## **Table of Contents**

#### 1.0 Application

#### 2.0 Summary of Evidence

# 3.0 2021 Budget

Schedule 3.1 - 2020 Forecast

Schedule 3.2 - 2020 Budget

Schedule 3.3 - 2020 Forecast to Budget Explanations

Schedule 3.4 – 2021 Budget Assumptions

Schedule 3.5 – 2021 Budget

Schedule 3.6 - 2021 Budget to 2020 Budget Explanations

Schedule 3.7 – Corporate Allocations Report

Appendix 3.7A – Algonquin Cost Allocation Manual, January 1, 2017

Appendix 3.7B - Liberty Utilities 2018 & 2019 Indirect Overhead Capitalization Study Results

Schedule 3.8 – Reports for Incentive, Retention and Winback Programs

Schedule 3.9 - Capitalization Study Update 2020

Schedule 3.10 - Variance Accounts for Income Tax, Pension and COVID-19

Appendix 3.10A – Mercer Valuation Report as at December 31, 2018\*\* Appendix 3.10B – Mercer Valuation Report as at December 31, 2019\*\*

### 4.0 2018 Regulatory Financial Statements

Schedule 4.1 - 2019 Actuals

Schedule 4.2 - 2018 and 2019 Budgets

Schedule 4.3 - 2019 Actuals to Budget Explanations

Schedule 4.4 – Non-Expansion Capital

#### 5.0 Cost of Service Rates

Schedule 5.1 – Cost Allocators

Schedule 5.2 - Cost of Service Model Data

# 6.0 Rate Design

Schedule 6.1 – Black & Veatch Report

Schedule 6.2 - Rate Schedules 2021

### 7.0 Curriculum Vitae

### 8.0 Additional Evidence (XLS files related to numbers from other filed documents)

Schedule 8.1 – Trial Balance (2019)

 $Schedule \ 8.2-Proof of \, Revenue \ (2019-2021)$ 

Schedule 8.3 – Rate Base (2019-2021)

Schedule 8.4 – Corporate Allocations (2019-2021)

Schedule 8.5 – Affiliate Transactions (2019-2021)

Schedule 8.6 – Lost Customer Forecast (2014-2020)

Schedule 8.7 - Consumption Data

Schedule 8.8 - Summary of Income Statement, Balance Sheet, Rates

Schedule 8.9 – Attached Customer Forecast (2014-2020)

Schedule 8.10 – Support for Allocators

Schedule 8.11 - Liberty 2021 Budget COS Model\*\*

<sup>\*\*</sup>Available with executed Non-Disclosure and Use Restriction Agreements