%	\$215,356.2	1.47%	\$181,915.4	0.77%	4.99%	1.25%
107: Big Sewer	\$4,201,661.5	2.08%	406	0.52%	\$251,398.2	1.72%	\$179,098.4	0.74%	4.86%	1.21%
108: Piney Water	\$667,174.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%
108: Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
108: Hill Water	\$1,200,641.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.5	0.42%	2.07%	0.52%
108: Hill Sewer	\$2,157,295.7	1.12%	407	0.52%	\$738,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109: Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%
109: Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
110: Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110: Galveston Water	\$1,038,911.0	0.55%	156	0.20%	\$76,553.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
110: Galveston Sewer	\$882,227.0	0.46%	113	0.20%	\$64,769.2	0.29%	\$18,097.1	0.18%	1.12%	0.28%
103: Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
104: Total Sewer	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
104: Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

8020-2-0100-69-5010-6010

-12170
12170 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Albuquerque Water Resources of America

water 1 sewer 2

LABS Corp LABOR

Allocation Charges
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH

1222 16 JC17865
324 88 JC17865-21%
3604 64 JC17842
958 19 JC14872-21%
1841 22 JC17789
489 44 JC17789-21%
6815 2 JC17772
1811 64 JC17772-21%
40 06 JC178686
10 65 JC17686-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.0	4.77%	\$509,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$910,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105 LPSCO Water	\$80,136,326.1	31.14%	18,761	23.95%	\$1,767,829.4	25.04%	\$2,370,786.6	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,617.6	19.40%	\$2,203,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$530,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
North	\$1,981,856.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,763.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,750.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.44%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,770.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,538.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.78%	4.99%	1.25%
Big Sewer	\$1,701,861.3	0.88%	406	0.52%	\$251,398.3	1.72%	\$179,098.3	1.74%	4.86%	1.21%
Pinney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$45,217.1	0.42%	2.35%	0.59%
108 Pinney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0.39%
Hill Water	\$1,700,314.1	0.62%	225	0.29%	\$168,897.5	0.74%	\$47,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,403.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$1,613,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	4,863	2.38%	\$812,508.6	5.55%	\$192,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$17,630.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,827.0	0.46%	156	0.20%	\$12,716.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water 47%
Sewer 53%

Water 52%
Sewer 48%

Summary Inquiry					
DONNAT Liberty Utilities Central 8/22/2017					
Clear					
Account	8020-2-0100-69-5010-6369			Year: 2017	
Description	LABS Corp Labor				
Period	Debit	Credit	Net Change	Period Balance	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$7,880.77	US\$7,880.77	US\$0.00	US\$0.00	
Period 2	US\$19,962.05	US\$19,962.05	US\$0.00	US\$0.00	
Period 3	US\$16,285.14	US\$16,285.14	US\$0.00	US\$0.00	
Period 4	US\$21,784.87	US\$21,784.87	US\$0.00	US\$0.00	
Period 5	US\$20,699.86	US\$20,699.86	US\$0.00	US\$0.00	
Period 6	US\$16,375.43	US\$16,375.43	US\$0.00	US\$0.00	
Period 7	US\$113,523.28	US\$10.00	US\$113,523.28	US\$113,523.28	
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$113,523.28	
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$113,523.28	
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$113,523.28	
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$113,523.28	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$113,523.28	
Totals	US\$123,491.40	US\$109,968.12	US\$13,523.28	US\$113,523.28	

By Account			
Account	Description	Amount	Check
8100-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	512.55
8200-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	1,027.27
8600-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	3,488.85
8600-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	3,164.11
8134-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	1,102.88
8134-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	311.88
8137-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	82.87
8140-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	127.19
8500-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	1,420.16
8110-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	287.83
8110-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	50.67
8112-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	168.58
8112-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	164.29
8114-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	79.40
8114-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	52.54
8116-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	69.91
8116-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	159.52
8300-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	454.13
8400-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	587.87
8143-2-0200-69-5010-7370	LABS Corp Labor July 17	7/1/2017	89.92
8146-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	42.64
8146-2-0200-69-5010-6369	LABS Corp Labor July 17	7/1/2017	38.00
8020-2-0100-69-5010-6369	LABS Corp Labor July 17	7/1/2017	13,523.28

Check

8020-2-0100-69-5010-6010

-13523
13523 Check amt

LABS US Business Lbr

Alconoun Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 999 71 JC999
8020-2-0100-69-5010-6343

INDOH

999 71

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	999 71
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.72%	\$599,952.2	4.96%	15.75%	3.94%	39
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	76
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.93%	\$3,667,829.4	25.04%	\$2,870,786.4	23.06%	103.20%	25.80%	258
LPSCO Sewer	\$47,059,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	234
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	82
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	25
North	\$1,981,456.9	1.03%	363	0.46%	\$39,969.0	0.41%	\$36,765.0	0.53%	2.43%	0.61%	6
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	9
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,116.2	11.21%	43.01%	10.50%	105
Holly Water	\$1,971,754.7	1.02%	1,568	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	21
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.63%	1.50%	0.37%	4
Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,336.2	1.77%	\$181,435.4	1.77%	4.99%	1.25%	12
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	12
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$143,217.1	0.42%	2.35%	0.59%	6
Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	4
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,767.3	0.42%	2.07%	0.52%	5
Hill Sewer	\$2,157,295.7	1.12%	907	0.52%	\$358,603.3	2.45%	\$365,100.6	0.63%	4.72%	1.18%	12
Tall Timbers	\$1,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.03%	13.43%	3.36%	34
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$312,308.6	3.55%	\$423,182.2	2.79%	17.59%	4.33%	43
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.80%	\$46,961.1	0.46%	2.66%	0.66%	7
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	3
Galveston Sewer	\$882,227.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	3
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	1,000
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer47%
53%4 factor
LPSCO % allocation
49.20%Water
Sewer52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$225.40	US\$0.00	US\$225.40	US\$225.40
Period 4	US\$2,845.99	US\$2,845.99	US\$0.00	US\$0.00
Period 5	US\$2,750.43	US\$2,750.43	US\$0.00	US\$0.00
Period 6	US\$9,501.03	US\$9,501.03	US\$0.00	US\$0.00
Period 7	US\$989.71	US\$0.00	US\$989.71	US\$989.71
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$989.71
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$989.71
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$989.71
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$989.71
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$989.71
Totals	US\$16,330.96	US\$16,330.96	US\$989.71	US\$989.71

8020-2-0100-69-5010-6343

#RCP

#RCP

Check amt

LABS US Corp Labor

Aluminum Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 7,461.75 JC7988
 8020-2-0100-69-5010-6371 24.76 JC8006
 8020-2-0100-69-5010-6371 453.25 LAB00000000

INDOH

7,939.76

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin
										7,940
101 Black Mountain	\$5,749,220.8	2.96%	2,385	3.04%	\$698,601.9	4.77%	\$309,352.2	4.96%	15.73%	3,949
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$940,540.0	6.35%	\$796,102.6	7.74%	30.39%	7,606
103 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,822.7	25.04%	\$2,570,756.3	23.06%	103.20%	25,809
LPSCO Sewer	\$37,050,206.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,301,322.2	22.41%	93.60%	23,409
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8,166
Rio Sewer	\$5,381,543.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2,456
115 Rio Sewer	\$1,981,456.4	1.03%	763	1.04%	\$359,360.0	0.41%	\$36,753.0	0.55%	2.45%	6,616
North	\$2,171,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	9,949
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.19%	\$1,152,716.2	11.21%	42.01%	10,508
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2,136
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0,379
107 Dig Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	12,551
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$281,928.3	1.72%	\$179,028.1	1.74%	4.86%	12,215
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0,599
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,317.8	0.28%	1.55%	0,396
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,761.3	0.42%	2.07%	0,526
Hill Sewer	\$2,157,395.7	1.12%	307	0.52%	\$338,603.3	2.45%	\$65,100.6	0.63%	4.72%	11,896
109 Fall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	13.43%	3,366
Wood Mark	\$9,030,722.0	4.67%	1,863	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4,336
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0,666
110 Galveston Water	\$1,058,910.0	0.55%	136	0.20%	\$43,630.0	0.30%	\$23,164.2	0.22%	1.26%	0,326
Galveston Sewer	\$582,827.0	0.30%	156	0.20%	\$44,746.7	0.29%	\$18,033.1	0.18%	1.12%	0,289
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
 Utility plant is from WUDF 70-01.02

Customer Count
 LPSCO % allocation
 40,242

Average customers is from RV-60

Water
Sewer47%
53%

4 factor

LPSCO % allocation
49.20%Water
Sewer52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,003.84	US\$11,003.84	US\$0.00	US\$0.00
Period 3	US\$10,849.95	US\$10,849.95	US\$0.00	US\$0.00
Period 4	US\$10,258.63	US\$10,258.63	US\$0.00	US\$0.00
Period 5	US\$11,064.90	US\$11,064.90	US\$0.00	US\$0.00
Period 6	US\$5,892.27	US\$5,892.27	US\$0.00	US\$0.00
Period 7	US\$7,828.76	US\$7,828.76	US\$0.00	US\$7,828.76
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$7,828.76
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$7,828.76
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$7,828.76
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$7,828.76
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$7,828.76
Totals	US\$57,008.95	US\$57,008.95	US\$0.00	US\$7,828.76

File Edit Tools View Help
 DONNAT Liberty Utilities Central 8/2/2017
 Clear
 8020 2 0100 69 5010 6371 103
 LABS US Corp labor alloc
 Year 2017
 Currency

313	8100-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	312.67
603	8200-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	603.13
2,048	8600-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	2,048.16
1,858	8600-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	1,857.82
648	8134-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	647.52
195	8134-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	194.85
49	8137-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	48.65
75	8140-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	74.68
834	8500-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	833.80
169	8110-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	168.99
30	8110-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	29.75
99	8112-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	98.97
96	8112-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	96.46
47	8114-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	46.62
31	8114-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	30.85
41	8116-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	41.06
94	8116-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	93.66
267	8300-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	266.63
345	8400-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	345.15
53	8143-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	52.80
25	8146-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	25.03
22	8146-2-0200-69-5010-7372	LABS US Corp Lbr July	7/31/2017	22.31
7,940	8020-2-0100-69-5010-6371	LABS US Corp Lbr July	7/31/2017	7,939.76

8020-2-0100-69-5010-6371

#REF!

#REF!

Check amt

Luquin Water Resources of America

LU Region Labor

water 1

sewer 2

Allocation Charges		
8020-2-0100-69-5010-6373	14,425.86	JC7952
8020-2-0100-69-5010-6373	4,247.42	PKWY IN172
8020-2-0100-69-5010-6373	31,407.59	PKWY IN166

INDOH

50,080.87

h period ending December 31, 2017

nds) (d) (e) 25% (f) (g) 25% (h) (i) 100% (j) Four Factor Admin 50,081

	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	Admin
	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	1,972
	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	3,804
	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	12,920
	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	11,718
	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	4,084
	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	1,229
	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	307
	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	471
	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	5,259
	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	1,066
	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	188
	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	624
	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	608
	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	294
	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	195
	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	259
	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	591
	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	1,682
	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	2,177
	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	333
	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	158
	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	141
	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	50,081

Summary Inquiry

File Edit Tools View Help

DONNAT Liberty Utilities Ce

Clear

Account

8020 -2 -0100 -69 -5010 -6373

Description

LU Region labor

Year:

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$0.00	US\$0.00	US\$0.00	
Period 2	US\$0.00	US\$0.00	US\$0.00	
Period 3	US\$163,816.98	US\$163,816.98	US\$0.00	
Period 4	US\$17,859.64	US\$17,859.64	US\$0.00	
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00	
Period 6	US\$34,988.43	US\$34,988.43	US\$0.00	
Period 7	US\$50,080.87	US\$0.00	US\$50,080.87	US\$
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$
Totals	US\$287,321.81	US\$237,240.94	US\$50,080.87	US\$

by Account

Aluminum Water Resources of America

LUC LABOR

water 1 sewer 2

Allocation Charges

8020 2 0100 69 5200 6364
INDOH
8020 2 0100 69 5200 6364
INDOH
8020 2 0100 69 5200 6364
INDOH
8020 2 0100 69 5200 6364
INDOH
8020 2 0100 69 5200 6364
INDOH

946 86 JC17944
251 68 JC17944-21%
772 07 JC17945
205 23 JC17945-21%
2450 83 JC17928
651 49 JC17928-21%
JC
JC-21%
JC
JC-21%

Summary Inquiry					
File Edit Tools View Help					
GORNAT Library Utilities Central 8/22/2017					
Clear					
Account	8020 2 0100 69 5200 6364				Year: 2017
Description	LU Canada Labor				
Period	Date	Check	Net Change	Period Balance	US\$0.00
Beginning Balance				US\$0.00	US\$0.00
Period 1	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 4	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 5	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 6	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 7	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 8	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 9	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 10	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 11	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Period 12	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00
Total	US\$1,821.74	US\$1,821.74	US\$0.00	US\$0.00	US\$0.00

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101 Black Mountain	\$5,739,281.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,352.8	4.90%	15.75%	3.94%
102 Gold Canyon	\$14,815,923.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$736,102.6	7.74%	30.39%	7.60%
103 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,629.1	25.04%	\$2,378,796.3	23.68%	103.20%	25.80%
104 LPSCO Sewer	\$47,050,204.5	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
105 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
106 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
107 North	\$1,981,456.3	1.03%	363	0.46%	\$39,969.0	0.41%	\$36,765.0	0.55%	2.45%	0.61%
108 South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
109 Bella Vista	\$16,314,644.8	8.45%	9,571	12.22%	\$1,485,338.8	10.15%	\$1,153,718.2	11.21%	42.01%	10.50%
110 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%
111 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
112 Big Water	\$2,032,418.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
113 Big Sewer	\$1,701,661.1	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.2	1.74%	4.85%	1.21%
114 Pincey Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%
115 Pincey Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
116 Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.5	0.42%	2.07%	0.52%
117 Hill Sewer	\$2,197,393.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	1.47%	1.18%
118 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%
119 Wood Mark	\$9,070,172.0	4.67%	1,865	2.38%	\$812,368.6	5.55%	\$492,819.2	4.79%	17.39%	4.35%
120 Extrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.90%	\$46,061.1	0.46%	2.66%	0.66%
121 Onkveston Water	\$1,058,911.6	0.55%	156	0.20%	\$13,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
122 Onkveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.2	0.29%	\$18,093.1	0.18%	1.12%	0.28%
123 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
124	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDT 70-01 02

Customer Count
LPSCO % allocation
40 242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49 20%

Water
Sewer

52%
48%

164	8100-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	164.21
317	8200-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	316.75
1076	8600-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	1,075.75
976	8600-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	975.68
340	8134-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	340.06
102	8134-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	102.33
26	8137-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	25.55
39	8140-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	39.22
438	8300-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	437.89
89	8110-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	88.75
16	8110-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	15.62
52	8112-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	51.98
51	8112-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	50.66
24	8114-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	24.48
16	8114-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	16.20
22	8116-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	21.56
49	8116-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	49.19
140	8300-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	140.61
181	8400-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	181.26
28	8143-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	27.73
13	8146-2-0100-69-5200-6346	LUC Labor July 17	7/31/2017	13.15
12	8146-2-0200-69-5200-7346	LUC Labor July 17	7/31/2017	11.72
4170	8020-2-0100-69-5200-6364	LUC Labor July 17	7/31/2017	4,169.76

8020-2-0100-69-5200-6010

-4170

4170 Check amt

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company	Department	Class	Account	NARUC Account
2017	6/27/2017		6 APUC Labor JC17647	Purchases	8020-ALGUTI	Algonquin Power Utilities Corp	JC17647	21,305 85	0	21,305 85	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	6/30/2017		6 West Region Direct	Purchases	8020-LUSHAR	Liberty Utilities Shared Services	JC7595	16,736 32	0	16,736 32	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	6/27/2017		6 Liberty Region Sales 7516	Purchases	8020-LIBCAN	Liberty Utilities Canada	SALES 7516	10,823 41	0	10,823 41	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	6/27/2017		6 LABS US Direct BUS JC7634	Purchases	8020-LUSHAR	Liberty Utilities Shared Services	JC7634	9,130 16	0	9,130 16	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	100	69	5010	6343
2017	6/27/2017		6 LABS Corp Labor/C Srv JC17376	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17376	8,374 00	0	8,374 00	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	6/27/2017		6 LU Region Labor	Purchases	8020-LIBPAR	Liberty Park Water	161	7,428 70	0	7,428 70	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	6/27/2017		6 LABS US Labor Direct LA80000005	Purchases	8020-ELABS	Liberty Utilities Shared Services	LA800000000005	5,892 27	0	5,892 27	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	100	69	5010	6371
2017	6/27/2017		6 LABS Bus Labor JC17382	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17382	3,224 60	0	3,224 60	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LABS Corp Labor JC17381	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17381	3,127 36	0	3,127 36	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	6/27/2017		6 LABS BUS Labor/C Srv JC17378	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17378	2,361 62	0	2,361 62	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LUC Labor/Travel JC17603	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17603	2,344 30	0	2,344 30	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	6/27/2017		6 LABSCorptLbr/Phne/C SrvJC17370	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17370	1,947 18	0	1,947 18	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	6/27/2017		6 LU Canada Labor JC17619	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17619	1,706 47	0	1,706 47	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	6/27/2017		6 LABS Bus Labor JC17374	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17374	1,691 84	0	1,691 84	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LABS Bus Labor JC17371	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17371	1,676 08	0	1,676 08	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LABS Corp Labor JC17377	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17377	1,674 86	0	1,674 86	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	6/27/2017		6 LU Canada Labor JC17620	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17620	1,629 33	0	1,629 33	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	6/27/2017		6 LABS BUS Labor JC17380	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17380	1,322 63	0	1,322 63	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LABS Corp Labor JC17383	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17383	1,252 03	0	1,252 03	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	6/27/2017		6 LABS US Direct Bus JC7647	Purchases	8020-LUSHAR	Liberty Utilities Shared Services	JC7647	370 87	0	370 87	8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	100	69	5010	6343
2017	6/27/2017		6 LABS BUS Labor JC17379	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17379	316 8	0	316 80	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LABS BUS Labor/Travel JC17375	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17375	295 32	0	295 32	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LUC Labor/Resch/Trvl JC17632	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17632	273 01	0	273 01	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	6/27/2017		6 LABSBusLbr/Ins/Cntr SrvJC17373	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17373	119 43	0	119 43	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	6/27/2017		6 LU Canada Labor JC17580	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17580	60 13	0	60 13	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	6/27/2017		6 LU Region Labor	Purchases	8020-LIBPAR	Liberty Park Water	162	0	20,608 07	-20,608 07	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
								105084 57	20608 07	84,476 50							

Row Labels	Account Number String	Sum of Debit Amount	4 Factor	Difference
APUC Ca	8020-2-0100-69-5200-6366	21,305 85		21306 -
LABS Cor	8020-2-0100-69-5010-6369	16,375 43		16375 -
LABS Lab	8020-2-0100-69-5010-6368	11,008 32		11008 -
LABS US	8020-2-0100-69-5010-6343	9,501 03		9501 03 -
LABS US	8020-2-0100-69-5010-6371	5,892 27		5892 27 -
LU Canac	8020-2-0100-69-5200-6364	6,013 24		6013 -
LU Regio	8020-2-0100-69-5010-6373	34,988 43	14380 36	20,608 07 Credit for LU Region Labor
Grand Total		105,084 57		84476 5

Algonquin Water Resources of America

APUC Labor

water 1 sewer 2

Allocation Charges
8020 2 0100 69 5200 6366
INDOH

21,305 85 JC17647
5663 58 JC17647-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) Four Factor Labor
	Utility Plant		Customers		Expenses		Labor		Total	
101 Black Mountain	\$5,219,220.8	2.98%	2,385	3.04%	\$608,691.2	4.77%	\$509,952.2	4.96%	11,758	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,410.0	6.35%	\$796,102.6	7.74%	30,399	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,647,529.4	25.04%	\$2,170,796.4	23.06%	103,206	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,521.2	22.41%	93,600	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32,622	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9,822	2.45%
North	\$1,281,456.4	0.66%	363	0.46%	\$99,860.0	0.41%	\$36,765.0	0.55%	2,439	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3,766	0.94%
116 Delta Vista	\$16,312,644.0	8.42%	9,571	12.22%	\$1,483,338.5	10.13%	\$1,327,782.2	11.21%	42,016	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,368	2.51%	\$709,730.0	2.11%	\$294,580.1	2.87%	8,511	2.17%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1,504	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4,999	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,298.3	1.72%	\$179,098.4	1.74%	4,866	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$41,217.1	0.42%	2,355	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1,555	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2,076	0.52%
Hill Sewer	\$4,137,593.7	1.12%	407	0.52%	\$338,005.3	2.43%	\$65,100.6	0.63%	4,722	1.18%
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	13,433	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$392,319.2	4.79%	18,399	4.55%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2,664	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$14,650.0	0.30%	\$22,164.2	0.22%	1,264	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.29%	\$18,003.1	0.18%	1,122	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400,000	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400,000	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water 47%
Sewer 53%

4 factor
LPSCO % allocation
49.20%

Water 52%
Sewer 48%

APUC Labor					
File Edit Tools View Help DCNNAT Liberty Utilities Central 7/5/2017					
Clear					
Account 8020 2 0100 69 5200 6366 Year 2017					
Description APUC Canada Labor					
Period	Total	Credit	Net Change	Period Balance	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$12,346.05	US\$12,346.05	US\$0.00	US\$0.00	
Period 2	US\$18,877.94	US\$18,877.94	US\$0.00	US\$0.00	
Period 3	US\$20,214.96	US\$20,214.96	US\$0.00	US\$0.00	
Period 4	US\$21,178.97	US\$21,178.97	US\$0.00	US\$0.00	
Period 5	US\$20,081.24	US\$20,081.24	US\$0.00	US\$0.00	
Period 6	US\$21,306.85	US\$0.00	US\$21,306.85	US\$21,306.85	
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$21,306.85	
Totals	US\$115,347.01	US\$115,347.01	US\$0.00	US\$21,306.85	
Currency					
By Account					

8020-2-0100-69-5010-6010

-21306
21306 Check amt

water 1 sewer 2

LABS Business Labor

Allocation Charges

[illegible]

119 43 JC17373
29.54 JC17373-21%
1691 84 JC17374
422.96 JC17374-21%
1676 08 JC17371-21%
49.02 JC17371-21%
295 32 JC17375
78.5 JC17375-21%
2362 62 JC17378
627 77 JC17378-21%
316 8 JC17379
84 21 JC17379-21%
1322 63 JC17380
351 58 JC17380-21%
3224 6 JC17382
857 17 JC17382-21%

Account: 8020 2-0100 69 5010 6368
 Description: LABS Labor Allocations

Period: 12
 Date: 12/31/2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance		US\$0.00	US\$0.00	US\$0.00
Period 1	US\$43 914 25	US\$43 914 25	US\$0.00	US\$0.00
Period 2	US\$11 244 93	US\$11 244 93	US\$0.00	US\$0.00
Period 3	US\$12 086 39	US\$12 086 39	US\$0.00	US\$0.00
Period 4	US\$13 221 73	US\$13 221 73	US\$0.00	US\$0.00
Period 5	US\$15 325 62	US\$15 325 62	US\$0.00	US\$0.00
Period 6	US\$11 008 32	US\$0.00	US\$11 008 32	US\$11 008 32
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$11 008 32
Totals	US\$71 604 74	US\$40 596 42	US\$11 008 32	US\$11 008 32

Currency:

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)											
Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Endor Labor	(k) Percent of 1998
101 Black Mountain	\$5,749,226.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	434
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$900,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	816
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,820.3	25.04%	\$2,370,795.4	23.06%	103.20%	25.80%	2840
LPSCO Sewer	\$47,030,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	2576
Rio Water	\$12,680,789.0	6.17%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	898
115 Rio Sewer	\$5,581,545.0	2.79%	2,352	2.87%	\$130,233.7	2.25%	\$195,315.5	1.90%	9.82%	2.45%	270
North	\$4,981,456.7	1.03%	3,653	3.04%	\$59,969.0	0.41%	\$56,785.7	0.53%	0.25%	0.61%	67
South	\$2,171,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$83,001.2	0.80%	3.76%	0.94%	104
116 Bulla Vista	\$16,112,654.0	8.45%	9,571	12.25%	\$1,783,338.8	10.13%	\$1,132,761.7	11.11%	42.01%	10.59%	1166
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,720.0	2.11%	\$201,580.1	2.87%	5.87%	2.13%	240
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	41
107 Big Water	\$2,052,438.1	1.06%	539	0.69%	\$213,356.2	1.47%	\$181,333.4	1.77%	4.99%	1.25%	137
Bla Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	134
Pinev Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$141,217.1	0.42%	2.35%	0.59%	65
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,117.8	0.28%	1.55%	0.39%	43
111 Hill Water	\$1,200,514.1	0.62%	225	0.29%	\$108,891.3	0.74%	\$102,763.3	0.42%	2.07%	0.52%	57
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,601.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	130
109 Toll Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.1	4.64%	\$415,884.9	4.05%	13.41%	3.36%	370
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,408.6	5.55%	\$492,419.2	4.79%	17.39%	4.35%	479
Patrida	\$1,695,691.2	0.88%	319	0.43%	\$130,669.4	0.89%	\$40,961.9	0.46%	2.60%	0.66%	73
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	35
Galveston Sewer	\$882,327.0	0.46%	150	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	31
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	11008
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

8100-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	473.51
8200-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	836.23
8300-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	2,840.02
8600-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	2,575.84
8134-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	897.77
8135-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	270.16
8137-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	118.73
8140-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	103.54
8500-2-0100-69-5010-6368	AFBS Labor June 2017	6/30/2017	1,156.05
8110-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	234.30
8110-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	41.25
8112-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	117.23
8112-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	118.73
8114-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	64.63
8114-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	42.77
8116-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	56.92
8116-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	129.86
8300-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	369.68
8400-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	478.54
8402-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	73.73
8146-2-0100-69-5010-6368	LADS Labor June 2017	6/30/2017	34.71
8146-2-0200-69-5010-6368	LADS Labor June 2017	6/30/2017	30.93
8020-2-0100-69-5010-6010	LADS Labor June 2017	6/30/2017	11,008.12

'8020-2-0100-69-5010-6010'

-11008
11008 Check amt

Expenses do not include PURCHASED POWER costs	Customer Count
Utility plant is from WUDF 70-01,02	LPSCO % allocation
	40,242
Average customers is from RV-60	

4 factor
LPSCO % allocation
49 20%

Water	47%
Sewer	53%

Water
Sewer

Account	6330 2 0100 40 5010 0380	Yr	2017
Description	LABS Gen Labor		
Period 0			
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[illegible]month period ending December 31, 2017Common Costs Based on...

LPRCO 10322										
1000										

...	Total GSWC	\$193 110 710 4	100 00%	78 335	100 00%	\$11 647 135 0	100 00%	\$10 279 154 4	100 00%	400 00%	100 00%
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	Customer Count	4 factor
	I PSCO % allocation	I.P.SCO % allocation
	40.24%	40.208%

Average customers is from RV-60

Water	47%	Water	52%
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Category	Percentage
Sewer	53%
Sewer	48%

LABS US Business Libr

Alconum Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 9,130.16 JC7634
8020-2-0100-69-5010-6343 370.87 JC7647

INDOH

9,501.03

9,501.03

9,501

Common Costs Based on 12-month period ending December 31, 2017

	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	
Weight											
101 Black Mountain	\$3,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	374
102 Gold Cam on	\$14,813,592.6	7.67%	6,719	8.62%	\$910,340.0	6.35%	\$796,102.6	7.71%	30.39%	7.60%	722
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.1	23.06%	103.20%	25.80%	2,451
LPSCO Sewer	\$42,050,264.8	24.36%	21,481	27.42%	\$2,841,632.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	2,223
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	775
115 Rio Sewer	\$3,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	233
North	\$1,981,456.4	1.03%	363	0.46%	\$59,869.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	58
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	89
116 Bella Vista	\$16,312,694.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	998
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	202
106 Holly Sewer	\$323,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	36
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,598.5	1.47%	\$181,435.4	1.77%	4.99%	1.25%	118
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.5	1.72%	\$179,098.4	1.74%	4.86%	1.21%	115
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$13,217.1	0.42%	2.35%	0.59%	56
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	37
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,765.8	0.42%	2.07%	0.52%	49
Hill Sewer	\$2,157,295.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	112
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$115,884.9	4.05%	13.43%	3.36%	319
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	413
Entrada	\$1,693,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%	63
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	30
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,246.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	27
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	9,501
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40.242

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Summary Inquiry 2/20/2017 10:30 AM
File Edit Tools View Help DONNA Liberty Utilities Central 7/6/2017
Clear
Account 8020-2-0100-69-5010-6343
Description LABS US Bus labor alloc Year 2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$225.40	US\$225.40	US\$0.00	US\$0.00
Period 4	US\$2,845.99	US\$2,845.99	US\$0.00	US\$0.00
Period 5	US\$2,750.43	US\$2,750.43	US\$0.00	US\$0.00
Period 6	US\$9,501.03	US\$0.00	US\$9,501.03	US\$9,501.03
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$9,501.03
Totals	US\$15,330.85	US\$9,829.82	US\$9,501.03	US\$9,501.03

Account	By Account	Check
8100-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 374.16
8200-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 721.73
8600-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 2,451.15
8600-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 2,223.15
8134-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 774.85
8134-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 233.17
8137-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 58.22
8140-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 89.36
8500-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 997.76
8110-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 202.22
8110-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 35.60
8112-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 118.44
8112-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 115.43
8114-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 55.78
8114-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 36.91
8116-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 49.13
8116-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 112.08
8300-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 319.06
8400-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 413.02
8143-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 63.18
8146-2-0100-69-5010-6343	LABS US Bus June May	6/30/2017 29.95
8146-2-0200-69-5010-7371	LABS US Bus June May	6/30/2017 26.70
8020-2-0100-69-5010-6010	LABS US Bus June May	6/30/2017 9,501.03

8020-2-0100-69-5010-6010

#REF!

#REF!

Check amt

LABS US Corp Labor

Aluminum Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 8020-2-0100-69-5010-6371 1A1000000000

Summary Inquiry

File Edit Tools View Help

Clear

8020-2-0100-69-5010-6371

LABS US Corp labor alloc

Year: 2017

Period	Date	Class	Net Change	Period Balance
Beginning Balance		US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,003.84	US\$11,003.84	US\$0.00	US\$0.00
Period 3	US\$10,849.85	US\$10,849.85	US\$0.00	US\$0.00
Period 4	US\$10,250.63	US\$10,250.63	US\$0.00	US\$0.00
Period 5	US\$11,064.50	US\$11,064.50	US\$0.00	US\$0.00
Period 6	US\$5,892.27	US\$0.00	US\$5,892.27	US\$5,892.27
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$5,892.27
Total	US\$49,069.09	US\$43,176.82	US\$5,892.27	US\$5,892.27

INDOHI

5,892.27

Common Costs Based on 12-month period ending December 31, 2017

5,892.27

Category

14

By Account

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	5,892
101 Black Mountain	\$3,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	232
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	448
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,867,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	1,520
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,647.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	1,379
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	481
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$370,213.7	2.25%	\$195,115.1	1.90%	9.82%	2.45%	145
North	\$1,981,456.4	1.03%	763	1.04%	\$309,069.0	0.41%	\$56,765.0	0.59%	2.45%	0.61%	36
South	\$2,171,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,601.2	0.80%	3.76%	0.94%	55
Bella Vista	\$18,312,644.0	9.45%	9,571	12.22%	\$1,883,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	619
Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.11%	125
Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.17%	22
Big Water	\$2,752,438.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.1	1.77%	4.99%	1.25%	73
Big Sewer	\$1,701,661.1	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	72
Pinev Water	\$667,474.1	0.35%	271	0.35%	\$180,557.1	1.23%	\$43,217.1	0.42%	2.35%	0.59%	35
Pinev Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	23
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.1	0.42%	2.07%	0.52%	30
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$558,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	70
Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	198
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,308.6	5.55%	\$492,379.2	4.79%	17.39%	4.35%	256
Enrinda	\$1,695,691.2	0.88%	139	0.41%	\$130,669.1	0.89%	\$46,961.1	0.46%	2.66%	0.66%	39
Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$45,850.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	18
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	17
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	5,892
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer47%
53%Water
Sewer52%
48%

8020-2-0100-69-5010-6610

#REF!
#REF! Check amt

Check

water 1 sewer 2

8020-2-0100-69-5010-6373	16,736.32	JC7595
8020-2-0100-69-5010-6373	7,428.70	PKWY IN161
8020-2-0100-69-5010-6373	(20,608.07)	PKWY IN162
8020-2-0100-69-5010-6373	10,823.41	

14,380.36

(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	14,380.36				
							14,380				
3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	566	8100-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	566.31
8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,092	8200-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	1,092.38
23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	3,710	8600-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	3,709.96
27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	3,365	8600-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	3,364.86
8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,173	8134-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	1,172.78
2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	353	8134-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	352.91
0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	88	8137-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	88.12
1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	135	8140-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	135.26
12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	1,510	8500-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	1,510.16
2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	306	8110-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	306.07
0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	54	8110-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	53.88
0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%	179	8112-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	179.26
0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	175	8112-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	174.70
0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	84	8114-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	84.43
0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	56	8114-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	55.87
0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	74	8116-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	74.36
0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	170	8116-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	169.63
2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%	483	8300-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	482.92
2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%	625	8400-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	625.13
0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	96	8143-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	95.62
0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	45	8146-2-0100-69-5010-6373	LU Region Labor June	6/30/2017	45.34
0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	40	8146-2-0200-69-5010-7374	LU Region Labor June	6/30/2017	40.41
100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	14,380	8020-2-0100-69-5010-6010	LU Region Labor June	6/30/2017	14,380.36

Memphis Water Resources of America

LUC LABOR

water 1 sewer 2

Allocation Charges

8020 2 0100 69 5200 6364	2344 3 JC17601
INDOH	628 17 JC17601-21%
8020 2 0100 69 5200 6364	60 13 JC17580
INDOH	15 98 JC17580-21%
8020 2 0100 69 5200 6364	1706 47 JC17619
INDOH	453 62 JC17619-21%
8020 2 0100 69 5200 6364	1629 33 JC17620
INDOH	433 11 JC17620-21%
8020 2 0100 69 5200 6364	273 01 JC17612
INDOH	72 57 JC17612-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i) 100%	(j) 100%
	Utility Plant		Customers		Expenses		Labor		Total	Four Latter Labor
101 Black Mountain	\$5,740,226.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$970,510.0	6.35%	\$796,102.6	7.74%	30.19%	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.1	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,650,294.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
106 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,181,415.0	2.70%	2,252	2.87%	\$100,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$89,069.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$101,710.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Delta Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,484,338.8	10.13%	\$1,132,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$109,710.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$925,558.4	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.8	1.06%	530	0.69%	\$215,158.2	1.47%	\$181,435.1	1.77%	4.99%	1.25%
Pinney Water	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Pinney Sewer	\$667,471.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%
108 Hill Water	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.59%	0.39%
Hill Sewer	\$1,200,614.7	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,761.1	0.42%	2.07%	0.52%
109 Trail Timbers	\$2,157,595.7	1.12%	407	0.52%	\$258,002.1	2.45%	\$65,100.6	0.63%	4.72%	1.18%
Wood Mark	\$1,643,918.0	0.80%	234	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	11.41%	3.76%
Entrada	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.53%	\$492,319.2	4.79%	17.39%	4.35%
110 Galveston Water	\$1,695,691.2	0.88%	339	0.41%	\$170,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
Galveston Sewer	\$1,058,911.6	0.55%	156	0.20%	\$44,650.0	0.30%	\$22,764.2	0.22%	1.20%	0.32%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,617,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
101					\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
104					\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,617,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01 02

Average customers is from RV-60

Water
Sewer

Customer Count
LPSCO % allocation
40 242

47%
51%

4 factor
LPSCO % allocation
49 20%

Water
Sewer

52%
48%

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$1,869.06	US\$1,869.06	US\$0.00	US\$0.00
Period 2	US\$3,021.74	US\$3,021.74	US\$0.00	US\$0.00
Period 3	US\$4,008.42	US\$4,008.42	US\$0.00	US\$0.00
Period 4	US\$3,871.26	US\$3,871.26	US\$0.00	US\$0.00
Period 5	US\$7,231.49	US\$7,231.49	US\$0.00	US\$0.00
Period 6	US\$6,013.24	US\$6,013.24	US\$0.00	US\$0.00
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$6,013.24
Totals	US\$26,635.21	US\$26,635.21	US\$0.00	US\$6,013.24

14	By Account	Check
8100-2-0100-69-5200-7346	LUC Labor June 17	6/30/2017 236.80
8200-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 456.79
8600-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 1,541.14
8600-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 1,407.04
8114-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 490.41
8114-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 147.57
8117-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 16.85
8140-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 56.56
8500-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 611.48
8110-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 127.99
8110-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 22.53
8112-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 74.96
8112-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 73.05
8114-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 15.11
8114-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 21.36
8116-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 11.09
8116-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 70.91
8300-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 201.93
8400-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 261.40
8143-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 79.99
8146-2-0100-69-5200-6346	LUC Labor June 17	6/30/2017 18.96
8146-2-0200-69-5200-7346	LUC Labor June 17	6/30/2017 16.90
8020-2-0100-69-5010-6010	LUC Labor June 17	6/30/2017 6,013.24

Check

8020-2-0100-69-5010-6010

-6011
6011 Check, amt

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company	Department	Class	Account	NARUC Account
2017	5/30/2017		5 APUC Direct JC17281	Purchases	8020-ALGUTI	Algonquin Power Utilities Corp	JC17281	20,681 24	-	20,681 24	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	5/30/2017		5 West Region Direct JC7388	Purchases	8020 LUSHAR	Liberty Utilities Shared Services	JC7388	18,724 92	-	18,724 92	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	5/30/2017		5 LABSCorpLbrTrvl Ph/C SJ17102	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17102	14,085 15	-	14,085 15	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LABS US Direct Corp JC7417	Purchases	8020 LUSHAR	Liberty Utilities Shared Services	JC7417	11,064 50	-	11,064 50	8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	100	69	5010	6371
2017	5/30/2017		5 LIB Corp Labor Direct JC7451	Purchases	8020-LUSHAR	Liberty Utilities Shared Services	JC7451	7,135 97	-	7,135 97	8020-2-0100-69-5010-6372	LU Corp US labor	8020	100	69	5010	6372
2017	5/30/2017		5 LABSCorpLabor/Travel JC17107	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17107	5,178 47	-	5,178 47	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LABS BUS Labor JC17108	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17108	5,129 14	-	5,129 14	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LUC Labor/Travel JC17251	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17251	3,758 24	-	3,758 24	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	5/30/2017		5 LABS Corp/Phone/C SrvJC17096	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17096	3,560 25	-	3,560 25	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LABS BUS Labor JC17106	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17106	2,958 08	-	2,958 08	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABS Corp Labor JC17109	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17109	2,936 75	-	2,936 75	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LABS US Direct BUS JC7429	Purchases	8020 LUSHAR	Liberty Utilities Shared Services	JC7429	2,758 43	-	2,758 43	8020-2-0100-69 5010-6343	LABS US Bus labor alloc	8020	100	69	5010	6343
2017	5/30/2017		5 LABS Bus/CT Corp JC17104	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17104	2,628 98	-	2,628 98	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABS Labor JC17103	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17103	2,588 87	-	2,588 87	8020-2-0100-69 5010 6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LABS Bus Labor JC17097	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17097	2,526 59	-	2,526 59	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABS BUS Labor JC17100	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17100	2,313 93	-	2,313 93	8020-2-0100-69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABS BUS Labor JC17110	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17110	2,273 49	-	2,273 49	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LUC Labor/Trvl JC17252	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17252	2,099 84	-	2,099 84	8020-2-0100-69 5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	5/30/2017		5 LU Region Labor	Purchases	8020 LIBPAR	Liberty Park Water	152	1,850 97	-	1,850 97	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	5/30/2017		5 LUC Lab/Trvl /C.Srv JC17253	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17253	914 38	-	914 38	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	5/30/2017		5 LABS BUS Labor JC17105	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17105	787 39	-	787 39	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABSBUSLabor/Cont Srv JC17101	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17101	435 82	-	435.82	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 LABSCorpLabor/Travel/InsCrd874	Purchases	8020-LIBCAN	Liberty Utilities Canada	CREDIT874	350 37	-	350 37	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	5/30/2017		5 LUC Labor JC17254	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17254	276 41	-	276 41	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	5/30/2017		5 LABSBUS/Post/Flex/Grdb JC17099	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC17099	276 20	-	276 20	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	5/30/2017		5 Reg Rate South JC17249	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC17249	182 62	-	182 62	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
										<u>117,477 00</u>							

Row Labels	Account Number String	Sum of Debit Amount	4 Factor
APUC Cana	8020-2-0100-69-5200-6366	20,681 24	20,681 24
LABS Corp	8020-2-0100-69-5010-6369	28,699 86	28,699 86
LABS Labor	8020-2-0100-69-5010-6368	19,329 62	19,329 62
LABS US Bu	8020-2-0100-69-5010-6343	2,758 43	2,758 43
LABS US Co	8020-2-0100-69-5010-6371	11,064 50	11,064 50
LU Canada	8020-2-0100-69-5200-6364	7,231 49	7,231 49
LU Corp US	8020-2-0100-69-5010-6372	7,135 97	7,135 97
LU Region1	8020-2-0100-69-5010-6373	20,575 89	20,575 89
Grand Total		117,477 00	117,477 00

4 factor	Customer Count	4 factor
Expenses do not include PURCHASED POWER costs	40,242	49,20%
Utility plant is From WJDI 70-01,02	47%	52%
Average customers is from RV-60	53%	48%
	Water	Water
	Sewer	Sewer

by Account

(Dollars in Thousands)

761	800-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	761.21
1468	8200-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	1,468.34
4987	8600-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	4,986.81
4523	8600-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	4,522.94
1576	8134-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	1,576.41
474	8134-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	474.38
118	8137-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	118.45
182	8140-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	181.81
2030	8500-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	2,029.91
411	8110-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	411.11
72	8110-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	72.43
241	8112-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	240.95
233	8112-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	234.83
115	8114-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	113.49
75	8114-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	75.09
100	8116-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	99.95
821	8116-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	228.82
640	8300-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	640.12
840	8400-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	849.28
129	8143-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	128.53
61	8146-2-0100-69-5010-6368	LADS Labor May 2017	5/31/2017	60.94
54	8146-2-0200-69-5010-6368	LADS Labor May 2017	5/31/2017	54.31
19330	8020-2-0100-69-5010-6010	LADS Labor May 2017	5/31/2017	19,329.62

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-19330

19330 Check amt

Customer Count
LPSCO % allocation
40,242

Water
Sewer

4 factor
LPSCO % allocation
49 20%

Water
Sewer

water 1 sewer 2

Allocation Changes

8020-2-0100-69-5010-6371 [REDACTED] JC7417

INDOII

11,064 50

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)											11,064.50
Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Easements	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	11,065
101 Black Mountain	\$5,749,320.8	2.98%	2,238.5	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	436
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	840
105 LPSCO Water	\$60,136,926.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	2,855
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,617.6	19.90%	\$2,303,522.2	22.41%	93.60%	23.40%	2,589
106 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$1,151,179.0	8.90%	32.62%	8.16%	902
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	272
North	\$1,381,556.4	1.03%	3,365	0.46%	\$37,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	68
South	\$2,174,660.6	1.3%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	104
116 Belle Vista	\$1,624,644.0	8.45%	9,571	12.28%	\$1,483,318.8	10.13%	\$1,155,716.2	11.11%	42.01%	11.66%	1,163
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$255,580.1	2.87%	8.51%	2.33%	235
106 Holly Sewer	\$135,558.5	0.17%	131	0.17%	\$7,717.1	0.51%	\$67,109.2	0.63%	1.50%	0.37%	41
107 Big Water	\$2,052,448.1	0.76%	539	0.47%	\$215,358.2	1.47%	\$181,145.4	1.77%	4.99%	1.25%	138
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.23%	\$179,098.4	1.74%	4.86%	1.21%	134
Pinev Water	\$667,474.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$143,217.1	0.42%	2.35%	0.59%	65
108 Pinev Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	43
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$142,763.3	0.42%	2.07%	0.52%	57
Hill Sewer	\$2,157,595.7	1.12%	2,241	0.52%	\$358,003.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	131
109 Tall Timbers	\$3,643,918.0	1.89%	2,407	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.66%	372
Wood Mark	\$9,000,177.0	4.67%	1,865	2.38%	\$812,308.6	5.55%	\$492,310.7	4.79%	13.39%	4.33%	481
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.0	0.89%	\$16,961.1	0.46%	2.66%	0.66%	74
110 Cleveland Water	\$1,058,911.0	0.55%	156	0.29%	\$43,659.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	35
Cleveland Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,025.1	0.18%	1.12%	0.31%	31
Total Water	\$193,110,714.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	11,065
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,714.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	400.00%	100.00%		

Expenses do not include PURCHASED POWER costs
Utility plant is From WUD: 70-01 02

Customer Count
LPSCO % allocation
40 242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49 20%

Water
Sewer

52%
48%

Account

Description

Year

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,064.86	US\$11,064.86	US\$0.00	US\$0.00
Period 3	US\$10,948.85	US\$10,948.85	US\$0.00	US\$0.00
Period 4	US\$110,268.82	US\$110,268.82	US\$0.00	US\$0.00
Period 5	US\$111,064.50	US\$0.00	US\$111,064.50	US\$11,064.50
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$11,064.50
Totals	US\$243,786.82	US\$243,786.82	US\$11,064.50	US\$11,064.50

81100-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	435.73
8200-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	840.49
8600-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	2,854.51
8600-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	2,588.98
8134-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	902.36
8134-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	271.71
8137-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	67.80
8140-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	104.07
8500-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	1,161.95
8110-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	235.50
8110-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	41.46
8112-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	137.93
8112-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	134.33
8114-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	64.96
8114-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	42.99
8116-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	57.21
8116-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	130.52
8300-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	371.56
8400-2-0100-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	480.98
8143-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	34.88
8146-2-0100-69-5010-6371	LAHS US Corp Lbr May	5/31/2017	34.88
8146-2-0200-69-5010-7372	LAHS US Corp Lbr May	5/31/2017	31.09
8020-2-0100-69-5010-6010	LAHS US Corp Lbr May	5/31/2017	11,064.50

18020-2-0100-69-5010-6010

#REF!

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water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 2010-08-27 275843 JC7429

INDEXI

2,758 43

Common Costs Based on 12-month period ending December 31, 2017

(Dollars in Thousands)											2,758.43
Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor Admin	2,758
101 'Black Mountain'	\$3,749,220.8	2.98%	2.385	3.04%	\$698,601.9	4.77%	\$309,052.2	4.96%	15.75%	3.94%	109
102 Gold Canyon	\$14,815,592.6	7.67%	6.749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	710
103 LPSCO Water	\$60,136,326.1	31.14%	18.761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%	212
LPSCO Sewer	\$17,050,204.8	24.36%	21.481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.06%	23.40%	645
Rio Water	\$12,680,789.0	6.57%	6.917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	225
115 Rio Sewer	\$5,381,545.0	2.79%	2.252	2.87%	\$330,233.7	2.25%	\$155,145.3	1.90%	9.82%	2.45%	68
North	\$1,981,256.4	1.03%	.363	0.46%	\$92,069.0	0.41%	\$36,765.0	0.55%	2.45%	0.61%	17
South	\$2,74,660.6	1.1%	.880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	26
116 South Water	\$1,053,124.0	0.45%	.971	1.222%	\$1,483,338.8	1.13%	\$1,152,705.2	1.11%	42.01%	10.50%	269
117 Holly Water	\$1,071,751.7	2.102%	1.028	2.51%	\$209,730.0	2.11%	\$209,730.0	2.11%	8.51%	2.13%	59
116 Holly Sewer	\$325,558.5	0.17%	.131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	10
107 Big Water	\$2,052,484.8	1.06%	.539	0.69%	\$215,556.2	0.78%	\$181,435.4	0.77%	4.09%	1.25%	34
Piney Sewer	\$1,701,661.3	0.88%	.406	0.52%	\$251,598.3	1.72%	\$179,028.4	1.74%	4.86%	1.21%	34
Piney Water	\$667,474.1	0.35%	.274	0.35%	\$108,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	16
108 Piney Sewer	\$450,145.2	0.23%	.269	0.34%	\$102,780.5	0.70%	\$28,447.8	0.28%	1.55%	0.39%	11
Hill Water	\$1,200,611.1	0.62%	.225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	14
Hill Sewer	\$2,157,595.7	1.12%	.407	0.52%	\$358,603.3	2.45%	\$65,000.6	0.63%	4.72%	1.18%	33
110 Fall Timbers	\$3,643,918.0	1.89%	2.241	2.86%	\$679,199.4	4.64%	\$115,881.9	0.45%	13.43%	3.36%	93
(Wood Mark)	\$9,020,172.0	4.67%	1.865	2.38%	\$812,506.6	5.55%	\$192,510.2	4.79%	17.39%	4.35%	120
Intinda	\$1,095,691.2	0.88%	.339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	18
110 Galveston Water	\$7,058,911.0	0.53%	.156	0.20%	\$45,650.0	0.30%	\$22,163.2	0.22%	1.26%	0.32%	9
Galveston Sewer	\$892,322.0	0.46%	.156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.12%	0.18%	0.18%	8
Total Water	\$193,110,710.4	100.00%	78.335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	2,758
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78.335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs.
Utility plant is From WUDE 70-01 02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water	47%
Sewer	53%

4 factor
LPSCO % allocation
49 20%

Water	52%
Sewer	48%

Accounting Inquiry

File Edit Tools View Help DOI/PAT Liberty Utilities Central 6/22/2017

Query

Account: 8020 2 0100 89-5010 6343
Description: LABS US Blue labor elec Year: 2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$10.00	US\$10.00	US\$0.00	US\$0.00
Period 3	US\$225.40	US\$225.40	US\$0.00	US\$0.00
Period 4	US\$2,945.39	US\$2,945.39	US\$0.00	US\$0.00
Period 5	US\$2,758.43	US\$2,758.43	US\$2,758.43	US\$2,758.43
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$2,758.43
Total:	US\$5,028.82	US\$5,071.39	US\$2,758.43	US\$2,758.43

Currency: [Symbol]

8020-2-0100-69-5010-6010

#REF!	
#REF!	Check amt

LU CORP US LABOR

Algonquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6372

7,135.97

INDOH

7,135.97

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(Dollars in Thousands)			(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	Allocation Amount	
			(c) 25% Customers	(d)	(e) 25% Expenses						admin	7136
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%		281
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%		542
LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%		1841
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%		1670
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%		582
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%		175
116 North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%		44
117 South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%		67
106 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%		749
Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%		152
Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%		27
Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%		89
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%		87
109 Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%		42
Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%		28
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%		37
110 Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%		84
Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%		240
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%		310
103 Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%		47
104 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%		22
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%		20
												7116
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		
	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		

Algonquin Water Resources of America

water 1 sewer 2

LABS Corp LABOR

Allocation Charges

8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH

350 37 CRI D1874	93 14 CRFD1874-21%
3560.25 JCJC17096	946.4 JCJC17096-21%
14085 15 JC17102	3744.15 JC17102-21%
2588 87 JC17103	688 18 JC17103-21%
5178 47 JC17107	1376 56 JC17107-21%
2936 75 JC17109	780 65 JC17109-21%

Summary Inquiry				
File	Edit	Tools	View	Help
BONNAT Library Utilities Central 6/2/2017				
Clear				
Account	8020-2-0100-69-5010-6369			
Description	LABS Corp Labor			
Year	2017			
Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$7,860.77	US\$7,860.77	US\$0.00	US\$7,860.77
Period 2	US\$10,862.05	US\$10,862.05	US\$0.00	US\$18,722.82
Period 3	US\$16,265.14	US\$16,265.14	US\$0.00	US\$34,987.96
Period 4	US\$21,704.87	US\$21,704.87	US\$0.00	US\$56,692.83
Period 5	US\$28,699.06	US\$0.00	US\$28,699.06	US\$85,391.89
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$85,391.89
Totals	US\$85,391.89	US\$85,391.89	US\$0.00	US\$85,391.89

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Factor
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$309,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.15%	\$796,102.6	7.74%	30.19%	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,607,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$17,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,301,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,515.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,415.1	1.90%	9.82%	2.45%
North	\$1,981,856.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,790.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,485,338.8	10.13%	\$1,152,736.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,068	2.51%	\$309,790.0	2.11%	\$294,580.1	2.87%	8.51%	2.11%
106 Holly Sewer	\$325,538.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,413.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.55%	\$180,557.3	1.23%	\$141,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$150,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,395.7	1.12%	407	0.52%	\$358,601.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
10,212

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

8020-2-0100-69-5010-6369

-28700

28700 Check amt

LUJ Region Labor

Alequon Water Resources of America

water 1 view 2

Allocation Charges

8020-2-0100-69-5010-6373 1 850 97 152Parkwater
8020-2-0100-69-5010-6373 18 724 92 JCT388

INDOH 20 575 89

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d) 25% Expenses	(e) 25% Labor	(f) 25% Labor	(g) 25% Labor	(h) 25% Labor	(i) 100% Total	(j) 100% Total	(k) 100% Total
101 Black Mountain	\$57,492,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$590,952.2	4.96%	15.75%	3.94%	810
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$910,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,563
103 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$1,667,829.1	25.04%	\$2,170,796.4	23.06%	103.20%	25.80%	5,308
LPSCO Sewer	\$47,050,268.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	4,815
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,678
115 Rio Sewer	\$5,181,343.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,145.1	1.90%	9.82%	2.45%	505
North	\$1,931,456.1	1.03%	363	0.46%	\$59,262.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%	126
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.91%	194
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,485,238.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	2,161
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,770.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%	478
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	77
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.90%	1.25%	256
Big Sewer	\$1,701,661.1	0.88%	406	0.52%	\$251,598.2	1.72%	\$179,098.4	1.74%	4.86%	1.21%	250
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$143,217.1	0.42%	2.35%	0.59%	121
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,147.8	0.28%	1.55%	0.39%	80
Hill Water	\$1,300,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%	106
Hill Sewer	\$2,157,295.7	1.12%	407	0.52%	\$358,603.1	2.43%	\$65,100.6	0.63%	4.72%	1.18%	243
109 Tall Timbers	\$3,643,918.0	1.89%	2,211	2.86%	\$679,499.1	1.64%	\$415,861.9	4.05%	13.43%	3.16%	691
Wood Mark	\$9,030,172.0	4.67%	1,865	2.38%	\$812,308.6	5.55%	\$402,119.2	4.79%	17.39%	4.35%	894
Entrada	\$1,695,691.2	0.88%	339	0.13%	\$130,669.1	0.89%	\$46,961.1	0.66%	2.66%	0.66%	137
110 Galveston Water	\$7,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	65
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.20%	\$18,093.2	0.18%	1.12%	0.28%	58
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	20,576
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01,02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Account	8020-2-0100-69-5010-6373	Year	2017
Description	LU Region Labor		
Period	Debit	Credit	Net Debit
Beginning Balance	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$1,816.96	US\$1,816.96	US\$0.00
Period 4	US\$17,765.64	US\$17,765.64	US\$0.00
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00
Period 6	US\$0.00	US\$0.00	US\$0.00
Period 7	US\$0.00	US\$0.00	US\$0.00
Period 8	US\$0.00	US\$0.00	US\$0.00
Period 9	US\$0.00	US\$0.00	US\$0.00
Period 10	US\$0.00	US\$0.00	US\$0.00
Period 11	US\$0.00	US\$0.00	US\$0.00
Period 12	US\$0.00	US\$0.00	US\$0.00
Total	US\$20,575.89	US\$181,676.62	US\$20,575.89

Account	8020-2-0100-69-5010-6373	Year	2017
Description	LU Region Labor		
Period	Debit	Credit	Net Debit
Beginning Balance	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$1,816.96	US\$1,816.96	US\$0.00
Period 4	US\$17,765.64	US\$17,765.64	US\$0.00
Period 5	US\$20,575.89	US\$20,575.89	US\$0.00
Period 6	US\$0.00	US\$0.00	US\$0.00
Period 7	US\$0.00	US\$0.00	US\$0.00
Period 8	US\$0.00	US\$0.00	US\$0.00
Period 9	US\$0.00	US\$0.00	US\$0.00
Period 10	US\$0.00	US\$0.00	US\$0.00
Period 11	US\$0.00	US\$0.00	US\$0.00
Period 12	US\$0.00	US\$0.00	US\$0.00
Total	US\$20,575.89	US\$181,676.62	US\$20,575.89

8020-2-0100-69-5010-6010

#RFP#
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Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Document Number	Debit Amount	Credit Amount	Account Number String	Account Description	Company	Department	Class	Account	NARUC Account
2017	4/28/2017		4 Labor Charge - Empire JC7094	Purchases	8020-LUSHAR	JC7094.1	16,678.77		0 8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	4/27/2017		4 APUC Labor JC16958	Purchases	8020-ALGUTI	JC16958	16,137.80		0 8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	4/27/2017		4 LABCORPLab/CS/Tph/TRVJC16810	Purchases	8020-LIBCAN	JC16810	12,545.48		0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/27/2017		4 LAB CORP US Direct JC7141	Purchases	8020-LUSHAR	JC7141	10,258.63		0 8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	100	69	5010	6371
2017	4/27/2017		4 LIB CORP Labor Direct JC7108	Purchases	8020-LUSHAR	JC7108	5,623.50		0 8020-2-0100-69-5010-6372	LU Corp US labor	8020	100	69	5010	6372
2017	4/27/2017		4 APUC Executive Cost JC16958	Purchases	8020-ALGUTI	JC16958	5,040.57		0 8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	4/27/2017		4 LABS CORP Labor JC16815	Purchases	8020-LIBCAN	JC16815	3,713.74		0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/27/2017		4 LABS BUS Labor JC16816	Purchases	8020-LIBCAN	JC16816	3,247.71		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS BUSDirect EHS Cost JC7123	Purchases	8020-LUSHAR	JC7123	2,845.99		0 8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	100	69	5010	6343
2017	4/27/2017		4 LABS Corp Labor /Tele JC16802	Purchases	8020-LIBCAN	JC16802	2,451.60		0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/27/2017		4 LUC Labor - JC16876	Purchases	8020-LIBCAN	JC16876	2,383.71		0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/27/2017		4 LABSBUSLabor/ContSrv JC16804	Purchases	8020-LIBCAN	JC16804	2,171.22		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS CORP Labor JC16817	Purchases	8020-LIBCAN	JC16817	1,807.74		0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/27/2017		4 LABSBUSLab/Aon/CS/Trv JC16855	Purchases	8020-LIBCAN	JC16855	1,806.82		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS BUS Labor JC16812	Purchases	8020-LIBCAN	JC16812	1,681.33		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS BUS Labor JC16814	Purchases	8020-LIBCAN	JC16814	1,639.34		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS CORP Labor JC16811	Purchases	8020-LIBCAN	JC16811	1,266.31		0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/27/2017		4 LU Region Labor	Purchases	8020-LIBPAR	144	1,180.87		0 8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	4/27/2017		4 LABSBUSLabor/CS/Trav JC16809	Purchases	8020-LIBCAN	JC16809	1,054.88		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LUC Labor JC16880	Purchases	8020-LIBCAN	JC16880	723.09		0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/27/2017		4 LABS BUS Labor JC16808	Purchases	8020-LIBCAN	JC16808	700.87		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LABS BUS Labor JC16813	Purchases	8020-LIBCAN	JC16813	577.22		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LUC Labor/Travel JC16877	Purchases	8020-LIBCAN	JC16877	415.71		0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/27/2017		4 LABS BUS Labor JC16820	Purchases	8020-LIBCAN	JC16820	314.72		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/27/2017		4 LUCLabr/Trvl/Accr.Liab JC16878	Purchases	8020-LIBCAN	JC16878	208.14		0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/27/2017		4 LUC Labor JC16875	Purchases	8020-LIBCAN	JC16875	140.61		0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/27/2017		4 LABSBUSLabor/HG/GD/Cs JC16807	Purchases	8020-LIBCAN	JC16807	27.62		0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/30/2017		4 Reclass APUC Adm/Lbr				0	21,178.37	0 8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	4/30/2017		4 Reclass LABSCORP Adm/Lbr				0	21,784.87	0 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	4/30/2017		4 Reclass LABSBUS Adm/Lbr				0	13,221.73	0 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	4/30/2017		4 Reclass LABSUSBUS Adm/Lbr				0	2,845.99	0 8020-2-0100-69-5010-6343	LABS US Bus labor alloc	8020	100	69	5010	6343
2017	4/30/2017		4 Reclass LABSUSCORP Adm/Lbr				0	10,258.63	0 8020-2-0100-69-5010-6371	LABS US Corp labor alloc	8020	100	69	5010	6371
2017	4/30/2017		4 Reclass LUC Adm/Lbr				0	3,871.26	0 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	4/30/2017		4 Reclass LUCORPUS Adm/Lbr				0	5,623.50	0 8020-2-0100-69-5010-6372	LU Corp US labor	8020	100	69	5010	6372
2017	4/30/2017		4 Reclass LU Region Lbr/Adm				0	17,859.64	0 8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373

Row Labels	Account Number String	Sum of Debit Amount
APUC Cai	8020-2-0100-69-5200-6366	21,178.37
LABS Cor	8020-2-0100-69-5010-6369	21,784.87
LABS Lab	8020-2-0100-69-5010-6368	13,221.73
LABS US	8020-2-0100-69-5010-6343	2,845.99
LABS US	8020-2-0100-69-5010-6371	10,258.63
LU Cana	8020-2-0100-69-5200-6364	3,871.26
LU Corp	8020-2-0100-69-5010-6372	5,623.50
LU Regio	8020-2-0100-69-5010-6373	17,859.64
Grand Total		96,643.99

Algonquin Water Resources of America

water 1 sewer 2

APUC Labor

Allocation Changes

8020 2 0100 69 5200 6366
INDOH

8020 2 0100 69 5200 6366
INDOH

16137 8 JC16958
4289 79 JC16958 -21%
5040 57 JC16968
1339 89 JC16968 -21%

APUC Inquiry									
File Edit Tools View Help DQ/NAT Liberty Utilities Control 5/1/2017									
Account		8020 2 0100 69 5200 6366		Year		2017			
Description		APUC Canada-Labor							
Period	Debit	Credit	Net Debit	Period	Debit	Credit	Net Debit	Period	Debit
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	Period 1	US\$12,345.00	US\$12,345.00	US\$0.00	Period 2	US\$12,345.00
Period 1	US\$12,345.00	US\$12,345.00	US\$0.00	Period 2	US\$12,345.00	US\$12,345.00	US\$0.00	Period 3	US\$12,345.00
Period 2	US\$12,345.00	US\$12,345.00	US\$0.00	Period 3	US\$12,345.00	US\$12,345.00	US\$0.00	Period 4	US\$12,345.00
Period 3	US\$12,345.00	US\$12,345.00	US\$0.00	Period 4	US\$12,345.00	US\$12,345.00	US\$0.00	Period 5	US\$12,345.00
Period 4	US\$12,345.00	US\$12,345.00	US\$0.00	Period 5	US\$12,345.00	US\$12,345.00	US\$0.00	Period 6	US\$12,345.00
Period 5	US\$12,345.00	US\$12,345.00	US\$0.00	Period 6	US\$12,345.00	US\$12,345.00	US\$0.00	Period 7	US\$12,345.00
Period 6	US\$12,345.00	US\$12,345.00	US\$0.00	Period 7	US\$12,345.00	US\$12,345.00	US\$0.00	Period 8	US\$12,345.00
Period 7	US\$12,345.00	US\$12,345.00	US\$0.00	Period 8	US\$12,345.00	US\$12,345.00	US\$0.00	Period 9	US\$12,345.00
Period 8	US\$12,345.00	US\$12,345.00	US\$0.00	Period 9	US\$12,345.00	US\$12,345.00	US\$0.00	Period 10	US\$12,345.00
Period 9	US\$12,345.00	US\$12,345.00	US\$0.00	Period 10	US\$12,345.00	US\$12,345.00	US\$0.00	Period 11	US\$12,345.00
Period 10	US\$12,345.00	US\$12,345.00	US\$0.00	Period 11	US\$12,345.00	US\$12,345.00	US\$0.00	Period 12	US\$12,345.00
Period 11	US\$12,345.00	US\$12,345.00	US\$0.00	Period 12	US\$12,345.00	US\$12,345.00	US\$0.00	Totals	US\$12,345.00
Period 12	US\$12,345.00	US\$12,345.00	US\$0.00	Totals	US\$12,345.00	US\$12,345.00	US\$0.00		

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b) 25% Customers	(c) 25% Expenses	(d) 25% Labor	(e) 25% Labor	(f) 25% Labor	(g) 25% Labor	(h) 25% Labor	(i) 25% Labor	(j) 25% Labor	(k) 25% Labor
101: Black Mountain	\$5,749,220.85	2.98%	\$2,385,735.00	3.04%	\$698,601.90	4.77%	\$309,952.20	4.96%	\$13,759.00	3.94%	
102: Gold Canyon	\$14,815,592.60	7.67%	6,749.00	8.62%	\$9,015,100.00	6.35%	\$796,102.60	7.74%	30.39%	7.60%	
105: LESCO Water	\$20,176,333.10	31.14%	18,761.00	23.95%	\$3,607,829.70	25.04%	\$230,706.40	23.06%	103.20%	25.80%	
106: LESCO Sewer	\$17,039,244.80	24.56%	21,461.00	27.42%	\$2,841,637.60	19.40%	\$2,841,637.60	22.81%	234.00%	234.00%	
Rio Water	\$12,680,789.00	6.57%	6,917.00	8.83%	\$1,218,916.60	8.32%	\$915,179.00	8.90%	32.02%	8.16%	
115: Rio Sewer	\$5,381,545.00	2.79%	2,252.00	2.87%	\$330,233.70	2.25%	\$195,345.30	1.90%	9.82%	2.45%	
North	\$1,981,456.00	1.03%	406.00	0.46%	\$39,800.00	0.41%	\$50,265.00	0.55%	2.45%	0.61%	
South	\$2,174,660.60	1.13%	880.00	1.12%	\$101,730.00	0.72%	\$82,001.20	0.80%	3.76%	0.94%	
116: Belling Vista	\$16,332,644.00	8.45%	9,571.00	12.22%	\$1,183,338.80	10.13%	\$1,152,716.20	11.21%	42.01%	10.50%	
117: Holly Water	\$1,971,754.70	1.02%	1,968.00	2.51%	\$309,730.00	2.11%	\$291,580.10	2.87%	8.51%	2.13%	
106: Holly Sewer	\$325,558.50	0.17%	131.00	0.17%	\$74,717.10	0.51%	\$67,109.20	0.65%	1.50%	0.37%	
107: Big Water	\$2,052,448.10	1.06%	539.00	0.69%	\$215,356.20	1.47%	\$181,454.40	1.77%	4.99%	1.25%	
Big Sewer	\$1,701,691.20	0.88%	406.00	0.52%	\$251,598.00	1.72%	\$179,028.40	1.74%	4.86%	1.21%	
Piney Water	\$667,474.10	0.35%	274.00	0.35%	\$180,557.30	1.23%	\$43,217.10	0.42%	2.35%	0.59%	
108: Piney Sewer	\$450,145.20	0.23%	269.00	0.34%	\$102,780.50	0.70%	\$28,317.80	0.28%	1.55%	0.39%	
Hill Water	\$1,300,614.10	0.62%	225.00	0.29%	\$108,891.00	0.74%	\$42,968.00	0.42%	2.07%	0.52%	
Hill Sewer	\$245,530.50	0.12%	407.00	0.52%	\$358,605.30	2.45%	\$68,100.60	0.63%	4.72%	1.18%	
109: Tall Timbers	\$3,643,918.00	1.89%	2,241.00	2.86%	\$679,499.40	4.64%	\$415,894.90	4.05%	13.43%	3.36%	
Wood Mark	\$2,029,912.00	1.07%	1,865.00	2.38%	\$812,508.60	5.55%	\$492,519.20	4.79%	17.39%	4.35%	
Entrada	\$1,695,691.20	0.88%	339.00	0.43%	\$130,669.40	0.89%	\$46,961.10	0.46%	2.66%	0.66%	
110: Galveston Water	\$1,058,911.00	0.55%	156.00	0.20%	\$432,500.00	3.00%	\$22,163.20	0.22%	1.26%	0.32%	
Galveston Sewer	\$882,327.00	0.46%	156.00	0.20%	\$432,500.00	3.00%	\$22,163.20	0.22%	1.26%	0.32%	
Total Water	\$193,110,710.40	100.00%	78,335.00	100.00%	\$14,647,135.00	100.00%	\$10,279,454.40	100.00%	400.00%	100.00%	
103											
104	\$0.00	0.00%	0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.40	100.00%	78,335.00	100.00%	\$14,647,135.00	100.00%	\$10,279,454.40	100.00%	400.00%	100.00%	

834	8100-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	834.02
1609	8200-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	1,608.78
5464	8600-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	5,463.77
4936	8600-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	4,935.53
1727	8134-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	1,727.19
520	8134-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	519.75
130	8137-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	129.78
199	8140-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	199.20
2224	8500-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	2,224.06
451	8110-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	450.76
79	8110-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	79.35
264	8112-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	264.00
257	8112-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	257.20
124	8114-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	124.35
82	8114-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	82.28
110	8116-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	109.51
250	8116-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	249.82
711	8300-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	711.20
921	8400-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	920.64
141	8143-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	140.83
67	8146-2-0100-69-5200-6348	APUC Labor Apr 17	4/30/2017	66.77
60	8146-2-0200-69-5200-7348	APUC Labor Apr 17	4/30/2017	59.51
21178	8020-2-0100-69-5010-6010	APUC Labor Apr 17	4/30/2017	21,178.37

8020-2-0100-69-5010-6010

-21178
21178 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is From WUD? 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Alconium Water Resources of America

water 1 sewer 2

LUC LABOR

Allocation Charges

8020 2 0100 69 5200 6364	415 71 JC16877
INDOH	110 5 JC16877-21%
8020 2 0100 69 5200 6364	208 14 JC16878
INDOH	55 33 JC16878-21%
8020 2 0100 69 5200 6364	723 09 JC16880
INDOH	192 22 JC16880-21%
8020 2 0100 69 5200 6364	2383 71 JC16876
INDOH	633 64 JC16876-21%
8020 2 0100 69 5200 6364	140 61 JC16875

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Labor
101. Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%
102. Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.19%	7.60%
105. LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	101.20%	25.80%
LPSCO Sewer	\$47,859,201.8	24.76%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,203,522.2	22.41%	93.60%	23.40%
115. Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115. Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,115.3	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	363	0.46%	\$39,060.0	0.41%	\$36,765.0	0.53%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116. Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,383,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117. Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106. Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107. Big Water	\$2,052,448.1	1.06%	539	0.69%	\$213,562.0	1.47%	\$181,435.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.15%	\$180,557.3	1.23%	\$141,217.1	0.42%	2.15%	0.59%
108. Piney Sewer	\$430,145.2	0.23%	209	0.14%	\$102,780.5	0.70%	\$82,317.8	0.28%	1.53%	0.39%
Hill Water	\$1,380,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$336,603.2	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109. Tall Limbs	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.1	4.64%	\$115,884.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$302,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	139	0.43%	\$130,669.1	0.89%	\$146,961.1	0.46%	2.66%	0.66%
110. Galveston Water	\$1,658,911.0	0.55%	156	0.20%	\$13,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%
Galveston Sewer	\$382,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,023.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01-02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Summary Inquiry - LUC Labor - 8/10/2017

File Edit Tools View Help DONNAT Liberty Utilities Central 5/22/2017

Clear

Account 8020 2-0100-69-5200-6364 Year 2017

Description LU Canada - Labor

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$1,689.06	US\$1,689.06	US\$0.00	US\$0.00
Period 2	US\$3,021.74	US\$3,021.74	US\$0.00	US\$0.00
Period 3	US\$4,808.42	US\$4,808.42	US\$0.00	US\$0.00
Period 4	US\$3,871.26	US\$0.00	US\$3,871.26	US\$3,871.26
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$3,871.26
Total	US\$13,380.48	US\$19,519.22	US\$3,871.26	US\$3,871.26

Currency

14 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

By Account

8100-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 152.15

8200-2-0200-69-5200-7346 LUC Labor April 17 1/30/2017 294.07

8600-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 998.74

8600-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 905.84

8134-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 315.72

8134-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 95.01

8137-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 21.72

8140-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 36.41

8500-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 406.54

8110-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 82.40

8110-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 14.51

8112-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 48.26

8112-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 47.03

8114-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 22.73

8114-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 15.04

8116-2-0100-69-5200-6346 LUC Labor April 17 4/30/2017 20.02

8116-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 45.67

8300-2-0200-69-5200-7346 LUC Labor April 17 1/30/2017 130.00

8400-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 168.29

8143-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 25.74

8146-2-0100-69-5200-6146 LUC Labor April 17 4/30/2017 12.21

8146-2-0200-69-5200-7346 LUC Labor April 17 4/30/2017 10.88

8020-2-0100-69-5010-6010 LUC Labor April 17 4/30/2017 3,871.26

Check

8020-2-0100-69-5010-6010

-3871

3871 Check amt

Alecongun Water Resources of America

water 1

sewer 2

LABS Business Labor

Allocation Charges

8020 2 0100 69 5010-6368
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INDOH
8020 2 0100 69 5010-6368
INDOH

2171.22 JC16804
577.16 JC16804-21%
27.62 JC16807
7.34 JC16807-21%
700.87 JC16808
186.31 JC16808-21%
1054.88 JC16809
280.4 JC16809-21%
1681.33 JC16812
446.94 JC16812-21%
577.22 JC16813
153.44 JC16813-21%
1639.39 JC16814
435.77 JC16814-21%
3247.71 JC16816
863.32 JC16816-21%
1806.82 JC16855
480.29 JC16855-21%
314.72 JC16820
83.66 JC16820-21%

Summary Inquiry					
File Edit Tools View Help					
DONNAT Liberty Utilities Central 5/1/2017					
Clear					
Account 8020-2-0100-69-5010-6368					
Description LABS Labor Allocations					
Year 2017					
Period	Debit	Credit	Net Change	Period Balance	
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00	
Period 1	US\$3,814.25	US\$3,814.25	US\$0.00	US\$0.00	
Period 2	US\$11,343.83	US\$11,343.83	US\$0.00	US\$0.00	
Period 3	US\$12,086.99	US\$12,086.99	US\$0.00	US\$0.00	
Period 4	US\$13,217.73	US\$13,217.73	US\$0.00	US\$13,217.73	
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$13,217.73	
Totals	US\$41,266.80	US\$41,266.80	US\$0.00	US\$13,217.73	
Currency					

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor
101 Black Mountain	\$1,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,932.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$970,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
103 LPSCO Water	\$80,136,326.1	31.14%	18,761	23.95%	\$3,667,829.3	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,515.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
North	\$1,381,356.4	1.03%	363	0.46%	\$59,869.6	0.41%	\$58,765.0	0.55%	2.45%	0.61%
South	\$2,171,660.6	1.13%	890	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.91%
116 Bella Vista	\$16,512,641.0	8.45%	9,571	12.22%	\$1,485,318.8	10.13%	\$1,132,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,418.1	1.06%	539	0.69%	\$215,586.2	1.72%	\$181,435.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Pinev Water	\$667,471.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$141,217.1	0.42%	2.35%	0.59%
108 Pinev Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,209,613.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,761.1	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,993.7	1.12%	407	0.52%	\$358,603.1	2.45%	\$65,109.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,641,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,620,172.0	4.67%	1,865	2.38%	\$812,308.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$16,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$116,650.0	0.30%	\$22,161.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$12,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water
Sewer
47%
51%

4 factor
LPSCO % allocation
49.20%

Water
Sewer
52%
48%

8020-2-0100-69-5010-6010

-13222
13222 Check amt

LABS US Business Lbr

Alconoun Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343 JC7123

Employee hours missed

INDOH 2,845.99

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	2,846
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$898,691.9	4.77%	\$509,952.2	4.96%	\$1,318,644.1	3.94%	112
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,310.0	6.35%	\$796,102.6	7.74%	\$3,039,412.6	7.60%	216
105 LPSCO Water	\$69,136,326.1	31.14%	18,761	23.95%	\$3,847,829.1	25.04%	\$2,370,796.4	23.06%	\$10,038,621.6	25.80%	734
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	\$9,345,159.8	23.40%	666
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	\$3,134,095.6	8.16%	232
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	\$525,579.0	2.45%	70
North	\$1,981,436.4	1.03%	1,363	0.46%	\$39,069.0	0.41%	\$56,765.0	0.55%	\$195,834.0	0.61%	17
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	\$283,731.2	0.94%	27
116 Bell Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,383,318.8	10.13%	\$1,135,716.2	11.21%	\$2,519,035.0	10.50%	299
117 Holly Water	\$1,971,754.7	1.02%	1,908	2.51%	\$709,730.0	2.11%	\$291,580.1	2.87%	\$1,001,310.1	2.13%	61
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	\$141,826.3	0.37%	11
107 Big Water	\$2,052,448.1	1.06%	1,069	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	\$396,791.6	1.25%	35
Big Sewer	\$1,701,661.3	0.88%	1,406	0.52%	\$231,598.3	1.72%	\$178,098.4	1.74%	\$410,696.7	1.21%	35
Piney Water	\$667,471.1	0.15%	274	0.35%	\$180,557.3	1.23%	\$41,217.1	0.42%	\$221,774.4	0.59%	17
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	\$131,128.3	0.39%	11
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,591.5	0.74%	\$12,763.3	0.42%	\$121,354.8	0.52%	15
Hill Sewer	\$2,327,595.7	1.12%	407	0.52%	\$358,693.3	2.45%	\$65,100.6	0.63%	\$423,793.9	1.18%	34
109 Tall Timbers	\$3,641,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,881.9	4.05%	\$1,095,381.3	3.36%	96
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,119.2	4.79%	\$1,304,627.8	4.35%	124
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$46,961.1	0.46%	\$177,630.2	0.66%	19
110 Gilveston Water	\$1,058,911.0	0.55%	156	0.20%	\$41,658.0	0.30%	\$22,661.2	0.22%	\$64,319.2	0.52%	9
Gilveston Sewer	\$882,772.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.7	0.18%	\$60,840.4	0.28%	8
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	\$24,926,609.4	100.00%	2,846
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	\$0.0	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	\$24,926,609.4	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01 02

Customer Count
LPSCO % allocation
40.242

Average customers is from RV-60

Water
Sewer

47%
53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

Period	Date	Debit	Credit	Net Change	Period Balance
Beginning Balance		US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1		US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2		US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3		US\$225.40	US\$225.40	US\$0.00	US\$0.00
Period 4		US\$2,845.99	US\$0.00	US\$2,845.99	US\$2,845.99
Period 5		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 6		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 7		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 8		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 9		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 10		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 11		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Period 12		US\$0.00	US\$0.00	US\$0.00	US\$2,845.99
Totals		US\$3,071.39	US\$225.40	US\$2,845.99	US\$2,845.99

Account	Description	Year	2017
8020-2-0100-69-5010-6343	LABS US Bus labor abc		
8100-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	112.08
8200-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	216.19
8600-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	734.23
8600-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	665.93
8134-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	232.10
8134-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	69.84
8137-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	17.44
8140-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	26.77
8500-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	298.87
8110-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	60.57
8110-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	10.66
8112-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	35.48
8112-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	34.58
8114-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	16.71
8114-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	11.06
8116-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	14.72
8116-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	33.57
8300-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	95.57
8400-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	123.72
8143-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	18.92
8146-2-0100-69-5010-6343	LABS US Bus LBR Apr 1	4/30/2017	8.97
8146-2-0200-69-5010-7371	LABS US Bus LBR Apr 1	4/30/2017	8.00
8020-2-0100-69-5010-6010	LABS US Bus LBR Apr 1	4/30/2017	2,845.99

Check

8020-2-0100-69-5010-6010

#REF!
#REF!

Check amt

LABS US Corp labor

Alconoun Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6371 10,258.63 1C7141

INDOHI

10,258.63

Common Costs Based on 12-month period ending December 31, 2017

10,258.63

Four
Factor
Admin

10,259

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$11,003.84	US\$11,003.84	US\$0.00	US\$0.00
Period 3	US\$10,849.06	US\$10,849.06	US\$0.00	US\$0.00
Period 4	US\$10,258.63	US\$0.00	US\$10,258.63	US\$10,258.63
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$10,258.63
Total	US\$10,258.63	US\$10,258.63	US\$0.00	US\$10,258.63

Currency

10,259

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Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin
101 Black Mountain	\$3,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,822	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,310.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.7	25.04%	\$2,370,996.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,050,294.8	24.36%	21,481	27.42%	\$2,841,837.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%
North	\$1,081,438.4	1.03%	363	0.46%	\$39,660.0	0.41%	\$36,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,648.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$109,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$125,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,032,318.1	1.06%	539	0.69%	\$253,356.2	1.47%	\$184,115.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$11,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,814.5	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,765.3	0.82%	2.07%	0.52%
Hill Sewer	\$221,775.5	0.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.8	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,641,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,834.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,965	2.38%	\$172,508.6	5.55%	\$492,319.9	4.79%	17.50%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.1	0.89%	\$16,901.1	0.66%	2.66%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$11,650.0	0.30%	\$22,764.2	0.22%	1.26%	0.32%
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,716.7	0.29%	\$18,091.1	0.18%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%

Total GSWC

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01 02Customer Count
LPSCO % allocation
40 242

Average customers is from RV-60

Water

Sewer

47%

53%

4 factor
LPSCO % allocation
49 20%

Water

Sewer

52%

48%

8020-2-0100-69-5010-6010

#REF!

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Check amt

Aluminum Water Resources of America

water 1 sewer 2

LABS Corp LABOR

Allocation Charges

8020-2-0100-69-5010-6369	
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH
8020-2-0100-69-5010-6369	INDOH

2451 6 JC16802	
651.69 JC16802-21%	
12545 48 JC16810	
3334.87 JC16810-21%	
1266 31 JC16811	
336 62 JC16811-21%	
3713 74 JC16815	
987 2 JC16815-21%	
1807 74 JC16817	
519.92 JC16817-21%	

Period	Debit	Credit	Net Change	Ending Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$1,880.77	US\$1,880.77	US\$0.00	US\$1,880.77
Period 2	US\$118,962.05	US\$118,962.05	US\$0.00	US\$118,962.05
Period 3	US\$116,265.14	US\$116,265.14	US\$0.00	US\$116,265.14
Period 4	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 5	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 6	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 7	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 8	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 9	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 10	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 11	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Period 12	US\$121,784.87	US\$121,784.87	US\$0.00	US\$121,784.87
Total	US\$1,880.77	US\$1,880.77	US\$0.00	US\$1,880.77

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor labor
101 Black Mountain	\$5,749,220.8	2.98%	2,385	0.04%	\$698,601.9	4.77%	\$309,952.2	4.96%	15.75%	3.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$910,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
103 LPSCO Water	\$60,136,326.6	31.14%	18,761	23.95%	\$3,667,829.1	25.04%	\$2,376,796.4	23.06%	103.20%	25.80%
LPSCO Sewer	\$47,090,714.8	24.36%	21,481	27.42%	\$2,841,647.6	19.40%	\$2,303,322.2	22.41%	93.60%	23.40%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$130,213.7	2.25%	\$195,315.4	1.90%	9.82%	2.45%
North	\$1,981,456.4	1.03%	1,633	0.46%	\$59,980.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,083,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%
Big Sewer	\$1,701,661.7	0.88%	406	0.52%	\$251,298.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$158,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%
109 Tall Timbers	\$3,613,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$115,881.9	4.05%	13.43%	3.36%
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%
110 Galveston Water	\$1,358,911.0	0.55%	156	0.20%	\$43,350.0	0.30%	\$23,164.2	0.22%	1.56%	0.32%
Galveston Sewer	\$1,883,377.0	0.46%	156	0.20%	\$42,716.7	0.25%	\$18,493.1	0.18%	1.13%	0.28%
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

Average customers is from RV-60

Water 47%
Sewer 53%

4 factor
LPSCO % allocation
49.20%

Water
Sewer

52%
48%

8020-2-0100-69-5010-6010

-21785

21785 Check amt

LU CORP US LABOR

Algonquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6372

5,623.50

INDOH

5,623.50

Common Costs Based on 12-month period ending December 31, 2017

Weight	(Dollars in Thousands)										Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	admin	5624
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%		221
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%		427
LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%		1451
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%		1316
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%		459
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%		138
116 North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%		34
117 South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%		53
106 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%		591
Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%		120
Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%		21
Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%		70
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%		68
109 Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%		33
Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%		22
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%		29
110 Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%		66
Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%		189
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%		244
103 Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%		37
104 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%		18
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%		16
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		5608
	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	NET	Account Number String	Account Description	Company	Department	Class	Account	NARUC Account
2017	3/31/2017		3 APUC Labor JC16597	Purchases	8020-LUGAR	Algonquin Power Utilities Corp	JC16597	20,214.96	0	20,214.96	8020-2-0100-69-5010-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	3/31/2017		3 Reclss APUC Labor/Adm Mar	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16528	0	1,218.68	-1,218.68	8020-2-0100-69-5010-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	3/31/2017		3 LabCorp/Labor/Trcl/JC16528	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16534	8,242.85	0	8,242.85	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 LabCorp/Labor/Trcl/JC16534	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16536	1,245.34	0	1,245.34	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab Corp Labor JC16536	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16540	3,602.39	0	3,602.39	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab Corp Labor JC16540	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16542	1,955.88	0	1,955.88	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Reclss LBS Corp/BUS Lbr/Adm	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16529	2,633.41	0	2,633.41	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Bus Labor/Benefits/C Svc/JC16529	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16531	267.37	0	267.37	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab/Labor/Trcl/JC16531	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16533	502.43	0	502.43	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab/Labor/Trcl/JC16533	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16537	1,587.41	0	1,587.41	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab/Labor/Trcl/JC16537	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16538	525.67	0	525.67	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab Bus Labor JC16538	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16539	1,894.62	0	1,894.62	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab Bus Labor JC16539	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16541	3,189.76	0	3,189.76	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Lab Bus Labor JC16541	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16544	2,286.32	0	2,286.32	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Reclss LBS Corp/BUS Lbr/Adm	Purchases	8020-LUGAR	Gary Baugh	EMP CHK 030817	225.4	0	225.4	8020-2-0100-69-5010-6366	LBS Corp - Labor	8020	100	69	5010	6366
2017	3/31/2017		3 Employee Check/Hrs Misled	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6860	0	10,849.85	-10,849.85	8020-2-0100-69-5010-6371	LBS US Bus labor alloc	8020	100	69	5010	6371
2017	3/31/2017		3 LBS US BUS Adm/Lbr	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6860	0	10,849.85	-10,849.85	8020-2-0100-69-5010-6371	LBS US Bus labor alloc	8020	100	69	5010	6371
2017	3/31/2017		3 LBS US Corp Lbr/Adm Mar	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16641	166.35	0	166.35	8020-2-0100-69-5010-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	3/31/2017		3 LUC Labor Labor JC16641	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16643	1,773.68	0	1,773.68	8020-2-0100-69-5010-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	3/31/2017		3 LUC Labor Labor JC16643	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16645	2,142.79	0	2,142.79	8020-2-0100-69-5010-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	3/31/2017		3 LUC Labor Labor JC16645	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16646	110.54	0	110.54	8020-2-0100-69-5010-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	3/31/2017		3 LUC Labor/Labor/Adm Mar	Purchases	8020-LUGAR	Liberty Utilities Canada	JC16647	665.06	0	665.06	8020-2-0100-69-5010-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	3/31/2017		3 Reclss LUC Labor/Adm Mar	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6865	584.08	0	584.08	8020-2-0100-69-5010-6372	LU Corp US labor	8020	100	69	5200	6372
2017	3/31/2017		3 LU Corp US JC6865	Purchases	8020-LUGAR	Liberty Park Water	JC6865	0	584.08	-584.08	8020-2-0100-69-5010-6372	LU Corp US labor	8020	100	69	5010	6372
2017	3/31/2017		3 LU Region Labor 135	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6853	115,698.25	0	115,698.25	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	3/31/2017		3 LU Region Labor JC6853	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6853	44,118.73	0	44,118.73	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	3/31/2017		3 Reclss LU Regional Lbr	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6853	0	119,698.25	-119,698.25	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373
2017	3/31/2017		3 Reclss LU Regional Lbr	Purchases	8020-LUGAR	Liberty Utilities Shared Services	JC6853	0	119,698.25	-119,698.25	8020-2-0100-69-5010-6373	LU Region labor	8020	100	69	5010	6373

Row Labels	Account Nu	Sum of Debit Amount
APUC Cnstr 8020-2-010	20,214.96	
LBS Corp - 8020-2-010	16,265.14	
LBS Labor 8020-2-010	12,886.99	
LBS US Bu 8020-2-010	225.40	
LBS US Co 8020-2-010	10,849.85	
LU Canada - 8020-2-010	4,808.42	
LU Corp US 8020-2-010	584.08	
LU Region 1 8020-2-010	17,859.64	
Grand Total	115,698.25	

(26,259.08) variance from WIR 4 factor
 76,181.06 JC6857 Indirect billing for West Region
 (78.03) Variance

Period	Debit	Credit	Net Change	Total Balance
Revenue Balance	US\$0.00	US\$1.00	US\$1.00	US\$1.00
Period 1	US\$12.48.65	US\$12.54.65	US\$0.00	US\$0.00
Period 2	US\$19.61.74	US\$19.61.74	US\$0.00	US\$0.00
Period 3	US\$20.21.96	US\$20.21.96	US\$0.00	US\$0.00
Period 4	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 5	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 6	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 7	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 8	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 9	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 10	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 11	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Period 12	US\$20.00	US\$20.00	US\$0.00	US\$0.00
Totals	US\$242.16.55	US\$242.16.55	US\$0.00	US\$242.16.55

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	25%		25%		25%		25%			100%
Weight	Utility Plant		Commons		Commons		Commons		Commons	Feeder
101 Black Mountain	\$5,392,223.8	2.98%	2,385	3.04%	\$696,691.9	4.77%	\$3,695,531.9	4.90%	15,735	3.94%
102 Cold Current	\$1,815,592.6	7.67%	6,719	8.02%	\$970,410.0	6.35%	\$779,101.6	7.74%	30,397	7.60%
103 LPSCO Water	\$60,166,326.1	24.30%	18,761	23.95%	\$1,667,329.1	25.84%	\$2,700,506.4	103.20%	103,200	25.80%
104 LPSCO Sewer	\$47,080,789.0	6.57%	21,481	27.42%	\$2,815,977.6	19.40%	\$2,101,322.2	22.41%	92,670	22.40%
115 Red River	\$12,680,789.0	2.70%	6,917	8.85%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	33,629	8.16%
116 Red River	\$5,581,515.0	1.03%	2,252	3.50%	\$320,137.7	2.25%	\$195,145.3	1.90%	9,825	2.45%
117 Red River	\$5,581,515.0	1.03%	585	0.66%	\$59,690.0	0.41%	\$58,026.0	0.55%	2,438	0.66%
118 Red River	\$16,612,647.0	8.45%	9,571	12.34%	\$1,167,180.0	10.12%	\$1,321,180.0	12.21%	42,018	10.50%
119 Red River	\$1,671,755.0	1.02%	1,861	2.15%	\$300,730.1	2.11%	\$372,580.2	2.12%	1,596	0.71%
107 Big Water	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.31%	\$67,090.2	0.65%	4,996	0.17%
108 Big Water	\$1,707,641.3	0.88%	539	0.69%	\$151,536.2	1.72%	\$1,178,008.4	1.77%	4,806	1.21%
109 Big Water	\$667,145.1	0.35%	406	0.52%	\$180,597.3	1.35%	\$43,217.1	0.42%	2,353	0.50%
106 Big Water	\$1,540,145.2	0.29%	266	0.34%	\$102,280.5	0.70%	\$28,317.8	0.28%	1,555	0.39%
105 Big Water	\$1,206,611.7	0.62%	225	0.29%	\$168,891.5	0.74%	\$24,761.3	0.42%	2,070	0.52%
104 Big Water	\$2,517,595.2	1.12%	407	0.25%	\$358,403.3	2.45%	\$155,894.9	4.05%	4,725	1.18%
109 Fall Timbers	\$3,434,918.0	1.89%	2,341	2.86%	\$509,109.4	4.64%	\$415,884.9	4.05%	13,413	3.76%
108 Fall Timbers	\$9,004,171.6	4.69%	1,865	2.38%	\$812,008.6	5.55%	\$392,102.1	4.79%	17,395	4.35%
107 Fall Timbers	\$1,059,671.2	0.88%	539	0.55%	\$170,691.1	0.95%	\$26,901.1	0.46%	2,665	0.66%
110 Fall Timbers	\$1,059,671.2	0.88%	146	0.30%	\$146,650.0	0.30%	\$124,641.2	0.22%	1,286	0.52%
103 Fall Timbers	\$382,277.0	0.46%	116	0.15%	\$42,387.1	0.15%	\$18,022.1	0.18%	1,124	0.15%
104 Fall Timbers	\$103,110,710.4	100.00%	78,335	100.00%	\$11,667,135.0	100.00%	\$10,279,454.4	100.00%	480,000	100.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
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103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
104	50.0	0.00%	0	0.00%	50.0	0.00%	50.0	0.00%	0.00%	0.00%
103	50.0	0								

8020-2-0100-69-5010-6010

-20215
20215 Check with

Expenses do not include PURCHASED POWER costs	Customer Count
Utility plant is from WUDF 70-01.02	LPSC % allocation
Average customers is from RY-60	40,242
	Water
	47%
	Sewer
	53%

Algonquin Water Resources of America

water 1 sewer 2

LABS Corp LABOR

Allocation Changes
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH
8020-2-0100-69-5010-6369
INDOH

1218 68 JC16528
323 95 JC16528-21%
8242 85 JC16534
2191 14 JC16534-21%
1245 34 JC16536
331 04 JC16536-21%
3602 39 JC16540
957 6 JC16540-21%
1955 88 JC16542
519 92 JC16542-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i)	(j) 100%	(k) Four Factor Total
Utility Plant	Customers	Expenses	Labor								
101 Black Mountain	\$3,749,220.8	2.98%	12,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%	
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	
103 LPSCO Water	\$4,013,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.1	23.06%	103.20%	25.80%	
LPSCO Sewer	\$17,050,201.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,322.2	22.41%	93.60%	23.40%	
115 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	
116 North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,763.0	0.55%	2.45%	0.61%	
South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,770.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	
117 Holly Sewer	\$125,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.89%	1.25%	
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,589.3	1.72%	\$179,088.4	1.74%	4.86%	1.21%	
Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.5	1.23%	\$143,217.1	0.42%	2.35%	0.59%	
108 Piney Sewer	\$450,115.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$12,761.5	0.42%	2.07%	0.52%	
Hill Sewer	\$2,157,395.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	
109 Tall Timbers	\$1,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	1.05%	13.43%	3.36%	
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$412,508.6	5.55%	\$193,319.2	4.79%	17.39%	4.35%	
Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.7	0.22%	1.26%	0.32%	
Galveston Sewer	\$852,327.0	0.46%	156	0.20%	\$12,716.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	
103											
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Summary Inquiry				
File	Edit	Tools	View	Help
DONMAT Library Utilities Control 4/14/2017				
Clear				
Account	8020 2 0100 69 5010 6369			
Description	LABS Corp Labor			
Year:	2017			
Period	Qtr	Cur	Net Change	Period Balance
Beginning Balance		US\$0.00	US\$0.00	US\$0.00
Period 1		US\$7,880.77	US\$7,880.77	US\$0.00
Period 2		US\$18,962.05	US\$18,962.05	US\$0.00
Period 3		US\$16,265.14	US\$0.00	US\$16,265.14
Period 4		US\$0.00	US\$0.00	US\$16,265.14
Period 5		US\$0.00	US\$0.00	US\$16,265.14
Period 6		US\$0.00	US\$0.00	US\$16,265.14
Period 7		US\$0.00	US\$0.00	US\$16,265.14
Period 8		US\$0.00	US\$0.00	US\$16,265.14
Period 9		US\$0.00	US\$0.00	US\$16,265.14
Period 10		US\$0.00	US\$0.00	US\$16,265.14
Period 11		US\$0.00	US\$0.00	US\$16,265.14
Period 12		US\$0.00	US\$0.00	US\$16,265.14
Totals		US\$43,107.96	US\$26,842.82	US\$16,265.14
Currency				
By Account				

641 8100-2-0200-69-5010-7370 LABS Corp Labor March 17 640 53
1236 8200-2-0200-69-5010-7370 LABS Corp Labor March 17 1,235 55
4196 8600-2-0100-69-5010-6369 LABS Corp Labor March 17 4,196 21
3806 8600-2-0200-69-5010-7370 LABS Corp Labor March 17 3,805 88
1326 8134-2-0100-69-5010-6369 LABS Corp Labor March 17 1,326 49
399 8134-2-0200-69-5010-7370 LABS Corp Labor March 17 399 17
100 8137-2-0100-69-5010-6369 LABS Corp Labor March 17 99 67
153 8140-2-0100-69-5010-6369 LABS Corp Labor March 17 152 98
1708 8500-2-0100-69-5010-6369 LABS Corp Labor March 17 1,708 10
346 8110-2-0100-69-5010-6369 LABS Corp Labor March 17 346 19
61 8110-2-0200-69-5010-7370 LABS Corp Labor March 17 60 94
203 8112-2-0100-69-5010-6369 LABS Corp Labor March 17 202 75
198 8112-2-0200-69-5010-7370 LABS Corp Labor March 17 197 60
95 8114-2-0100-69-5010-6369 LABS Corp Labor March 17 95 50
63 8114-2-0200-69-5010-7370 LABS Corp Labor March 17 63 19
84 8116-2-0100-69-5010-6369 LABS Corp Labor March 17 84 11
192 8116-2-0200-69-5010-7370 LABS Corp Labor March 17 191 87
546 8300-2-0200-69-5010-7370 LABS Corp Labor March 17 546 21
707 8400-2-0200-69-5010-7370 LABS Corp Labor March 17 707 06
108 8143-2-0200-69-5010-7370 LABS Corp Labor March 17 108 16
51 8146-2-0100-69-5010-6369 LABS Corp Labor March 17 51 28
46 8146-2-0200-69-5010-6369 LABS Corp Labor March 17 45 70
16265 8020-2-0100-69-5010-6010 LABS Corp Labor March 17 16 265 14

8020-2-0100-69-5010-6010 -16265
16265 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
49.20%

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

LU CORP US LABOR

Algonquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6372

584.08

INDOH

584.08

Common Costs Based on 12-month period ending December 31, 2017

Weight	(Dollars in Thousands)										Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	admin	584
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15.75%	3.94%		23
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%		44
LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.06%	103.20%	25.80%		151
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%		137
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%		48
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%		14
116 North	\$1,981,456.4	1.03%	363	0.46%	\$59,969.0	0.41%	\$56,765.0	0.55%	2.45%	0.61%		4
117 South	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%		5
106 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,483,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%		61
Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%		12
Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%		2
Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.99%	1.25%		7
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%		7
109 Piney Water	\$667,474.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%		3
Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%		2
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,891.5	0.74%	\$42,763.3	0.42%	2.07%	0.52%		3
110 Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%		7
Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.43%	3.36%		20
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$812,508.6	5.55%	\$492,319.2	4.79%	17.39%	4.35%		25
103 Entrada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%		4
104 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%		2
Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%		2
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		582
	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		

LUC LABOR

Account	8020 2 0100 59 5200 6364	2017
Disposition	LU Capital Labor	
Period		
Beginning Balance	US\$0.00	US\$0.00
Period 1	US\$1,688.96	US\$1,688.96
Period 2	US\$1,688.96	US\$1,688.96
Period 3	US\$1,688.96	US\$1,688.96
Period 4	US\$1,688.96	US\$1,688.96
Period 5	US\$1,688.96	US\$1,688.96
Period 6	US\$1,688.96	US\$1,688.96
Period 7	US\$1,688.96	US\$1,688.96
Period 8	US\$1,688.96	US\$1,688.96
Period 9	US\$1,688.96	US\$1,688.96
Period 10	US\$1,688.96	US\$1,688.96
Period 11	US\$1,688.96	US\$1,688.96
Period 12	US\$1,688.96	US\$1,688.96
Total	US\$20,267.52	US\$20,267.52

166 35 JCI6641	44 22 JCI6641-21%
1723 68 JCI6643	458 13 JCI6643-21%
665 06 JCI6647	176 78 JCI6647-21%
2142 79 JCI6645	569 6 JCI6645-21%
110 54 JCI6646	29 38 JCI6646-21%

Allocation Charges	8020 2 0100 69 5200 6364	INX011
	8020 2 0100 69 5200 6364	INX011
	8020 2 0100 69 5200 6364	INX011
	8020 2 0100 69 5200 6364	INX011
	8020 2 0100 69 5200 6364	INX011
	8020 2 0100 69 5200 6364	INX011

Alamogordo Water Resources of America

water 1 sewer 2

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) Utility Plant	(b) 25%	(c) Customer	(d) 25%	(e) Business	(f) 25%	(g) Labor	(h) 25%	(i) Total	(j) Four Factor Labor
101 Black Mountain	\$5,259,220.8	2.98%	2,385	3.04%	\$608,603.9	4.77%	\$599,952.2	4.96%	15,723%	3.94%
102 Gold Canyon	\$1,815,592.6	7.07%	6,749	8.62%	\$920,400.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%
103 LPSCO Water	\$601,862.1	31.14%	18,611	23.95%	\$2,667,829.4	25.04%	\$2,130,272.2	22.04%	100.20%	25.00%
104 LPSCO Sewer	\$1,680,780.0	6.57%	6,317	8.87%	\$1,218,936.6	8.25%	\$1,015,170.0	8.90%	33.62%	8.16%
105 Rio River	\$5,381,545.0	2.79%	2,352	2.87%	\$330,233.7	2.25%	\$193,345.3	1.90%	9.82%	2.45%
106 North	\$2,174,660.6	1.03%	363	1.13%	\$59,960.0	0.41%	\$56,065.0	0.55%	2.43%	0.61%
107 Santa Rosa	\$1,971,754.7	1.02%	1,968	2.51%	\$309,770.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%
108 Holy Water	\$2,052,484.1	1.06%	539	0.69%	\$74,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%
109 Big Water	\$1,901,661.2	0.88%	460	0.52%	\$233,555.3	1.72%	\$181,435.4	1.77%	4.99%	1.25%
110 Holy Water	\$4,591,452.2	0.23%	269	0.34%	\$102,280.5	0.70%	\$82,765.3	0.78%	1.53%	0.39%
111 Hill Water	\$2,157,595.2	1.12%	407	0.52%	\$188,603.3	2.45%	\$165,100.6	2.07%	4.72%	1.18%
112 Wood Mark	\$2,020,172.0	1.89%	2,241	2.80%	\$679,699.4	4.64%	\$415,884.9	4.03%	13.43%	3.36%
113 Entrada	\$1,693,691.2	0.88%	339	0.43%	\$130,669.4	5.55%	\$102,510.2	4.79%	17.39%	4.35%
114 Galveston Water	\$1,068,911.0	0.55%	156	0.20%	\$41,650.0	0.30%	\$32,164.2	0.46%	2.66%	0.66%
115 Galveston Sewer	\$882,327.0	0.46%	136	0.20%	\$42,646.7	0.20%	\$32,164.2	0.23%	1.26%	0.32%
116 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%
117 Total	\$80	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
118 Total	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%

Expense do not include UNCLASSIFIED POWER cost	Customer Count	4 Factor
Utility plant is from WUPDF 70-01.02	LPSCO % allocation	LPSCO % allocation
Average customers is from RV-60	40.2-42	49.30%
	Water	52%
	Sewer	48%

4808

4808

8020-2-0100-69-5010-6010

Check amt

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4808

LABS US Business Libr

Alconium Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6343
Employee hours missedINDOH
225 40

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i)	(j)	Four Factor Admin	225
Unity Plant	Customers	Expenses	Labor	Total								
101 Black Mountain	\$5,749,256.8	2.98%	2,285	3.04%	\$698,601.9	4.77%	\$509,952.2	4.96%	15,73%	3.94%	9	
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,840.0	6.35%	\$726,102.6	7.74%	10.19%	7.60%	17	
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.1	23.06%	101.20%	25.90%	58	
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,841,637.6	19.40%	\$2,303,522.2	22.41%	93.60%	23.40%	53	
115 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,946.6	8.32%	\$915,179.0	8.90%	12.62%	8.16%	18	
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$330,233.7	2.25%	\$195,145.3	1.90%	9.82%	2.45%	6	
115 North	\$1,081,456.4	1.03%	363	0.46%	\$59,065.0	0.41%	\$36,765.0	0.55%	2.45%	0.61%	1	
115 South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	2	
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,484,338.8	10.13%	\$1,152,718.2	11.21%	42.01%	10.50%	24	
117 Holly Water	\$1,971,251.7	1.02%	1,908	2.51%	\$109,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	5	
106 Holly Sewer	\$125,358.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	1	
107 Big Water	\$5,052,148.1	1.06%	539	0.69%	\$215,286.2	1.47%	\$181,145.4	1.77%	4.99%	1.25%	1	
107 Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$251,598.8	1.72%	\$179,098.4	1.74%	4.86%	1.21%	1	
108 Pacey Water	\$667,474.1	0.15%	274	0.15%	\$180,557.3	1.21%	\$41,217.1	0.42%	2.35%	0.59%	1	
108 Pacey Sewer	\$450,145.2	0.23%	269	0.14%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	1	
108 Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$108,801.3	0.74%	\$42,763.3	0.42%	2.07%	0.52%	1	
108 Hill Sewer	\$2,157,295.7	1.12%	407	0.52%	\$358,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	3	
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,199.4	4.64%	\$415,881.9	4.05%	13.43%	3.36%	8	
109 Wood Mark	\$9,060,728.0	4.67%	1,865	2.38%	\$812,508.6	5.58%	\$492,519.2	4.79%	17.29%	4.37%	10	
110 Entada	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.46%	2.66%	0.66%	1	
110 Galveston Water	\$1,638,311.0	0.55%	156	0.20%	\$14,630.0	0.30%	\$22,164.2	0.22%	1.26%	0.32%	1	
110 Galveston Sewer	\$882,227.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,091.1	0.18%	1.12%	0.28%	1	
104 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	225	
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%		
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%		

Expenses do not include PURCHASER POWER costs
Unity plant is from WJDP 70-01 02Customer Count
LPSCO % allocation
40 242

Average customers is from RV-60

Water
Sewer47%
53%4 Factor
LPSCO % allocation
49 20%Water
Sewer52%
48%

As Summary Inquiry

DOMINAT Liberty Unifies Central 4/5/2021

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Close

RS

Account: 8020 2.0100 69 5010 6343

Description: LABS US Bus labor affc

Year: 2017

Period	Debit	Credit	Net Change	Cumulative Balance
Beginning Balance	US\$87.00	US\$0.00	US\$87.00	US\$87.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$87.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$87.00
Period 3	US\$125.40	US\$0.00	US\$125.40	US\$172.40
Period 4	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$172.40
Totals	US\$125.40	US\$0.00	US\$125.40	US\$297.80

Algonquin Water Resources of America

LU Region Labor

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6373 119,698 25
This is Park Water Inv 135

INDOHI 119,698 25

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor Admin	119,698
101 Black Mountain	\$5,249,220.8	2.89%	2,385	3.04%	\$66,601.9	4.77%	\$599,952.2	4.96%	15.75%	3.94%	4,714
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,540.0	6.35%	\$796,102.6	7.74%	30.39%	7.40%	9,093
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,667,829.4	25.04%	\$2,370,796.4	23.60%	103.20%	25.80%	30,881
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,303,322.2	22.41%	93.60%	23.40%	28,008
115 Rio Sewer	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.12%	\$915,179.0	8.90%	32.62%	8.16%	9,762
North	\$5,181,545.0	2.70%	2,252	2.87%	\$330,233.7	2.25%	\$195,345.3	1.90%	9.82%	2.45%	2,938
South	\$1,981,456.4	1.03%	363	0.46%	\$29,669.0	0.41%	\$26,765.0	0.55%	2.45%	0.61%	733
116 Della Vista	\$2,174,660.6	1.13%	880	1.12%	\$104,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	1,126
117 Holly Water	\$16,312,644.0	8.45%	9,571	12.22%	\$1,383,338.8	10.13%	\$1,152,716.2	11.21%	42.01%	10.50%	12,570
106 Holly Sewer	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$294,580.1	2.87%	8.51%	2.13%	2,548
107 Bug Water	\$325,558.5	0.17%	131	0.17%	\$74,717.1	0.51%	\$67,109.2	0.63%	1.50%	0.37%	449
Big Sewer	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,435.4	1.77%	4.59%	1.25%	1,492
Piney Water	\$1,701,661.3	0.88%	406	0.52%	\$281,399.3	1.72%	\$179,098.4	1.74%	4.86%	1.21%	1,454
108 Piney Sewer	\$667,171.1	0.35%	274	0.35%	\$180,557.3	1.23%	\$43,217.1	0.42%	2.35%	0.59%	703
Hill Water	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$28,347.8	0.28%	1.55%	0.39%	465
109 Hill Sewer	\$1,200,614.1	0.62%	225	0.29%	\$108,801.3	0.74%	\$42,763.3	0.42%	2.07%	0.52%	619
Wood Mark	\$2,127,495.7	1.12%	407	0.32%	\$338,464.3	2.45%	\$65,000.6	0.63%	4.72%	1.18%	1,412
110 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$679,499.4	4.64%	\$115,584.9	4.05%	13.43%	3.36%	4,020
Entrada	\$9,020,122.4	4.67%	1,065	3.38%	\$812,506.7	5.55%	\$392,310.2	4.79%	17.38%	4.33%	5,203
110 Galveston Water	\$1,695,691.2	0.88%	339	0.43%	\$130,669.4	0.89%	\$46,961.1	0.66%	2.66%	0.66%	796
Galveston Sewer	\$1,056,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,164.3	0.28%	1.26%	0.32%	377
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	119,698
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%	
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	

Expenses do not include PURCHASED POWER costs
Utility plant is From WUDH 70-01 02

Customer Count
LPSCO % allocation

4 factor
LPSCO % allocation

Average customers is from RV-60

Water
Sewer

47%
53%

Water
Sewer

52%
48%

Summary Inquiry

File Edit Tools View Help DOMINAT Liberty Utilities Central 4/6/2017

Account 8020-2-0100-69-5010-6373 LU Region Labor Year: 2017

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 2	US\$0.00	US\$0.00	US\$0.00	US\$0.00
Period 3	US\$116,316.98	US\$116,316.98	US\$116,316.98	US\$116,316.98
Period 4	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$116,316.98
Totals	US\$116,316.98	US\$116,316.98	US\$116,316.98	US\$116,316.98

119,698 25

14 4 31 By Account

8100-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	4,713.78	LU Region Labor Mar
8200-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	9,092.66	LU Region Labor Mar
8600-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	30,880.74	LU Region Labor Mar
8600-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	28,008.18	LU Region Labor Mar
8600-2-0200-69-5010-6373	LU Region Labor Mar	3/31/2017	9,761.90	LU Region Labor Mar
8134-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	2,937.56	LU Region Labor Mar
8137-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	733.48	LU Region Labor Mar
8140-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	1,125.83	LU Region Labor Mar
8500-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	12,570.20	LU Region Labor Mar
8110-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	2,547.68	LU Region Labor Mar
8110-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	448.50	LU Region Labor Mar
8112-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	1,492.11	LU Region Labor Mar
8112-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	1,454.18	LU Region Labor Mar
8114-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	702.80	LU Region Labor Mar
8114-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	465.02	LU Region Labor Mar
8116-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	618.96	LU Region Labor Mar
8116-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	1,411.97	LU Region Labor Mar
8300-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	4,019.67	LU Region Labor Mar
8400-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	5,203.39	LU Region Labor Mar
8143-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	795.94	LU Region Labor Mar
8146-2-0100-69-5010-6373	LU Region Labor Mar	3/31/2017	177.38	LU Region Labor Mar
8146-2-0200-69-5010-7374	LU Region Labor Mar	3/31/2017	336.32	LU Region Labor Mar
8020-2-0100-69-5010-6010	LU Region Labor Mar	3/31/2017	119,698.25	LU Region Labor Mar

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1 U Region Labor

Alconquin Water Resources of America

water 1 sewer 2

Allocation Charges

8020-2-0100-69-5010-6373 16,678.77 JC7094
8020-2-0100-69-5010-6373 1,180.87 144 Parkwater

INDOH

17,859.64

Common Costs Based on 12-month period ending December 31, 2017

												17,859.64	
Weight	(a) 25%	(b)	(c) 25%	(d)	(e) 25%	(f)	(g) 25%	(h)	(i)	(j)	1 our Factor	17,860	
	Utility Plant		Customers		Expenses		Labor		100%				
									Total				
101 Black Mountain	\$5,749,230.8	2.98%	2,385	3.04%	\$69,601.9	4.77%	\$509,932.2	4.96%	15.75%	3.94%	703	8100-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 703.32 LU Region Labor Mar	
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$930,510.0	6.35%	\$796,102.6	7.74%	30.39%	7.60%	1,357	8200-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 1,356.68 LU Region Labor Mar	
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$1,667,829.4	23.04%	\$2,376,796.4	23.06%	103.20%	23.80%	4,608	8600-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 4,607.58 LU Region Labor Mar	
LPSCO Sewer	\$47,050,284.8	24.36%	21,481	27.42%	\$2,811,637.6	19.40%	\$2,301,522.2	22.41%	93.60%	23.40%	4,179	8600-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 4,178.98 LU Region Labor Mar	
110 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,218,916.6	8.32%	\$915,179.0	8.90%	32.62%	8.16%	1,457	8134-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 1,456.51 LU Region Labor Mar	
115 Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$130,233.7	2.25%	\$195,115.1	1.90%	9.82%	2.45%	438	8134-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 438.30 LU Region Labor Mar	
North	\$1,961,556.4	1.03%	363	0.46%	\$39,969.8	0.41%	\$56,765.0	0.53%	2.45%	0.61%	109	8137-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 109.44 LU Region Labor Mar	
South	\$2,174,660.6	1.13%	880	1.12%	\$101,730.0	0.72%	\$82,001.2	0.80%	3.76%	0.94%	168	8140-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 167.98 LU Region Labor Mar	
116 Ball's View	\$16,312,674.0	8.45%	9,571	12.22%	\$1,183,158.8	10.13%	\$1,152,716.2	11.21%	40.01%	10.50%	1,876	8500-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 1,875.54 LU Region Labor Mar	
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$309,730.0	2.11%	\$291,580.1	2.87%	8.51%	2.13%	380	8110-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 380.13 LU Region Labor Mar	
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$71,717.1	0.51%	\$67,109.2	0.65%	1.50%	0.37%	67	8110-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 66.92 LU Region Labor Mar	
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$215,356.2	1.47%	\$181,135.4	1.77%	4.99%	1.25%	223	8112-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 222.63 LU Region Labor Mar	
Big Sewer	\$1,707,661.3	0.88%	406	0.52%	\$251,598.1	1.72%	\$179,098.1	1.74%	4.86%	1.21%	217	8112-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 216.97 LU Region Labor Mar	
Puncy Water	\$667,471.1	0.35%	274	0.35%	\$180,557.1	1.23%	\$141,217.1	0.42%	2.15%	0.59%	105	8114-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 104.86 LU Region Labor Mar	
108 Puncy Sewer	\$450,145.2	0.23%	269	0.34%	\$102,780.5	0.70%	\$88,117.8	0.28%	1.55%	0.39%	69	8114-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 69.38 LU Region Labor Mar	
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$106,801.5	0.74%	\$12,763.3	0.42%	2.07%	0.52%	93	8116-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 92.35 LU Region Labor Mar	
Hill Sewer	\$2,157,585.7	1.12%	407	0.52%	\$158,603.3	2.45%	\$65,100.6	0.63%	4.72%	1.18%	211	8116-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 210.67 LU Region Labor Mar	
109 Tall Timbers	\$1,643,918.0	0.89%	2,241	2.86%	\$679,499.4	4.64%	\$415,884.9	4.05%	13.41%	3.36%	600	8300-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 599.76 LU Region Labor Mar	
Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$872,588.6	15.55%	\$492,319.2	4.79%	17.39%	4.33%	776	8400-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 776.37 LU Region Labor Mar	
Entrada	\$1,695,691.2	0.88%	339	0.41%	\$130,669.1	0.89%	\$46,961.1	0.46%	2.66%	0.66%	119	8143-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 118.76 LU Region Labor Mar	
110 Oakview Water	\$1,058,911.0	0.55%	156	0.20%	\$43,650.0	0.30%	\$22,161.2	0.22%	1.26%	0.32%	56	8146-2-0100-69-5010-6373 LU Region Labor Mar 3/31/2017 56.31 LU Region Labor Mar	
Oakview Sewer	\$892,327.0	0.46%	156	0.20%	\$42,746.7	0.29%	\$18,093.1	0.18%	1.12%	0.28%	50	8146-2-0200-69-5010-7374 LU Region Labor Mar 3/31/2017 50.18 LU Region Labor Mar	
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%	17,860	8020-2-0100-69-5010-6010 LU Region Labor Mar 3/31/2017 17,859.64 LU Region Labor Mar	
103	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%			
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%			
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$14,647,135.0	100.00%	\$10,279,454.4	100.00%	400.00%	100.00%			

8020-2-0100-69-5010-6010

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Expenses do not include PURCHASED POWER costs
Utility plant is from WUDT 70-01-02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
40.20%

Average customers is from RV-60

Water 47%
Sewer 53%

Water 52%
Sewer 48%

Open Year	TRX Date	Period ID	Reference	Description	Originating Master ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	Net	Account Number String	Account Description	Company	Department	Class	Account	WARUC Account
2017	2/24/2017		2 LUC Labor JC16078	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16078	330.65	-		330.65 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 LUC Labor JC16079	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16079	75.13	-		75.13 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 LUC Labor/Travel JC16089	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16089	1,306.08	-		1,306.08 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 LUC Labor JC16101	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16101	753.86	-		753.86 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 LUC Labor/Travel JC16102	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16102	58.31	-		58.31 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 LUC Labor JC16114	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16114	497.71	-		497.71 8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364
2017	2/24/2017		2 Labs Corp Labor/C Srvc JC16123	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16123	1,486.98	-		1,486.98 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 LABS BUS Labor/C Srvc JC16124	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16124	2,415.90	-		2,415.90 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS8 Lab/C Srvc/Grnd/Trvl JC16125	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16125	1,486.80	-		1,486.80 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS8 Bus Labor/Safety JC16126	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16126	464.08	-		464.08 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Bus Labor/Safety JC16127	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16127	218.48	-		218.48 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Corp Labor/C Srvc JC16128	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16128	9,891.40	-		9,891.40 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 LABS Bu Labor/CntrsSrv JC16129	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16129	373.21	-		373.21 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Corp Labor JC16130	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16130	1,302.82	-		1,302.82 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 LABS Bus Labor/CTCorp JC16131	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16131	1,265.32	-		1,265.32 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Corp Labor JC16132	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16132	494.81	-		494.81 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 LABS BUS Labor JC16133	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16133	274.75	-		274.75 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 Labs Bus Labor/Travel JC16134	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16134	2,134.20	-		2,134.20 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Corp Labor JC16135	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16135	3,768.70	-		3,768.70 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 Labs Bus Labor JC16136	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16136	1,374.46	-		1,374.46 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 LABS Corp Labor JC16137	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16137	2,017.34	-		2,017.34 8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/24/2017		2 LABS Bus Labor/Cogsdale JC16139	Purchases	8020-LIBCAN	Liberty Utilities Canada	JC16139	1,336.63	-		1,336.63 8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/24/2017		2 APUC Labor JC16349	Purchases	8020-ALGUTI	Algonquin Power Utilities Corp	JC16346	19,617.94	-		19,617.94 8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	2/28/2017		2 Rec APUC Admin/Lbr					-	19,617.94	(19,617.94)	8020-2-0100-69-5200-6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	2/28/2017		2 Rec LABS Bus Lbr/Adm					-	11,343.83	(11,343.83)	8020-2-0100-69-5010-6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	2/28/2017		2 Rec LABS Corp LBR/Admin					-	18,962.05	(18,962.05)	8020-2-0100-69-5010-6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	2/28/2017		2 Rec LABS LUC Labor/Admin					-	3,021.74	(3,021.74)	8020-2-0100-69-5200-6364	LU Canada - Labor	8020	100	69	5200	6364

Row Labels	Account Number String	Sum of Debit Amount	
APUC Canada - Labor	8020-2-0100-69-5200-6366	19617.94	19618
LABS Corp - Labour	8020-2-0100-69-5010-6369	18962.05	18962
LABS Labor Allocations	8020-2-0100-69-5010-6368	11343.83	11344
LU Canada - Labor	8020-2-0100-69-5200-6364	3021.74	3022
Grand Total		52945.56	52946

0

Weight	(a) Utility Plant	(b)	(c) Customers	(d)	(e) Expenses	(f) Labor	(g) 25%	(h)	(i) 100%	(j) Four Factor
101	Black Mountain	2.98%	2,385	3.04%	\$386,013.2	\$497,738.9	5.01%	15.78%	772	8100-2-0100-69-5200-7348 APUC Labor Feb 17
102	Gold Canyon	7.67%	6,249	8.62%	\$1,141,893.7	\$1,497,738.9	7.33%	30.12%	147	8100-2-0100-69-5200-7348 APUC Labor Feb 17
103	LPSCO Water	31.14%	18,761	23.95%	\$5,171,020.6	\$1,816,453.2	22.20%	102.86%	3045	8600-2-0100-69-5200-7348 APUC Labor Feb 17
104	LPSCO Sewer	24.36%	21,481	27.42%	\$2,295,714.1	\$1,831,603.6	22.39%	32.68%	4546	8600-2-0100-69-5200-7348 APUC Labor Feb 17
105	Rio Water	6.57%	6,917	8.83%	\$1,041,580.9	\$738,287.8	8.90%	32.68%	1604	8134-2-0100-69-5200-7348 APUC Labor Feb 17
106	Rio Sewer	2.79%	2,332	2.87%	\$275,907.7	\$197,750.9	1.83%	9.72%	477	8134-2-0100-69-5200-7348 APUC Labor Feb 17
107	North	1.03%	363	0.46%	\$46,511.6	\$12,299.5	0.52%	3.38%	117	8137-2-0100-69-5200-7348 APUC Labor Feb 17
108	South	1.13%	880	1.12%	\$85,420.2	\$61,006.1	0.75%	3.67%	180	8140-2-0100-69-5200-7348 APUC Labor Feb 17
109	LPSCO Water	8.48%	9,571	12.22%	\$1,250,083.2	\$920,539.4	11.25%	42.07%	2063	8100-2-0100-69-5200-7348 APUC Labor Feb 17
110	LPSCO Sewer	0.17%	131	0.17%	\$67,859.4	\$61,834.0	0.55%	1.63%	429	8112-2-0100-69-5200-7348 APUC Labor Feb 17
111	Big Water	0.88%	406	0.52%	\$191,145.1	\$158,687.0	1.00%	5.19%	225	8114-2-0100-69-5200-7348 APUC Labor Feb 17
112	Pine Water	0.35%	274	0.34%	\$170,185.8	\$131,970.5	0.39%	2.46%	121	8114-2-0100-69-5200-7348 APUC Labor Feb 17
113	Hill Water	0.62%	225	0.29%	\$199,982.0	\$20,111.9	0.25%	1.57%	77	8116-2-0100-69-5200-7348 APUC Labor Feb 17
114	LPSCO Water	1.12%	407	0.52%	\$330,280.9	\$1,253.8	0.39%	2.10%	103	8116-2-0100-69-5200-7348 APUC Labor Feb 17
115	LPSCO Sewer	4.67%	1,865	2.36%	\$175,963.2	\$130,400.9	2.28%	13.92%	683	8100-2-0100-69-5200-7348 APUC Labor Feb 17
116	Enclave	0.88%	339	0.43%	\$115,817.1	\$13,441.8	0.11%	2.45%	89	8146-2-0100-69-5200-7348 APUC Labor Feb 17
117	Galveston Water	0.55%	156	0.20%	\$13,246.4	\$13,738.6	0.17%	1.20%	59	8146-2-0100-69-5200-7348 APUC Labor Feb 17
118	Galveston Sewer	0.46%	156	0.20%	\$12,402.778	\$12,299.5	0.17%	1.20%	55	8146-2-0100-69-5200-7348 APUC Labor Feb 17
119	Total Water	100.00%	78,335	100.00%	\$12,402,477.8	\$8,181,613.5	100.00%	400.00%	19618	8020-2-0100-69-5010-6010 APUC Labor Feb 17
120	Total Sewer	0.00%	0	0.00%	\$0.0	\$0.0	0.00%	0.00%	0	
121	Total GSWC	100.00%	78,335	100.00%	\$12,402,477.8	\$8,181,613.5	100.00%	400.00%	19618	

Expense do not include PURCHASED POWER costs	Customer Count	4 factor
Utility plant is from WUDF 70-01.02	LPSCO % allocation	LPSCO % allocation
Average customers is from RY-60	40242	48.89%
	47%	53%
	Water	53%
	Sewer	47%

19617 94	JC16346	19618	Check amt
5214 9	JC16346-214	19618	Check amt

8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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8020.2 0100.69 5200.6366	INDOH	8020.2 0100.69 5200.6366	INDOH
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Alconum Water Resources of America

water: 1

sewer: 2

LABS Corp LADOR

Allocation Charges

8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01
8020-2-0100-69-5000 69 5200 6365	INIX01

2017.34 JC16137	536.25 JC16137-21%
3768.7 JC16135	1001.8 JC16135-21%
494.81 JC16132	131.53 JC16132-21%
1302.82 JC16130	346.32 JC16130-21%
9891.4 JC16128	2629.36 JC16128-21%
1486.98 JC16123	395.28 JC16123-21%

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) 100% Labor
101 Black Mountain	\$5,749,220.8	2.98%	2,385	3.04%	\$386,013.3	4.72%	\$409,738.9	5.01%	15,75%	3,94%
102 Gold Canyon	\$14,813,592.6	7.67%	6,749	8.62%	\$714,898.7	6.01%	\$640,138.2	7.82%	30.12%	7.53%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,171,020.6	25.57%	\$1,816,453.2	22.20%	102.86%	25.71%
105 LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,295,211.1	18.51%	\$1,831,693.6	22.39%	92.68%	23.17%
115 Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,041,380.9	8.40%	\$728,287.8	8.90%	32.69%	8.17%
115 Rio Sewer	\$5,341,515.0	2.79%	2,252	2.87%	\$275,967.7	2.23%	\$149,750.9	1.87%	9.72%	2.43%
115 North	\$1,981,456.4	1.03%	363	0.46%	\$86,311.6	0.37%	\$42,522.5	0.52%	2.38%	0.60%
115 South	\$2,173,660.6	1.13%	880	1.12%	\$83,420.2	0.67%	\$61,006.1	0.75%	3.67%	0.92%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,229,036.5	10.15%	\$920,619.4	11.25%	42.07%	10.52%
117 Holly Water	\$1,971,751.7	1.02%	1,968	2.51%	\$267,704.8	2.16%	\$249,624.9	3.05%	8.74%	2.19%
117 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$67,859.4	0.55%	\$61,183.4	0.75%	1.63%	0.41%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$191,145.1	1.54%	\$135,161.0	1.90%	5.19%	1.30%
107 Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$154,969.5	1.25%	\$128,687.4	1.94%	4.59%	1.15%
108 Piney Water	\$667,471.1	0.35%	274	0.35%	\$170,185.8	1.37%	\$11,970.5	0.19%	2.46%	0.61%
108 Piney Sewer	\$450,145.2	0.23%	269	0.34%	\$92,982.0	0.75%	\$20,111.9	0.25%	1.57%	0.39%
111 Hill Water	\$1,200,614.4	0.62%	225	0.29%	\$99,468.6	0.80%	\$31,773.1	0.39%	2.10%	0.52%
111 Hill Sewer	\$2,152,595.7	1.12%	407	0.52%	\$330,200.9	2.66%	\$11,235.8	0.50%	4.80%	1.20%
109 Fall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$605,063.5	4.89%	\$350,400.9	4.28%	13.92%	3.48%
109 Wood Mark	\$9,020,172.0	4.67%	1,865	2.38%	\$732,201.6	5.90%	\$420,863.2	5.14%	18.10%	4.52%
110 Galveston Water	\$1,695,691.2	0.88%	339	0.43%	\$113,847.1	0.92%	\$33,311.8	0.41%	2.64%	0.66%
110 Galveston Sewer	\$1,038,911.6	0.55%	156	0.20%	\$35,246.4	0.28%	\$13,738.6	0.17%	1.20%	0.30%
110 Galveston Sewer	\$882,327.0	0.46%	156	0.20%	\$36,937.4	0.30%	\$15,300.5	0.17%	1.12%	0.28%
103 Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$12,402,477.8	100.00%	\$8,181,613.5	100.00%	400.00%	100.00%
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$12,402,477.8	100.00%	\$8,181,613.5	100.00%	400.00%	100.00%

Expenses do not include PURCHASER POWER costs
Utility plant is from WUD 70-01.02

Customer Count
LPSCO % allocation
10,242

4 factor
LPSCO % allocation
48.89%

Average customers is from RV-60

Water
Sewer
47%
53%

Water
Sewer
53%
47%

File	Edit	Tools	View	Help	Account	8020-2-0100-69-5010-6369	Year	2017
Description					LABS Corp Labor			
Period	Debit	Credit	Net Change	Period Balance				
Beginning Balance	US\$0.00	US\$0.00	US\$0.00	US\$0.00				
Period 1	US\$7,880.77	US\$7,880.77	US\$0.00	US\$0.00				
Period 2	US\$10,962.05	US\$0.00	US\$10,962.05	US\$10,962.05				
Period 3	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 4	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 5	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 6	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 7	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 8	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 9	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 10	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 11	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Period 12	US\$0.00	US\$0.00	US\$0.00	US\$10,962.05				
Totals	US\$26,842.82	US\$7,880.77	US\$18,962.05	US\$18,962.05				

14 4 11 10 Account

8100-2-0200-69-5010-7370	LABS Corp Labor Feb 17	716.86
8200-2-0200-69-5010-7370	LABS Corp Labor Feb 17	1,427.74
8600-2-0100-69-5010-6369	LABS Corp Labor Feb 17	4,876.08
8600-2-0200-69-5010-7370	LABS Corp Labor Feb 17	4,391.72
8134-2-0100-69-5010-6369	LABS Corp Labor Feb 17	1,349.90
8134-2-0200-69-5010-7370	LABS Corp Labor Feb 17	460.64
8137-2-0100-69-5010-6369	LABS Corp Labor Feb 17	112.99
8140-2-0100-69-5010-6369	LABS Corp Labor Feb 17	173.87
8500-2-0100-69-5010-6369	LABS Corp Labor Feb 17	1,991.25
8110-2-0100-69-5010-6369	LABS Corp Labor Feb 17	414.46
8110-2-0200-69-5010-7370	LABS Corp Labor Feb 17	77.31
8112-2-0100-69-5010-6369	LABS Corp Labor Feb 17	245.96
8112-2-0200-69-5010-7370	LABS Corp Labor Feb 17	217.52
8114-2-0100-69-5010-6369	LABS Corp Labor Feb 17	116.54
8114-2-0200-69-5010-7370	LABS Corp Labor Feb 17	74.52
8116-2-0100-69-5010-6369	LABS Corp Labor Feb 17	99.40
8116-2-0200-69-5010-7370	LABS Corp Labor Feb 17	227.70
8300-2-0200-69-5010-7370	LABS Corp Labor Feb 17	659.71
8400-2-0200-69-5010-7370	LABS Corp Labor Feb 17	858.01
8414-2-0200-69-5010-7370	LABS Corp Labor Feb 17	124.98
8146-2-0100-69-5010-6369	LABS Corp Labor Feb 17	56.87
8146-2-0200-69-5010-6369	LABS Corp Labor Feb 17	53.04
8020-2-0100-69-5010-6010	LABS Corp Labor Feb 17	18,962.05

Check

8020-2-0100-69-5010-6010 -18962
18962 Check amt

Algonquin Water Resources of America

LABS Business LABOR

water 1 sewer 2

Allocation Charges

8020 2 0100 69 5010-6368	1336 63 JC16139
INDOII	355 31 JC16139-2196
8020 2 0100 69 5010-6368	1374 46 JC16136
INDOII	
8020 2 0100 69 5010-6368	274 75 JC16133
INDOII	73 04 JC16133-2196
8020 2 0100 69 5010-6368	2134 2 JC16134
INDOII	567 32 JC16134-2196
8020 2 0100 69 5010-6368	1265 32 JC16131
INDOII	336 35 JC16131-2196
8020 2 0100 69 5010-6368	373 21 JC16129
INDOII	99 21 JC16129-2196
8020 2 0100 69 5010-6368	464 08 JC16126
INDOII	123.36 JC16126-2196
8020 2 0100 69 5010-6368	1486 8 JC16125
INDOII	395 23 JC16125-2196
8020 2 0100 69 5010-6368	218 48 JC16127
INDOII	58 07 JC16127-2196
8020 2 0100 69 5010-6368	2415 9 JC16124
INDOII	642 2 JC16124-2196

Account	8020-2 0100 69 5010 6368	Year	2017
Description	LABS Labor Allocations		
Period	Rate	Quick	Net Change
Beginning Balance	US\$0.00	US\$0.00	US\$0.00
Period 1	US\$3,974.28	US\$1,614.25	US\$0.00
Period 2	US\$11,343.83	US\$0.00	US\$11,343.83
Period 3	US\$0.00	US\$0.00	US\$11,343.83
Period 4	US\$0.00	US\$0.00	US\$11,343.83
Period 5	US\$0.00	US\$0.00	US\$11,343.83
Period 6	US\$0.00	US\$0.00	US\$11,343.83
Period 7	US\$0.00	US\$0.00	US\$11,343.83
Period 8	US\$0.00	US\$0.00	US\$11,343.83
Period 9	US\$0.00	US\$0.00	US\$11,343.83
Period 10	US\$0.00	US\$0.00	US\$11,343.83
Period 11	US\$0.00	US\$0.00	US\$11,343.83
Period 12	US\$0.00	US\$0.00	US\$11,343.83
Total	US\$15,158.00	US\$2,614.25	US\$11,343.83

Common Costs Based on 12-month period ending December 31, 2017

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor LABOR
101 Black Mountain	\$5,749,250.8	2.98%	2,185	3.04%	\$386,013.5	4.72%	\$409,738.9	5.01%	15.75%	5.94%
102 Gold Canyon	\$14,815,592.6	7.67%	6,749	8.62%	\$744,898.7	6.01%	\$640,138.2	7.82%	30.12%	7.53%
105 LPSCO Water	\$60,136,326.1	31.14%	18,761	23.95%	\$3,171,020.6	25.57%	\$1,816,453.2	22.20%	102.86%	25.71%
LPSCO Sewer	\$47,050,204.8	24.36%	21,481	27.42%	\$2,295,214.1	18.51%	\$1,831,693.6	22.39%	92.68%	23.17%
Rio Water	\$12,680,789.0	6.57%	6,917	8.83%	\$1,041,380.9	8.40%	\$728,287.8	8.90%	32.69%	8.17%
Rio Sewer	\$5,381,545.0	2.79%	2,252	2.87%	\$275,967.7	2.23%	\$119,750.9	1.83%	9.72%	2.43%
North	\$1,981,456.4	1.03%	363	0.46%	\$46,311.6	0.37%	\$12,599.5	0.52%	2.38%	0.60%
South	\$2,174,660.6	1.13%	880	1.12%	\$83,420.2	0.67%	\$61,006.1	0.75%	3.67%	0.92%
116 Bella Vista	\$16,312,644.0	8.45%	9,571	12.22%	\$1,259,036.5	10.15%	\$920,549.4	11.25%	42.07%	10.52%
117 Holly Water	\$1,971,754.7	1.02%	1,968	2.51%	\$267,701.8	2.16%	\$219,624.9	3.05%	8.74%	2.19%
106 Holly Sewer	\$325,558.5	0.17%	131	0.17%	\$67,859.4	0.55%	\$61,183.4	0.75%	1.63%	0.41%
107 Big Water	\$2,052,448.1	1.06%	539	0.69%	\$191,145.1	1.54%	\$155,161.0	1.90%	5.19%	1.30%
Big Sewer	\$1,701,661.3	0.88%	406	0.52%	\$154,969.5	1.25%	\$158,687.4	1.94%	4.59%	1.15%
Piney Water	\$667,471.1	0.35%	274	0.35%	\$170,185.8	1.37%	\$11,970.5	0.39%	2.46%	0.61%
108 Piney Sewer	\$150,145.2	0.23%	269	0.14%	\$92,982.0	0.75%	\$20,111.9	0.25%	1.57%	0.39%
Hill Water	\$1,200,614.1	0.62%	225	0.29%	\$99,468.6	0.80%	\$11,573.1	0.39%	2.10%	0.52%
Hill Sewer	\$2,157,595.7	1.12%	407	0.52%	\$330,300.5	2.66%	\$11,235.8	0.50%	4.80%	1.20%
109 Tall Timbers	\$3,643,918.0	1.89%	2,241	2.86%	\$605,965.5	4.89%	\$350,400.9	4.28%	13.92%	3.48%
Wood Mark	\$9,020,172.0	4.67%	3,865	12.38%	\$732,201.6	5.90%	\$430,861.3	5.14%	18.10%	4.52%
Lastrada	\$1,695,691.2	0.88%	339	0.43%	\$113,847.1	0.92%	\$13,111.8	0.41%	2.64%	0.66%
110 Galveston Water	\$1,058,911.0	0.55%	156	0.20%	\$35,246.4	0.28%	\$13,738.6	0.17%	1.20%	0.30%
Galveston Sewer	\$882,337.0	0.46%	156	0.20%	\$36,937.4	0.30%	\$15,500.5	0.17%	1.12%	0.28%
Total Water	\$193,110,710.4	100.00%	78,335	100.00%	\$12,402,477.8	100.00%	\$8,181,613.5	100.00%	400.00%	100.00%
103										
104	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$193,110,710.4	100.00%	78,335	100.00%	\$12,402,477.8	100.00%	\$8,181,613.5	100.00%	400.00%	100.00%

Check

8020-2-0100-69-5010-6010 -11344
11344 Check amt

Expenses do not include PURCHASED POWER costs
Utility plant is from WUDF 70-01.02

Customer Count
LPSCO % allocation
40,242

4 factor
LPSCO % allocation
48.89%

Average customers is from RV-60

Water 47%
Sewer 53%

Water 51%
Sewer 47%

Open Year	Trx Date	Period ID	Reference	Description	Originating Market ID	Originating Master Name	Originating Document Number	Debit Amount	Credit Amount	RET	Account Number Sling	Account Description	Company	Department	Chgs	Account	MARC Account
2017	1/7/2017		1 APUC Labor / JC15037	Purchases	8020 ALGUTH	Algonth Power Utilities Corp	JC15037	12,348.65			8020 2-0100 69 5200 6366	APUC Canada - Labor	8020	100	69	5200	6366
2017	1/7/2017		1 LABS Corp / EBY JC15006	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15006	4,920.01	-		8020 2-0100 69 5010 6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	1/7/2017		1 LUC Labor / JC15983	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15983	1,384.17	-		8020 2-0100 69 5200 6366	LABS Corp - Labor	8020	100	69	5200	6366
2017	1/7/2017		1 LABS Corp Labor / JC15910	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15910	1,203.96	-		8020 2-0100 69 5010 6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	1/7/2017		1 LABS Corp Labor / JC15943	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15943	1,203.96	-		8020 2-0100 69 5010 6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	1/7/2017		1 LABS Corp Labor / JC15909	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15909	834.38	-		8020 2-0100 69 5010 6369	LABS Corp - Labour	8020	100	69	5010	6369
2017	1/7/2017		1 LABS Business Labor / JC15913	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15913	823.57	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15908	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15908	661.79	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15908	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15908	579.90	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15908	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15908	499.83	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15948	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15948	195.73	-		8020 2-0100 69 5200 6366	LABS Labor Allocations	8020	100	69	5200	6366
2017	1/7/2017		1 LABS Business Labor / JC15911	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15911	195.73	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15912	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15912	172.89	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15912	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15912	155.95	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15912	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15912	84.58	-		8020 2-0100 69 5010 6368	LABS Labor Allocations	8020	100	69	5010	6368
2017	1/7/2017		1 LABS Business Labor / JC15943	Purchases	8020 LIBCAN	Liberty Utilities Canada	JC15943	39.92	-		8020 2-0100 69 5200 6366	LABS Labor Allocations	8020	100	69	5200	6366
2017	1/7/2017		1 LUC Labor / Admin Reclass 1 2017		8020 LIBCAN	Liberty Utilities Canada	JC15943	-	1,699.06				8020	100	69	5200	6366
2017	1/7/2017		1 APUC Labor / Admin Reclass 1 2017		8020 LIBCAN	Liberty Utilities Canada	JC15943	-	12,348.65				8020	100	69	5200	6366
2017	1/7/2017		1 LABS Corp / Admin Reclass 1 2017		8020 LIBCAN	Liberty Utilities Canada	JC15943	-	3,814.25				8020	100	69	5200	6366
2017	1/7/2017		1 LABS Corp / Admin Reclass 1 2017		8020 LIBCAN	Liberty Utilities Canada	JC15943	-	7,880.77				8020	100	69	5200	6366
2017	1/7/2017							25,732.73					8020	100	69	5200	6366

Report Label	Account Number Sling	Sum of Credit Amount
APUC Canada - Labor	8020 2-0100 69 5200 6366	12,348.65
LABS Corp - Labor	8020 2-0100 69 5010 6369	7,880.77
LABS Labor Allocations	8020 2-0100 69 5010 6368	3,814.25
LU Canada - Labor	8020 2-0100 69 5200 6366	1,699.06
Grand Total		25,732.73

Algonquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020.2.0100.69.5200.6366 12,348.65

INDOH 3,282.55

8020.2.0100.69.5200.6366

INDOH

Common Costs Based on 12-month period ending December 31, 2015

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers		(d) 25% Expenses		(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	Allocation Amount	
												12348.65	
101 Black Mountain	\$8,229,778.2	4.56%	2,079	2.96%	\$929,250.1	9.08%	\$463,830.8	4.14%	20.74%	5.18%		640.21	
102 Gold Canyon	\$15,182,771.6	8.41%	6,324	9.00%	\$896,772.1	8.77%	\$898,850.2	8.01%	34.19%	8.55%		1055.61	
LPSCO Water	\$38,818,419.3	21.50%	16,560	23.58%	\$2,366,511.7	23.14%	\$2,612,676.3	23.30%	91.51%	22.88%		2824.94	
LPSCO Sewer	\$57,714,510.5	31.96%	18,588	26.47%	\$1,964,922.9	19.21%	\$2,570,160.9	22.92%	100.55%	25.14%		3104.21	
Rio Water	\$13,446,937.6	7.45%	6,293	8.96%	\$650,441.6	6.36%	\$1,115,377.7	9.95%	32.71%	8.18%		1009.83	
Rio Sewer	\$5,296,911.5	2.93%	2,036	2.90%	\$211,257.3	2.07%	\$235,279.8	2.10%	10.00%	2.50%		308.57	
116 North	\$2,048,332.7	1.13%	336	0.48%	\$37,739.2	0.37%	\$59,869.5	0.53%	2.52%	0.63%		77.66	
117 South	\$2,112,383.6	1.17%	778	1.11%	\$74,342.6	0.73%	\$103,266.4	0.92%	3.93%	0.98%		121.17	
106 Bella Vista	\$17,621,135.7	9.76%	8,622	12.28%	\$732,080.4	7.16%	\$1,359,483.0	12.12%	41.31%	10.33%		1275.40	
Holly Water	\$660,954.9	0.37%	1,868	2.66%	\$186,117.8	1.82%	\$324,721.3	2.90%	7.74%	1.94%		238.97	
Holly Sewer	\$251,387.1	0.14%	151	0.22%	\$47,904.2	0.47%	\$49,347.4	0.44%	1.26%	0.32%		38.98	
Big Water	\$1,110,284.8	0.61%	658	0.94%	\$145,722.1	1.42%	\$166,275.2	1.48%	4.46%	1.11%		137.65	
Big Sewer	\$1,140,185.3	0.63%	411	0.59%	\$183,074.7	1.79%	\$164,685.1	1.47%	4.47%	1.12%		138.14	
Piney Water	\$396,377.7	0.22%	273	0.39%	\$102,733.2	1.00%	\$33,375.8	0.30%	1.91%	0.48%		58.97	
Piney Sewer	\$484,680.4	0.27%	269	0.38%	\$94,386.4	0.92%	\$25,853.9	0.23%	1.80%	0.45%		55.71	
Hill Water	\$604,227.7	0.33%	225	0.32%	\$77,948.9	0.76%	\$35,708.6	0.32%	1.74%	0.43%		53.57	
Hill Sewer	\$1,929,837.1	1.07%	379	0.54%	\$329,022.2	3.22%	\$45,586.9	0.41%	5.23%	1.31%		161.50	
103 Tall Timbers	\$3,592,074.0	1.99%	2,079	2.96%	\$484,540.1	4.74%	\$432,645.1	3.86%	13.54%	3.39%		418.13	
104 Wood Mark	\$5,180,801.7	2.87%	1,660	2.36%	\$578,853.1	5.66%	\$437,389.1	3.90%	14.79%	3.70%		456.63	
Entrada	\$2,774,343.1	1.54%	328	0.47%	\$76,787.3	0.75%	\$38,639.5	0.34%	3.10%	0.77%		95.66	
Galveston Water	\$1,084,189.4	0.60%	156	0.22%	\$28,446.2	0.28%	\$22,766.5	0.20%	1.30%	0.33%		40.24	
Galveston Sewer	\$911,939.2	0.50%	156	0.22%	\$29,923.2	0.29%	\$19,650.8	0.18%	1.19%	0.30%		36.89	
Total Water	\$180,592,463.1	100.00%	70,229	100.00%	\$10,228,777.2	100.00%	\$11,215,439.7	100.00%	400.00%	100.00%		12348.65	

Algonquin Water Resources of America

LUC LABOR

water 1 sewer 2

Allocation Charges		
8020.2.0100.69.5200.6364		65.40
INDOH		17.38
8020.2.0100.69.5200.6364		1,384.17
INDOH		367.95
8020.2.0100.69.5200.6364		39.92
INDOH		10.61
8020.2.0100.69.5200.6364		199.57
INDOH		53.05
8020.2.0100.69.5200.6364		
INDOH		

2,138.05

Common Costs Based on 12-month period ending December 31, 2015

Weight	(Dollars in Thousands)										Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	labor	1,689.06
101 Black Mountain	\$8,229,778.2	4.56%	2,079	2.96%	\$929,250.1	9.08%	\$463,830.8	4.14%	20.74%	5.18%		87.57
102 Gold Canyon	\$15,182,771.6	8.41%	6,324	9.00%	\$896,772.1	8.77%	\$898,850.2	8.01%	34.19%	8.55%		144.39
LPSCO Water	\$38,818,419.3	21.50%	16,560	23.58%	\$2,366,511.7	23.14%	\$2,612,676.3	23.30%	91.51%	22.88%		386.40
LPSCO Sewer	\$57,714,510.5	31.96%	18,588	26.47%	\$1,964,922.9	19.21%	\$2,570,160.9	22.92%	100.55%	25.14%		424.60
Rio Water	\$13,446,937.6	7.45%	6,293	8.96%	\$650,441.6	6.36%	\$1,115,377.7	9.95%	32.71%	8.18%		138.13
Rio Sewer	\$5,296,911.5	2.93%	2,036	2.90%	\$211,257.3	2.07%	\$235,279.8	2.10%	10.00%	2.50%		42.21
116 North	\$2,048,332.7	1.13%	336	0.48%	\$37,739.2	0.37%	\$59,869.5	0.53%	2.52%	0.63%		10.62
117 South	\$2,112,383.6	1.17%	778	1.11%	\$74,342.6	0.73%	\$103,266.4	0.92%	3.93%	0.98%		16.57
106 Bella Vista	\$17,621,135.7	9.76%	8,622	12.28%	\$732,080.4	7.16%	\$1,359,483.0	12.12%	41.31%	10.33%		174.45
Holly Water	\$660,954.9	0.37%	1,868	2.66%	\$186,117.8	1.82%	\$324,721.3	2.90%	7.74%	1.94%		32.69
Holly Sewer	\$251,387.1	0.14%	151	0.22%	\$47,904.2	0.47%	\$49,347.4	0.44%	1.26%	0.32%		5.33
Big Water	\$1,110,284.8	0.61%	658	0.94%	\$145,722.1	1.42%	\$166,275.2	1.48%	4.46%	1.11%		18.83
Big Sewer	\$1,140,185.3	0.63%	411	0.59%	\$183,074.7	1.79%	\$164,685.1	1.47%	4.47%	1.12%		18.90
Piney Water	\$396,377.7	0.22%	273	0.39%	\$102,733.2	1.00%	\$33,375.8	0.30%	1.91%	0.48%		8.07
Piney Sewer	\$484,680.4	0.27%	269	0.38%	\$94,386.4	0.92%	\$25,853.9	0.23%	1.80%	0.45%		7.62
Hill Water	\$604,227.7	0.33%	225	0.32%	\$77,948.9	0.76%	\$35,708.6	0.32%	1.74%	0.43%		7.33
Hill Sewer	\$1,929,837.1	1.07%	379	0.54%	\$329,022.2	3.22%	\$45,586.9	0.41%	5.23%	1.31%		22.09
103 Tall Timbers	\$3,592,074.0	1.99%	2,079	2.96%	\$484,540.1	4.74%	\$432,645.1	3.86%	13.54%	3.39%		57.19
104 Wood Mark	\$5,180,801.7	2.87%	1,660	2.36%	\$578,853.1	5.66%	\$437,389.1	3.90%	14.79%	3.70%		62.46
Entrada	\$2,774,343.1	1.54%	328	0.47%	\$76,787.3	0.75%	\$38,639.5	0.34%	3.10%	0.77%		13.08
Galveston Water	\$1,084,189.4	0.60%	156	0.22%	\$28,446.2	0.28%	\$22,766.5	0.20%	1.30%	0.33%		5.50
Galveston Sewer	\$911,939.2	0.50%	156	0.22%	\$29,923.2	0.29%	\$19,650.8	0.18%	1.19%	0.30%		5.05
Total Water	\$180,592,463.1	100.00%	70,229	100.00%	\$10,228,777.2	100.00%	\$11,215,439.7	100.00%	400.00%	100.00%		1,689

LABS BUS LABOR

Algonquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5010-6368	499.83
INDOH	132.87
8020-2-0100-69-5010-6368	1,219.91
INDOH	324.28
8020-2-0100-69-5010-6368	661.79
INDOH	175.93
8020-2-0100-69-5010-6368	172.89
INDOH	45.96
8020-2-0100-69-5010-6368	195.73
INDOH	52.03
8020-2-0100-69-5010-6368	823.57
INDOH	218.92
8020-2-0100-69-5010-6368	84.58
INDOH	22.48
8020-2-0100-69-5010-6368	155.95
INDOH	41.45

Common Costs Based on 12-month period ending December 31, 2015

Weight	(Dollars in Thousands)				(f)	(g)	(h)	(i)	(i)	Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d) 25% Expenses						100% Total	Four Factor labor
											3,814.25
101 Black Mountain	\$8,229,778.2	4.56%	2,079	2.96%	\$929,250.1	9.08%	\$463,830.8	4.14%	20.74%	5.18%	197.75
102 Gold Canyon	\$15,182,771.6	8.41%	6,324	9.00%	\$896,772.1	8.77%	\$898,850.2	8.01%	34.19%	8.55%	326.06
LPSCO Water	\$38,818,419.3	21.50%	16,560	23.58%	\$2,366,511.7	23.14%	\$2,612,676.3	23.30%	91.51%	22.88%	872.57
LPSCO Sewer	\$57,714,510.5	31.96%	18,588	26.47%	\$1,964,922.9	19.21%	\$2,570,160.9	22.92%	100.55%	25.14%	958.83
Rio Water	\$13,446,937.6	7.45%	6,293	8.96%	\$650,441.6	6.36%	\$1,115,377.7	9.95%	32.71%	8.18%	311.92
Rio Sewer	\$5,296,911.5	2.93%	2,036	2.90%	\$211,257.3	2.07%	\$235,279.8	2.10%	10.00%	2.50%	95.31
116 North	\$2,048,332.7	1.13%	336	0.48%	\$37,739.2	0.37%	\$59,869.5	0.53%	2.52%	0.63%	23.99
117 South	\$2,112,383.6	1.17%	778	1.11%	\$74,342.6	0.73%	\$103,266.4	0.92%	3.93%	0.98%	37.43
106 Bella Vista	\$17,621,135.7	9.76%	8,622	12.28%	\$732,080.4	7.16%	\$1,359,483.0	12.12%	41.31%	10.33%	393.95
Holly Water	\$660,954.9	0.37%	1,868	2.66%	\$186,117.8	1.82%	\$324,721.3	2.90%	7.74%	1.94%	73.81
Holly Sewer	\$251,387.1	0.14%	151	0.22%	\$47,904.2	0.47%	\$49,347.4	0.44%	1.26%	0.32%	12.04
Big Water	\$1,110,284.8	0.61%	658	0.94%	\$145,722.1	1.42%	\$166,275.2	1.48%	4.46%	1.11%	42.52
Big Sewer	\$1,140,185.3	0.63%	411	0.59%	\$183,074.7	1.79%	\$164,685.1	1.47%	4.47%	1.12%	42.67
Piney Water	\$396,377.7	0.22%	273	0.39%	\$102,733.2	1.00%	\$33,375.8	0.30%	1.91%	0.48%	18.21
Piney Sewer	\$484,680.4	0.27%	269	0.38%	\$94,386.4	0.92%	\$25,853.9	0.23%	1.80%	0.45%	17.21
Hill Water	\$604,227.7	0.33%	225	0.32%	\$77,948.9	0.76%	\$35,708.6	0.32%	1.74%	0.43%	16.55
Hill Sewer	\$1,929,837.1	1.07%	379	0.54%	\$329,022.2	3.22%	\$45,586.9	0.41%	5.23%	1.31%	49.88
103 Tall Timbers	\$3,592,074.0	1.99%	2,079	2.96%	\$484,540.1	4.74%	\$432,645.1	3.86%	13.54%	3.39%	129.15
104 Wood Mark	\$5,180,801.7	2.87%	1,660	2.36%	\$578,853.1	5.66%	\$437,389.1	3.90%	14.79%	3.70%	141.05
Entrada	\$2,774,343.1	1.54%	328	0.47%	\$76,787.3	0.75%	\$38,639.5	0.34%	3.10%	0.77%	29.55
Galveston Water	\$1,084,189.4	0.60%	156	0.22%	\$28,446.2	0.28%	\$22,766.5	0.20%	1.30%	0.33%	12.43
Galveston Sewer	\$911,939.2	0.50%	156	0.22%	\$29,923.2	0.29%	\$19,650.8	0.18%	1.19%	0.30%	11.39
Total Water	\$180,592,463.1	100.00%	70,229	100.00%	\$10,228,777.2	100.00%	\$11,215,439.7	100.00%	400.00%	100.00%	3,814.25

Algonquin Water Resources of America

LABS CORP LABOR

water 1

sewer 2

Allocation Charges	
8020-2-0100-69-5010-6369	579.90
8020-00000-INDOH	154.15
8020-2-0100-69-5010-6369	1,303.96
8020-00000-INDOH	346.62
8020-2-0100-69-5010-6369	242.51
8020-00000-INDOH	64.47
8020-2-0100-69-5010-6369	4,920.01
8020-00000-INDOH	1,307.85
8020-2-0100-69-5010-6369	834.39
8020-00000-INDOH	221.80
	8,919.47

Common Costs Based on 12-month period ending December 31, 2015

Weight	(Dollars in Thousands)										Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	labor	7,880.77
101 Black Mountain	\$8,229,778.2	4.56%	2,079	2.96%	\$929,250.1	9.08%	\$463,830.8	4.14%	20.74%	5.18%		408.57
102 Gold Canyon	\$15,182,771.6	8.41%	6,324	9.00%	\$896,772.1	8.77%	\$898,850.2	8.01%	34.19%	8.55%		673.68
LPSCO Water	\$38,818,419.3	21.50%	16,560	23.58%	\$2,366,511.7	23.14%	\$2,612,676.3	23.30%	91.51%	22.88%		1,802.85
LPSCO Sewer	\$57,714,510.5	31.96%	18,588	26.47%	\$1,964,922.9	19.21%	\$2,570,160.9	22.92%	100.55%	25.14%		1,981.07
Rio Water	\$13,446,937.6	7.45%	6,293	8.96%	\$650,441.6	6.36%	\$1,115,377.7	9.95%	32.71%	8.18%		644.46
Rio Sewer	\$5,296,911.5	2.93%	2,036	2.90%	\$211,257.3	2.07%	\$235,279.8	2.10%	10.00%	2.50%		196.93
116 North	\$2,048,332.7	1.13%	336	0.48%	\$37,739.2	0.37%	\$59,869.5	0.53%	2.52%	0.63%		49.56
117 South	\$2,112,383.6	1.17%	778	1.11%	\$74,342.6	0.73%	\$103,266.4	0.92%	3.93%	0.98%		77.33
106 Bella Vista	\$17,621,135.7	9.76%	8,622	12.28%	\$732,080.4	7.16%	\$1,359,483.0	12.12%	41.31%	10.33%		813.95
Holly Water	\$660,954.9	0.37%	1,868	2.66%	\$186,117.8	1.82%	\$324,721.3	2.90%	7.74%	1.94%		152.51
Holly Sewer	\$251,387.1	0.14%	151	0.22%	\$47,904.2	0.47%	\$49,347.4	0.44%	1.26%	0.32%		24.87
Big Water	\$1,110,284.8	0.61%	658	0.94%	\$145,722.1	1.42%	\$166,275.2	1.48%	4.46%	1.11%		87.85
Big Sewer	\$1,140,185.3	0.63%	411	0.59%	\$183,074.7	1.79%	\$164,685.1	1.47%	4.47%	1.12%		88.16
Piney Water	\$396,377.7	0.22%	273	0.39%	\$102,733.2	1.00%	\$33,375.8	0.30%	1.91%	0.48%		37.63
Piney Sewer	\$484,680.4	0.27%	269	0.38%	\$94,386.4	0.92%	\$25,853.9	0.23%	1.80%	0.45%		35.56
Hill Water	\$604,227.7	0.33%	225	0.32%	\$77,948.9	0.76%	\$35,708.6	0.32%	1.74%	0.43%		34.19
Hill Sewer	\$1,929,837.1	1.07%	379	0.54%	\$329,022.2	3.22%	\$45,586.9	0.41%	5.23%	1.31%		103.07
103 Tall Timbers	\$3,592,074.0	1.99%	2,079	2.96%	\$484,540.1	4.74%	\$432,645.1	3.86%	13.54%	3.39%		266.84
104 Wood Mark	\$5,180,801.7	2.87%	1,660	2.36%	\$578,853.1	5.66%	\$437,389.1	3.90%	14.79%	3.70%		291.42
Entrada	\$2,774,343.1	1.54%	328	0.47%	\$76,787.3	0.75%	\$38,639.5	0.34%	3.10%	0.77%		61.05
Galveston Water	\$1,084,189.4	0.60%	156	0.22%	\$28,446.2	0.28%	\$22,766.5	0.20%	1.30%	0.33%		25.68
Galveston Sewer	\$911,939.2	0.50%	156	0.22%	\$29,923.2	0.29%	\$19,650.8	0.18%	1.19%	0.30%		23.54
Total Water	\$180,592,463.1	100.00%	70,229	100.00%	\$10,228,777.2	100.00%	\$11,215,439.7	100.00%	400.00%	100.00%		7,880.77

LABS US Business

Algonquin Water Resources of America

water 1

sewer 2

Allocation Charges

8020-2-0100-69-5200-6343

1,057.30

INDOH

1,057.30

Common Costs Based on 12-month period ending December 31, 2015

Weight	(Dollars in Thousands)										Allocation Amount	
	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor	admin	1057
101 Black Mountain	\$8,229,778.2	4.56%	2,079	2.96%	\$929,250.1	9.08%	\$463,830.8	4.14%	20.74%	5.18%		55
102 Gold Canyon	\$15,182,771.6	8.41%	6,324	9.00%	\$896,772.1	8.77%	\$898,850.2	8.01%	34.19%	8.55%		90
LPSCO Water	\$38,818,419.3	21.50%	16,560	23.58%	\$2,366,511.7	23.14%	\$2,612,676.3	23.30%	91.51%	22.88%		242
LPSCO Sewer	\$57,714,510.5	31.96%	18,588	26.47%	\$1,964,922.9	19.21%	\$2,570,160.9	22.92%	100.55%	25.14%		266
Rio Water	\$13,446,937.6	7.45%	6,293	8.96%	\$650,441.6	6.36%	\$1,115,377.7	9.95%	32.71%	8.18%		86
Rio Sewer	\$5,296,911.5	2.93%	2,036	2.90%	\$211,257.3	2.07%	\$235,279.8	2.10%	10.00%	2.50%		26
116 North	\$2,048,332.7	1.13%	336	0.48%	\$37,739.2	0.37%	\$59,869.5	0.53%	2.52%	0.63%		7
117 South	\$2,112,383.6	1.17%	778	1.11%	\$74,342.6	0.73%	\$103,266.4	0.92%	3.93%	0.98%		10
106 Bella Vista	\$17,621,135.7	9.76%	8,622	12.28%	\$732,080.4	7.16%	\$1,359,483.0	12.12%	41.31%	10.33%		109
Holly Water	\$660,954.9	0.37%	1,868	2.66%	\$186,117.8	1.82%	\$324,721.3	2.90%	7.74%	1.94%		20
Holly Sewer	\$251,387.1	0.14%	151	0.22%	\$47,904.2	0.47%	\$49,347.4	0.44%	1.26%	0.32%		3
Big Water	\$1,110,284.8	0.61%	658	0.94%	\$145,722.1	1.42%	\$166,275.2	1.48%	4.46%	1.11%		12
Big Sewer	\$1,140,185.3	0.63%	411	0.59%	\$183,074.7	1.79%	\$164,685.1	1.47%	4.47%	1.12%		12
Piney Water	\$396,377.7	0.22%	273	0.39%	\$102,733.2	1.00%	\$33,375.8	0.30%	1.91%	0.48%		5
Piney Sewer	\$484,680.4	0.27%	269	0.38%	\$94,386.4	0.92%	\$25,853.9	0.23%	1.80%	0.45%		5
Hill Water	\$604,227.7	0.33%	225	0.32%	\$77,948.9	0.76%	\$35,708.6	0.32%	1.74%	0.43%		5
Hill Sewer	\$1,929,837.1	1.07%	379	0.54%	\$329,022.2	3.22%	\$45,586.9	0.41%	5.23%	1.31%		14
103 Tall Timbers	\$3,592,074.0	1.99%	2,079	2.96%	\$484,540.1	4.74%	\$432,645.1	3.86%	13.54%	3.39%		36
104 Wood Mark	\$5,180,801.7	2.87%	1,660	2.36%	\$578,853.1	5.66%	\$437,389.1	3.90%	14.79%	3.70%		39
Entrada	\$2,774,343.1	1.54%	328	0.47%	\$76,787.3	0.75%	\$38,639.5	0.34%	3.10%	0.77%		8
Galveston Water	\$1,084,189.4	0.60%	156	0.22%	\$28,446.2	0.28%	\$22,766.5	0.20%	1.30%	0.33%		3
Galveston Sewer	\$911,939.2	0.50%	156	0.22%	\$29,923.2	0.29%	\$19,650.8	0.18%	1.19%	0.30%		3
Total Water	\$180,592,463.1	100.00%	70,229	100.00%	\$10,228,777.2	100.00%	\$11,215,439.7	100.00%	400.00%	100.00%		1,057