

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP.
d/b/a LIBERTY

Docket No. DE 19-064

Distribution Service Rate Case

2020 Step Increase

Record Request – Exhibit 81

REQUEST:

Please provide a breakdown of the direct charges, burdens applied, and the burden rates for each of the 2019 and 2020 project for which the Company is requesting cost recovery in this proceeding.

RESPONSE:

Please see Attachment RR-5 for the breakdown of direct charges, burdens and the applied rates for the 2019 and 2020 projects that are the subject of this proceeding. The direct charges do not include burdens, CIAC, and AFUDC. The Overall Rate for each month is reflective of the current month's burden charges against the prior month's direct charges.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-1933 Battery Pilot

Month	Total Charges	Direct Charges	Burden Type & Rate								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-19	\$ 2,076.93	\$ 2,076.93	\$ -	126.15%	\$ -	14.33%	\$ -	7.74%	\$ -	12.34%	0.00%
Feb-19	\$ 5,673.62	\$ 5,673.62	\$ -	173.50%	\$ -	34.71%	\$ -	19.67%	\$ -	-21.35%	0.00%
Mar-19	\$ 1,476.93	\$ 1,476.93	\$ -	136.72%	\$ -	52.05%	\$ -	21.52%	\$ -	26.06%	0.00%
Apr-19	\$ -	\$ -	\$ -	110.01%	\$ -	37.56%	\$ -	15.81%	\$ -	16.12%	0.00%
May-19	\$ 91.50	\$ 91.50	\$ -	133.95%	\$ -	44.19%	\$ -	12.48%	\$ -	-43.95%	0.00%
Jun-19	\$ 536.96	\$ 536.96	\$ -	1050.34%	\$ -	24.86%	\$ -	16.26%	\$ -	15.25%	0.00%
Jul-19	\$ 2,255.10	\$ 2,255.10	\$ -	157.12%	\$ -	76.59%	\$ -	7.10%	\$ -	61.55%	0.00%
Aug-19	\$ 9,896.65	\$ 2,336.15	\$ -	135.24%	\$ 5,610.19	135.24%	\$ 1,950.31	17.25%	\$ -	-32.52%	335.26%
Sep-19	\$ 8,067.63	\$ 6,541.42	\$ -	135.27%	\$ 1,130.93	49.37%	\$ 395.28	10.15%	\$ -	220.73%	65.33%
Oct-19	\$ 1,203.49	\$ 890.00	\$ 116.76	127.60%	\$ 136.68	23.11%	\$ 60.05	5.26%	\$ -	22.66%	4.79%
Nov-19	\$ 2,701.77	\$ 1,508.25	\$ 919.06	167.40%	\$ 937.55	27.82%	\$ 40.72	8.82%	\$ -	34.83%	213.18%
Dec-19	\$ 24,125.78	\$ 22,038.63	\$ 1,330.18	94.73%	\$ 589.55	31.05%	\$ 167.42	5.57%	\$ -	31.94%	138.38%
Jan-20	\$ 395,770.81	\$ 395,068.48	\$ 306.46	132.77%	\$ 290.43	30.52%	\$ 105.44	7.68%	\$ -	8.74%	3.19%
Feb-20	\$ 158,978.47	\$ 45.76	\$ 250.33	138.48%	\$ 126,768.41	30.64%	\$ 31,913.97	7.65%	\$ -	8.72%	40.23%
Mar-20	\$ 3,983.02	\$ 3,821.33	\$ 126.73	139.12%	\$ 27.93	30.64%	\$ 7.03	7.65%	\$ -	8.72%	353.34%
Apr-20	\$ 5,066.91	\$ 3,296.85	\$ 1,192.94	129.80%	\$ 461.05	25.17%	\$ 116.07	7.58%	\$ -	7.58%	46.32%
May-20	\$ 422,113.18	\$ 415,649.78	\$ 4,857.77	129.80%	\$ 1,233.93	25.17%	\$ 371.70	7.58%	\$ -	7.58%	196.05%
Jun-20	\$ 138,642.14	\$ 981.56	\$ 1,278.04	129.80%	\$ 104,810.53	25.17%	\$ 31,572.01	7.58%	\$ -	7.58%	33.12%
Jul-20	\$ 1,938.98	\$ 1,571.33	\$ 46.13	120.89%	\$ 247.09	23.40%	\$ 74.43	5.20%	\$ -	10.29%	37.46%
Aug-20	\$ (17,706.84)	\$ 1,004.18	\$ 351.00	120.89%	\$ 328.86	23.40%	\$ 73.12	5.20%	\$ -	10.29%	47.92%
Sep-20	\$ (50,746.39)	\$ 1,584.38	\$ 200.57	120.89%	\$ 273.79	23.40%	\$ 60.87	5.20%	\$ -	10.29%	53.30%
Oct-20	\$ (5,778.77)	\$ 3,294.71	\$ 296.56	95.26%	\$ 296.12	44.90%	\$ 65.84	4.50%	\$ -	11.55%	41.56%
Nov-20	\$ 168,255.69	\$ 168,968.08	\$ 2,356.10	95.26%	\$ 1,622.61	44.90%	\$ 162.61	4.50%	\$ 12.29	11.55%	125.70%
Dec-20	\$ (121,530.87)	\$ 204.02	\$ -	95.26%	\$ 75,071.34	44.90%	\$ 7,523.77	4.50%	\$ -	11.55%	48.88%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-1946 REP Carryover

Month	Total Charges	Direct Charges	Burden Type and Rate								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-20	\$744,161.47	\$696,139.35	\$1,078.77	132.77%	\$32,144.59	30.52%	\$11,669.98	7.68%	\$3,128.78	8.74%	23.74%
Feb-20	\$137,669.23	\$42,418.16	\$ -	138.48%	\$76,027.99	30.64%	\$19,140.07	7.65%	\$83.01	8.72%	13.68%
Mar-20	(\$111,356.43)	(\$259,154.75)	\$ -	139.12%	\$124,982.17	30.64%	\$22,816.15	7.65%	\$ -	8.72%	348.43%
Apr-20	(\$2,116.95)	(\$2,439.86)	\$ -	129.80%	\$257.97	25.17%	\$64.94	7.58%	\$ -	7.58%	0.75%
May-20	\$4,113.13	\$0.00	\$ -	129.80%	\$3,160.96	25.17%	\$952.17	7.58%	\$ -	7.58%	168.58%
Jun-20	\$0.00	\$0.00	\$ -	129.80%	\$ -	25.17%	\$ -	7.58%	\$ -	7.58%	0.00%
Jul-20	(\$1.67)	(\$1.67)	\$ -	120.89%	\$ -	23.40%	\$ -	5.20%	\$ -	10.29%	0.00%
Aug-20	\$379.35	\$380.00	\$ -	120.89%	(\$0.39)	23.40%	(\$0.09)	5.20%	(\$0.17)	10.29%	0.00%
Sep-20	\$1,106.19	\$997.50	\$ -	120.89%	\$88.92	23.40%	\$19.77	5.20%	\$ -	10.29%	28.60%
Oct-20	(\$18,773.34)	(\$19,058.65)	\$ -	95.26%	\$233.41	44.90%	\$51.90	4.50%	\$ -	11.55%	28.60%
Nov-20	(\$11,616.08)	\$0.00	\$ -	95.26%	(\$8,557.82)	44.90%	(\$857.68)	4.50%	(\$2,200.58)	11.55%	0.00%
Dec-20	\$0.00	\$0.00	\$ -	95.26%	\$ -	44.90%	\$ -	4.50%	\$ -	11.55%	0.00%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-1958 Install Tuscan South Line

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	LAB	Corporate	LU	Inventory	Rate	
Jan-19	\$ -	\$ -	\$ -	126.15%	\$ -	14.33%	\$ -	7.74%	\$ -	12.34%	0.00%
Feb-19	\$ 2,810.00	\$ 2,810.00	\$ -	173.50%	\$ -	34.71%	\$ -	19.67%	\$ -	-21.35%	0.00%
Mar-19	\$ 2,080.50	\$ -	\$ -	136.72%	\$ 1,462.85	52.05%	\$ 552.86	21.52%	\$ -	26.06%	71.73%
Apr-19	\$ 25,828.20	\$ 25,748.19	\$ -	110.01%	\$ -	37.56%	\$ -	15.81%	\$ -	16.12%	0.00%
May-19	\$ 43,464.54	\$ 27,843.25	\$ -	133.95%	\$ 11,378.14	44.19%	\$ 4,073.07	12.48%	\$ -	-43.95%	60.01%
Jun-19	\$ 116,961.18	\$ 127,391.48	\$ -	1050.34%	\$ 6,787.01	24.86%	\$ 3,408.93	16.26%	\$ -	15.25%	36.62%
Jul-19	\$ 153,008.59	\$ 35,490.56	\$ 2,477.76	157.12%	\$ 94,155.29	76.59%	\$ 19,991.98	7.10%	\$ -	61.55%	89.60%
Aug-19	\$ 65,484.05	\$ 51,882.51	\$ 710.89	135.24%	\$ 8,279.44	135.24%	\$ 2,873.23	17.25%	\$ -	-32.52%	31.42%
Sep-19	\$ 165,148.63	\$ 124,490.47	\$ 3,673.23	135.27%	\$ 25,617.91	49.37%	\$ 8,953.85	10.15%	\$ -	220.73%	66.63%
Oct-19	\$ 65,236.91	\$ 7,879.64	\$ 885.54	127.60%	\$ 28,770.43	23.11%	\$ 12,640.27	5.26%	\$ 11,929.91	22.66%	42.85%
Nov-19	\$ 67,667.90	\$ 52,878.07	\$ 4,474.40	167.40%	\$ 6,061.92	27.82%	\$ 410.49	8.82%	\$ -	34.83%	82.14%
Dec-19	\$ 183,068.01	\$ 132,338.16	\$ 9,711.78	94.73%	\$ 16,944.51	31.05%	\$ 4,811.98	5.57%	\$ 15,011.67	31.94%	69.53%
Jan-20	\$160,130.91	\$77,690.78	\$ 8,292.82	132.77%	\$ 21,498.97	16.19%	\$ 7,805.12	7.68%	\$ 39,813.84	8.74%	52.23%
Feb-20	\$78,585.17	\$17,397.60	\$ 18,566.48	138.48%	\$ 29,126.09	30.64%	\$ 7,332.50	7.65%	\$ -	8.72%	46.93%
Mar-20	\$56,004.60	\$26,627.01	\$ 17,019.94	139.12%	\$ 4,351.30	30.64%	\$ 1,099.67	7.65%	\$ -	8.72%	31.33%
Apr-20	\$77,435.30	\$48,887.89	\$ 12,691.86	129.80%	\$ 9,038.42	25.17%	\$ 2,275.43	7.58%	\$ 424.30	7.58%	44.08%
May-20	\$287,917.65	\$270,364.20	\$ 7,563.74	129.80%	\$ 12,268.55	25.17%	\$ 3,695.64	7.58%	\$ 223.35	7.58%	33.11%
Jun-20	\$94,371.65	(\$11,518.48)	\$ 16,531.80	129.80%	\$ 50,978.49	25.17%	\$ 15,356.22	7.58%	\$ 14,383.88	7.58%	58.60%
Jul-20	\$211,234.21	\$236,879.67	\$ 4,450.69	120.89%	\$ 14,302.55	23.40%	\$ 4,308.35	5.20%	\$ -	10.29%	161.57%
Aug-20	\$114,682.83	\$39,494.57	\$ 12,550.92	120.89%	\$ 47,656.07	23.40%	\$ 10,595.89	5.20%	\$ 180.99	10.29%	24.67%
Sep-20	\$88,057.34	\$45,474.91	\$ 23,457.13	120.89%	\$ 11,095.82	23.40%	\$ 2,467.06	5.20%	\$ 306.72	10.29%	35.12%
Oct-20	\$164,448.01	\$134,532.85	\$ 7,696.98	95.26%	\$ 12,287.49	44.90%	\$ 2,732.01	4.50%	\$ 1,323.19	11.55%	35.94%
Nov-20	\$346,162.02	\$172,752.09	\$ 20,179.71	95.26%	\$ 132,214.27	44.90%	\$ 13,250.71	4.50%	\$ 27,761.81	11.55%	128.76%
Dec-20	\$141,655.82	\$10,771.51	\$ 21,910.30	95.26%	\$ 76,735.94	44.90%	\$ 7,690.61	4.50%	\$ 17,043.96	11.55%	58.74%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-1969 Mall Road

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-19	\$ -	\$ -	\$ -	126.15%	\$ -	14.33%	\$ -	7.74%	\$ -	12.34%	0.00%
Feb-19	\$ -	\$ -	\$ -	173.50%	\$ -	34.71%	\$ -	19.67%	\$ -	-21.35%	0.00%
Mar-19	\$ -	\$ -	\$ -	136.72%	\$ -	52.05%	\$ -	21.52%	\$ -	26.06%	0.00%
Apr-19	\$ 3,323.39	\$ 3,323.39	\$ -	110.01%	\$ -	37.56%	\$ -	15.81%	\$ -	16.12%	0.00%
May-19	\$ 4,481.31	\$ 2,453.48	\$ 1,365.75	133.95%	\$ 487.55	44.19%	\$ 174.53	12.48%	\$ -	-43.95%	19.92%
Jun-19	\$ 3,351.70	\$ 1,493.91	\$ 112.14	1050.34%	\$ 1,162.12	24.86%	\$ 583.53	16.26%	\$ -	15.25%	71.15%
Jul-19	\$ 3,143.37	\$ 1,345.28	\$ 1,130.20	157.12%	\$ 550.91	76.59%	\$ 116.98	7.10%	\$ -	61.55%	44.71%
Aug-19	\$ 12,032.91	\$ 9,123.81	\$ 2,244.87	135.24%	\$ 433.47	135.24%	\$ 150.69	17.25%	\$ -	-32.52%	43.42%
Sep-19	\$ 12,928.88	\$ 6,303.04	\$ 711.05	135.27%	\$ 4,286.48	49.37%	\$ 1,498.19	10.15%	\$ -	220.73%	63.40%
Oct-19	\$ 254,990.83	\$ 249,343.15	\$ 3,354.29	127.60%	\$ 1,456.67	23.11%	\$ 639.98	5.26%	\$ -	22.66%	33.26%
Nov-19	\$ 202,382.59	\$ 98,920.67	\$ 18,435.18	167.40%	\$ 70,206.97	27.82%	\$ 13,244.16	8.82%	\$ 1,266.40	34.83%	33.98%
Dec-19	\$ 55,577.54	\$ 7,771.60	\$ 6,252.62	94.73%	\$ 30,927.13	31.05%	\$ 8,782.84	5.57%	\$ 1,322.35	31.94%	41.48%
Jan-20	\$ 19,767.45	\$ 15,123.12	\$ 2,294.91	132.77%	\$ 1,204.75	16.19%	\$ 437.38	7.68%	\$ -	8.74%	21.13%
Feb-20	\$ 22,791.06	\$ 6,716.92	\$ 4,254.40	138.48%	\$ 8,789.64	30.64%	\$ 2,212.80	7.65%	\$ -	8.72%	72.75%
Mar-20	\$ 28,652.97	\$ 18,531.48	\$ 6,260.40	139.12%	\$ 2,335.08	30.64%	\$ 601.98	7.65%	\$ -	8.72%	43.73%
Apr-20	\$ 21,907.88	\$ 7,493.80	\$ 8,383.52	129.80%	\$ 3,965.99	25.17%	\$ 998.44	7.58%	\$ 39.24	7.58%	27.00%
May-20	\$ 114,993.02	\$ 99,389.56	\$ 10,457.96	129.80%	\$ 3,370.94	25.17%	\$ 1,015.42	7.58%	\$ 112.36	7.58%	60.03%
Jun-20	\$ 41,556.47	\$ 7,310.43	\$ 274.50	129.80%	\$ 25,019.65	25.17%	\$ 7,536.66	7.58%	\$ 106.93	7.58%	32.86%
Jul-20	\$ 8,456.84	\$ 2,785.25	\$ 2,186.16	120.89%	\$ 1,504.72	23.40%	\$ 453.27	5.20%	\$ 154.92	10.29%	28.90%
Aug-20	\$ 3,862.85	\$ 75.52	\$ 1,611.52	120.89%	\$ 602.05	23.40%	\$ 133.86	5.20%	\$ 34.97	10.29%	27.68%
Sep-20	\$ 8,238.51	\$ 4,379.40	\$ 1,959.46	120.89%	\$ 379.25	23.40%	\$ 84.32	5.20%	\$ -	10.29%	613.84%
Oct-20	\$ 4,665.97	(\$159.41)	\$ 1,879.47	95.26%	\$ 1,024.74	44.90%	\$ 227.84	4.50%	\$ 237.42	11.55%	76.93%
Nov-20	\$ 1,316.40	\$ 0.00	\$ (71.58)	95.26%	\$ (7.17)	44.90%	\$ (70.36)	4.50%	\$ -	11.55%	48.64%
Dec-20	\$ 1,465.98	\$ 0.00	\$ -	95.26%	\$ -	44.90%	\$ -	4.50%	\$ -	11.55%	0.00%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2011 Public Requirements

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-19	\$ -	\$ -	\$ -	126.15%	\$ -	14.33%	\$ -	7.74%	\$ -	12.34%	0.00%
Feb-19	\$ 2,747.52	\$ 2,747.52	\$ -	173.50%	\$ -	34.71%	\$ -	19.67%	\$ -	-21.35%	0.00%
Mar-19	\$ 6,496.24	\$ 3,130.45	\$ 2,207.58	136.72%	\$ 840.54	52.05%	\$ 317.67	21.52%	\$ -	26.06%	42.15%
Apr-19	\$ 4,930.85	\$ 875.44	\$ 2,622.52	110.01%	\$ 895.37	37.56%	\$ 513.07	15.81%	\$ -	16.12%	44.99%
May-19	\$ 7,454.64	\$ 3,934.26	\$ 2,326.72	133.95%	\$ 830.61	44.19%	\$ 297.33	12.48%	\$ -	-43.95%	128.84%
Jun-19	\$ 8,680.74	\$ 7,294.43	\$ 191.04	1050.34%	\$ 759.19	24.86%	\$ 381.21	16.26%	\$ -	15.25%	28.99%
Jul-19	\$ 17,512.47	\$ 2,990.98	\$ 6,204.91	157.12%	\$ 6,774.47	76.59%	\$ 1,438.43	7.10%	\$ -	61.55%	112.59%
Aug-19	\$ 3,832.21	\$ 7,103.16	\$ 1,312.28	135.24%	\$ 515.36	135.24%	\$ 179.16	17.25%	\$ -	-32.52%	23.22%
Sep-19	\$ 19,430.52	\$ 10,202.86	\$ 5,912.29	135.27%	\$ 2,269.94	49.37%	\$ 793.37	10.15%	\$ -	220.73%	43.13%
Oct-19	\$ 15,473.37	\$ 794.66	\$ 11,684.02	127.60%	\$ 1,999.90	23.11%	\$ 878.65	5.26%	\$ 99.04	22.66%	29.18%
Nov-19	\$ 13,937.31	\$ 5,351.63	\$ 370.49	167.40%	\$ 1,744.77	27.82%	\$ 278.89	8.82%	\$ -	34.83%	254.66%
Dec-19	\$ 16,976.96	\$ 10,645.58	\$ 2,821.57	94.73%	\$ 2,319.41	31.05%	\$ 658.67	5.57%	\$ -	31.94%	55.65%
Jan-20	\$27,850.93	\$14,325.24	\$ 9,408.54	132.77%	\$ 1,723.90	16.19%	\$ 625.85	7.68%	\$ 1,136.90	8.74%	32.75%
Feb-20	\$71,298.44	\$63,830.80	\$ 5,004.72	138.48%	\$ 1,784.43	30.64%	\$ 449.21	7.65%	\$ 136.85	8.72%	16.55%
Mar-20	\$93,447.68	\$52,469.29	\$ 12,621.80	139.12%	\$ 21,591.04	30.64%	\$ 5,419.73	7.65%	\$ 1,069.07	8.72%	43.99%
Apr-20	\$154,866.15	\$100,948.52	\$ 43,142.86	129.80%	\$ 15,446.14	25.17%	\$ 3,888.56	7.58%	\$ 877.73	7.58%	38.52%
May-20	\$117,241.96	\$52,726.29	\$ 38,071.44	129.80%	\$ 20,099.98	25.17%	\$ 6,054.70	7.58%	\$ 82.29	7.58%	25.99%
Jun-20	\$112,543.78	\$42,887.14	\$ 47,150.16	129.80%	\$ 16,132.98	25.17%	\$ 4,859.71	7.58%	\$ 1,283.60	7.58%	42.25%
Jul-20	\$87,664.17	\$46,854.83	\$ 22,017.60	120.89%	\$ 13,439.97	23.40%	\$ 4,048.51	5.20%	\$ 822.57	10.29%	42.70%
Aug-20	\$48,403.34	\$17,404.14	\$ 22,153.26	120.89%	\$ 6,476.80	23.40%	\$ 1,440.05	5.20%	\$ 150.80	10.29%	17.22%
Sep-20	\$61,904.06	\$11,786.57	\$ 39,029.18	120.89%	\$ 8,826.01	23.40%	\$ 1,962.38	5.20%	\$ 299.92	10.29%	63.71%
Oct-20	\$22,017.17	\$14,484.33	\$ 3,624.95	95.26%	\$ 3,197.05	44.90%	\$ 710.84	4.50%	\$ -	11.55%	33.16%
Nov-20	\$174,579.00	\$164,247.37	\$ 5,130.92	95.26%	\$ 4,585.60	44.90%	\$ 459.58	4.50%	\$ 155.53	11.55%	35.91%
Dec-20	\$74,606.95	\$35,772.36	\$ 19,007.50	95.26%	\$ 18,020.83	44.90%	\$ 1,806.08	4.50%	\$ 0.18	11.55%	12.07%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2012 Damage/Failure

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-19	\$ -	\$ -	\$ -	126.15%	\$ -	14.33%	\$ -	7.74%	\$ -	12.34%	0.00%
Feb-19	\$ -	\$ -	\$ -	173.50%	\$ -	34.71%	\$ -	19.67%	\$ -	-21.35%	0.00%
Mar-19	\$ -	\$ -	\$ -	136.72%	\$ -	52.05%	\$ -	21.52%	\$ -	26.06%	0.00%
Apr-19	\$ -	\$ -	\$ -	110.01%	\$ -	37.56%	\$ -	15.81%	\$ -	16.12%	0.00%
May-19	\$ -	\$ -	\$ -	133.95%	\$ -	44.19%	\$ -	12.48%	\$ -	-43.95%	0.00%
Jun-19	\$ -	\$ -	\$ -	1050.34%	\$ -	24.86%	\$ -	16.26%	\$ -	15.25%	0.00%
Jul-19	\$ -	\$ -	\$ -	157.12%	\$ -	76.59%	\$ -	7.10%	\$ -	61.55%	0.00%
Aug-19	\$ 330.51	\$ 330.51	\$ -	135.24%	\$ -	135.24%	\$ -	17.25%	\$ -	-32.52%	0.00%
Sep-19	\$ 2,702.71	\$ 2,035.38	\$ 447.09	135.27%	\$ 163.20	49.37%	\$ 57.04	10.15%	\$ -	220.73%	66.64%
Oct-19	\$ 3,274.35	\$ -	\$ 2,597.30	127.60%	\$ 470.39	23.11%	\$ 206.66	5.26%	\$ -	22.66%	33.26%
Nov-19	\$ 1,436.47	\$ 1,372.84	\$ -	167.40%	\$ 63.63	27.82%	\$ -	8.82%	\$ -	34.83%	0.00%
Dec-19	\$ 21,390.77	\$ 19,542.78	\$ 1,300.51	94.73%	\$ 426.39	31.05%	\$ 121.09	5.57%	\$ -	31.94%	39.88%
Jan-20	\$47,913.19	\$26,040.98	\$ 17,746.56	132.77%	\$ 2,853.93	16.19%	\$ 1,036.11	7.68%	\$ 235.61	8.74%	21.11%
Feb-20	\$77,362.64	\$37,860.32	\$ 26,498.64	138.48%	\$ 10,325.51	30.64%	\$ 2,599.47	7.65%	\$ 78.70	8.72%	49.94%
Mar-20	\$181,068.16	\$139,958.27	\$ 28,711.71	139.12%	\$ 8,915.49	30.64%	\$ 1,992.80	7.65%	\$ 291.06	8.72%	29.58%
Apr-20	\$211,392.70	\$78,419.11	\$ 83,308.18	129.80%	\$ 37,828.24	25.17%	\$ 9,523.29	7.58%	\$ 1,107.38	7.58%	34.62%
May-20	\$177,784.50	\$75,700.95	\$ 73,610.95	129.80%	\$ 21,378.55	25.17%	\$ 6,439.84	7.58%	\$ 654.21	7.58%	36.31%
Jun-20	\$152,088.81	\$61,731.24	\$ 59,673.81	129.80%	\$ 22,269.63	25.17%	\$ 6,708.27	7.58%	\$ 1,705.86	7.58%	40.53%
Jul-20	\$132,853.85	\$89,844.79	\$ 26,809.58	120.89%	\$ 11,520.13	23.40%	\$ 3,470.22	5.20%	\$ 721.84	10.29%	25.45%
Aug-20	\$180,324.70	\$76,512.61	\$ 75,153.23	120.89%	\$ 23,085.76	23.40%	\$ 5,132.85	5.20%	\$ 440.25	10.29%	31.90%
Sep-20	\$67,573.98	\$36,456.90	\$ 12,937.76	120.89%	\$ 14,312.86	23.40%	\$ 3,182.34	5.20%	\$ 684.12	10.29%	23.76%
Oct-20	\$81,808.81	\$35,774.24	\$ 29,456.65	95.26%	\$ 13,073.30	44.90%	\$ 2,906.72	4.50%	\$ 597.90	11.55%	45.47%
Nov-20	\$60,021.10	\$16,863.88	\$ 24,684.86	95.26%	\$ 16,339.96	44.90%	\$ 1,637.62	4.50%	\$ 494.78	11.55%	51.64%
Dec-20	\$29,332.48	\$9,609.25	\$ 9,747.54	95.26%	\$ 8,655.96	44.90%	\$ 867.50	4.50%	\$ 452.23	11.55%	59.15%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2039 URD Cable Replacement

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-20	\$ -	\$ -	\$ -	132.77%	\$ -	30.52%	\$ -	7.68%	\$ -	8.74%	0.00%
Feb-20	\$760.79	\$760.79	\$ -	138.48%	\$ -	30.64%	\$ -	7.65%	\$ -	8.72%	0.00%
Mar-20	\$1,625.36	\$1,258.76	\$ 287.33	139.12%	\$ 63.33	30.64%	\$ 15.94	7.65%	\$ -	8.72%	10.42%
Apr-20	\$14,153.09	\$11,146.99	\$ 2,356.10	129.80%	\$ 519.27	25.17%	\$ 130.73	7.58%	\$ -	7.58%	51.64%
May-20	\$7,759.91	\$5,716.06	\$ 1,615.92	129.80%	\$ 313.39	25.17%	\$ 94.40	7.58%	\$ -	7.58%	3.66%
Jun-20	\$24,305.92	\$3,792.35	\$ 15,086.12	129.80%	\$ 3,959.42	25.17%	\$ 1,192.69	7.58%	\$ 180.20	7.58%	93.29%
Jul-20	(\$31,943.46)	\$6,989.28	\$ 147.66	120.89%	\$ 533.93	23.40%	\$ 160.83	5.20%	\$ -	10.29%	18.32%
Aug-20	\$38,692.46	\$32,135.26	\$ 4,173.87	120.89%	\$ 1,711.95	23.40%	\$ 380.64	5.20%	\$ 111.78	10.29%	31.54%
Sep-20	\$209,795.60	\$172,592.97	\$ 29,961.47	120.89%	\$ 5,799.06	23.40%	\$ 1,289.37	5.20%	\$ -	10.29%	22.06%
Oct-20	\$127,621.71	\$51,271.19	\$ 21,470.33	95.26%	\$ 42,164.32	44.90%	\$ 9,374.85	4.50%	\$ 2,502.29	11.55%	31.31%
Nov-20	\$50,826.33	\$18,241.34	\$ 2,956.93	95.26%	\$ 23,512.98	44.90%	\$ 2,356.51	4.50%	\$ 1,936.25	11.55%	54.23%
Dec-20	\$24,359.74	\$23,815.61	\$ -	95.26%	\$ -	44.90%	\$ -	4.50%	\$ -	11.55%	0.00%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2068 Main Street Salem OH Relocation

Month	Total Charges	Direct Charges	Burden Type								Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate	
Jan-20	\$ -	\$ -	\$ -	132.77%	\$ -	30.52%	\$ -	7.68%	\$ -	8.74%	0.00%
Feb-20	\$ -	\$ -	\$ -	138.48%	\$ -	30.64%	\$ -	7.65%	\$ -	8.72%	0.00%
Mar-20	\$ -	\$ -	\$ -	139.12%	\$ -	30.64%	\$ -	7.65%	\$ -	8.72%	0.00%
Apr-20	\$ -	\$ -	\$ -	129.80%	\$ -	25.17%	\$ -	7.58%	\$ -	7.58%	0.00%
May-20	\$ -	\$ -	\$ -	129.80%	\$ -	25.17%	\$ -	7.58%	\$ -	7.58%	0.00%
Jun-20	\$2,299.49	\$1,955.59	\$ -	129.80%	\$ -	25.17%	\$ -	7.58%	\$ -	7.58%	0.00%
Jul-20	\$195,035.47	\$195,000.05	\$ -	120.89%	\$ 22.10	23.40%	\$ 6.66	5.20%	\$ 6.66	10.29%	1.81%
Aug-20	\$178,714.20	\$130,726.31	\$ 8,258.83	120.89%	\$ 30,336.97	23.40%	\$ 6,745.15	5.20%	\$ 2,213.15	10.29%	20.15%
Sep-20	\$117,212.03	\$86,190.06	\$ 1,031.04	120.89%	\$ 23,211.77	23.40%	\$ 5,160.93	5.20%	\$ 281.47	10.29%	21.92%
Oct-20	\$488,522.55	\$474,605.52	\$ 1,343.57	95.26%	\$ 8,621.23	44.90%	\$ 1,916.85	4.50%	\$ -	11.55%	12.23%
Nov-20	\$300,545.43	\$57,249.60	\$ 499.54	95.26%	\$ 199,738.85	44.90%	\$ 20,018.14	4.50%	\$ 19,316.06	11.55%	50.37%
Dec-20	\$270,518.79	\$253,427.34	\$ 15,336.37	95.26%	\$ 1,537.03	44.90%	\$ 218.05	4.50%	\$ -	11.55%	3.07%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2091 Meters

Month	Total Charges	Direct Charges	Burden Type									Overall Rate
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate		
Jan-20	\$66,948.01	\$16,188.00	\$ -	132.77%	\$ 37,240.12	30.52%	\$ 13,519.89	7.68%	\$ -	8.74%	22.07	
Feb-20	\$6,184.39	\$ -	\$ -	138.48%	\$ 4,940.59	30.64%	\$ 1,243.80	7.65%	\$ -	8.72%	38.20%	
Mar-20	\$ -	\$ -	\$ -	139.12%	\$ -	30.64%	\$ -	7.65%	\$ -	8.72%	0.00%	
Apr-20	\$9,380.40	\$9,380.40	\$ -	129.80%	\$ -	25.17%	\$ -	7.58%	\$ -	7.58%	0.00%	
May-20	\$54,768.67	\$51,696.00	\$ -	129.80%	\$ 2,361.36	25.17%	\$ 711.31	7.58%	\$ -	7.58%	32.76%	
Jun-20	\$108,051.04	\$91,117.36	\$ -	129.80%	\$ 13,013.60	25.17%	\$ 3,920.08	7.58%	\$ -	7.58%	32.76%	
Jul-20	\$50,136.00	\$50,136.00	\$ -	120.89%	\$ -	23.40%	\$ -	5.20%	\$ -	10.29%	0.00%	
Aug-20	\$48,659.75	\$34,320.00	\$ -	120.89%	\$ 11,731.38	23.40%	\$ 2,608.37	5.20%	\$ -	10.29%	28.60%	
Sep-20	\$229,363.17	\$219,547.06	\$ -	120.89%	\$ 8,030.58	23.40%	\$ 1,785.53	5.20%	\$ -	10.29%	28.60%	
Oct-20	\$78,939.21	\$24,456.00	\$ -	95.26%	\$ 44,572.84	44.90%	\$ 9,910.37	4.50%	\$ -	11.55%	24.82%	
Nov-20	\$36,361.94	\$24,280.00	\$ -	95.26%	\$ 10,981.37	44.90%	\$ 1,100.57	4.50%	\$ -	11.55%	49.40%	
Dec-20	\$158,401.01	\$146,406.02	\$ -	95.26%	\$ 10,902.34	44.90%	\$ 1,092.65	4.50%	\$ -	11.55%	49.40%	

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.

Liberty Utilities (Granite State Electric) d/b/a Liberty
 DE 19-064 2020 Step Adjustment
 Project #8830-2092 Transformers

Month	Total Charges	Direct Charges	Burden Type								Overall Rate	
			Labor	Rate	NH	Rate	Corporate	Rate	Inventory	Rate		
Jan-20	\$31,415.00	\$31,415.00	\$ -	132.77%	\$ -	30.52%			7.68%	\$ -	8.74%	0.00%
Feb-20	\$38,891.64	\$26,890.00	\$ -	138.48%	\$ 9,587.89	30.64%	\$ 2,413.75		7.65%	\$ -	8.72%	38.20%
Mar-20	\$54,287.93	\$44,015.00	\$ -	139.12%	\$ 8,206.85	30.64%	\$ 2,066.08		7.65%	\$ -	8.72%	38.20%
Apr-20	\$51,685.97	\$34,870.68	\$ -	129.80%	\$ 134,433.42	25.17%	\$ 3,381.87		7.58%	\$ -	7.58%	313.11%
May-20	\$63,211.39	\$51,789.05	\$ -	129.80%	\$ 8,778.11	25.17%	\$ 2,644.23		7.58%	\$ -	7.58%	32.76%
Jun-20	\$87,577.37	\$68,353.03	\$ -	129.80%	\$ 14,773.98	25.17%	\$ 4,450.36		7.58%	\$ -	7.58%	37.12%
Jul-20	\$69,564.57	\$47,174.66	\$ -	120.89%	\$ 17,206.73	23.40%	\$ 5,183.18		5.20%	\$ -	10.29%	32.76%
Aug-20	\$48,986.57	\$35,493.81	\$ -	120.89%	\$ 11,038.46	23.40%	\$ 2,454.30		5.20%	\$ -	10.29%	28.60%
Sep-20	\$45,491.83	\$35,340.00	\$ -	120.89%	\$ 8,305.24	23.40%	\$ 1,846.59		5.20%	\$ -	10.29%	28.60%
Oct-20	\$12,929.34	\$2,821.50	\$ -	95.26%	\$ 8,269.25	44.90%	\$ 1,838.59		4.50%	\$ -	11.55%	28.60%
Nov-20	\$44,130.52	\$42,736.62	\$ -	95.26%	\$ 1,266.93	44.90%	\$ 126.97		4.50%	\$ -	11.55%	49.40%
Dec-20	\$48,154.87	\$27,041.80	\$ -	95.26%	\$ 19,189.84	44.90%	\$ 1,923.23		4.50%	\$ -	11.55%	49.40%

[1] Direct charges include payroll, materials and invoices. It does not include burdens, CIAC or AFUDC.