

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 1

Date of Response: September 30, 2020

REQUEST:

Provide information regarding changes in payment behavior or patterns and account receivables levels since the declaration of the State of Emergency on March 13 and the Governor's Emergency Order #3 issued on March 17. Such information should be provided for each utility rate class.

RESPONSE:

Please see Attachment 1 for the requested information.

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

ENNG Residential				
	2/29/2020		2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	76,179	74,506		1,673
A/R Balance	14,542,409	18,803,581		(4,261,173)
Current	9,663,433	12,940,866		(3,277,433)
1 - 30 Days	2,731,311	3,466,738		(735,427)
31 - 60 Days	877,453	1,015,112		(137,658)
61 - 90 Days	371,445	331,023		40,422
91 - 120	157,945	189,432		(31,487)
121 - 150	160,487	104,715		55,772
151+	1,567,359	1,615,730		(48,371)
Unapplied	(987,024)	(860,033)		(126,991)
ENNG Commerical				
	2/29/2020		2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,979	10,541		438
A/R Balance	8,258,685	10,118,210		(1,859,525)
Current	7,196,227	8,968,609		(1,772,383)
1 - 30 Days	885,757	992,139		(106,382)
31 - 60 Days	227,160	198,343		28,817
61 - 90 Days	77,520	113,964		(36,444)
91 - 120	9,271	15,437		(6,166)
121 - 150	7,868	7,389		479
151+	166,478	39,143		127,335
Unapplied	(311,595)	(216,813)		(94,782)
ENNG Total AR				
	2/29/2020		2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	87,158	85,047		2,111
A/R Balance	22,801,094	28,921,791		(6,120,698)
Current	16,859,659	21,909,475		(5,049,816)
1 - 30 Days	3,617,068	4,458,876		(841,809)
31 - 60 Days	1,104,613	1,213,455		(108,841)
61 - 90 Days	448,965	444,987		3,978
91 - 120	167,216	204,868		(37,652)
121 - 150	168,355	112,104		56,251
151+	1,733,837	1,654,873		78,964
Unapplied	(1,298,619)	(1,076,846)		(221,773)

ENNG Residential				
	3/31/2020		3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,025	74,156		(1,131)
A/R Balance	13,339,607	18,407,880		(5,068,273)
Current	7,748,721	10,630,015		(2,881,294)
1 - 30 Days	2,779,009	4,581,716		(1,802,707)
31 - 60 Days	1,272,324	1,623,091		(350,767)
61 - 90 Days	626,911	649,381		(22,470)
91 - 120	304,536	197,292		107,245
121 - 150	112,680	149,051		(36,371)
151+	1,525,977	1,442,069		83,908
Unapplied	(1,030,552)	(864,734)		(165,817)
ENNG Commerical				
	3/31/2020		3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,441	10,460		(19)
A/R Balance	6,545,056	8,973,227		(2,428,171)
Current	5,362,894	7,348,661		(1,985,767)
1 - 30 Days	828,268	1,254,358		(426,090)
31 - 60 Days	274,589	355,459		(80,870)
61 - 90 Days	156,576	98,743		57,832
91 - 120	40,928	111,204		(70,276)
121 - 150	3,071	11,624		(8,553)
151+	163,187	32,477		130,709
Unapplied	(284,457)	(239,300)		(45,157)
ENNG Total AR				
	3/31/2020		3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,466	84,616		(1,150)
A/R Balance	19,884,663	27,381,107		(7,496,444)
Current	13,111,615	17,978,676		(4,867,061)
1 - 30 Days	3,607,277	5,836,074		(2,228,797)
31 - 60 Days	1,546,914	1,978,551		(431,637)
61 - 90 Days	783,486	748,124		35,362
91 - 120	345,464	308,495		36,969
121 - 150	115,752	160,675		(44,924)
151+	1,689,163	1,474,546		214,617
Unapplied	(1,315,008)	(1,104,034)		(210,974)

ENNG Residential				
	4/30/2020		4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	72,391	77,869		(5,478)
A/R Balance	11,341,119	15,516,789		(4,175,669)
Current	5,632,931	7,258,307		(1,625,376)
1 - 30 Days	2,525,374	3,904,630		(1,379,256)
31 - 60 Days	1,341,268	2,391,008		(1,049,740)
61 - 90 Days	900,138	942,470		(42,332)
91 - 120	476,969	446,591		30,378
121 - 150	249,091	137,455		111,636
151+	1,479,484	1,356,938		122,546
Unapplied	(1,264,137)	(920,610)		(343,527)
ENNG Commerical				
	4/30/2020		4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,512	11,137		(625)
A/R Balance	5,625,388	6,340,138		(714,751)
Current	4,044,451	4,858,917		(814,466)
1 - 30 Days	908,328	1,055,637		(147,309)
31 - 60 Days	428,986	465,990		(37,004)
61 - 90 Days	210,711	216,408		(5,697)
91 - 120	128,388	66,943		61,445
121 - 150	34,753	93,996		(59,242)
151+	161,999	23,783		138,216
Unapplied	(292,229)	(441,534)		149,306
ENNG Total AR				
	4/30/2020		4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	82,903	89,006		(6,103)
A/R Balance	16,966,507	21,856,927		(4,890,420)
Current	9,677,382	12,117,224		(2,439,842)
1 - 30 Days	3,433,702	4,960,267		(1,526,565)
31 - 60 Days	1,770,254	2,856,998		(1,086,743)
61 - 90 Days	1,110,850	1,158,878		(48,029)
91 - 120	605,357	513,534		91,824
121 - 150	283,844	231,450		52,394
151+	1,641,483	1,380,721		260,762
Unapplied	(1,556,365)	(1,362,144)		(194,221)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary May 2020 through July 2020

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	75,116	71,206	3,910
A/R Balance	9,509,603	12,489,418	(2,979,814)
Current	3,763,413	4,360,769	(597,355)
1 - 30 Days	1,947,929	2,719,093	(771,164)
31 - 60 Days	1,496,860	2,765,485	(1,268,625)
61 - 90 Days	922,226	1,279,104	(356,878)
91 - 120	689,900	695,999	(6,098)
121 - 150	395,239	319,929	75,309
151+	1,594,124	1,319,985	274,139
Unapplied	(1,300,088)	(970,945)	(329,142)
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,974	9,559	1,415
A/R Balance	4,439,113	3,655,478	783,635
Current	2,901,785	2,719,172	182,613
1 - 30 Days	750,453	564,816	185,637
31 - 60 Days	440,980	352,072	88,908
61 - 90 Days	244,352	188,281	56,071
91 - 120	155,900	78,397	77,503
121 - 150	90,565	69,458	21,107
151+	185,650	94,469	91,181
Unapplied	(330,572)	(411,188)	80,616
ENNG Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	86,090	80,765	5,325
A/R Balance	13,948,716	16,144,895	(2,196,179)
Current	6,665,198	7,079,941	(414,743)
1 - 30 Days	2,698,382	3,283,909	(585,527)
31 - 60 Days	1,937,839	3,117,557	(1,179,718)
61 - 90 Days	1,166,578	1,467,385	(300,807)
91 - 120	845,800	774,396	71,404
121 - 150	485,804	389,387	96,417
151+	1,779,775	1,414,454	365,321
Unapplied	(1,630,660)	(1,382,133)	(248,527)

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	72,033	74,254	(2,221)
Balance	6,804,714	10,229,370	(3,424,656)
Current	2,167,082	2,826,566	(659,484)
1 - 30 Days	1,192,180	1,652,219	(460,039)
31 - 60 Days	1,083,032	2,062,161	(979,129)
61 - 90 Days	809,231	1,867,399	(1,058,168)
91 - 120	704,574	867,848	(163,274)
121 - 150	573,410	549,149	24,260
151+	1,796,395	1,439,313	357,082
Unapplied	(1,521,190)	(1,035,286)	(485,904)
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,209	10,298	(89)
Balance	2,709,572	2,885,778	(176,206)
Current	1,620,743	2,198,371	(577,628)
1 - 30 Days	364,254	356,514	7,741
31 - 60 Days	298,228	252,672	45,557
61 - 90 Days	281,382	192,079	89,303
91 - 120	185,563	110,807	74,756
121 - 150	125,155	41,151	84,004
151+	239,314	141,081	98,233
Unapplied	(405,068)	(406,896)	1,828
ENNG Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	82,242	84,552	(2,310)
A/R Balance	9,514,286	13,115,148	(3,600,862)
Current	3,787,825	5,024,937	(1,237,112)
1 - 30 Days	1,556,435	2,008,733	(452,299)
31 - 60 Days	1,381,260	2,314,832	(933,572)
61 - 90 Days	1,090,612	2,059,478	(968,866)
91 - 120	890,137	978,655	(88,518)
121 - 150	698,565	590,300	108,265
151+	2,035,710	1,580,394	455,315
Unapplied	(1,926,258)	(1,442,182)	(484,076)

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,434	71,867	1,567
Balance	5,485,489	7,878,512	(2,393,023)
Current	1,764,321	2,009,586	(245,266)
1 - 30 Days	632,890	1,061,306	(428,416)
31 - 60 Days	749,250	1,055,016	(305,766)
61 - 90 Days	556,570	1,456,139	(899,569)
91 - 120	630,044	1,114,213	(484,169)
121 - 150	639,992	701,394	(61,402)
151+	2,179,533	1,714,304	465,229
Unapplied	(1,667,111)	(1,233,446)	(433,665)
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,557	9,862	695
Balance	2,192,364	2,141,727	50,637
Current	1,611,857	1,529,153	82,704
1 - 30 Days	239,848	329,723	(89,876)
31 - 60 Days	205,922	127,397	78,525
61 - 90 Days	143,073	157,143	(14,070)
91 - 120	236,925	134,730	102,195
121 - 150	161,161	84,883	76,278
151+	167,456	170,298	(2,841)
Unapplied	(573,877)	(391,599)	(182,278)
ENNG Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,991	81,729	2,262
A/R Balance	7,677,852	10,020,239	(2,342,387)
Current	3,376,177	3,538,739	(162,562)
1 - 30 Days	872,738	1,391,030	(518,292)
31 - 60 Days	955,172	1,182,413	(227,241)
61 - 90 Days	699,643	1,613,282	(913,639)
91 - 120	866,969	1,248,943	(381,974)
121 - 150	801,153	786,277	14,876
151+	2,346,989	1,884,602	462,387
Unapplied	(2,240,988)	(1,625,045)	(615,943)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary August 2020 through October 2020

ENNG Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,401	72,707	694
A/R Balance	4,628,872	6,241,866	(1,612,994)
Current	1,546,767	1,971,894	(425,127)
1 - 30 Days	465,831	642,020	(176,188)
31 - 60 Days	350,033	735,982	(385,949)
61 - 90 Days	479,751	697,928	(218,177)
91 - 120	452,252	688,070	(235,817)
121 - 150	497,360	765,137	(267,777)
151+	2,677,694	2,029,538	648,156
Unapplied	(1,840,817)	(1,288,704)	(552,114)
ENNG Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,560	10,092	468
A/R Balance	1,828,973	2,037,021	(208,048)
Current	1,350,570	1,640,488	(289,918)
1 - 30 Days	188,732	208,950	(20,217)
31 - 60 Days	109,577	115,031	(5,453)
61 - 90 Days	133,637	82,189	51,448
91 - 120	90,325	60,808	29,516
121 - 150	151,320	74,415	76,905
151+	323,212	239,861	83,351
Unapplied	(518,401)	(384,721)	(133,680)
ENNG Total AR			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,961	82,799	1,162
A/R Balance	6,457,845	8,278,886	(1,821,042)
Current	2,897,337	3,612,382	(715,045)
1 - 30 Days	654,564	850,969	(196,406)
31 - 60 Days	459,610	851,013	(391,403)
61 - 90 Days	613,389	780,117	(166,729)
91 - 120	542,577	748,878	(206,301)
121 - 150	648,681	839,552	(190,872)
151+	3,000,906	2,269,399	731,507
Unapplied	(2,359,218)	(1,673,425)	(685,793)

ENNG Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
ENNG Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
ENNG Total AR			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-

ENNG Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
ENNG Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
ENNG Total AR			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary February 2020 through April 2020

ENNG Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current %	66.5%	68.8%	-2.4%
1 - 30 Days %	18.8%	18.4%	0.3%
31 - 60 Days %	6.0%	5.4%	0.6%
61 - 90 Days %	2.6%	1.8%	0.8%
91 - 120 %	1.1%	1.0%	0.1%
121 - 150 %	1.1%	0.6%	0.5%
151+ %	10.8%	8.6%	2.2%
Unapplied %	-6.8%	-4.6%	-2.2%
ENNG Commerical			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	87.1%	88.6%	-1.5%
1 - 30 Days	10.7%	9.8%	0.9%
31 - 60 Days	2.8%	2.0%	0.8%
61 - 90 Days	0.9%	1.1%	-0.2%
91 - 120	0.1%	0.2%	0.0%
121 - 150	0.1%	0.1%	0.0%
151+	2.0%	0.4%	1.6%
Unapplied	-3.8%	-2.1%	-1.6%
ENNG Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.9%	75.8%	-1.8%
1 - 30 Days	15.9%	15.4%	0.4%
31 - 60 Days	4.8%	4.2%	0.6%
61 - 90 Days	2.0%	1.5%	0.4%
91 - 120	0.7%	0.7%	0.0%
121 - 150	0.7%	0.4%	0.4%
151+	7.6%	5.7%	1.9%
Unapplied	-5.7%	-3.7%	-2.0%

ENNG Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	58.1%	57.7%	0.3%
1 - 30 Days	20.8%	24.9%	-4.1%
31 - 60 Days	9.5%	8.8%	0.7%
61 - 90 Days	4.7%	3.5%	1.2%
91 - 120	2.3%	1.1%	1.2%
121 - 150	0.8%	0.8%	0.0%
151+	11.4%	7.8%	3.6%
Unapplied	-7.7%	-4.7%	-3.0%
ENNG Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	81.9%	81.9%	0.0%
1 - 30 Days	12.7%	14.0%	-1.3%
31 - 60 Days	4.2%	4.0%	0.2%
61 - 90 Days	2.4%	1.1%	1.3%
91 - 120	0.6%	1.2%	-0.6%
121 - 150	0.0%	0.1%	-0.1%
151+	2.5%	0.4%	2.1%
Unapplied	-4.3%	-2.7%	-1.7%
ENNG Total AR			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	65.9%	65.7%	0.3%
1 - 30 Days	18.1%	21.3%	-3.2%
31 - 60 Days	7.8%	7.2%	0.6%
61 - 90 Days	3.9%	2.7%	1.2%
91 - 120	1.7%	1.1%	0.6%
121 - 150	0.6%	0.6%	0.0%
151+	8.5%	5.4%	3.1%
Unapplied	-6.6%	-4.0%	-2.6%

ENNG Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	49.7%	46.8%	2.9%
1 - 30 Days	22.3%	25.2%	-2.9%
31 - 60 Days	11.8%	15.4%	-3.6%
61 - 90 Days	7.9%	6.1%	1.9%
91 - 120	4.2%	2.9%	1.3%
121 - 150	2.2%	0.9%	1.3%
151+	13.0%	8.7%	4.3%
Unapplied	-11.1%	-5.9%	-5.2%
ENNG Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	71.9%	76.6%	-4.7%
1 - 30 Days	16.1%	16.7%	-0.5%
31 - 60 Days	7.6%	7.3%	0.3%
61 - 90 Days	3.7%	3.4%	0.3%
91 - 120	2.3%	1.1%	1.2%
121 - 150	0.6%	1.5%	-0.9%
151+	2.9%	0.4%	2.5%
Unapplied	-5.2%	-7.0%	1.8%
ENNG Total AR			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	57.0%	55.4%	1.6%
1 - 30 Days	20.2%	22.7%	-2.5%
31 - 60 Days	10.4%	13.1%	-2.6%
61 - 90 Days	6.5%	5.3%	1.2%
91 - 120	3.6%	2.3%	1.2%
121 - 150	1.7%	1.1%	0.6%
151+	9.7%	6.3%	3.4%
Unapplied	-9.2%	-6.2%	-2.9%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary May 2020 through July 2020

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	39.6%	34.9%	4.7%
1 - 30 Days	20.5%	21.8%	-1.3%
31 - 60 Days	15.7%	22.1%	-6.4%
61 - 90 Days	9.7%	10.2%	-0.5%
91 - 120	7.3%	5.6%	1.7%
121 - 150	4.2%	2.6%	1.6%
151+	16.8%	10.6%	6.2%
Unapplied	-13.7%	-7.8%	-5.9%
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	65.4%	74.4%	-9.0%
1 - 30 Days	16.9%	15.5%	1.5%
31 - 60 Days	9.9%	9.6%	0.3%
61 - 90 Days	5.5%	5.2%	0.4%
91 - 120	3.5%	2.1%	1.4%
121 - 150	2.0%	1.9%	0.1%
151+	4.2%	2.6%	1.6%
Unapplied	-7.4%	-11.2%	3.8%
ENNG Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	47.8%	43.9%	3.9%
1 - 30 Days	19.3%	20.3%	-1.0%
31 - 60 Days	13.9%	19.3%	-5.4%
61 - 90 Days	8.4%	9.1%	-0.7%
91 - 120	6.1%	4.8%	1.3%
121 - 150	3.5%	2.4%	1.1%
151+	12.8%	8.8%	4.0%
Unapplied	-11.7%	-8.6%	-3.1%

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	31.8%	27.6%	4.2%
1 - 30 Days	17.5%	16.2%	1.4%
31 - 60 Days	15.9%	20.2%	-4.2%
61 - 90 Days	11.9%	18.3%	-6.4%
91 - 120	10.4%	8.5%	1.9%
121 - 150	8.4%	5.4%	3.1%
151+	26.4%	14.1%	12.3%
Unapplied	-22.4%	-10.1%	-12.2%
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	59.8%	76.2%	-16.4%
1 - 30 Days	13.4%	12.4%	1.1%
31 - 60 Days	11.0%	8.8%	2.3%
61 - 90 Days	10.4%	6.7%	3.7%
91 - 120	6.8%	3.8%	3.0%
121 - 150	4.6%	1.4%	3.2%
151+	8.8%	4.9%	3.9%
Unapplied	-14.9%	-14.1%	-0.8%
ENNG Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	39.8%	38.3%	1.5%
1 - 30 Days	16.4%	15.3%	1.0%
31 - 60 Days	14.5%	17.7%	-3.1%
61 - 90 Days	11.5%	15.7%	-4.2%
91 - 120	9.4%	7.5%	1.9%
121 - 150	7.3%	4.5%	2.8%
151+	21.4%	12.1%	9.3%
Unapplied	-20.2%	-11.0%	-9.2%

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	32.2%	25.5%	6.7%
1 - 30 Days	11.5%	13.5%	-1.9%
31 - 60 Days	13.7%	13.4%	0.3%
61 - 90 Days	10.1%	18.5%	-8.3%
91 - 120	11.5%	14.1%	-2.7%
121 - 150	11.7%	8.9%	2.8%
151+	39.7%	21.8%	18.0%
Unapplied	-30.4%	-15.7%	-14.7%
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	73.5%	71.4%	2.1%
1 - 30 Days	10.9%	15.4%	-4.5%
31 - 60 Days	9.4%	5.9%	3.4%
61 - 90 Days	6.5%	7.3%	-0.8%
91 - 120	10.8%	6.3%	4.5%
121 - 150	7.4%	4.0%	3.4%
151+	7.6%	8.0%	-0.3%
Unapplied	-26.2%	-18.3%	-7.9%
ENNG Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	44.0%	35.3%	8.7%
1 - 30 Days	11.4%	13.9%	-2.5%
31 - 60 Days	12.4%	11.8%	0.6%
61 - 90 Days	9.1%	16.1%	-7.0%
91 - 120	11.3%	12.5%	-1.2%
121 - 150	10.4%	7.8%	2.6%
151+	30.6%	18.8%	11.8%
Unapplied	-29.2%	-16.2%	-13.0%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary August 2020 through October 2020

ENNG Residential			
			Change over Prior Year
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	33.4%	31.6%	1.8%
1 - 30 Days	10.1%	10.3%	-0.2%
31 - 60 Days	7.6%	11.8%	-4.2%
61 - 90 Days	10.4%	11.2%	-0.8%
91 - 120	9.8%	11.0%	-1.3%
121 - 150	10.7%	12.3%	-1.5%
151+	57.8%	32.5%	25.3%
Unapplied	-39.8%	-20.6%	-19.1%
ENNG Commerical			
			Change over Prior Year
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.8%	80.5%	-6.7%
1 - 30 Days	10.3%	10.3%	0.1%
31 - 60 Days	6.0%	5.6%	0.3%
61 - 90 Days	7.3%	4.0%	3.3%
91 - 120	4.9%	3.0%	2.0%
121 - 150	8.3%	3.7%	4.6%
151+	17.7%	11.8%	5.9%
Unapplied	-28.3%	-18.9%	-9.5%
ENNG Total AR			
			Change over Prior Year
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	44.9%	43.6%	1.2%
1 - 30 Days	10.1%	10.3%	-0.1%
31 - 60 Days	7.1%	10.3%	-3.2%
61 - 90 Days	9.5%	9.4%	0.1%
91 - 120	8.4%	9.0%	-0.6%
121 - 150	10.0%	10.1%	-0.1%
151+	46.5%	27.4%	19.1%
Unapplied	-36.5%	-20.2%	-16.3%

ENNG Residential			
			Change over Prior Year
	9/30/2020	9/30/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
ENNG Commerical			
			Change over Prior Year
	9/30/2020	9/30/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
ENNG Total AR			
			Change over Prior Year
	9/30/2020	9/30/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			

ENNG Residential			
			Change over Prior Year
	10/31/2020	10/31/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
ENNG Commerical			
			Change over Prior Year
	10/31/2020	10/31/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
ENNG Total AR			
			Change over Prior Year
	10/31/2020	10/31/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

GSE Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	34,619	34,238	381
A/R Balance	5,705,890	6,511,881	(805,991)
Current	3,880,911	4,287,354	(406,443)
1 - 30 Days	787,812	906,705	(118,893)
31 - 60 Days	244,963	300,792	(55,830)
61 - 90 Days	140,315	148,699	(8,384)
91 - 120	83,576	110,888	(27,312)
121 - 150	71,219	102,046	(30,827)
151+	745,724	854,695	(108,971)
Unapplied	(248,631)	(199,299)	(49,332)
GSE Commercial			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,925	6,963	(38)
Balance	4,455,692	5,288,626	(832,934)
Current	3,958,578	4,645,704	(687,125)
1 - 30 Days	559,526	528,339	31,187
31 - 60 Days	92,472	125,856	(33,384)
61 - 90 Days	34,832	20,438	14,394
91 - 120	18,312	13,841	4,471
121 - 150	22,570	8,668	13,902
151+	22,836	28,641	(5,805)
Unapplied	(253,434)	(82,861)	(170,573)
GSE Industrial			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	171	178	(7)
A/R Balance	922,290	941,666	(19,376)
Current	850,284	894,200	(43,917)
1 - 30 Days	70,856	38,578	32,279
31 - 60 Days	1,250	674	576
61 - 90 Days	466	1,594	(1,128)
91 - 120	372	1,195	(823)
121 - 150	137	1,900	(1,762)
151+	-	5,118	(5,118)
Unapplied	(1,075)	(1,593)	517
GSE Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	41,715	41,379	336
A/R Balance	11,083,872	12,742,173	(1,658,301)
Current	8,689,773	9,827,258	(1,137,485)
1 - 30 Days	1,418,195	1,473,622	(55,427)
31 - 60 Days	338,684	427,323	(88,638)
61 - 90 Days	175,613	170,731	4,882
91 - 120	102,260	125,924	(23,664)
121 - 150	93,927	112,614	(18,687)
151+	768,561	888,454	(119,893)
Unapplied	(503,140)	(283,752)	(219,388)

GSE Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	33,215	34,160	(945)
A/R Balance	5,321,142	6,366,720	(1,045,578)
Current	3,436,134	4,070,799	(634,665)
1 - 30 Days	710,588	896,295	(185,707)
31 - 60 Days	326,523	359,491	(32,968)
61 - 90 Days	173,956	193,564	(19,608)
91 - 120	110,271	107,639	2,633
121 - 150	67,075	80,349	(13,275)
151+	752,794	862,175	(109,381)
Unapplied	(256,199)	(203,592)	(52,607)
GSE Commercial			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,717	6,933	(216)
Balance	4,257,471	5,024,781	(767,310)
Current	3,612,521	4,177,065	(564,544)
1 - 30 Days	527,020	750,785	(223,764)
31 - 60 Days	98,312	114,962	(16,651)
61 - 90 Days	52,033	36,366	15,666
91 - 120	25,956	10,020	15,936
121 - 150	13,544	8,209	5,335
151+	56,996	31,005	25,991
Unapplied	(128,911)	(103,632)	(25,279)
GSE Industrial			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	168	177	(9)
A/R Balance	997,971	988,147	9,823
Current	820,643	937,247	(116,603)
1 - 30 Days	177,969	45,084	132,885
31 - 60 Days	1,224	54	1,170
61 - 90 Days	120	423	(303)
91 - 120	137	1,455	(1,318)
121 - 150	87	1,110	(1,023)
151+	-	4,270	(4,270)
Unapplied	(2,209)	(1,496)	(713)
GSE Total AR			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	40,100	41,270	(1,170)
A/R Balance	10,576,584	12,379,648	(1,803,064)
Current	7,869,299	9,185,110	(1,315,812)
1 - 30 Days	1,415,577	1,692,164	(276,587)
31 - 60 Days	426,059	474,508	(48,449)
61 - 90 Days	226,109	230,354	(4,245)
91 - 120	136,364	119,114	17,250
121 - 150	80,705	89,668	(8,963)
151+	809,790	897,450	(87,660)
Unapplied	(387,319)	(308,720)	(78,599)

GSE Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	33,392	32,880	512
A/R Balance	5,259,325	5,463,152	(203,828)
Current	3,426,523	3,334,765	91,757
1 - 30 Days	598,739	766,247	(167,508)
31 - 60 Days	304,638	331,212	(26,574)
61 - 90 Days	211,774	203,132	8,642
91 - 120	132,788	131,695	1,093
121 - 150	89,141	76,156	12,985
151+	755,519	836,518	(80,999)
Unapplied	(259,797)	(216,573)	(43,224)
GSE Commercial			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,719	6,733	(14)
Balance	4,030,748	4,165,188	(134,441)
Current	3,155,498	3,753,386	(597,888)
1 - 30 Days	685,609	369,178	316,431
31 - 60 Days	148,665	83,913	64,752
61 - 90 Days	75,386	32,786	42,600
91 - 120	38,834	16,261	22,573
121 - 150	15,357	4,141	11,216
151+	52,353	17,770	34,583
Unapplied	(140,954)	(112,246)	(28,708)
GSE Industrial			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	165	171	(6)
Balance	947,258	924,289	22,969
Current	850,984	901,247	(50,263)
1 - 30 Days	95,663	27,823	67,840
31 - 60 Days	1,695	379	1,316
61 - 90 Days	462	14	448
91 - 120	107	1	105
121 - 150	136	-	136
151+	86	-	86
Unapplied	(1,875)	(5,174)	3,300
GSE Total AR			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	40,276	39,784	492
A/R Balance	10,237,331	10,552,630	(315,299)
Current	7,433,005	7,989,399	(556,394)
1 - 30 Days	1,380,011	1,163,247	216,764
31 - 60 Days	454,997	415,503	39,494
61 - 90 Days	287,621	235,932	51,690
91 - 120	171,729	147,957	23,771
121 - 150	104,634	80,297	24,337
151+	807,958	854,288	(46,330)
Unapplied	(402,626)	(333,994)	(68,632)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary May 2020 through July 2020

GSE Residential				
	5/31/2020		5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	34,420	33,456	964	
A/R Balance	5,017,596	5,071,474	(53,878)	
Current	3,052,156	3,085,352	(33,196)	
1 - 30 Days	668,675	648,139	20,536	
31 - 60 Days	291,955	326,035	(34,080)	
61 - 90 Days	211,427	199,073	12,354	
91 - 120	165,185	143,068	22,117	
121 - 150	107,635	97,329	10,306	
151+	796,430	823,942	(27,511)	
Unapplied	(275,867)	(251,463)	(24,404)	
GSE Commerical				
	5/31/2020		5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,907	6,790	117	
Balance	3,751,399	3,919,278	(167,880)	
Current	2,878,300	3,583,242	(704,942)	
1 - 30 Days	608,603	284,695	323,909	
31 - 60 Days	214,653	79,082	135,570	
61 - 90 Days	91,957	40,823	51,134	
91 - 120	40,503	10,035	30,468	
121 - 150	21,481	5,105	16,376	
151+	52,206	19,727	32,479	
Unapplied	(156,304)	(103,431)	(52,873)	
GSE Industrial				
	5/31/2020		5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	169	166	3	
Balance	556,169	865,674	(309,505)	
Current	535,613	855,829	(320,216)	
1 - 30 Days	20,647	14,929	5,717	
31 - 60 Days	1,496	161	1,336	
61 - 90 Days	402	14	387	
91 - 120	46	1	45	
121 - 150	22	-	22	
151+	17	-	17	
Unapplied	(2,073)	(5,260)	3,187	
GSE Total AR				
	5/31/2020		5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	41,496	40,412	1,084	
A/R Balance	9,325,164	9,856,426	(531,262)	
Current	6,466,069	7,524,423	(1,058,354)	
1 - 30 Days	1,297,925	947,763	350,162	
31 - 60 Days	508,104	405,277	102,826	
61 - 90 Days	303,785	239,910	63,875	
91 - 120	205,734	153,105	52,629	
121 - 150	129,138	102,435	26,703	
151+	848,653	843,668	4,985	
Unapplied	(434,244)	(360,154)	(74,090)	

GSE Residential				
	6/30/2020		6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	33,326	31,591	1,735	
A/R Balance	5,275,258	4,465,999	809,259	
Current	3,511,898	2,587,348	924,550	
1 - 30 Days	485,641	568,602	(82,962)	
31 - 60 Days	275,627	266,923	8,704	
61 - 90 Days	189,360	219,894	(30,535)	
91 - 120	158,390	148,632	9,758	
121 - 150	128,876	108,706	20,170	
151+	824,387	837,108	(12,721)	
Unapplied	(298,919)	(271,214)	(27,705)	
GSE Commerical				
	6/30/2020		6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,558	6,769	(211)	
Balance	4,090,377	3,645,267	445,110	
Current	3,161,133	3,066,025	95,108	
1 - 30 Days	461,295	587,545	(126,250)	
31 - 60 Days	392,937	44,686	348,251	
61 - 90 Days	109,147	33,024	76,123	
91 - 120	63,444	13,933	49,510	
121 - 150	26,650	6,417	20,233	
151+	61,796	20,182	41,615	
Unapplied	(186,025)	(126,545)	(59,480)	
GSE Industrial				
	6/30/2020		6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	162	166	(4)	
Balance	784,022	712,020	72,002	
Current	757,581	615,364	142,216	
1 - 30 Days	26,921	99,440	(72,519)	
31 - 60 Days	1,384	98	1,286	
61 - 90 Days	433	81	352	
91 - 120	97	1	96	
121 - 150	9	-	9	
151+	-	-	-	
Unapplied	(2,402)	(2,965)	562	
GSE Total AR				
	6/30/2020		6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	40,046	38,526	1,520	
A/R Balance	10,149,657	8,823,286	1,326,371	
Current	7,430,612	6,268,738	1,161,874	
1 - 30 Days	973,857	1,255,588	(281,731)	
31 - 60 Days	669,948	311,707	358,241	
61 - 90 Days	298,939	252,999	45,940	
91 - 120	221,931	162,566	59,364	
121 - 150	155,534	115,123	40,412	
151+	886,183	857,289	28,893	
Unapplied	(487,346)	(400,724)	(86,623)	

GSE Residential				
	7/31/2020		7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	34,412	30,315	4,097	
A/R Balance	6,489,956	4,808,547	1,681,409	
Current	4,561,593	3,066,358	1,495,234	
1 - 30 Days	601,410	545,788	55,622	
31 - 60 Days	245,734	183,690	62,043	
61 - 90 Days	186,083	168,954	17,129	
91 - 120	154,256	168,185	(13,929)	
121 - 150	138,790	112,765	26,025	
151+	890,280	831,521	58,759	
Unapplied	(288,190)	(268,715)	(19,476)	
GSE Commerical				
	7/31/2020		7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,697	6,501	196	
Balance	4,613,082	3,964,687	648,396	
Current	3,849,688	3,720,403	129,284	
1 - 30 Days	499,486	281,769	217,717	
31 - 60 Days	170,357	46,564	123,793	
61 - 90 Days	81,976	19,898	62,078	
91 - 120	58,689	10,646	48,043	
121 - 150	41,958	7,854	34,104	
151+	76,963	20,024	56,939	
Unapplied	(166,034)	(142,471)	(23,563)	
GSE Industrial				
	7/31/2020		7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	167	164	3	
Balance	1,001,829	992,884	8,946	
Current	914,293	821,563	92,730	
1 - 30 Days	88,851	112,874	(24,022)	
31 - 60 Days	1,813	61,217	(59,404)	
61 - 90 Days	143	82	61	
91 - 120	130	95	35	
121 - 150	55	1	54	
151+	-	-	-	
Unapplied	(3,457)	(2,948)	(509)	
GSE Total AR				
	7/31/2020		7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	41,276	36,980	4,296	
A/R Balance	12,104,868	9,766,117	2,338,751	
Current	9,325,573	7,608,325	1,717,248	
1 - 30 Days	1,189,748	940,430	249,317	
31 - 60 Days	417,903	291,471	126,432	
61 - 90 Days	268,202	188,934	79,268	
91 - 120	213,076	178,926	34,150	
121 - 150	180,804	120,620	60,184	
151+	967,243	851,545	115,698	
Unapplied	(457,681)	(414,133)	(43,548)	

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary August 2020 through October 2020

GSE Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	34,266	34,691	(425)
A/R Balance	6,961,028	6,530,907	430,120
Current	4,728,884	4,595,716	133,168
1 - 30 Days	834,375	768,365	66,010
31 - 60 Days	278,758	193,230	85,529
61 - 90 Days	176,253	127,824	48,429
91 - 120	151,298	115,419	35,880
121 - 150	132,960	120,249	12,711
151+	951,867	832,637	119,230
Unapplied	(293,368)	(222,532)	(70,837)
GSE Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,719	6,883	(164)
Balance	4,675,961	4,789,584	(113,623)
Current	3,830,907	4,226,603	(395,695)
1 - 30 Days	632,566	608,165	24,401
31 - 60 Days	99,904	57,798	42,106
61 - 90 Days	67,213	15,031	52,182
91 - 120	59,815	8,284	51,530
121 - 150	44,496	2,722	41,774
151+	97,847	16,514	81,332
Unapplied	(156,787)	(145,533)	(11,254)
GSE Industrial			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	170	177	(7)
Balance	949,818	1,104,114	(154,296)
Current	885,391	931,139	(45,748)
1 - 30 Days	64,799	174,405	(109,606)
31 - 60 Days	1,276	1,202	74
61 - 90 Days	252	3	249
91 - 120	79	14	65
121 - 150	129	14	115
151+	55	14	41
Unapplied	(2,164)	(2,678)	513
GSE Total AR			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	41,155	41,751	(596)
A/R Balance	12,586,806	12,424,605	162,201
Current	9,445,182	9,753,457	(308,275)
1 - 30 Days	1,531,740	1,550,935	(19,195)
31 - 60 Days	379,938	252,230	127,709
61 - 90 Days	243,718	142,858	100,860
91 - 120	211,192	123,717	87,475
121 - 150	177,586	122,986	54,600
151+	1,049,770	849,166	200,604
Unapplied	(452,320)	(370,743)	(81,577)

GSE Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Industrial			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Total AR			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-

GSE Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Industrial			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-
GSE Total AR			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	-	-	-
A/R Balance	-	-	-
Current	-	-	-
1 - 30 Days	-	-	-
31 - 60 Days	-	-	-
61 - 90 Days	-	-	-
91 - 120	-	-	-
121 - 150	-	-	-
151+	-	-	-
Unapplied	-	-	-

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

GSE Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	68.0%	65.8%	2.2%
1 - 30 Days	13.8%	13.9%	-0.1%
31 - 60 Days	4.3%	4.6%	-0.3%
61 - 90 Days	2.5%	2.3%	0.2%
91 - 120	1.5%	1.7%	-0.2%
121 - 150	1.2%	1.6%	-0.3%
151+	13.1%	13.1%	-0.1%
Unapplied	-4.4%	-3.1%	-1.3%
GSE Commerical			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	88.8%	87.8%	1.0%
1 - 30 Days	12.6%	10.0%	2.6%
31 - 60 Days	2.1%	2.4%	-0.3%
61 - 90 Days	0.8%	0.4%	0.4%
91 - 120	0.4%	0.3%	0.1%
121 - 150	0.5%	0.2%	0.3%
151+	0.5%	0.5%	0.0%
Unapplied	-5.7%	-1.6%	-4.1%
GSE Industrial			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	92.2%	95.0%	-2.8%
1 - 30 Days	7.7%	4.1%	3.6%
31 - 60 Days	0.1%	0.1%	0.1%
61 - 90 Days	0.1%	0.2%	-0.1%
91 - 120	0.0%	0.1%	-0.1%
121 - 150	0.0%	0.2%	-0.2%
151+	0.0%	0.5%	-0.5%
Unapplied	-0.1%	-0.2%	0.1%
GSE Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	78.4%	77.1%	1.3%
1 - 30 Days	12.8%	11.6%	1.2%
31 - 60 Days	3.1%	3.4%	-0.3%
61 - 90 Days	1.6%	1.3%	0.2%
91 - 120	0.9%	1.0%	-0.1%
121 - 150	0.8%	0.9%	0.0%
151+	6.9%	7.0%	0.0%
Unapplied	-4.5%	-2.2%	-2.3%

GSE Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	64.6%	63.9%	0.6%
1 - 30 Days	13.4%	14.1%	-0.7%
31 - 60 Days	6.1%	5.6%	0.5%
61 - 90 Days	3.3%	3.0%	0.2%
91 - 120	2.1%	1.7%	0.4%
121 - 150	1.3%	1.3%	0.0%
151+	14.1%	13.5%	0.6%
Unapplied	-4.8%	-3.2%	-1.6%
GSE Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	84.9%	83.1%	1.7%
1 - 30 Days	12.4%	14.9%	-2.6%
31 - 60 Days	2.3%	2.3%	0.0%
61 - 90 Days	1.2%	0.7%	0.5%
91 - 120	0.6%	0.2%	0.4%
121 - 150	0.3%	0.2%	0.2%
151+	1.3%	0.6%	0.7%
Unapplied	-3.0%	-2.1%	-1.0%
GSE Industrial			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	82.2%	94.8%	-12.6%
1 - 30 Days	17.8%	4.6%	13.3%
31 - 60 Days	0.1%	0.0%	0.1%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.1%	-0.1%
121 - 150	0.0%	0.1%	-0.1%
151+	0.0%	0.4%	-0.4%
Unapplied	-0.2%	-0.2%	0.1%
GSE Total AR			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	74.4%	74.2%	0.2%
1 - 30 Days	13.4%	13.7%	-0.3%
31 - 60 Days	4.0%	3.8%	0.2%
61 - 90 Days	2.1%	1.9%	0.3%
91 - 120	1.3%	1.0%	0.3%
121 - 150	0.8%	0.7%	0.0%
151+	7.7%	7.2%	0.4%
Unapplied	-3.7%	-2.5%	-1.2%

GSE Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	65.2%	61.0%	4.1%
1 - 30 Days	11.4%	14.0%	-2.6%
31 - 60 Days	5.8%	6.1%	-0.3%
61 - 90 Days	4.0%	3.7%	0.3%
91 - 120	2.5%	2.4%	0.1%
121 - 150	1.7%	1.4%	0.3%
151+	14.4%	15.3%	-0.9%
Unapplied	-4.9%	-4.0%	-1.0%
GSE Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	78.3%	90.1%	-11.8%
1 - 30 Days	17.0%	8.9%	8.1%
31 - 60 Days	3.7%	2.0%	1.7%
61 - 90 Days	1.9%	0.8%	1.1%
91 - 120	1.0%	0.4%	0.6%
121 - 150	0.4%	0.1%	0.3%
151+	1.3%	0.4%	0.9%
Unapplied	-3.5%	-2.7%	-0.8%
GSE Industrial			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	89.8%	97.5%	-7.7%
1 - 30 Days	10.1%	3.0%	7.1%
31 - 60 Days	0.2%	0.0%	0.1%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.2%	-0.6%	0.4%
GSE Total AR			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	72.6%	75.7%	-3.1%
1 - 30 Days	13.5%	11.0%	2.5%
31 - 60 Days	4.4%	3.9%	0.5%
61 - 90 Days	2.8%	2.2%	0.6%
91 - 120	1.7%	1.4%	0.3%
121 - 150	1.0%	0.8%	0.3%
151+	7.9%	8.1%	-0.2%
Unapplied	-3.9%	-3.2%	-0.8%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary May 2020 through July 2020

GSE Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	60.8%	60.8%	0.0%
1 - 30 Days	13.3%	12.8%	0.5%
31 - 60 Days	5.8%	6.4%	-0.6%
61 - 90 Days	4.2%	3.9%	0.3%
91 - 120	3.3%	2.8%	0.5%
121 - 150	2.1%	1.9%	0.2%
151+	15.9%	16.2%	-0.4%
Unapplied	-5.5%	-5.0%	-0.5%
GSE Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	76.7%	91.4%	-14.7%
1 - 30 Days	16.2%	7.3%	9.0%
31 - 60 Days	5.7%	2.0%	3.7%
61 - 90 Days	2.5%	1.0%	1.4%
91 - 120	1.1%	0.3%	0.8%
121 - 150	0.6%	0.1%	0.4%
151+	1.4%	0.5%	0.9%
Unapplied	-4.2%	-2.6%	-1.5%
GSE Industrial			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	96.3%	98.9%	-2.6%
1 - 30 Days	3.7%	1.7%	2.0%
31 - 60 Days	0.3%	0.0%	0.3%
61 - 90 Days	0.1%	0.0%	0.1%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.4%	-0.6%	0.2%
GSE Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	69.3%	76.3%	-7.0%
1 - 30 Days	13.9%	9.6%	4.3%
31 - 60 Days	5.4%	4.1%	1.3%
61 - 90 Days	3.3%	2.4%	0.8%
91 - 120	2.2%	1.6%	0.7%
121 - 150	1.4%	1.0%	0.3%
151+	9.1%	8.6%	0.5%
Unapplied	-4.7%	-3.7%	-1.0%

GSE Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	66.6%	57.9%	8.6%
1 - 30 Days	9.2%	12.7%	-3.5%
31 - 60 Days	5.2%	6.0%	-0.8%
61 - 90 Days	3.6%	4.9%	-1.3%
91 - 120	3.0%	3.3%	-0.3%
121 - 150	2.4%	2.4%	0.0%
151+	15.6%	18.7%	-3.1%
Unapplied	-5.7%	-6.1%	0.4%
GSE Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	77.3%	84.1%	-6.8%
1 - 30 Days	11.3%	16.1%	-4.8%
31 - 60 Days	9.6%	1.2%	8.4%
61 - 90 Days	2.7%	0.9%	1.8%
91 - 120	1.6%	0.4%	1.2%
121 - 150	0.7%	0.2%	0.5%
151+	1.5%	0.6%	1.0%
Unapplied	-4.5%	-3.5%	-1.1%
GSE Industrial			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	96.6%	86.4%	10.2%
1 - 30 Days	3.4%	14.0%	-10.5%
31 - 60 Days	0.2%	0.0%	0.2%
61 - 90 Days	0.1%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.4%	0.1%
GSE Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.2%	71.0%	2.2%
1 - 30 Days	9.6%	14.2%	-4.6%
31 - 60 Days	6.6%	3.5%	3.1%
61 - 90 Days	2.9%	2.9%	0.1%
91 - 120	2.2%	1.8%	0.3%
121 - 150	1.5%	1.3%	0.2%
151+	8.7%	9.7%	-1.0%
Unapplied	-4.8%	-4.5%	-0.3%

GSE Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	70.3%	63.8%	6.5%
1 - 30 Days	9.3%	11.4%	-2.1%
31 - 60 Days	3.8%	3.8%	0.0%
61 - 90 Days	2.9%	3.5%	-0.6%
91 - 120	2.4%	3.5%	-1.1%
121 - 150	2.1%	2.3%	-0.2%
151+	13.7%	17.3%	-3.6%
Unapplied	-4.4%	-5.6%	1.1%
GSE Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	83.5%	93.8%	-10.4%
1 - 30 Days	10.8%	7.1%	3.7%
31 - 60 Days	3.7%	1.2%	2.5%
61 - 90 Days	1.8%	0.5%	1.3%
91 - 120	1.3%	0.3%	1.0%
121 - 150	0.9%	0.2%	0.7%
151+	1.7%	0.5%	1.2%
Unapplied	-3.6%	-3.6%	0.0%
GSE Industrial			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	91.3%	82.7%	8.5%
1 - 30 Days	8.9%	11.4%	-2.5%
31 - 60 Days	0.2%	6.2%	-6.0%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.3%	0.0%
GSE Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	77.0%	77.9%	-0.9%
1 - 30 Days	9.8%	9.6%	0.2%
31 - 60 Days	3.5%	3.0%	0.5%
61 - 90 Days	2.2%	1.9%	0.3%
91 - 120	1.8%	1.8%	-0.1%
121 - 150	1.5%	1.2%	0.3%
151+	8.0%	8.7%	-0.7%
Unapplied	-3.8%	-4.2%	0.5%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary August 2020 through October 2020

GSE Residential			
	Change over Prior Year		
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	67.9%	70.4%	-2.4%
1 - 30 Days	12.0%	11.8%	0.2%
31 - 60 Days	4.0%	3.0%	1.0%
61 - 90 Days	2.5%	2.0%	0.6%
91 - 120	2.2%	1.8%	0.4%
121 - 150	1.9%	1.8%	0.1%
151+	13.7%	12.7%	0.9%
Unapplied	-4.2%	-3.4%	-0.8%
GSE Commerical			
	Change over Prior Year		
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	81.9%	88.2%	-6.3%
1 - 30 Days	13.5%	12.7%	0.8%
31 - 60 Days	2.1%	1.2%	0.9%
61 - 90 Days	1.4%	0.3%	1.1%
91 - 120	1.3%	0.2%	1.1%
121 - 150	1.0%	0.1%	0.9%
151+	2.1%	0.3%	1.7%
Unapplied	-3.4%	-3.0%	-0.3%
GSE Industrial			
	Change over Prior Year		
	8/31/2020	8/31/2019	Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	93.2%	84.3%	8.9%
1 - 30 Days	6.8%	15.8%	-9.0%
31 - 60 Days	0.1%	0.1%	0.0%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.2%	-0.2%	0.0%
GSE Total AR			
	Change over Prior Year		
	8/31/2020	8/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	75.0%	78.5%	-3.5%
1 - 30 Days	12.2%	12.5%	-0.3%
31 - 60 Days	3.0%	2.0%	1.0%
61 - 90 Days	1.9%	1.1%	0.8%
91 - 120	1.7%	1.0%	0.7%
121 - 150	1.4%	1.0%	0.4%
151+	8.3%	6.8%	1.5%
Unapplied	-3.6%	-3.0%	-0.6%

GSE Residential			
	Change over Prior Year		
	9/30/2020	9/30/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Commerical			
	Change over Prior Year		
	9/30/2020	9/30/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Industrial			
	Change over Prior Year		
	9/30/2020	9/30/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Total AR			
	Change over Prior Year		
	9/30/2020	9/30/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			

GSE Residential			
	Change over Prior Year		
	10/31/2020	10/31/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Commerical			
	Change over Prior Year		
	10/31/2020	10/31/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Industrial			
	Change over Prior Year		
	10/31/2020	10/31/2019	Increase / (Decrease)
Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			
GSE Total AR			
	Change over Prior Year		
	10/31/2020	10/31/2019	Increase / (Decrease)
A/R Balance			
Current			
1 - 30 Days			
31 - 60 Days			
61 - 90 Days			
91 - 120			
121 - 150			
151+			
Unapplied			

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 2

Date of Response: September 30, 2020

REQUEST:

Provide the following data for each utility rate class:

- a. The number, and percentage, of customers who made partial or no payment in March, April, and May of 2019 and 2020.
- b. The number, and percentage, of customers who made partial or no payment in March, April, and May of 2019 and 2020 and did not have an outstanding balance during the prior six months.

RESPONSE:

System constraints have prevented us from retrieving the granular level of data requested – however, included are charts outlining received payments by rate class for each company.

The month of August shows continued negative impact on the dollar amounts received for Energy North Gas, even while the total number of payments received has improved. Granite State Electric has shown improvement across all customer classes regarding both payment amounts and total dollars received. Please see Attachment 2 for the details.

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Payment Count and Dollars Summary March and April 2020

ENNG Residential				ENNG Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)		4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	73,654	75,870	(2,216)	Payment #	74,689	76,134	(1,445)
Payment \$	11,691,688	13,995,502	(2,303,814)	Payment \$	9,571,602	12,273,165	(2,701,563)
ENNG Commerical				ENNG Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)		4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	12,037	12,245	(208)	Payment #	11,159	13,147	(1,988)
Payment \$	10,047,413	12,056,985	(2,009,572)	Payment \$	6,831,911	10,764,618	(3,932,707)
ENNG Total				ENNG Total			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)		4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	85,691	88,115	(2,424)	Payment #	85,848	89,281	(3,433)
Payment \$	21,739,101	26,052,487	(4,313,386)	Payment \$	16,403,513	23,037,783	(6,634,270)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Payment Percent Change Summary March through April

<u>March</u>		<u>April</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	-2%
Payment \$	-16%	Payment \$	-22%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-2%	Payment #	-15%
Payment \$	-17%	Payment \$	-37%

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary May 2020 through July 2020**

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	67,654	75,405	(7,751)
Payment \$	6,880,472	9,096,136	(2,215,664)
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,445	12,230	(785)
Payment \$	5,388,848	7,492,440	(2,103,592)
ENNG Total			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	79,099	87,635	(8,536)
Payment \$	12,269,320	16,588,576	(4,319,256)

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,115	62,458	14,657
Payment \$	5,563,926	5,665,249	(101,323)
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	13,059	10,125	2,934
Payment \$	4,159,038	3,918,362	240,676
ENNG Total			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	90,174	72,583	17,591
Payment \$	9,722,964	9,583,611	139,353

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	68,780	72,444	(3,664)
Payment \$	3,658,090	4,913,587	(1,255,497)
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	10,948	12,671	(1,723)
Payment \$	2,411,566	3,200,861	(789,295)
ENNG Total			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	79,728	85,115	(5,387)
Payment \$	6,069,656	8,114,448	(2,044,792)

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary May through July**

<u>May</u>		<u>June</u>		<u>July</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-10%	Payment #	23%	Payment #	-5%
Payment \$	-24%	Payment \$	-2%	Payment \$	-26%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-6%	Payment #	29%	Payment #	-14%
Payment \$	-28%	Payment \$	6%	Payment \$	-25%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary August 2020 through October 2020

ENNG Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	65,309	64,925	384
Payment \$	3,155,159	4,008,429	(853,269)
ENNG Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,800	10,928	872
Payment \$	2,223,395	2,376,962	(153,567)
ENNG Total			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,109	75,853	1,256
Payment \$	5,378,554	6,385,391	(1,006,836)

ENNG Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

ENNG Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary August 2020 through October 2020**

<u>August</u>		<u>September</u>		<u>October</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	1%	Payment #		Payment #	
Payment \$	-21%	Payment \$		Payment \$	
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	8%	Payment #		Payment #	
Payment \$	-6%	Payment \$		Payment \$	

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
Payment Count and Dollar Summary March 2020 through April 2020

GSE Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,622	34,539	1,083
Payment \$	4,684,369	5,010,953	(326,584)
GSE Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,248	6,841	407
Payment \$	4,532,489	5,127,401	(594,912)
GSE Industrial			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	198	187	11
Payment \$	845,004	964,006	(119,002)
GSE Total			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	43,068	41,567	1,501
Payment \$	10,061,862	11,102,360	(1,040,498)

GSE Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	33,734	35,336	(1,602)
Payment \$	4,341,296	4,879,918	(538,622)
GSE Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,608	7,270	(662)
Payment \$	3,852,903	5,137,631	(1,284,728)
GSE Industrial			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	193	200	(7)
Payment \$	1,014,243	988,018	26,225
GSE Total			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	40,535	42,806	(2,271)
Payment \$	9,208,442	11,005,567	(1,797,125)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary March through April**

<u>March</u>		<u>April</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	3%	Payment #	-5%
Payment \$	-7%	Payment \$	-11%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	-9%
Payment \$	-12%	Payment \$	-25%
ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	-4%
Payment \$	-12%	Payment \$	3%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary May 2020 through July 2020**

GSE Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	32,580	33,785	(1,205)
Payment \$	4,066,875	4,197,831	(130,956)
GSE Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,387	6,606	(219)
Payment \$	3,547,897	4,187,312	(639,415)
GSE Industrial			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	185	189	(4)
Payment \$	1,064,723	1,173,885	(109,162)
GSE Total			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	39,152	40,580	(1,428)
Payment \$	8,679,495	9,559,028	(879,533)

GSE Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,782	32,082	3,700
Payment \$	4,085,184	3,714,374	370,810
GSE Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,154	6,927	227
Payment \$	3,399,578	3,876,021	(476,443)
GSE Industrial			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	201	171	30
Payment \$	861,784	978,960	(117,176)
GSE Total			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	43,137	39,180	3,957
Payment \$	8,346,546	8,569,355	(222,809)

GSE Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	32,885	36,423	(3,538)
Payment \$	4,355,438	4,209,379	146,059
GSE Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,786	7,171	(385)
Payment \$	3,772,285	4,177,703	(405,418)
GSE Industrial			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	177	186	(9)
Payment \$	826,400	946,372	(119,972)
GSE Total			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	39,848	43,780	(3,932)
Payment \$	8,954,123	9,333,454	(379,331)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary May through July**

<u>May</u>		<u>June</u>		<u>July</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-4%	Payment #	12%	Payment #	-10%
Payment \$	-3%	Payment \$	10%	Payment \$	-5%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	3%	Payment #	-5%
Payment \$	-15%	Payment \$	-12%	Payment \$	-10%
ENNG Industrial		ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-2%	Payment #	18%	Payment #	-5%
Payment \$	-9%	Payment \$	-12%	Payment \$	-13%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary August 2020 through October 2020**

GSE Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,092	33,179	1,913
Payment \$	5,542,289	4,801,304	740,985
GSE Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,114	6,695	419
Payment \$	4,577,796	4,427,670	150,126
GSE Industrial			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	206	188	18
Payment \$	1,124,138	1,004,539	119,599
GSE Total			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	42,412	40,062	2,350
Payment \$	11,244,223	10,233,513	1,010,710

GSE Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	366
GSE Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	366
GSE Total			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

GSE Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Total			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
Payment Percent Change Summary August 2020 through October 2020

<u>August</u>		<u>September</u>		<u>October</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #		Payment #	
Payment \$	15%	Payment \$		Payment \$	
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #		Payment #	
Payment \$	3%	Payment \$		Payment \$	
ENNG Industrial		ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	10%	Payment #		Payment #	
Payment \$	12%	Payment \$		Payment \$	

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 3

Date of Response: September 30, 2020

REQUEST:

Describe any programs or initiatives undertaken to assist customers specifically as a result of the COVID-19 pandemic, the State of Emergency, Emergency Order #3, and the related stay-at-home restrictions.

RESPONSE:

Liberty Utilities has taken part in the following steps and initiatives to assist our customers affected by the pandemic. Liberty is also following the agreement resulting from hearings and technical sessions surrounding this docket.

- Restrictions surrounding field visits, PPE
- Outbound calls
 - Continue to identify potential customers affected by COVID
 - Geared specifically to setting up payment arrangements and ensuring customers were aware of potential assistance
- Adjusted payment plans
 - Commercial arrangements (12 months)
 - Extensions to typically offered payment arrangements for Residential and Low Income customers (12 and 24 months respectively)
 - Potential for \$0 down payments
- Multiple avenues of Customer Outreach
 - Social Media posts
 - Website updates

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 4

Date of Response: September 30, 2020

REQUEST:

Provide a detailed description of customer outreach undertaken to date.

RESPONSE:

During the pandemic, Liberty Utilities has continued to perform outreach to past due customers to ensure they remain aware of their account's balance and status. This includes outbound IVR calls, past due notices, and manual outbound outreach performed by our Collection Specialists. There has been no threat of disconnection at any point during outreach to our residential customers. Commercial collection activity has resumed as of 9/15/2020. The goal of all outreach is to set customers up on payment plans and ensure they are aware of any potential assistance programs who could help them with their bill.

Special attention has been made when speaking with our customers surrounding the additional state housing assistance that is available through the end of this year. While focused on housing specifically, utility bills are included in any potential grants customers may receive.

Liberty Utilities' customer outreach for the month of August also includes:

- Additional outbound calls from Customer Service Representatives with goal of setting up payment plans and ensure they are aware of potential assistance available.
- Social Media posts on Facebook advising customers that they can call our contact center at any time to discuss payment plan options, assistance, etc.
- Posters indicating that our Walk-in Centers remain closed at this time.

COVID -19 Customer Communications	March	April	May	June	July	August	
Customer Emails (6)	2	2	1	1			Established regular emails with customers to keep them informed of changes due to COVID-19 (e.g. Collections suspended, late fees suspended, Walk in centers closing, Safety precautions)
Updates on Website (10)	5	2	1	1	1		Created a COVID-19 Update page on our website. We have an alert on our homepage that directs visitors to the page
Social Media Updates (21)	7	5	5	2	1	1	We post updates and savings tips for customers on Facebook and Twitter
Radio Public Service Announcements (1)			1				In March we ran a Public Service Announcement on WGIR-FM that covers most of the state.
Walk-in Center Closed Posters	1	1	1	1	1	1	Created signage for our our walk-in centers with information on alternative payment/ways to reach us
Email to First Responders	1						We informed first responders of our commitment to continue to respond to emergencies throughout the crisis
Email to City/Town Officials	1						We informed City/Town officials of our change in operating procedues and response to COVID-19 to keep the public and our employees safe
Press Release			1				We created a press release announcing our support for community organizations and reinforcing our message regarding suspension of disconnects and late fees
Call Script (outbound) for payment Arrangements			1				Created outbound call script for our CSRs to use in order to encourage customers who may be having difficulty paying bills, to get on a payment arrangement
Call Script (inbound) explaining city/town inspections suspended	1						Many cities and towns stopped doing inspections for construction projects. We developed scripts to aide our CSRs in explaining the situation
Email to police and traffic detial contractors regarding social distancing			1				Some flag detial personnel were getting too close to our crews that were working in public areas. We needed to address the issue and reinforce our desire to maintain a 6ft separation between crew members and flag personnel
IVR upfront message - Walk-in Centers Closed	1	1	1	1	1	1	Scripted an upfront message for our IVR system to inform customers that our walk-in centers are closed until further notice.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 5

Date of Response: September 30, 2020

REQUEST:

Describe the Utility's review and evaluation of best practices and successful initiatives undertaken in other states.

RESPONSE:

Liberty Utilities has continued to work closely, both within and outside of the organization, to assess the evolving situation and ensure that we are providing as consistent as possible management of accounts across the country and across the state. Recurring check in meetings with the other 3 large NH utilities have occurred since March. Liberty has been attending meetings with larger groups specifically surrounding this docket, as well as recurring meetings with Liberty counterparts across the country. Liberty Utilities has also been participating in weekly NGA calls with other utility companies, and has been involved with multiple meetings specifically regarding this docket and the discussions surrounding resumption of collections processing here in New Hampshire.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 6

Date of Response: September 30, 2020

REQUEST:

Describe whether the Utility has updated its sales forecasts in light of the pandemic and its effects on the economy.

RESPONSE:

There are no changes from the previous month's report. The company continues monitoring actual sales each month as mitigation and reopening efforts related to COVID-19 continue to evolve.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 7

Date of Response: September 30, 2020

REQUEST:

Describe any operational changes the Utility is making or planning to make in response to the effects of the pandemic, including changes in budgets or personnel.

RESPONSE:

Gas Operations: OMark Consultants will not be completing inside inspections for our Walking Survey. CMS Technicians will be completing inside inspections. With regards to Off Hour Coverage, we have our same Construction and Maintenance crews that work together will now take on call together. We also added three Damage Prevention Technicians for Dig Safe emergencies one in each yard. All crews have continued to stay separated from each other.

Electric Operations: Electric Operations split the workforce into groups of four to limit contact and potential spread of COVID-19. We are still running normal operations.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 8

Date of Response: September 30, 2020

REQUEST:

Describe any changes to capital projects and related planning budgets the Utility has made or is planning to make in response to the effects of the pandemic.

RESPONSE:

There have been no impacts to Gas Operations with respect to Capital Work due to COVID-19.

There have been no impacts to Electric Operations with respect to Capital Work due to COVID-19.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 9

Date of Response: September 30, 2020

REQUEST:

Describe any supply chain disruptions the Utility is experiencing or expects may occur and the effects of such supply chain disruptions.

RESPONSE:

A recurring monthly meeting was held with the supply chain team on September 16, 2020, to verify and understand our current materials situation. Liberty has not experienced any significant supply chain disruptions in supporting the Utility operations in both our gas and electric business. We are aware of minor and select increases in materials lead time, but after review, current stocking at our locations is adequate based on historical demand and any upcoming planned or scheduled work.

In stock COVID related supplies are substantial and adequate, noting that the availability of items remains limited due to global demand. Disinfecting wet wipes (Clorox Wipes) continue to be scarce and are forecasted to be in short supply well into to 2021. Supply Chain is ordering in limited numbers when they are available to meet & sustain our pandemic plan. Our joint crisis team is discussing the future supply needs as they align with a phased approach to limited reintegration

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 10

Date of Response: September 30, 2020

REQUEST:

Describe whether the Utility and/or its parent company has adequate access to capital or has been negatively affected in accessing the capital markets or has been downgraded by any credit rating services.

RESPONSE:

In addition to the July report response shown below, Liberty Utilities successfully placed a \$600 million 10-year senior unsecured notes issuance which closed on September 23, 2020.

July report response: Regarding the current situation, the Utility (meaning Liberty Utilities (Granite State Electric Company) Corp. and/or Liberty Utilities (Energy North Natural Gas Company) Corp.) and/or its parent company do have adequate access to capital in the form of bank credit facilities. On July 17, 2020, the Utility's ultimate parent, Algonquin Power & Utilities Corp. closed on its equity offering of additional common shares which raised total proceeds of CAD 983 million before fees and commissions (USD equivalent is approximately \$724 million). Neither the Utility nor its parent company have suffered any credit rating agency downgrade as a result of COVID-19.

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: August 2020
Request No. 11

Date of Response: September 30, 2020

REQUEST:

Describe incremental costs associated with the COVID-19 pandemic since the State of Emergency order, how the cost is calculated, cost to date, accounting treatment, impact on earnings, and proposed or planned rate treatment.

RESPONSE:

The incremental costs are tracked by establishing work orders by departments to which all COVID-19 related expenses are charged. These work orders are mapped to the Miscellaneous General Expense Account (FERC 930.2). The use of work orders allows the Company to track these incremental costs by the categories described below:

- Labor consists of labor cost for field employees who cannot work from home, are not ill but have been exposed to the virus and have been asked to self-quarantine.
- Non-labor expenses principally relate to personal protective equipment, cleaning agents (sanitizers and towel wipes), and fees.
- Waived fees represent waived customer late fees. These fees, although they are not an expense, represent a cost of the pandemic because they represent revenue that the Company would ordinarily receive from fees that have been approved by the Commission. By not being allowed to charge those fees, the loss of revenue has the same impact to the Company's financials as the incurrence of an expense. Late fees are calculated within the billing system but not applied to customer accounts. The Company is tracking waived fees in Excel.

Cost to date (Amount is based on Actual costs Incurred)

<i>NH COVID-19 Expense YTD AUGUST 2020</i>			
	EnergyNorth	GSE	Total
Labor	141,974	67,264	209,238
Non-Labor	201,493	74,752	276,244
Waived Fees	284,250	43,224	327,474
Total	627,716	185,239	812,956

Accounting treatment, impact on earnings, and proposed or planned rate treatment.

Earnings impact (pre-tax) is equal to the amounts charged to expenses for the incremental COVID-19 costs and the amount of waived late fees that have not been recorded on the books. This impact amounts to \$812,956 for March through August 2020. The Company proposes that the Commission establish a regulatory asset in which these incremental costs can be deferred with future rate recovery of the costs to be determined at a later date. Taking into consideration things like quarterly and annual financial reporting, establishing a regulatory asset in the near future would allow for more clarity as to the financial impacts associated with the pandemic and would eliminate the effects of any inconsistent patterns in costs and revenue impacts that may be experienced as the pandemic continues over time.