

Schedule 3.7  
Corporate Allocations Report

1 **Corporate Allocations**

2 **Purpose of the Document**

3 The Corporate Allocations Report was developed to set out the methodology used by  
4 EGNB to determine the allocation of costs from Enbridge Inc. (“Enbridge”) to EGNB to  
5 be recovered in revenue requirement and rates. The methodology has been used  
6 historically, reviewed and improved over time through rate applications.

7 For the 2020 rate application submitted in August, 2019, as the Liberty purchase was  
8 announced but not yet closed, the amount used for the 2020 Budget was based on a  
9 transition methodology using a six year average historical Board approved amount. As the  
10 acquisition closed on October 1, 2019, moving to the Algonquin Cost Allocation Manual  
11 (CAM) is now appropriate. The CAM is a robust methodology used to allocate costs to all  
12 the Liberty affiliates and has been completed in accordance and conformance with the  
13 guidelines provide by the National Association of Regulatory Utility Commissioners  
14 (NARUC Guidelines for Cost Allocations and Affiliate Transactions) (“NARUC”).

15 The Transition Services Agreements provided by Enbridge have been used since the  
16 transaction close for services provided by Enbridge and affiliates. All these services are  
17 expected to end in 2020 leaving only the Algonquin CAM expenses for 2021 and beyond.

18 Since close, Liberty has been allocated corporate costs using the CAM. For the 2021  
19 Budget, the corporate allocations methodology being used is based on input from Liberty,  
20 guided by the CAM dated January 1, 2017 and supported by the Liberty Utilities 2018 &  
21 2019 Indirect Overhead Capitalization Study Results. Details can be found in the following  
22 pages.

23 The value of the Algonquin corporate guidance and affiliate services provided under the  
24 new ownership as compared to the previous ownership can be viewed in the table below.

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	Enbridge				Liberty 2021B (\$000)	Variance (\$000)
	2016A (\$000)	2017A (\$000)	2018A (\$000)	3 yr Average (\$000)		
Corporate Allocations Approved	\$ 1,228	\$ 1,366	\$ 985	\$ 1,193	\$ 2,242	\$ (1,049)
Service Level Agreement*	\$ 1,564	\$ 1,005	\$ 1,127	\$ 1,232	\$ -	\$ 1,232
Interest Expense (Including EI 1%)	\$ 7,508	\$ 6,977	\$ 6,875	\$ 7,120	\$ 4,929	\$ 2,191
<b>TOTAL</b>	<b>\$ 10,300</b>	<b>\$ 9,348</b>	<b>\$ 8,987</b>	<b>\$ 9,545</b>	<b>\$ 7,171</b>	<b>\$ 2,374</b>

\* For consistency, M&NP is not included in SLA figures as they were included in O&M before the purchase transaction for Spectra Energy and today under Liberty.

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### 3 Algonquin Corporate Allocations Methodology

4 Algonquin Power & Utilities Corp. (“APUC”) is a publicly traded utility holding company  
 5 and is the ultimate corporate parent of Liberty Utilities Co. (“Liberty Utilities”). APUC  
 6 owns a widely diversified portfolio of independent power/electricity production facilities  
 7 and regulated utilities consisting of electric, natural gas, water distribution, and wastewater  
 8 treatment utilities. APUC has two major operating units, Liberty Power and Liberty  
 9 Utilities. Liberty Power, through Algonquin Power Co., is an unregulated entity that  
 10 provides renewable power generation from facilities owned throughout the United States  
 11 and Canada. Liberty Utilities owns and operates regulated water, wastewater, gas and  
 12 electric utilities in twelve states divided into three operating regions (East, Central and  
 13 West). Liberty Utilities uses a decentralized approach to operating its regulated utility  
 14 business, which emphasizes the importance of local management and local control of day-  
 15 to-day business operations. This approach is premised on a belief that utility services are  
 16 best delivered locally, and this is especially true for customer service, employee and  
 17 regulatory functions and community outreach activities.

18 However, Liberty Utilities, through Liberty Utilities Service Corp. (“LUSC”) and Liberty  
 19 Utilities (Canada) Corp. (“LUC”), provides some services on a shared basis where there is  
 20 an opportunity to realize economies of scale or other efficiencies. Pursuant to this shared  
 21 services model, certain services are provided to Liberty from affiliates and charged based  
 22 on a direct charge or a defined cost allocation methodology set forth in the CAM.

23 The CAM outlines the services provided by various entities within the APUC family of  
 24 businesses and the methods used to distribute the costs for those services. Costs allocated  
 25 include both direct charges to specific entities and the allocation of indirect costs for

1 services that benefit the entire organization. Specifically, the CAM outlines the methods of  
2 direct charge and cost allocations between:

- 3 (1) APUC and its unregulated businesses (“Liberty Power”) and the regulated  
4 businesses (“Liberty Utilities”);
- 5 (2) LUC and Liberty Power/Liberty Utilities;
- 6 (3) LUC and the regulated utility subsidiaries of Liberty Utilities Co. (“LUCo”);
- 7 (4) LUSC and Liberty Power/Liberty Utilities;
- 8 (5) LUSC and the regulated utility subsidiaries of LUCo; and
- 9 (6) regional allocations.

10 The CAM is based on the NARUC Guidelines for Cost Allocations and Affiliate  
11 Transactions. The fundamental premise of those guidelines and the CAM is to direct  
12 charge costs as much as possible and to use reasonable allocation factors where allocation  
13 of indirect costs is necessary and direct charging is not possible.

14 As the ultimate corporate parent, APUC provides financial, strategic management,  
15 corporate governance, administrative and support services to Liberty Utilities and Liberty  
16 Power. As a publicly traded holding company, APUC also provides financial access to  
17 capital markets and has been integral in providing Liberty with the new long term debt  
18 instruments closed in 2020. APUC incurs the following types of costs:

- 19 (i) strategic management costs (board of director, third-party legal services,  
20 accounting services, tax planning and filings, insurance, and required auditing);
- 21 (ii) capital access costs (communications, investor relations, trustee fees, escrow  
22 and transfer agent fees);
- 23 (iii) financial control costs (audit and tax expenses); and
- 24 (iv) administrative (rent, depreciation, general office costs).

25 These APUC costs are pooled and allocated to Liberty Utilities and Liberty Power using  
26 the “multi-factor” method summarized in the CAM. Without question, the services  
27 provided by APUC are necessary for Liberty and its regulated subsidiaries to have access  
28 to capital markets for capital projects and operations.

29 Generally, LUC provides administrative and support services to Liberty Utilities and  
30 Liberty Power through the Liberty Algonquin Business Services (“LABS”) shared services

1 business unit. Services found within the following departments are charged to the regulated  
2 utilities: executive, regulatory strategy, energy procurement, operations, utility planning,  
3 administration, and customer experience. Other LUC administrative and support services  
4 are shared throughout Algonquin (regulated and non-regulated). These include the  
5 following departments: information technology, human resources, training, environment,  
6 health, safety and security, procurement, executive and strategic management, technical  
7 services, utility planning, risk management, financial reporting, planning and  
8 administration, treasury, internal audit, external communications, legal, and compliance.  
9 Costs incurred for the benefit of all of its regulated assets (*i.e.*, indirect costs) are allocated  
10 using a four-factor methodology based on customer counts, utility plant, non-labour  
11 expenses and labour expenses (25% weighting for the factors of: customer count, utility  
12 net plan, non-labour expenses, and labour expenses).

13 LUSC, a wholly owned subsidiary of Liberty Utilities Co., is where most regulated utility  
14 employees in the U.S. are employed. There are other LUSC employees who provide shared  
15 services such as those found in the following departments: accounting, information  
16 technology, procurement, customer care and billing. Costs incurred for the benefit of all  
17 of Liberty Utilities Co. regulated assets (*i.e.*, indirect costs) are allocated using a four-factor  
18 methodology based on customer counts, utility plant, non-labour expenses and labour  
19 expenses (25% weighting for the factors of: customer count, utility net plan, non-labour  
20 expenses, and labour expenses).

21 As stated above, LABS is a business unit that serves both regulated and unregulated  
22 entities. The LABS business unit provides shared services throughout APUC's family of  
23 businesses and are outlined in the CAM. Specific examples of these services include:

- 24 (i) budgeting, forecasting, and issuing consolidated and stand-alone financial  
25 statements;
- 26 (ii) treasury functions including cash management (including electronic fund  
27 transfers, cash receipts processing), and managing short-term borrowings and  
28 investments with third parties;
- 29 (iii) development of human resource policies and procedures;

- 1 (iv) selection of information systems and equipment for accounting, engineering,  
2 administration, customer service, emergency restoration and other functions  
3 and implementation thereof;
- 4 (v) development, placement and administration of insurance coverages and  
5 employee benefit programs, including group insurance and retirement  
6 annuities, property inspections and valuations for insurance;
- 7 (vi) internal audit providing assurance and advisory services in the areas of  
8 governance, risk management and internal control; and
- 9 (vii) purchasing services including preparation and analysis of product  
10 specifications, requests for proposals and similar solicitations, and vendor and  
11 vendor-product evaluations.

12 To the extent that LABS costs can be directly attributable to a specific utility, they are  
13 directly charged or assigned. Those costs include direct labour and direct non-labour costs.  
14 LABS also provides certain services that benefit the entire company, *i.e.*, both Liberty  
15 Utilities and Liberty Power. Those indirect costs are allocated between Liberty Power and  
16 Liberty Utilities. Once those indirect costs are allocated between Liberty Power and  
17 Liberty Utilities they are further allocated to the Liberty Utilities entities using the four-  
18 factor methodology (25% weighting for the factors of: customer count, utility net plan,  
19 non-labour expenses, and labour expenses).

20 Liberty is part of the Eastern Region and also includes New Hampshire, Massachusetts,  
21 New York, and Georgia. Within the regions, certain services (e.g., finance, legal,  
22 regulatory, government relations) are provided to optimize resources and provide oversight  
23 of local/regional functions. Services and costs that are not direct assigned are allocated to  
24 the utilities within the region using the Regional Four-Factor Methodology (25% weighting  
25 for the factors of: customer count, utility net plan, non-labour expenses, and labour  
26 expenses).

27 The shared services model serves an important role in the administration and operation of  
28 Liberty. Through it, Liberty receives services vital to the day-to-day conduct of the utility.  
29 APUC provides benefits to its subsidiaries by providing financing, financial control, legal,  
30 executive and strategic management and related services and is directly responsible for  
31 providing revenue requirement reductions through the new long term debt and elimination

1 of the 1% premium. The services provided by APUC are necessary for all affiliates,  
2 including Liberty, to have access to capital markets for funding of capital projects and  
3 operations. In addition, the allocation of shared services from APUC, LUC, LUSC and  
4 LABS maximize economies of scale and expertise while minimizing redundancy.

5 **Addition and Removal of Corporate Cost Allocations**

6 As business requirements change, so will corporate allocation costs. As a result, the  
7 addition, revision and removal of corporate cost allocations will be evaluated in the same  
8 manner as presented above and reviewed by the Board during the annual regulatory  
9 financial review process.

10 The following information has been provided in support of Corporate Allocations:

- 11 • Appendix 3.7A – Algonquin Cost Allocation Manual, January 1, 2017
- 12 • Appendix 3.7B – Liberty Utilities 2018 & 2019 Indirect Overhead  
13 Capitalization Study Results
- 14 • Table 1 – 2019 Actuals, 2020 Forecast and 2021B
- 15 • Table 2 – Affiliate Transactions (2019-2021)

Review of the 2019 Regulatory Financial Statements/2021 Rate Application

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Table 1 – 2019 Actuals, 2020 Forecast and 2021B

Enbridge Allocation Name	Liberty Allocation Name	% Allocated to Regulated Activities under approved method	2019 A Costs Allocated by Enbridge to LUGNB (100%)	2019 A Costs Allocated by Liberty to LUGNB (100%)	Total 2019 A Costs Allocated to LUGNB (100%)	2019 A Enbridge Amount included in Regulatory Statements	2019 A Liberty Amount included in Regulatory Statements	TOTAL 2019 A Amount included in Regulatory Statements	2020 4+8 Costs Allocated by Liberty to LUGNB (100%)	2020 4+8 Amount in the Forecast with approved Methodology	2021B Corporate Allocations (100% with 2% Inflation)
Audit Services (Calgary)	APUC - Audit	0%	11,981	7,736	19,717	-	-	-	-	-	-
Audit Services (Toronto)	LUC (LABS) Canada Corp. - Internal Audit LUSC US - Internal Audit	100% 100%	6,596 1,749	6,596 1,749	6,596 1,749	-	6,596 1,749	6,596 1,749	16,792 23,525	16,792 23,525	17,128 23,996
Benefits and Pensions		0%	1,054	-	1,054	-	-	-	-	-	-
CC10076-CORPORATE SECURITY		25%	1,829	-	1,829	457	-	457	-	-	-
CEO	LUC (LABS) Canada Bus. - Executive LUC (LUC) Canada - Strategic Planning LUSC US - Executive	0% 0% 0%	5,215 1,981 24,064	4,964 1,981 24,064	10,179 1,981 24,064	-	-	-	122,417 9,956 146,910	-	124,866 10,155 149,848
CIO		100%	3,858	-	3,858	3,858	-	3,858	-	-	-
Compliance Group Law	LUC (LABS) Canada Corp. - Compliance LUSC US - Compliance LUSC US - Regulatory Compliance	25% 25% 25%	2,424 4,790 -	8,838 4,790 -	11,262 4,790 -	606 -	2,210 1,198 -	2,816 7,773 -	27,095 7,773 9,957	6,774 1,943 2,489	27,637 7,928 10,156
Compliance Systems	LUC (LUC) Canada - Regulatory	25%	-	(555)	(555)	-	-	-	15,251	-	15,356
Consolidation Finance Services		100%	44,499	-	44,499	44,499	-	44,499	-	-	-
Corporate Admin		100%	47,905	-	47,905	47,905	-	47,905	-	-	-
Corporate Aviation	APUC - Other Professional - Travel - Aircraft	0%	12,399	-	12,399	-	-	-	-	-	-
Corporate Controller	LUC (LABS) Canada Corp. - Finance LUC (LABS) Canada Corp. - Finance Sustainment & Sustainability LUC (LABS) Canada Bus. - FP&A LUSC US - FP&A LUSC US - Finance	25% 25% 25% 25% 25%	14,865 4,101 601 -	4,497 4,101 601 -	19,362 4,101 601 -	3,716 -	1,124 1,025 150 -	4,841 1,025 150 -	49,582 16,385 9,744	12,395 4,096 2,436	50,753 16,712 9,939
CORPORATE DEVELOPMENT MANAGEMENT	LUSC US - Production, dispatch and control	25%	16,198	2,784	18,982	4,050	696	4,746	54,490	13,622	55,580
Corporate HR	LUC (LABS) Canada Bus. - HR & Talent Acquisition LUSC US - HR	100% 100%	16,863 2,902	5,819 2,902	22,682 2,902	16,863 2,902	5,819 2,902	22,682 2,902	13,364 2,902	13,364	13,632
Corporate IT Projects	LUC (LABS) Canada Corp. - Corporate IT LUC (LABS) Canada Bus. - Business IT LUC (LUC) Canada - Corporate IT LUSC US - Business IT LUSC US - Corporate IT	100% 100% 100% 100% 100%	24,031 19,463 180 20,669 6,615	19,463 180 20,669 6,615	43,494 180 20,669 6,615	24,031 -	19,463 180 20,669 6,615	43,494 180 20,669 6,615	87,671 517,687 50,051	87,671 517,687 50,051	89,424 528,041 51,052
Corporate Law		25%	18,990	-	18,990	4,747	-	4,747	-	-	-
Corporate Law Legal Fees		25%	10,107	-	10,107	2,527	-	2,527	-	-	-
Corporate Secretarial	APUC - Office Administration	0%	18,777	3,365	22,142	-	-	-	-	-	-
Corporate Secretarial Legal Fees	LUC (LABS) Canada Bus. - Legal LUSC US - Legal LUSC US - Regulatory APUC - Legal Costs	100% 100% 100% 100%	16,435 8,648 4,297 3,894	6,953 8,648 4,297 3,894	23,388 8,648 4,297 3,894	16,435 -	6,953 8,648 4,297 3,894	23,388 8,648 4,297 3,894	27,983	27,983	28,543
Depreciation-Other Corporate		100%	173,320	-	173,320	173,320	-	173,320	-	-	-
Directors Fees and Expenses	APUC - Director Fee & Insurance APUC - Licenses & Fees	0% 0%	- 2,232	(3,789) 2,232	(3,789) 2,232	-	-	-	-	-	-
EHP Charge (IT Share Services)		0%	64,477	-	64,477	-	-	-	-	-	-
EFS Support		100%	47,998	-	47,998	47,998	-	47,998	-	-	-
EGD Charge	APUC - Escrow transfer Agent	0%	45,289	-	45,289	-	-	-	-	-	-
EI Rent & Leases	LUC (LABS) Canada Bus. - Facilities LUC (LUC) Canada - Facilities LUSC US - Facilities	0% 0% 0%	28,326 11,336 -	1,160 11,336 -	29,487 11,336 -	-	-	-	33,480	-	34,149
Employee Benefits	APUC - Executive & Strategic Management - Salaries & Benefits	0%	-	30,783	30,783	-	-	-	63,564	-	64,835
EnbridgeEmployeeServices		0%	78,675	-	78,675	-	-	-	-	-	-
Enterprise Architecture		50%	15,387	-	15,387	7,694	-	7,694	-	-	-
Enterprise Communications & Community Partners	LUC (LABS) Canada Corp. - Communications LUC (LABS) Canada Bus. - Communications LUC (LUC) Canada - Customer Experience LUSC US - Customer Experience LUSC US - Sales and Marketing LUSC US - Communications	25% 25% 25% 25% 25% 25%	2,828 943 9,925 14,046 589 -	943 2,269 9,925 14,046 589 -	3,771 2,269 9,925 14,046 589 -	707 -	236 567 2,481 3,511 147 -	943 567 2,481 3,511 147 -	7,862 9,509 30,145 28,196	1,966 2,377 7,536 7,049	8,019 9,699 30,748 28,760
Enterprise Safety & Operational Reliability	LUC (LABS) Canada Bus. - EHS LUC (LUC) Canada - Operations LUSC US - EHS LUSC US - Operations	25% 25% 25% 25%	8,643 713 6,224 1,946	1,686 713 6,224 1,946	10,329 713 6,224 1,946	2,161 -	421 178 1,556 486	2,582 177,776 1,556 486	9,357 17,776 111,472	2,339 4,444 27,868	9,544 18,132 113,701
Enterprise Travel procurement Card program	LUC (LABS) Canada Bus. - Purchasing LUC (LUC) Canada - Energy Procurement LUSC US - Purchasing LUSC US - Energy Procurement	0% 0% 0% 0%	- 629 9,162 3,163	902 629 9,162 3,163	902 629 9,162 3,163	-	-	-	12,987 4,837 9,054 93,905	-	13,247 4,933 9,236 95,783
EPI Charge		0%	1,250	-	1,250	-	-	-	-	-	-
Executive VP People and Partners	APUC - Other Professional -Travel	0%	32,779	4,347	37,126	-	-	-	-	-	-
General Cost pooling	LUSC US - Transformation LUSC US - Env Compliance	0% 0%	72,206 -	131 -	72,336 -	-	-	-	1,919 3,428	-	1,958 3,497
HR (BU/DEPT COSTS)		50%	12,366	-	12,366	6,183	-	6,183	-	-	-
HR Business Solutions Services		100%	13,017	-	13,017	13,017	-	13,017	-	-	-
HR EMPLOYEE SERVICES (CORP)		100%	16,976	-	16,976	16,976	-	16,976	-	-	-
HRS Services		100%	7,709	-	7,709	7,709	-	7,709	-	-	-
Insurance Risk		100%	2,667	-	2,667	2,667	-	2,667	-	-	-
Investment Review		0%	2,608	-	2,608	-	-	-	-	-	-
Investor Relations	APUC - Investor Relations	0%	3,608	4,876	8,483	-	-	-	14,210	-	14,494
Insurance Risk	LUC (LABS) Canada Bus. - Insurance Services LUSC US - Insurance Services	100% 100%	2,667 1,117	(1,486) 1,117	1,180 1,117	2,667 -	(1,486) 1,117	1,180 1,117	7,149 4,294	7,149 4,294	7,292 4,380
IT ES Desktop Services		100%	21,449	-	21,449	21,449	-	21,449	-	-	-
IT ES EMC	LUC (LABS) Canada Corp. - IT EAM	50%	5,816	(30)	5,786	2,908	(15)	2,893	-	-	-
IT ISS CORE INFRASTRUCTURE		100%	38,395	-	38,395	38,395	-	38,395	-	-	-
IT ISS NETWORK		100%	46,450	-	46,450	46,450	-	46,450	-	-	-
IT ISS SERVICE SUPPORT	LUSC US - Load Data Services	100%	15,638	108	15,746	15,638	108	15,746	-	-	-
IT UP ACQUISITIONS	LUC (LABS) Canada Corp. - IT Transformation - (SAP)	100%	-	(1,888)	(1,888)	-	(1,888)	(1,888)	-	-	-
IT Planning and Governance	LUC (LABS) Canada Corp. - IT PM (Overhead/PMO/OCM/EXEC)	100%	(1,314)	2,319	1,005	(1,314)	2,319	1,005	-	-	-
IT Security	LUC (LABS) Canada Corp. - IT CIS	100%	59,814	(379)	59,435	59,814	(379)	59,435	-	-	-
IT Security Operations		100%	1,543	-	1,543	1,543	-	1,543	-	-	-
Network Operations		100%	25,925	-	25,925	25,925	-	25,925	-	-	-
Organizational Effectiveness	LUC (LABS) Canada Bus. - L&D LUSC US - L&D	50% 50%	2,005 3,277	2,005 3,277	2,005 3,277	-	1,003 1,638	1,003 1,638	7,910 4,516	3,955 2,258	8,068 4,606
Other Employee Benefits	APUC - Other Professional	0%	6,970	-	6,970	1,743	-	1,743	-	-	-
Public Affairs & Corp Comm		25%	7,437	-	7,437	1,859	-	1,859	-	-	-
Public Government & Aboriginal Affairs		25%	2,158	-	2,158	2,158	-	2,158	-	-	-
Productivity Services		100%	367	-	367	92	-	92	-	-	-
Records Management Law		50%	5,084	-	5,084	2,542	-	2,542	5,752	2,876	5,967
Risk Assessment	LUC (LABS) Canada Corp. - Business Risk LUSC US - Risk Management	50% 50%	- (146)	- (146)	- (146)	-	(73)	(73)	18,666	9,333	19,039
Spectra - Corporate		0%	273,629	-	273,629	-	-	-	-	-	-
Strategic Development	LUC (LABS) Canada Corp. - Chief Strategy Office LUSC US - Business Development LUSC US - Transformation-ERP	100% 100% 100%	112,691 10,515 -	3,380 10,515 -	116,071 10,515 -	112,691 -	3,380 10,515 -	116,071 10,515 -	10,212 28,937 97	10,212 28,937 97	10,416 29,516 99
Tax Services (Calgary)	APUC - Tax Services	0%	21,583	685	22,268	-	-	-	-	-	-
Total Compensation	LUC (LABS) Canada Bus. - Total Rewards LUSC US - Total Rewards	50% 50%	352,258 1,385	13,361 1,385	365,619 1,385	176,129 -	6,680 692	182,810 692	87,302	43,651	89,048
Treasury	LUC (LABS) Canada Corp. - Treasury LUSC US - Treasury	100% 100%	7,772 2,530	7,429 2,530	15,201 2,530	7,772 -	7,429 2,530	15,201 2,530	22,585 5,725	22,585 5,725	23,037 5,840
			1,903,887.99	370,419.88	2,274,307.87	966,584.07	163,939.42	1,130,523.49	2,040,419.28	1,085,074.85	2,081,227.66

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Table 2 – Affiliate Transactions (2019-2021)

1 2019 Actual, 2020 Forecast, 2021 Budget

2 Affiliate Transactions

	2019 Actual	2020 Forecast	2021 Budget
<b>Service Level Agreement (SLA)</b>			
EGD	167	\$ -	\$ -
Gazifere	637	-	-
Saint Lawrence Gas	-	-	-
Maritimes and Northeast Pipelines	865	-	-
EESI	-	-	-
<b>Total SLA</b>	<b>\$ 1,669</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Corporate Allocations</b>			
Enbridge Inc.*	\$ 1,502	\$ -	\$ -
APUC	-	-	79
LUC (LABS)	-	957	1,084
LUC (LUC)	-	71	169
LUSC (US)	-	1,255	1,706
<b>Total Corporate Allocations</b>	<b>\$ 1,502</b>	<b>\$ 2,283</b>	<b>\$ 3,038</b>
<b>Recoveries</b>			
Saint Lawrence Gas	\$ (65)	\$ (28)	\$ (28)
Other Affiliates	-	(354)	(768)
<b>Total Recoveries</b>	<b>\$ (65)</b>	<b>\$ (382)</b>	<b>\$ (796)</b>
<b>Total SLA, Corporate Allocations &amp; Recoveries</b>	<b>\$ 3,106</b>	<b>\$ 1,901</b>	<b>\$ 2,242</b>

28 Functional View

	2019 Actual	2019 Forecast	2020 Budget
Corporate	\$ 266	\$ 482	\$ (115)
Customer Care	692	46	41
Sales	(39)	77	(427)
Finance	87	125	946
Human Resources	541	(15)	189
Information Technology	560	908	1,211
Distribution Operations	48	125	241
Transportation	951	153	156
<b>Total SLA &amp; Corporate Allocations</b>	<b>\$ 3,106</b>	<b>\$ 1,901</b>	<b>\$ 2,242</b>

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42 Note: From October to December 2019 Liberty Utilities (Gas New Brunswick) paid a total of \$1,548CAD and \$280USD to other Liberty Utilities companies