



DANIEL S. DANE, CPA

Executive Vice President

Daniel S. Dane has 20 years of experience in the energy, utility, and financial services industries providing advisory services to electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation support, mergers and acquisitions, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. Mr. Dane has also provided expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working capital, regulatory lag and rate base development. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is a certified public accountant, and is a licensed securities professional (Series 7, 28, 63, 79, and 99). Mr. Dane also serves as the Financial and Operations Principal of CE Capital Advisors, a FINRA-Member firm and a subsidiary of Concentric.

REPRESENTATIVE PROJECT EXPERIENCE

Ratemaking and Utility Regulation Assignments

Expert Testimony

- Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working capital, regulatory lag and rate base development.

Regulatory Support

- Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; regulatory lag; and ratemaking policy.
- Consulting assignments have included utility clients across the U.S. and Canada.

Financial Advisory Assignments

Competitive Solicitations & Asset Divestitures

- Sell-side support for approximately \$2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.



- Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.
- Regulatory policy, ring-fencing, and merger impacts advisory services provided to U.S. and Canadian investor-owned utilities.

Valuation Services

- Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

- Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

- Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.
- Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)

CE Capital Advisors, Inc.

Executive Vice President (Concentric/CE Capital)

Financial and Operations Principal (CE Capital)

Ernst & Young (2000 – 2001, 2003 – 2004)

Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College

M.B.A., 2003

Colgate University

B.A., Economics, 1996



DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004

American Institute of Certified Public Accountants, 2011

CERTIFICATIONS

Licensed Securities Professional: NASD Series 7, 28, 63, 79 and 99 Licenses

PRESENTATIONS

“Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs.” Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).

“Financial Management and Capital Markets.” University of Idaho Utility Executive Course, 2018.

“Increasing Shareholder Value through the Capital Markets.” University of Idaho Utility Executive Course, 2015, 2016 and 2017.

“A Comparative Analysis of Return on Equity of Natural Gas Utilities” (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Regulatory Commission of Alaska				
Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071	Lead-lag Study Cash Working Capital
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04	Lead-lag Study Cash Working Capital
The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42	Lead-Lag Study Cash Working Capital
Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16	Lead-Lag Study Cash Working Capital
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	4/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket Nos. 09-0306 thru 09-0311 (cons.)	Rate Base Adjustments Earnings Attrition
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Revenue Requirement Lead-lag Study Cash Working Capital
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017; Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Revenue Requirement Lead-lag Study Cash Working Capital
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement
New Mexico Public Regulation Commission				
El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT	Lead-lag Study Cash Working Capital
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter storm funding and cost recovery
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Service Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Public Utility Commission of Texas				
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Lead-lag Study Cash Working Capital
El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195	Lead-lag Study Cash Working Capital
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism and Regulatory Adjustment Mechanisms
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Capital Structure

Docket No. DE 23-039

Liberty Utilities (Granite State Electric) Corp.
 Computation of Revenue Deficiency
 Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
 Attachment KMI/DSD-1
 Schedule RR-1

Line No.	Description	Year End		Year End and 13-Month Average	13-Month Average	13-Month Average	13-Month Average	13-Month Average
		Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1	Rate Base	195,157,649	(7,213,504)	187,944,145	179,535,473	195,928,831	210,295,389	223,191,412
2	Operating Income at Present Rates	9,369,212	(1,312,660)	8,056,552	6,767,278	5,196,802	4,587,037	3,211,572
3								
4	Earned Rate of Return	4.80%		4.29%	3.77%	2.65%	2.18%	1.44%
5								
6	Requested Rate of Return/Cost of Capital	7.60%		7.60%		8.41%	8.46%	8.32%
7	Required Operating Income	14,828,931		14,280,817		16,473,243	17,783,899	18,574,729
8	Operating Income (Deficiency)/Excess	(5,459,718)		(6,224,265)		(11,276,441)	(13,196,862)	(15,363,157)
9								
10	Gross Revenue Conversion Factor	1.3699		1.3699		1.3685	1.3685	1.3685
11								
12	Revenue (Increase)/Decrease Requested	(7,479,476)		(8,526,858)		(15,431,325)	(18,059,339)	(21,023,821)
13	Incremental Revenue (Increase)/Decrease Requested			(8,526,858)		(15,431,325)	(2,628,015)	(2,964,482)
14								
15	Uncollectible Adjustment			1.0036		1.0036	1.0036	1.0036
16								
17	Total (Increase)/Decrease Requested			(8,557,623)		(15,487,002)	(18,124,498)	(21,099,676)
18	Incremental Total (Increase)/Decrease Requested			(8,557,623)		(15,487,002)	(2,637,497)	(2,975,178)

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 - Operating Income Statement at Proposed Rates
Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-1.1

Line No.	Description	Rate Year 2023/2024 at Current Rates	Required Increase	Uncollectible Adjustment	Rate Year 2023/2024 at Proposed Rates
1	Operating Revenues				
2	Sales of Electricity	46,060,084	15,431,325	55,677	61,547,086
3	Other Operating Revenue	396,808	-	-	396,808
4	Total Operating Revenues	46,456,892	15,431,325	55,677	61,943,894
5					
6	Operating Expenses				
7	O&M Expense	22,057,372	-	55,677	22,113,049
8	Depreciation and Amortization	12,350,761	-	-	12,350,761
9	Other Taxes	7,156,952	-	-	7,156,952
10	Total Operating Expenses	41,565,085	-	55,677	41,620,762
11					
12	Income Taxes	(304,995)	4,154,884	-	3,849,889
13					
14	Operating Income	5,196,802	11,276,441	-	16,473,243

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 - Operating Income Statement at Proposed Rates
Rate Year 2024/2025

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-1.1

Line No.	Description	Rate Year 2024/2025 at Current Rates	Required Increase	Uncollectible Adjustment	Rate Year 2024/2025 at Proposed Rates
1	Operating Revenues				
2	Sales of Electricity	46,060,084	18,059,339	65,159	64,184,583
3	Other Operating Revenue	396,808	-	-	396,808
4	Total Operating Revenues	46,456,892	18,059,339	65,159	64,581,391
5					
6	Operating Expenses				
7	O&M Expense	22,048,922	-	65,159	22,114,081
8	Depreciation and Amortization	13,211,524	-	-	13,211,524
9	Other Taxes	7,320,068	-	-	7,320,068
10	Total Operating Expenses	42,580,514	-	65,159	42,645,673
11					
12	Income Taxes	(710,659)	4,862,477	-	4,151,818
13					
14	Operating Income	4,587,037	13,196,862	-	17,783,899

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 - Operating Income Statement at Proposed Rates
Rate Year 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-1.1

Line No.	Description	Rate Year 2025/2026 at Current Rates	Required Increase	Uncollectible Adjustment	Rate Year 2025/2026 at Proposed Rates
1	Operating Revenues				
2	Sales of Electricity	46,060,084	21,023,821	75,855	67,159,760
3	Other Operating Revenue	396,808	-	-	396,808
4	Total Operating Revenues	46,456,892	21,023,821	75,855	67,556,568
5					
6	Operating Expenses				
7	O&M Expense	22,619,482	-	75,855	22,695,337
8	Depreciation and Amortization	14,425,333	-	-	14,425,333
9	Other Taxes	7,438,281	-	-	7,438,281
10	Total Operating Expenses	44,483,096	-	75,855	44,558,951
11					
12	Income Taxes	(1,237,775)	5,660,664	-	4,422,889
13					
14	Operating Income	3,211,572	15,363,157	-	18,574,729

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 - Operating Income Statement at Current Rates
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2

Line No.	Description	FERC Account	Historic Year 2020	Historic Year 2021	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1											
2	Operating Revenue										
3	Residential Sales	440	52,022,763	55,533,670	77,521,597	(54,010,045)	23,511,552	23,511,552	23,511,552	23,511,552	23,511,552
4	Commercial and Industrial Sales	442	45,618,083	49,940,140	61,123,082	(39,711,067)	21,412,015	21,412,015	21,412,015	21,412,015	21,412,015
5	Public Street and Highway Lighting Sales	444	1,197,649	1,098,244	1,168,888	(202,048)	966,840	966,840	966,840	966,840	966,840
6	Sales for Resale	447	141,455	155,523	169,677	-	169,677	169,677	169,677	169,677	169,677
7	Other Sales	449	4,593,485	(708,219)	(1,018,212)	1,018,212	-	-	-	-	-
8											
9	Total Revenue to Ultimate Customers		103,573,435	106,019,358	138,965,031	(92,904,947)	46,060,084	46,060,084	46,060,084	46,060,084	46,060,084
10											
11	Misc. service Revenue	451	360,147	505,700	536,454	(14,690)	521,764	521,764	521,764	521,764	521,764
12	Electricity Revenue Rate Increment	452	-	559,665	-	-	-	-	-	-	-
13	Rent from Electric property	454	334,089	341,515	361,375	-	361,375	361,375	361,375	361,375	361,375
14	Other Electric Revenues	456	(201,471)	(379,942)	1,682,335	(2,168,665)	(486,331)	(486,331)	(486,331)	(486,331)	(486,331)
15	Decoupling Revenue	495	-	852,838	-	-	-	-	-	-	-
16											
17	Total Other Revenue		492,764	1,879,776	2,580,163	(2,183,355)	396,808	396,808	396,808	396,808	396,808
18											
19	Total Revenue		104,066,200	107,899,134	141,545,195	(95,088,302)	46,456,892	46,456,892	46,456,892	46,456,892	46,456,892
20											
21	O&M Expense										
22	Purchased Power	555	32,977,041	32,423,121	72,139,166	(72,139,166)	-	-	-	-	-
23											
24	Total Purchased Power		32,977,041	32,423,121	72,139,166	(72,139,166)	-	-	-	-	-
25											
26	Transmission Expense										
27	Load Dispatching	561	561,142	617,508	427,346	(427,346)	-	-	-	-	-
28	Overhead Line Expenses	563	3,012	2,388	4,498	(4,498)	-	-	-	-	-
29	Transmission of Electricity by Others	565	24,841,129	26,260,820	19,502,455	(19,502,455)	-	-	-	-	-
30											
31	Total Transmission Expense		25,405,283	26,880,715	19,934,299	(19,934,299)	-	-	-	-	-
32											
33	Distribution Expenses										
34	Operation										
35	Supervision & Eng	580	1,427,462	1,503,612	1,224,031	174,477	1,398,508	1,427,519	1,459,310	1,561,412	1,614,221
36	Load Dispatching	581	247,677	180,680	126,630	26,001	152,632	156,115	159,467	173,396	180,011
37	Substations	582	181,075	264,595	152,948	26,975	179,923	183,862	202,824	210,172	210,172
38	Overhead Lines	583	588,943	894,444	1,170,626	161,286	1,331,912	1,359,320	1,389,679	1,484,965	1,534,661
39	Underground Lines	584	1,255	3,397	14,326	101	14,427	14,649	15,005	15,379	15,716
40	Outdoor Lighting	585	28,326	39,132	39,132	7,030	46,162	47,178	48,206	52,085	53,983
41	Electric Meters	586	7,337	193,471	315,949	52,939	368,888	376,856	385,125	414,826	429,601
42	Customer Installation	587	58,172	54,261	48,988	8,573	57,561	58,818	60,103	64,863	67,206
43	Misc. Expenses	588	1,063,451	1,233,171	1,613,700	72,114	1,685,814	1,714,484	1,755,141	1,822,895	1,869,645
44	Total Operation		3,603,698	4,353,880	4,706,329	529,498	5,235,827	5,338,801	5,459,913	5,792,644	5,975,217
45											
46	Maintenance										
47	Supervision & Eng	590	16,490	14,742	13,943	2,505	16,448	16,809	17,176	18,558	19,234
48	Structures	591	107,071	137,304	129,865	19,483	149,348	152,485	155,865	167,110	172,853
49	Substations	592	217,753	298,547	238,334	28,894	267,228	272,569	278,719	296,449	305,996
50	Overhead Lines	593	2,948,878	4,619,392	5,452,702	(789,420)	4,663,282	4,931,016	6,247,022	6,707,956	7,083,822
51	Underground Lines	594	26,023	21,888	167,310	6,350	173,661	176,565	180,771	187,319	192,003
52	Line Transformers	595	54,153	38,087	3,701	665	4,365	4,462	4,559	4,926	5,105
53	Outdoor Lighting	596	67,293	42,695	39,278	6,699	45,977	46,975	48,004	51,746	53,600
54	Maint of meters	597	58,366	45,165	53,762	7,646	61,408	62,681	64,078	68,555	70,872
55	Main Misc. Dist. Plant	598	84,450	47,584	59,472	5,355	64,827	66,048	67,567	71,206	73,320
56	Total Maintenance		3,580,476	5,265,402	6,158,367	(711,822)	5,446,545	5,729,609	7,063,761	7,573,825	7,976,805
57											
58	Total Distribution Expenses		7,184,174	9,619,283	10,864,696	(182,324)	10,682,372	11,068,411	12,523,674	13,366,469	13,952,022
59											
60	Customer Accounts Expenses										
61	Supervision	901	59,119	48,490	45,592	8,191	53,783	54,966	56,164	60,683	62,895
62	Meter Reading	902	326,375	345,953	353,272	54,686	407,958	416,594	425,803	457,104	472,973
63	Customer Records & Collection	903	1,067,091	1,129,379	1,049,339	120,571	1,169,910	1,268,350	1,295,374	1,370,624	1,411,695
64	Uncollectible Accounts	904	233,314	281,647	272,932	-	272,932	165,589	165,589	165,589	165,589
65	Uncollectible Accounts- Commodity	904	-	-	-	-	-	-	-	-	-
66	Misc. Expenses	905	36,479	29,720	20,000	2,875	22,875	23,350	23,870	25,548	26,414
67											
68	Total Customer Accounts Expense		1,722,378	1,835,189	1,741,134	186,323	1,927,457	1,928,850	1,966,800	2,079,549	2,139,567

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 - Operating Income Statement at Current Rates
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2

Line No.	Description	FERC Account	Historic Year 2020	Historic Year 2021	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
69											
70	Customer Service & Inform. Expenses										
71	Informational and Instructional Expenses.	909	100,090	72,065	97,960	4,591	102,551	209,305	211,774	215,978	218,847
72	Miscellaneous Customer Service and Informational Expenses	910	-	1,483	-	-	-	-	-	-	-
73	Maint of Structures & Improvements	886	-	6	-	-	-	-	-	-	-
74											
75	Total Customer Service & Inform. Expenses		100,090	73,553	97,960	4,591	102,551	209,305	211,774	215,978	218,847
76											
77											
78	Sales Expense										
79	Demonstrating and Selling Expenses.	912	-	150	(10,827)	5,157	(5,670)	(5,520)	(5,748)	(3,815)	(3,311)
80	Advertising Expenses	913	-	252	-	-	-	-	-	-	-
81	Miscellaneous Sales Expenses	916	192,485	208,419	170,411	30,034	200,445	204,832	209,304	225,950	234,134
82											
83	Total Sales Expense		192,485	208,821	159,584	35,191	194,775	199,312	203,556	222,136	230,823
84											
85	Administrative and General Expenses										
86	A&G-Salaries	920	2,906,055	2,883,082	2,859,282	513,704	3,372,986	3,447,194	3,522,300	3,805,739	3,944,468
87	A&G-Office Supplies	921	1,226,518	1,425,717	1,600,180	(119,061)	1,481,119	1,503,519	1,540,272	1,575,311	1,608,901
88	A&G-Transferred	922	(10,563,332)	(11,574,397)	(8,501,412)	(70,295)	(8,571,707)	(8,703,967)	(8,915,698)	(9,141,561)	(9,343,011)
89	A&G-Outside Services	923	3,410,426	3,048,901	2,381,415	(50,370)	2,331,045	2,366,212	2,424,088	2,478,478	2,531,113
90	Property Insurance	924	1,500,862	1,572,228	1,589,317	53	1,589,370	1,590,717	1,592,937	1,595,019	1,597,036
91	Injuries & Damages Insurance	925	589,428	800,546	927,599	(1,500)	926,099	919,284	1,033,103	1,161,015	1,304,764
92	Employee Pensions & Benefits	926	4,251,696	4,713,113	4,053,502	459,071	4,512,573	4,520,935	4,526,019	3,298,620	2,889,186
93	Regulatory Comm Expenses	928	519,161	547,366	643,455	-	643,455	618,226	618,226	618,226	618,226
94	A&G-Misc. Expenses	930	220,171	61,330	(115,412)	737,899	622,487	618,914	585,801	544,316	693,017
95	Rent	931	168,379	192,391	205,469	3,724	209,193	209,533	216,568	221,372	226,057
96	Maintenance of General Plant	935	-	-	7,322	317	7,639	7,768	7,953	8,255	8,466
97											
98	Total Administrative and General Expenses		4,229,363	3,670,276	5,650,717	1,473,542	7,124,259	7,098,334	7,151,568	6,164,791	6,078,224
99											
100	Total Operation and Maintenance Expenses		71,810,814	74,710,958	110,587,557	(90,556,142)	20,031,415	20,504,212	22,057,372	22,048,922	22,619,482
101											
102	Depreciation and Amortization Expense										
103	Depreciation Expense	403	8,479,102	9,916,818	10,429,931	-	10,429,931	9,780,262	10,212,730	10,942,701	11,729,128
104	Amortization of Limited Term Electric Plant	404	-	-	435,976	-	435,976	1,975,760	2,147,577	2,268,823	2,696,204
105	Amortization of Other Electric Plant	405	357,131	167,550	93,402	-	93,402	-	-	-	-
106	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	407	138,410	282,538	(239,007)	239,007	-	-	(9,546)	-	-
107											
108	Total Depreciation and Amortization Expense		8,974,644	10,366,907	10,720,302	239,007	10,959,309	11,756,022	12,350,761	13,211,524	14,425,333
109											
110	Taxes Other Than Income										
111	Taxes Other Than Income	408	5,721,390	6,423,995	6,549,124	115,511	6,664,635	7,022,801	7,156,952	7,320,068	7,438,281
112											
113	Total Taxes other than income tax		5,721,390	6,423,995	6,549,124	115,511	6,664,635	7,022,801	7,156,952	7,320,068	7,438,281
114											
115	Total Operating Expense		86,506,848	91,501,860	127,856,983	(90,201,624)	37,655,359	39,283,035	41,565,085	42,580,514	44,483,096
117											
118	Utility Operating Income before Income Tax		17,559,352	16,397,274	13,688,212	(4,886,678)	8,801,534	7,173,857	4,891,807	3,876,378	1,973,797
119											
120	Income Taxes										
121	Income Taxes	409	121,623	2,911,302	2,651,781	(2,651,781)	-	-	-	-	-
122	Provision for Deferred Income Tax	410	4,215,756	(346,352)	1,667,219	(922,237)	744,982	406,580	(304,995)	(710,659)	(1,237,775)
123											
124	Total Income Tax		4,337,379	2,564,950	4,318,999	(3,574,018)	744,982	406,580	(304,995)	(710,659)	(1,237,775)
125											
126	Operating Income		13,221,973	13,832,323	9,369,212	(1,312,660)	8,056,552	6,767,278	5,196,802	4,587,037	3,211,572

Liberty Utilities (Granite State Electric) Corp.
Operating Income Statement - Labor and Non-Labor Expense
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.1

Line No.	Description	Expense Type	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
			2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1									
2	O&M Expense								
3	Purchased Power	Labor (Payroll)	-	-	-	-	-	-	-
4	Purchased Power	Non Labor	72,139,166	(72,139,166)	-	-	-	-	-
5									
6	Total Purchased Power		72,139,166	(72,139,166)	-	-	-	-	-
7									
8	Transmission Expense	Labor (Payroll)	148	(148)	-	-	-	-	-
9	Transmission Expense	Non Labor	19,934,151	(19,934,151)	-	-	-	-	-
10									
11	Total Transmission Expense		19,934,299	(19,934,299)	-	-	-	-	-
12									
13									
14	Distribution Expense	Labor (Payroll)	3,683,086	661,710	4,344,796	4,440,384	4,537,129	4,902,231	5,080,931
15	Distribution Expense	Non Labor	7,181,610	(844,034)	6,337,576	6,628,027	7,986,545	8,464,238	8,871,092
16									
17	Total Distribution Expenses		10,864,696	(182,324)	10,682,372	11,068,411	12,523,674	13,366,469	13,952,022
18									
19	Customer Accounts Expense	Labor (Payroll)	825,445	148,301	973,746	995,168	1,016,851	1,098,677	1,138,726
20	Customer Accounts Expense	Non Labor	915,690	38,022	953,711	933,681	949,949	980,873	1,000,841
21									
22	Total Customer Accounts Expense		1,741,134	186,323	1,927,457	1,928,850	1,966,800	2,079,549	2,139,567
23									
24	Customer Service & Inform. Expense	Labor (Payroll)	24,257	4,358	28,615	29,245	29,882	32,287	33,464
25	Customer Service & Inform. Expense	Non Labor	73,703	233	73,936	180,060	181,892	183,691	185,383
26									
27	Total Customer Service & Inform. Expenses		97,960	4,591	102,551	209,305	211,774	215,978	218,847
28									
29									
30	Sales Expense	Labor (Payroll)	183,149	32,905	216,053	220,807	225,618	243,773	252,659
31	Sales Expense	Non Labor	(23,564)	2,286	(21,278)	(21,494)	(22,061)	(21,637)	(21,836)
32									
33	Total Sales Expense		159,584	35,191	194,775	199,312	203,556	222,136	230,823
34									
35	Administrative and General Expense	Labor (Payroll)	966,633	173,667	1,140,300	1,165,387	1,190,778	1,286,600	1,333,500
36	Administrative and General Expense	Non Labor	4,684,084	1,299,875	5,983,959	5,932,947	5,960,789	4,878,191	4,744,724
37									
38	Total Administrative and General Expenses		5,650,717	1,473,542	7,124,259	7,098,334	7,151,568	6,164,791	6,078,224
39									
40	Total Operation and Maintenance Expenses	Labor (Payroll)	5,682,718	1,020,794	6,703,511	6,850,991	7,000,258	7,563,567	7,839,280
41	Total Operation and Maintenance Expenses	Non Labor	104,904,839	(91,576,936)	13,327,904	13,653,220	15,057,114	14,485,355	14,780,202
42									
43	Total Operation and Maintenance Expenses		110,587,557	(90,556,142)	20,031,415	20,504,212	22,057,372	22,048,922	22,619,482

Liberty Utilities (Granite State Electric) Corp.
Sales of Electricity Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.2

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026	
1													
2													
3	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	6,867,775	(6,867,775)	-	-	-	-	-	
4	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	29,611,815	(29,611,815)	-	-	-	-	-	
5	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	41,042,007	(17,530,455)	23,511,552	23,511,552	23,511,552	23,511,552	23,511,552	
6	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	2,680,242	(2,680,242)	-	-	-	-	-	
7	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	191,266	(191,266)	-	-	-	-	-	
8	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	30,729,090	(9,317,074)	21,412,015	21,412,015	21,412,015	21,412,015	21,412,015	
9	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	5,390,375	(5,390,375)	-	-	-	-	-	
10	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	21,133,809	(21,133,809)	-	-	-	-	-	
11	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	998,299	(998,299)	-	-	-	-	-	
12	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	806,159	160,681	966,840	966,840	966,840	966,840	966,840	
13	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	177,278	(177,278)	-	-	-	-	-	
14	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	185,450	(185,450)	-	-	-	-	-	
15	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	Constant to TY	169,677	-	169,677	169,677	169,677	169,677	169,677	
16	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	Specifically Forecasted	(1,018,212)	1,018,212	-	-	-	-	-	
17													
18	Total Sales of Electricity						\$ 138,965,031	\$ (92,904,947)	\$ 46,060,084	\$ 46,060,084	\$ 46,060,084	\$ 46,060,084	\$ 46,060,084

Liberty Utilities (Granite State Electric) Corp.
Other Operating Revenue Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026	
1													
2													
3	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—SlS of Electy—FERCE	Specifically Forecasted	478,839	42,925	521,764	521,764	521,764	521,764	521,764	
4	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	Specifically Forecasted	57,615	(57,615)	-	-	-	-	-	
5	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	Specifically Forecasted	361,375	-	361,375	361,375	361,375	361,375	361,375	
6	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—SlS of Electy—FERCE	Specifically Forecasted	(653,317)	166,986	(486,331)	(486,331)	(486,331)	(486,331)	(486,331)	
7	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—SlS of Electy—FERCE	Specifically Forecasted	(313,650)	313,650	-	-	-	-	-	
8	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	Specifically Forecasted	228,258	(228,258)	-	-	-	-	-	
9	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	Specifically Forecasted	2,420,829	(2,420,829)	-	-	-	-	-	
10	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	Specifically Forecasted	215	(215)	-	-	-	-	-	
11													
12	Total Other Operating Revenue						\$ 2,580,163	\$ (2,183,355)	\$ 396,808	\$ 396,808	\$ 396,808	\$ 396,808	\$ 396,808

Liberty Utilities (Granite State Electric) Corp.
Power Production Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.4

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	General Escalator	61,368,863	\$ (61,368,863)	\$ -	\$ -	\$ -	\$ -	\$ -
4	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	General Escalator	10,860,546	\$ (10,860,546)	\$ -	\$ -	\$ -	\$ -	\$ -
5	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	General Escalator	(90,243)	\$ 90,243	\$ -	\$ -	\$ -	\$ -	\$ -
6												
7	Total Power Production Expense					\$ 72,139,166	\$ (72,139,166)	\$ -	\$ -	\$ -	\$ -	\$ -

Liberty Utilities (Granite State Electric) Corp.
Transmission Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.5

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	General Escalator	427,346	\$ (427,346)	\$ -	\$ -	\$ -	\$ -	\$ -
3	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	Labor Escalator	148	\$ (148)	\$ -	\$ -	\$ -	\$ -	\$ -
4	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	General Escalator	2,475	\$ (2,475)	\$ -	\$ -	\$ -	\$ -	\$ -
5	OCOA/505000	Other Operating Exp	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	Labor Escalator	1,875	\$ (1,875)	\$ -	\$ -	\$ -	\$ -	\$ -
7	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MjO—Tnmsn OpEx—FERCE	General Escalator	19,502,455	\$ (19,502,455)	\$ -	\$ -	\$ -	\$ -	\$ -
8												
9	Total	Transmission Expense				\$ 19,934,299	\$ (19,934,299)	\$ -	\$ -	\$ -	\$ -	\$ -

Liberty Utilities (Granite State Electric) Corp.
Distribution Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2022/2023	2023/2024	2024/2025
1												
2	OCOA/500000	Salaries and Wages	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	995,037	\$ 178,770	\$ 1,173,808	\$ 1,199,632	\$ 1,225,769	\$ 1,324,406	\$ 1,372,685
3	OCOA/500010	Overtime	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	1,717	\$ 308	\$ 2,025	\$ 2,070	\$ 2,115	\$ 2,285	\$ 2,368
4	OCOA/500050	AllocCorp Lbr Leg	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(97,201)	\$ (17,463)	\$ (114,665)	\$ (117,187)	\$ (119,741)	\$ (129,376)	\$ (134,092)
5	OCOA/500100	Vacation & Other TO	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	6,173	\$ 1,109	\$ 7,282	\$ 7,442	\$ 7,605	\$ 8,217	\$ 8,516
6	OCOA/501210	Fleet-Fuel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	(13,459)	\$ -	\$ (13,459)	\$ (13,661)	\$ (13,996)	\$ (14,306)	\$ (14,609)
7	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	250,934	\$ -	\$ 250,934	\$ 254,712	\$ 260,945	\$ 266,733	\$ 272,379
8	OCOA/505010	Current Exchng Fees	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	5	\$ -	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6
9	OCOA/505300	Clr CIAC CWIP P&L	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	OCOA/800000	Lbr Alloc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	5,955	\$ 1,070	\$ 7,024	\$ 7,179	\$ 7,335	\$ 7,926	\$ 8,215
11	OCOA/803000	Assess Lbr	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(28,690)	\$ (5,155)	\$ (33,845)	\$ (34,590)	\$ (35,343)	\$ (38,187)	\$ (39,579)
12	OCOA/803020	Assess Material	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	155	\$ -	\$ 155	\$ 157	\$ 161	\$ 165	\$ 168
13	OCOA/803040	Assess Other	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	819	\$ -	\$ 819	\$ 831	\$ 852	\$ 871	\$ 889
14	OCOA/803050	Assess Fleet - Asses	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	15	\$ -	\$ 15	\$ 16	\$ 16	\$ 16	\$ 17
15	OCOA/803080	Assess Meals	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,412	\$ -	\$ 2,412	\$ 2,448	\$ 2,508	\$ 2,563	\$ 2,618
16	OCOA/803085	Assess Travel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,861	\$ -	\$ 2,861	\$ 2,904	\$ 2,975	\$ 3,041	\$ 3,105
17	OCOA/803110	Assess OH Benefit	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	97	\$ 18	\$ 115	\$ 117	\$ 120	\$ 130	\$ 134
18	OCOA/853000	Assess Lbr-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	90,045	\$ 16,178	\$ 106,223	\$ 108,560	\$ 110,925	\$ 119,851	\$ 124,220
19	OCOA/853040	Assess Other-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	1,721	\$ -	\$ 1,721	\$ 1,747	\$ 1,789	\$ 1,829	\$ 1,868
20	OCOA/853050	As Fleet - Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	162	\$ -	\$ 162	\$ 164	\$ 168	\$ 172	\$ 175
21	OCOA/853080	Assess Meals -Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	4,616	\$ -	\$ 4,616	\$ 4,686	\$ 4,800	\$ 4,907	\$ 5,011
22	OCOA/853085	Assess Travel-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,651	\$ -	\$ 2,651	\$ 2,691	\$ 2,756	\$ 2,818	\$ 2,877
23	OCOA/853110	As OH BenIntrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(1,993)	\$ (358)	\$ (2,351)	\$ (2,402)	\$ (2,455)	\$ (2,652)	\$ (2,749)
24	OCOA/500000	Salaries and Wages	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	129,067	\$ 23,188	\$ 152,255	\$ 155,605	\$ 158,995	\$ 171,789	\$ 178,052
25	OCOA/500010	Overtime	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	(592)	\$ (106)	\$ (699)	\$ (714)	\$ (730)	\$ (788)	\$ (817)
26	OCOA/500050	AllocCorp Lbr Leg	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	1,149	\$ 206	\$ 1,355	\$ 1,385	\$ 1,415	\$ 1,529	\$ 1,585
27	OCOA/500100	Vacation & Other TO	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	2,331	\$ 419	\$ 2,750	\$ 2,810	\$ 2,872	\$ 3,103	\$ 3,216
28	OCOA/505000	Other Operating Exp	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	General Escalator	(8,202)	\$ -	\$ (8,202)	\$ (8,325)	\$ (8,529)	\$ (8,718)	\$ (8,903)
29	OCOA/505100	Cost Alloc to Cap	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	General Escalator	(9,891)	\$ -	\$ (9,891)	\$ (10,040)	\$ (10,286)	\$ (10,514)	\$ (10,737)
30	OCOA/702000	BS Lbr Offset	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	5,114	\$ 919	\$ 6,032	\$ 6,165	\$ 6,299	\$ 6,806	\$ 7,054
31	OCOA/803000	Assess Lbr	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	8,597	\$ 1,545	\$ 10,142	\$ 10,365	\$ 10,591	\$ 11,443	\$ 11,860
32	OCOA/803110	Assess OH Benefit	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	207	\$ 37	\$ 244	\$ 250	\$ 255	\$ 275	\$ 286
33	OCOA/853000	Assess Lbr-Intrc	10581000	Load Dspcng MjO—Disbn OpEx—FERCE	Labor Escalator	(1,149)	\$ (206)	\$ (1,355)	\$ (1,385)	\$ (1,415)	\$ (1,529)	\$ (1,585)
34	OCOA/500000	Salaries and Wages	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	137,514	\$ 24,706	\$ 162,221	\$ 165,789	\$ 169,402	\$ 183,033	\$ 189,705
35	OCOA/500300	Outside Svs	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	1,986	\$ -	\$ 1,986	\$ 2,016	\$ 2,066	\$ 2,112	\$ 2,156
36	OCOA/505000	Other Operating Exp	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	816	\$ -	\$ 816	\$ 828	\$ 848	\$ 867	\$ 886
37	OCOA/800000	Lbr Alloc	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	12,631	\$ 2,269	\$ 14,901	\$ 15,228	\$ 15,560	\$ 16,812	\$ 17,425
38	OCOA/500000	Salaries and Wages	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	705,708	\$ 126,789	\$ 832,497	\$ 850,812	\$ 869,350	\$ 939,306	\$ 973,546
39	OCOA/500010	Overtime	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	5,965	\$ 1,072	\$ 7,036	\$ 7,191	\$ 7,348	\$ 7,939	\$ 8,228
40	OCOA/500050	AllocCorp Lbr Leg	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(14,727)	\$ (2,646)	\$ (17,373)	\$ (17,755)	\$ (18,142)	\$ (19,602)	\$ (20,316)
41	OCOA/500100	Vacation & Other TO	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	3,649	\$ 656	\$ 4,305	\$ 4,399	\$ 4,495	\$ 4,857	\$ 5,034
42	OCOA/500300	Outside Svs	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	135,552	\$ -	\$ 135,552	\$ 137,592	\$ 140,960	\$ 144,086	\$ 147,136
43	OCOA/505000	Other Operating Exp	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	137,355	\$ -	\$ 137,355	\$ 139,423	\$ 142,835	\$ 146,004	\$ 149,094
44	OCOA/505300	Clr CIAC CWIP P&L	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	OCOA/800000	Lbr Alloc	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	189,247	\$ 34,000	\$ 223,247	\$ 228,159	\$ 233,130	\$ 251,890	\$ 261,072
46	OCOA/803000	Assess Lbr	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(6,850)	\$ (1,231)	\$ (8,080)	\$ (8,258)	\$ (8,438)	\$ (9,117)	\$ (9,449)
47	OCOA/853000	Assess Lbr-Intrc	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	14,727	\$ 2,646	\$ 17,373	\$ 17,755	\$ 18,142	\$ 19,602	\$ 20,316
48	OCOA/500000	Salaries and Wages	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(272)	\$ (49)	\$ (320)	\$ (328)	\$ (335)	\$ (362)	\$ (375)
49	OCOA/500010	Overtime	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	378	\$ 68	\$ 446	\$ 456	\$ 466	\$ 504	\$ 522

Liberty Utilities (Granite State Electric) Corp.
Distribution Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2022/2023	2023/2024	2024/2025
50	OCOA/500300	Outside Svs	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	General Escalator	13,764	\$ -	\$ 13,764	\$ 13,971	\$ 14,313	\$ 14,630	\$ 14,940
51	OCOA/505000	Other Operating Exp	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	OCOA/800000	Lbr Alloc	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	455	\$ 82	\$ 537	\$ 549	\$ 561	\$ 606	\$ 628
53	OCOA/500000	Salaries and Wages	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	Labor Escalator	30,738	\$ 5,523	\$ 36,261	\$ 37,059	\$ 37,866	\$ 40,913	\$ 42,405
54	OCOA/505000	Other Operating Exp	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	OCOA/800000	Lbr Alloc	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	Labor Escalator	8,393	\$ 1,508	\$ 9,901	\$ 10,119	\$ 10,340	\$ 11,172	\$ 11,579
56	OCOA/500000	Salaries and Wages	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	302,977	\$ 54,433	\$ 357,411	\$ 365,274	\$ 373,232	\$ 403,266	\$ 417,967
57	OCOA/500010	Overtime	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	84,758	\$ 15,228	\$ 99,986	\$ 102,186	\$ 104,412	\$ 112,814	\$ 116,927
58	OCOA/500050	AllocCorp Lbr Leg	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(124,879)	\$ (22,436)	\$ (147,315)	\$ (150,556)	\$ (153,836)	\$ (166,215)	\$ (172,274)
59	OCOA/500100	Vacation & Other TO	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(12,832)	\$ (2,305)	\$ (15,138)	\$ (15,471)	\$ (15,808)	\$ (17,080)	\$ (17,703)
60	OCOA/500500	Equip & Machin Rents	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	1,034	\$ -	\$ 1,034	\$ 1,050	\$ 1,075	\$ 1,099	\$ 1,123
61	OCOA/503300	Misc Other Deduction	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,214	\$ -	\$ 2,214	\$ 2,247	\$ 2,302	\$ 2,353	\$ 2,403
62	OCOA/505000	Other Operating Exp	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	OCOA/800000	Lbr Alloc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	22,156	\$ 3,981	\$ 26,137	\$ 26,712	\$ 27,294	\$ 29,490	\$ 30,565
64	OCOA/803000	Assess Lbr	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(96,505)	\$ (17,338)	\$ (113,843)	\$ (116,348)	\$ (118,883)	\$ (128,449)	\$ (133,131)
65	OCOA/803020	Assess Material	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,315	\$ -	\$ 2,315	\$ 2,350	\$ 2,407	\$ 2,461	\$ 2,513
66	OCOA/803040	Assess Other	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	363	\$ -	\$ 363	\$ 369	\$ 378	\$ 386	\$ 394
67	OCOA/803050	Assess Fleet - Asses	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	118	\$ -	\$ 118	\$ 120	\$ 123	\$ 126	\$ 128
68	OCOA/803080	Assess Meals	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	3,987	\$ -	\$ 3,987	\$ 4,047	\$ 4,146	\$ 4,238	\$ 4,328
69	OCOA/803085	Assess Travel	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	4,846	\$ -	\$ 4,846	\$ 4,919	\$ 5,040	\$ 5,151	\$ 5,260
70	OCOA/803110	Assess OH Benefit	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	516	\$ 93	\$ 609	\$ 622	\$ 636	\$ 687	\$ 712
71	OCOA/853000	Assess Lbr-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	145,345	\$ 26,113	\$ 171,457	\$ 175,230	\$ 179,047	\$ 193,455	\$ 200,507
72	OCOA/853080	Assess Meals -Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	637	\$ -	\$ 637	\$ 647	\$ 662	\$ 677	\$ 691
73	OCOA/853085	Assess Travel-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	5,774	\$ -	\$ 5,774	\$ 5,861	\$ 6,004	\$ 6,137	\$ 6,267
74	OCOA/853110	As OH Benintrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(26,876)	\$ (4,829)	\$ (31,705)	\$ (32,403)	\$ (33,109)	\$ (35,773)	\$ (37,077)
75	OCOA/500000	Salaries and Wages	10587000	Cust Instlltns Exps—FERCE	Labor Escalator	45,670	\$ 8,205	\$ 53,876	\$ 55,061	\$ 56,261	\$ 60,788	\$ 63,004
76	OCOA/500300	Outside Svs	10587000	Cust Instlltns Exps—FERCE	General Escalator	1,050	\$ -	\$ 1,050	\$ 1,066	\$ 1,092	\$ 1,116	\$ 1,140
77	OCOA/500930	Util Exp-Cust Instal	10587000	Cust Instlltns Exps—FERCE	General Escalator	220	\$ -	\$ 220	\$ 223	\$ 228	\$ 233	\$ 238
78	OCOA/505000	Other Operating Exp	10587000	Cust Instlltns Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	OCOA/800000	Lbr Alloc	10587000	Cust Instlltns Exps—FERCE	Labor Escalator	2,047	\$ 368	\$ 2,415	\$ 2,468	\$ 2,522	\$ 2,725	\$ 2,824
80	OCOA/500000	Salaries and Wages	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	290,215	\$ 52,141	\$ 342,355	\$ 349,887	\$ 357,511	\$ 386,279	\$ 400,360
81	OCOA/500010	Overtime	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	8,733	\$ 1,569	\$ 10,302	\$ 10,528	\$ 10,758	\$ 11,623	\$ 12,047
82	OCOA/500050	AllocCorp Lbr Leg	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(27,090)	\$ (4,867)	\$ (31,957)	\$ (32,660)	\$ (33,371)	\$ (36,057)	\$ (37,371)
83	OCOA/500100	Vacation & Other TO	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	3,589	\$ 645	\$ 4,234	\$ 4,327	\$ 4,421	\$ 4,777	\$ 4,951
84	OCOA/500300	Outside Svs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	91,348	\$ -	\$ 91,348	\$ 92,724	\$ 94,993	\$ 97,100	\$ 99,155
85	OCOA/500700	Land&Property Rents	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	4,354	\$ -	\$ 4,354	\$ 4,419	\$ 4,527	\$ 4,628	\$ 4,726
86	OCOA/501210	Fleet-Fuel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(28,299)	\$ -	\$ (28,299)	\$ (28,725)	\$ (29,428)	\$ (30,080)	\$ (30,717)
87	OCOA/502300	Facility Costs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	93,201	\$ -	\$ 93,201	\$ 94,605	\$ 96,920	\$ 99,070	\$ 101,167
88	OCOA/502310	Facility Costs-Maint	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,128	\$ -	\$ 1,128	\$ 1,145	\$ 1,173	\$ 1,199	\$ 1,225
89	OCOA/502320	Facility Costs-Secur	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	90	\$ -	\$ 90	\$ 91	\$ 94	\$ 96	\$ 98
90	OCOA/505000	Other Operating Exp	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,038,432	\$ -	\$ 1,038,432	\$ 1,054,067	\$ 1,079,861	\$ 1,103,815	\$ 1,127,178
91	OCOA/505100	Cost Alloc to Cap	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(3,315)	\$ -	\$ (3,315)	\$ (3,364)	\$ (3,447)	\$ (3,523)	\$ (3,598)
92	OCOA/702000	BS Lbr Offset	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(5,093)	\$ (915)	\$ (6,008)	\$ (6,140)	\$ (6,274)	\$ (6,778)	\$ (7,025)
93	OCOA/800000	Lbr Alloc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	111,641	\$ 20,058	\$ 131,699	\$ 134,596	\$ 137,529	\$ 148,595	\$ 154,012
94	OCOA/803000	Assess Lbr	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	265	\$ 48	\$ 312	\$ 319	\$ 326	\$ 352	\$ 365
95	OCOA/803020	Assess Material	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	2,630	\$ -	\$ 2,630	\$ 2,670	\$ 2,735	\$ 2,796	\$ 2,855
96	OCOA/803040	Assess Other	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	865	\$ -	\$ 865	\$ 878	\$ 900	\$ 920	\$ 939
97	OCOA/803050	Assess Fleet - Asses	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	63	\$ -	\$ 63	\$ 64	\$ 66	\$ 67	\$ 69
98	OCOA/803080	Assess Meals	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	828	\$ -	\$ 828	\$ 840	\$ 861	\$ 880	\$ 899

Liberty Utilities (Granite State Electric) Corp.
Distribution Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized)	2022/2023	2023/2024	2024/2025	2025/2026
99	OCOA/803085	Assess Travel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	3,022	\$ -	\$ 3,022	\$ 3,068	\$ 3,143	\$ 3,213	\$ 3,281	
100	OCOA/853000	Assess Lbr-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	20,946	\$ 3,763	\$ 24,709	\$ 25,253	\$ 25,803	\$ 27,879	\$ 28,896	
101	OCOA/853030	As Serv-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	7,960	\$ -	\$ 7,960	\$ 8,080	\$ 8,278	\$ 8,461	\$ 8,640	
102	OCOA/853110	As OH BenIntrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(1,816)	\$ (326)	\$ (2,143)	\$ (2,190)	\$ (2,238)	\$ (2,418)	\$ (2,506)	
103	OCOA/500000	Salaries and Wages	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	13,469	\$ 2,420	\$ 15,889	\$ 16,238	\$ 16,592	\$ 17,927	\$ 18,581	
104	OCOA/500100	Vacation & Other TO	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	175	\$ 31	\$ 206	\$ 211	\$ 216	\$ 233	\$ 241	
105	OCOA/505000	Other Operating Exp	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	OCOA/800000	Lbr Alloc	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	299	\$ 54	\$ 352	\$ 360	\$ 368	\$ 398	\$ 412	
107	OCOA/500000	Salaries and Wages	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	105,704	\$ 18,991	\$ 124,695	\$ 127,439	\$ 130,215	\$ 140,694	\$ 145,822	
108	OCOA/500100	Vacation & Other TO	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	41	\$ 7	\$ 49	\$ 50	\$ 51	\$ 55	\$ 57	
109	OCOA/500300	Outside Svs	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	790	\$ -	\$ 790	\$ 802	\$ 822	\$ 840	\$ 858	
110	OCOA/505000	Other Operating Exp	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	20,630	\$ -	\$ 20,630	\$ 20,941	\$ 21,453	\$ 21,929	\$ 22,393	
111	OCOA/800000	Lbr Alloc	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	2,699	\$ 485	\$ 3,184	\$ 3,254	\$ 3,325	\$ 3,592	\$ 3,723	
112	OCOA/500000	Salaries and Wages	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	131,559	\$ 23,636	\$ 155,195	\$ 158,609	\$ 162,065	\$ 175,106	\$ 181,489	
113	OCOA/500010	Overtime	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	1,411	\$ 253	\$ 1,664	\$ 1,701	\$ 1,738	\$ 1,878	\$ 1,946	
114	OCOA/505000	Other Operating Exp	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	General Escalator	77,511	\$ -	\$ 77,511	\$ 78,678	\$ 80,603	\$ 82,391	\$ 84,135	
115	OCOA/800000	Lbr Alloc	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	27,854	\$ 5,004	\$ 32,858	\$ 33,581	\$ 34,313	\$ 37,074	\$ 38,425	
116	OCOA/500000	Salaries and Wages	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	568,816	\$ 102,195	\$ 671,011	\$ 685,774	\$ 700,715	\$ 757,101	\$ 784,700	
117	OCOA/500010	Overtime	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	4,282	\$ 769	\$ 5,051	\$ 5,162	\$ 5,275	\$ 5,699	\$ 5,907	
118	OCOA/500100	Vacation & Other TO	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	7,374	\$ 1,325	\$ 8,699	\$ 8,890	\$ 9,084	\$ 9,815	\$ 10,172	
119	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	604,998	\$ -	\$ 604,998	\$ 614,107	\$ 629,135	\$ 643,090	\$ 656,702	
120	OCOA/501230	Fleet-Permit/Inspect	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121	OCOA/503300	Misc Other Deduction	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	2,424	\$ -	\$ 2,424	\$ 2,460	\$ 2,521	\$ 2,577	\$ 2,631	
122	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	3,510,154	\$ (3,229,291)	\$ 280,863	\$ 285,092	\$ 292,068	\$ 298,547	\$ 304,866	
123	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Specifically Forecasted	-	\$ 2,200,000	\$ 2,200,000	\$ 2,419,709	\$ 3,678,580	\$ 3,986,674	\$ 4,277,775	
124	OCOA/800000	Lbr Alloc	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	754,654	\$ 135,583	\$ 890,237	\$ 909,822	\$ 929,645	\$ 1,004,454	\$ 1,041,069	
125	OCOA/500000	Salaries and Wages	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	22,178	\$ 3,985	\$ 26,162	\$ 26,738	\$ 27,321	\$ 29,519	\$ 30,595	
126	OCOA/500300	Outside Svs	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	124,713	\$ -	\$ 124,713	\$ 126,591	\$ 129,689	\$ 132,566	\$ 135,372	
127	OCOA/505000	Other Operating Exp	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	7,250	\$ -	\$ 7,250	\$ 7,359	\$ 7,539	\$ 7,706	\$ 7,870	
128	OCOA/800000	Lbr Alloc	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	13,169	\$ 2,366	\$ 15,535	\$ 15,877	\$ 16,223	\$ 17,528	\$ 18,167	
129	OCOA/500000	Salaries and Wages	10595000	Mntc of Line Transformers—Disbn Exps—FERCE	Labor Escalator	3,701	\$ 665	\$ 4,365	\$ 4,462	\$ 4,559	\$ 4,926	\$ 5,105	
130	OCOA/500000	Salaries and Wages	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	27,115	\$ 4,871	\$ 31,986	\$ 32,690	\$ 33,402	\$ 36,090	\$ 37,406	
131	OCOA/500100	Vacation & Other TO	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	31	\$ 6	\$ 37	\$ 37	\$ 38	\$ 41	\$ 43	
132	OCOA/505000	Other Operating Exp	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	General Escalator	1,992	\$ -	\$ 1,992	\$ 2,022	\$ 2,071	\$ 2,117	\$ 2,162	
133	OCOA/800000	Lbr Alloc	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	10,141	\$ 1,822	\$ 11,963	\$ 12,226	\$ 12,492	\$ 13,497	\$ 13,989	
134	OCOA/500000	Salaries and Wages	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	26,823	\$ 4,819	\$ 31,642	\$ 32,338	\$ 33,043	\$ 35,701	\$ 37,003	
135	OCOA/500010	Overtime	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	78	\$ 14	\$ 92	\$ 94	\$ 96	\$ 103	\$ 107	
136	OCOA/505000	Other Operating Exp	10597000	Mntc of Mts—Disbn Exps—FERCE	General Escalator	11,202	\$ -	\$ 11,202	\$ 11,371	\$ 11,649	\$ 11,908	\$ 12,160	
137	OCOA/800000	Lbr Alloc	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	15,659	\$ 2,813	\$ 18,472	\$ 18,879	\$ 19,290	\$ 20,842	\$ 21,602	
138	OCOA/500000	Salaries and Wages	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	Labor Escalator	29,806	\$ 5,355	\$ 35,161	\$ 35,935	\$ 36,718	\$ 39,673	\$ 41,119	
139	OCOA/500300	Outside Svs	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	4,545	\$ -	\$ 4,545	\$ 4,613	\$ 4,726	\$ 4,831	\$ 4,933	
140	OCOA/503300	Misc Other Deduction	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	341	\$ -	\$ 341	\$ 346	\$ 355	\$ 362	\$ 370	
141	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	24,780	\$ -	\$ 24,780	\$ 25,153	\$ 25,769	\$ 26,341	\$ 26,898	
142													
143	Total Distribution Expense						\$ 10,864,696	\$ (182,324)	\$ 10,682,372	\$ 11,068,411	\$ 12,523,674	\$ 13,366,469	\$ 13,952,022

Liberty Utilities (Granite State Electric) Corp.
Customer Account Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.7

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2	OCOA/500000	Salaries and Wages	10901000	Supvsn MJO—Cust A/cs OpEx—FERCE	Labor Escalator	36,259	\$ 6,514	\$ 42,774	\$ 43,715	\$ 44,667	\$ 48,262	\$ 50,021
3	OCOA/500010	Overtime	10901000	Supvsn MJO—Cust A/cs OpEx—FERCE	Labor Escalator	(170)	\$ (30)	\$ (200)	\$ (205)	\$ (209)	\$ (226)	\$ (234)
4	OCOA/505000	Other Operating Exp	10901000	Supvsn MJO—Cust A/cs OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	OCOA/800000	Lbr Alloc	10901000	Supvsn MJO—Cust A/cs OpEx—FERCE	Labor Escalator	9,502	\$ 1,707	\$ 11,209	\$ 11,456	\$ 11,705	\$ 12,647	\$ 13,108
6	OCOA/500000	Salaries and Wages	10902000	Mt Reading Exps—FERCE	Labor Escalator	260,785	\$ 46,853	\$ 307,638	\$ 314,407	\$ 321,257	\$ 347,108	\$ 359,761
7	OCOA/500010	Overtime	10902000	Mt Reading Exps—FERCE	Labor Escalator	83	\$ 15	\$ 98	\$ 100	\$ 102	\$ 111	\$ 115
8	OCOA/500300	Outside Svs	10902000	Mt Reading Exps—FERCE	General Escalator	47,149	\$ -	\$ 47,149	\$ 47,859	\$ 49,030	\$ 50,118	\$ 51,178
9	OCOA/505000	Other Operating Exp	10902000	Mt Reading Exps—FERCE	General Escalator	1,740	\$ -	\$ 1,740	\$ 1,766	\$ 1,809	\$ 1,849	\$ 1,889
10	OCOA/800000	Lbr Alloc	10902000	Mt Reading Exps—FERCE	Labor Escalator	43,515	\$ 7,818	\$ 51,333	\$ 52,462	\$ 53,605	\$ 57,919	\$ 60,030
11	OCOA/500000	Salaries and Wages	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	503,920	\$ 90,535	\$ 594,455	\$ 607,533	\$ 620,770	\$ 670,723	\$ 695,173
12	OCOA/500010	Overtime	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	8,966	\$ 1,611	\$ 10,577	\$ 10,810	\$ 11,045	\$ 11,934	\$ 12,369
13	OCOA/500050	AllocCorp Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(17,824)	\$ (3,202)	\$ (21,027)	\$ (21,489)	\$ (21,957)	\$ (23,724)	\$ (24,589)
14	OCOA/500060	AllocReg Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	7,604	\$ 1,366	\$ 8,971	\$ 9,168	\$ 9,368	\$ 10,121	\$ 10,490
15	OCOA/500100	Vacation & Other TO	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(399)	\$ (72)	\$ (471)	\$ (481)	\$ (492)	\$ (531)	\$ (551)
16	OCOA/500300	Outside Svs	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	17,750	\$ -	\$ 17,750	\$ 18,017	\$ 18,458	\$ 18,868	\$ 19,267
17	OCOA/501500	Advertising Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	1,977	\$ -	\$ 1,977	\$ 2,006	\$ 2,055	\$ 2,101	\$ 2,145
18	OCOA/502400	Legal Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	41	\$ -	\$ 41	\$ 41	\$ 42	\$ 43	\$ 44
19	OCOA/505000	Other Operating Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(1,590)	\$ -	\$ (1,590)	\$ (1,614)	\$ (1,654)	\$ (1,690)	\$ (1,726)
20	OCOA/505070	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	421,546	\$ -	\$ 421,546	\$ 427,893	\$ 438,364	\$ 448,088	\$ 457,572
21	OCOA/505070(Adj)	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	Specifically Forecasted	-	\$ -	\$ -	\$ 75,329	\$ 75,329	\$ 75,329	\$ 75,329
22	OCOA/505100	Cost Alloc to Cap	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(63,231)	\$ -	\$ (63,231)	\$ (64,183)	\$ (65,753)	\$ (67,212)	\$ (68,635)
23	OCOA/702000	BS Lbr Offset	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(1,083)	\$ (195)	\$ (1,277)	\$ (1,305)	\$ (1,334)	\$ (1,441)	\$ (1,494)
24	OCOA/800000	Lbr Alloc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	162,461	\$ 29,188	\$ 191,649	\$ 195,865	\$ 200,133	\$ 216,237	\$ 224,120
25	OCOA/803000	Assess Lbr	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(10,376)	\$ (1,864)	\$ (12,240)	\$ (12,509)	\$ (12,781)	\$ (13,810)	\$ (14,313)
26	OCOA/803040	Assess Other	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	521	\$ -	\$ 521	\$ 529	\$ 542	\$ 554	\$ 565
27	OCOA/803080	Assess Meals	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	346	\$ -	\$ 346	\$ 351	\$ 360	\$ 368	\$ 375
28	OCOA/803085	Assess Travel	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	824	\$ -	\$ 824	\$ 836	\$ 857	\$ 876	\$ 894
29	OCOA/803110	Assess OH Benefit	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	63	\$ 11	\$ 74	\$ 75	\$ 77	\$ 83	\$ 86
30	OCOA/853000	Assess Lbr-Intrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	20,176	\$ 3,625	\$ 23,801	\$ 24,325	\$ 24,855	\$ 26,855	\$ 27,834
31	OCOA/853040	Assess Other-Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	8	\$ -	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9
32	OCOA/853080	Assess Meals -Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	49	\$ -	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53
33	OCOA/853110	As OH BenIntrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(2,409)	\$ (433)	\$ (2,842)	\$ (2,904)	\$ (2,968)	\$ (3,206)	\$ (3,323)
34	OCOA/502000	Bad Debt Write-off	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	188,737	\$ -	\$ 188,737	\$ -	\$ -	\$ -	\$ -
35	OCOA/502010	Bad Debt IVA	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	1,391,495	\$ -	\$ 1,391,495	\$ 165,589	\$ 165,589	\$ 165,589	\$ 165,589
36	OCOA/502020	Bad Debt Manual Adj	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	(1,307,301)	\$ -	\$ (1,307,301)	\$ -	\$ -	\$ -	\$ -
37	OCOA/500000	Salaries and Wages	10905000	Misc Cust A/cs Exps MJO—Cust A/cs Opl	Labor Escalator	16,000	\$ 2,875	\$ 18,875	\$ 19,290	\$ 19,710	\$ 21,296	\$ 22,072
38	OCOA/500300	Outside Svs	10905000	Misc Cust A/cs Exps MJO—Cust A/cs Opl	General Escalator	4,000	\$ -	\$ 4,000	\$ 4,060	\$ 4,160	\$ 4,252	\$ 4,342
39	OCOA/505000	Other Operating Exp	10905000	Misc Cust A/cs Exps MJO—Cust A/cs Opl	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40												
41	Total Customer Account Expense					\$ 1,741,134	\$ 186,323	\$ 1,927,457	\$ 1,928,850	\$ 1,966,800	\$ 2,079,549	\$ 2,139,567

Liberty Utilities (Granite State Electric) Corp.
Customer Service Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.8

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500000	Salaries and Wages	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Labor Escalator	24,257 \$	4,358 \$	28,615 \$	29,245 \$	29,882 \$	32,287 \$	33,464 \$
4	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	61,558 \$	- \$	61,558 \$	62,484 \$	64,014 \$	65,434 \$	66,818 \$
5	OCOA/501500 (Adj)	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Specifically Forecasted	- \$	- \$	- \$	105,000 \$	105,000 \$	105,000 \$	105,000 \$
6	OCOA/505000	Other Operating Exp	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	10,688 \$	- \$	10,688 \$	10,849 \$	11,114 \$	11,361 \$	11,601 \$
7	OCOA/854000	WBS ST Lbr-Intrc	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Labor Escalator	1,297 \$	233 \$	1,530 \$	1,563 \$	1,597 \$	1,726 \$	1,789 \$
8	OCOA/854040	WBS ST Other-Intrc	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	161 \$	- \$	161 \$	163 \$	167 \$	171 \$	174 \$
9												
10	Total Customer Service Expense					\$ 97,960	\$ 4,591	\$ 102,551	\$ 209,305	\$ 211,774	\$ 215,978	\$ 218,847

Liberty Utilities (Granite State Electric) Corp.
Sales Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.9

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500000	Salaries and Wages	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	12,609	\$ 2,265	\$ 14,874	\$ 15,201	\$ 15,533	\$ 16,783	\$ 17,394
4	OCOA/500050	AllocCorp Lbr Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(4,283)	\$ (770)	\$ (5,053)	\$ (5,164)	\$ (5,276)	\$ (5,701)	\$ (5,909)
5	OCOA/500100	Vacation & Other TO	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	3,370	\$ 605	\$ 3,975	\$ 4,063	\$ 4,151	\$ 4,485	\$ 4,649
6	OCOA/501500	Advertising Expenses	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	882	\$ -	\$ 882	\$ 895	\$ 917	\$ 938	\$ 958
7	OCOA/504000	AllocCorp Cap Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	318	\$ -	\$ 318	\$ 323	\$ 331	\$ 338	\$ 345
8	OCOA/505000	Other Operating Exp	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(18,568)	\$ -	\$ (18,568)	\$ (18,847)	\$ (19,308)	\$ (19,737)	\$ (20,154)
9	OCOA/505100	Cost Alloc to Cap	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(22,392)	\$ -	\$ (22,392)	\$ (22,730)	\$ (23,286)	\$ (23,802)	\$ (24,306)
10	OCOA/702000	BS Lbr Offset	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(3,222)	\$ (579)	\$ (3,801)	\$ (3,885)	\$ (3,969)	\$ (4,289)	\$ (4,445)
11	OCOA/800000	Lbr Alloc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	26,080	\$ 4,686	\$ 30,766	\$ 31,443	\$ 32,128	\$ 34,713	\$ 35,978
12	OCOA/803000	Assess Lbr	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(10,134)	\$ (1,821)	\$ (11,955)	\$ (12,218)	\$ (12,484)	\$ (13,488)	\$ (13,980)
13	OCOA/803085	Assess Travel	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	231	\$ -	\$ 231	\$ 234	\$ 240	\$ 245	\$ 250
14	OCOA/853000	Assess Lbr-Intrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	4,561	\$ 819	\$ 5,380	\$ 5,499	\$ 5,619	\$ 6,071	\$ 6,292
15	OCOA/853110	As OH BenIntrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(278)	\$ (50)	\$ (328)	\$ (335)	\$ (342)	\$ (370)	\$ (383)
16	OCOA/500000	Salaries and Wages	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	Labor Escalator	167,170	\$ 30,034	\$ 197,204	\$ 201,543	\$ 205,934	\$ 222,505	\$ 230,616
17	OCOA/501500	Advertising Expenses	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	General Escalator	3,241	\$ -	\$ 3,241	\$ 3,290	\$ 3,370	\$ 3,445	\$ 3,518
18												
19	Total Sales Expense					\$ 159,584	\$ 35,191	\$ 194,775	\$ 199,312	\$ 203,556	\$ 222,136	\$ 230,823

Liberty Utilities (Granite State Electric) Corp.
Administrative and General Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
 Attachment KMI/DSD-1
 Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2	OCOA/500000	Salaries and Wages	10920000	Admin n Gen Sly—FERCE	Labor Escalator	725,045 \$	130,263 \$	855,308 \$	874,125 \$	893,170 \$	965,044 \$	1,000,222
3	OCOA/500010	Overtime	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,942 \$	349 \$	2,291 \$	2,342 \$	2,393 \$	2,585 \$	2,679
4	OCOA/500050	AllocCorp Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	211,156 \$	37,937 \$	249,093 \$	254,573 \$	260,119 \$	281,051 \$	291,296
5	OCOA/500060	AllocReg Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	219,794 \$	39,489 \$	259,283 \$	264,987 \$	270,760 \$	292,549 \$	303,213
6	OCOA/500100	Vacation & Other TO	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(135,238) \$	(24,297) \$	(159,535) \$	(163,045) \$	(166,597) \$	(180,003) \$	(186,565)
7	OCOA/500110	SS/PPP/Emp Pension	10920000	Admin n Gen Sly—FERCE	Labor Escalator	175 \$	31 \$	207 \$	211 \$	216 \$	233 \$	242
8	OCOA/500115	Ben Offst	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(69,746) \$	(12,531) \$	(82,276) \$	(84,086) \$	(85,919) \$	(92,832) \$	(96,216)
9	OCOA/500120	Unemp/Emp Insurance	10920000	Admin n Gen Sly—FERCE	Labor Escalator	289 \$	52 \$	341 \$	348 \$	356 \$	385 \$	399
10	OCOA/500150	Medicare/Healthcare	10920000	Admin n Gen Sly—FERCE	Labor Escalator	732,171 \$	131,543 \$	863,714 \$	882,716 \$	901,948 \$	974,528 \$	1,010,052
11	OCOA/500170	Group/Emp Ben	10920000	Admin n Gen Sly—FERCE	Labor Escalator	9,792 \$	1,759 \$	11,551 \$	11,805 \$	12,062 \$	13,033 \$	13,508
12	OCOA/500210	LTIP	10920000	Admin n Gen Sly—FERCE	Labor Escalator	48,551 \$	8,723 \$	57,273 \$	58,533 \$	59,809 \$	64,621 \$	66,977
13	OCOA/500220	Bonuses	10920000	Admin n Gen Sly—FERCE	Labor Escalator	600,096 \$	107,814 \$	707,910 \$	723,485 \$	739,248 \$	798,735 \$	827,851
14	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,493 \$	448 \$	2,941 \$	3,006 \$	3,071 \$	3,318 \$	3,439
15	OCOA/501220	Fleet-Repair/Main	10920000	Admin n Gen Sly—FERCE	Labor Escalator	34,388 \$	6,178 \$	40,566 \$	41,458 \$	42,362 \$	45,771 \$	47,439
16	OCOA/501230	Fleet-Permit/Inspect	10920000	Admin n Gen Sly—FERCE	Labor Escalator	6,096 \$	1,095 \$	7,192 \$	7,350 \$	7,510 \$	8,114 \$	8,410
17	OCOA/502540	Prof Svcs-Other	10920000	Admin n Gen Sly—FERCE	Labor Escalator	10,781 \$	1,937 \$	12,718 \$	12,998 \$	13,281 \$	14,349 \$	14,873
18	OCOA/503300	Misc Other Deduction	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,155) \$	(747) \$	(4,902) \$	(5,010) \$	(5,119) \$	(5,531) \$	(5,732)
19	OCOA/505000	Other Operating Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	248,278 \$	44,606 \$	292,884 \$	299,328 \$	305,500 \$	330,461 \$	342,507
20	OCOA/505100	Cost Alloc to Cap	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(688,081) \$	(123,622) \$	(811,703) \$	(829,561) \$	(847,635) \$	(915,844) \$	(949,229)
21	OCOA/505200	AllocCorp NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(2,097) \$	(377) \$	(2,474) \$	(2,528) \$	(2,583) \$	(2,791) \$	(2,893)
22	OCOA/505210	AllocReg NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	164,053 \$	29,474 \$	193,528 \$	197,785 \$	202,095 \$	218,357 \$	226,317
23	OCOA/505500	Collection System	10920000	Admin n Gen Sly—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	-
24	OCOA/561040	Amrt Fn Cst-Debt Dis	10920000	Admin n Gen Sly—FERCE	Labor Escalator	437 \$	78 \$	515 \$	526 \$	538 \$	581 \$	602
25	OCOA/590000	Current FIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	-
26	OCOA/590010	Current SIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	-
27	OCOA/590210	Deferred FIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	-
28	OCOA/590230	Deferred Amrt EADIT	10920000	Admin n Gen Sly—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	-
29	OCOA/702000	BS Lbr Offset	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(8,392) \$	(1,508) \$	(9,900) \$	(10,118) \$	(10,338) \$	(11,170) \$	(11,578)
30	OCOA/702110	BS Ops OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(64,341) \$	(11,560) \$	(75,901) \$	(77,571) \$	(79,261) \$	(85,639) \$	(88,761)
31	OCOA/800000	Lbr Alloc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	247,749 \$	44,511 \$	292,260 \$	298,690 \$	305,197 \$	329,757 \$	341,777
32	OCOA/802000	Settle Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(29,403) \$	(5,283) \$	(34,686) \$	(35,449) \$	(36,221) \$	(39,136) \$	(40,563)
33	OCOA/802020	Settle Material	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,800) \$	(862) \$	(5,663) \$	(5,787) \$	(5,913) \$	(6,389) \$	(6,622)
34	OCOA/802030	Settle Services	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(656,848) \$	(118,011) \$	(774,859) \$	(791,906) \$	(809,160) \$	(874,272) \$	(906,142)
35	OCOA/803000	Assess Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	8,392 \$	1,508 \$	9,900 \$	10,118 \$	10,338 \$	11,170 \$	11,578
36	OCOA/803110	Assess OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(127,914) \$	(22,981) \$	(150,895) \$	(154,215) \$	(157,575) \$	(170,255) \$	(176,461)
37	OCOA/803112	Assess Payroll Tax	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(9,140) \$	(1,642) \$	(10,782) \$	(11,019) \$	(11,259) \$	(12,165) \$	(12,609)
38	OCOA/803113	Assess Pension/OPEB	10920000	Admin n Gen Sly—FERCE	Labor Escalator	361 \$	65 \$	426 \$	435 \$	444 \$	480 \$	498
39	OCOA/803114	Assess Prop Ins	10920000	Admin n Gen Sly—FERCE	Labor Escalator	648 \$	116 \$	764 \$	781 \$	798 \$	862 \$	894
40	OCOA/853000	Assess Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	185,464 \$	33,321 \$	218,785 \$	223,598 \$	228,470 \$	246,855 \$	255,854
41	OCOA/853020	As Mat -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,231 \$	221 \$	1,452 \$	1,484 \$	1,517 \$	1,639 \$	1,699
42	OCOA/853030	As Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	11,406 \$	2,049 \$	13,455 \$	13,751 \$	14,050 \$	15,181 \$	15,734
43	OCOA/853040	Assess Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	15,766 \$	2,833 \$	18,599 \$	19,008 \$	19,422 \$	20,985 \$	21,750
44	OCOA/853080	Assess Meals -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	83 \$	15 \$	98 \$	100 \$	103 \$	111 \$	115
45	OCOA/853085	Assess Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	259 \$	47 \$	306 \$	313 \$	319 \$	345 \$	358
46	OCOA/853110	As OH BenIntrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	12,223 \$	2,196 \$	14,418 \$	14,736 \$	15,057 \$	16,268 \$	16,861
47	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,120 \$	381 \$	2,501 \$	2,556 \$	2,611 \$	2,821 \$	2,924
48	OCOA/854000	WBS ST Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(45,843) \$	(8,236) \$	(54,079) \$	(55,269) \$	(56,473) \$	(61,017) \$	(63,242)
49	OCOA/854020	WBS ST Mat-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	531 \$	95 \$	627 \$	640 \$	654 \$	707 \$	733
50	OCOA/854030	WBS ST Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	487,794 \$	87,638 \$	575,432 \$	588,092 \$	600,905 \$	649,260 \$	672,927
51	OCOA/854040	WBS ST Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	524,241 \$	94,186 \$	618,427 \$	632,033 \$	645,803 \$	697,771 \$	723,207
52	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	27 \$	5 \$	32 \$	33 \$	34 \$	36 \$	38
53	OCOA/854080	WBS ST Meals-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	277 \$	50 \$	327 \$	334 \$	341 \$	368 \$	382
54	OCOA/854085	WBS ST Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	776 \$	139 \$	915 \$	935 \$	955 \$	1,032 \$	1,070

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Liberty Utilities (Granite State Electric) Corp.
Administrative and General Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
55	OCOA/854110	WBS ST OH Ben-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	184,638	\$ 33,172	\$ 217,810	\$ 222,602	\$ 227,452	\$ 245,755	\$ 254,713
56	OCOA/854112	WBS ST OH PrITx-intr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,270	\$ 228	\$ 1,499	\$ 1,531	\$ 1,565	\$ 1,691	\$ 1,752
57	OCOA/854113	WBS ST OH Pn/OPEB-i	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,329	\$ 419	\$ 2,748	\$ 2,808	\$ 2,870	\$ 3,100	\$ 3,213
58	OCOA/854114	WBS ST OH Prln-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	191	\$ 34	\$ 226	\$ 230	\$ 235	\$ 254	\$ 264
59	OCOA/854116	WBS ST Vaca-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,968	\$ 354	\$ 2,322	\$ 2,373	\$ 2,425	\$ 2,620	\$ 2,715
60	OCOA/500300	Outside Svcs	10921000	Office Splys n Exps—FERCE	General Escalator	7,125	\$ -	\$ 7,125	\$ 7,233	\$ 7,410	\$ 7,574	\$ 7,734
61	OCOA/500400	Materials & Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	9,908	\$ -	\$ 9,908	\$ 10,057	\$ 10,303	\$ 10,531	\$ 10,754
62	OCOA/500405	M&C-NonStck Cntrl	10921000	Office Splys n Exps—FERCE	General Escalator	9,668	\$ -	\$ 9,668	\$ 9,814	\$ 10,054	\$ 10,277	\$ 10,494
63	OCOA/500410	M&C-Small Tools	10921000	Office Splys n Exps—FERCE	General Escalator	66	\$ -	\$ 66	\$ 67	\$ 69	\$ 70	\$ 72
64	OCOA/500420	M&C-Safety Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	4,791	\$ -	\$ 4,791	\$ 4,863	\$ 4,982	\$ 5,092	\$ 5,200
65	OCOA/500430	M&C-Main Parts	10921000	Office Splys n Exps—FERCE	General Escalator	102	\$ -	\$ 102	\$ 103	\$ 106	\$ 108	\$ 110
66	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	General Escalator	121,244	\$ (121,244)	\$ -	\$ -	\$ -	\$ -	\$ -
67	OCOA/500900	Util Exp-Water & Sew	10921000	Office Splys n Exps—FERCE	General Escalator	3,376	\$ -	\$ 3,376	\$ 3,427	\$ 3,511	\$ 3,589	\$ 3,665
68	OCOA/500920	Util Exp-Heat & Elec	10921000	Office Splys n Exps—FERCE	General Escalator	11,026	\$ -	\$ 11,026	\$ 11,192	\$ 11,466	\$ 11,721	\$ 11,969
69	OCOA/501100	Trvl Exp	10921000	Office Splys n Exps—FERCE	General Escalator	33,833	\$ -	\$ 33,833	\$ 34,343	\$ 35,183	\$ 35,964	\$ 36,725
70	OCOA/501110	Trvl Exp-Accomm	10921000	Office Splys n Exps—FERCE	General Escalator	2,532	\$ -	\$ 2,532	\$ 2,570	\$ 2,633	\$ 2,692	\$ 2,749
71	OCOA/501120	Trvl Exp-Airfare	10921000	Office Splys n Exps—FERCE	General Escalator	3,629	\$ -	\$ 3,629	\$ 3,684	\$ 3,774	\$ 3,858	\$ 3,940
72	OCOA/501130	Trvl Exp-Rental	10921000	Office Splys n Exps—FERCE	General Escalator	2,554	\$ -	\$ 2,554	\$ 2,593	\$ 2,656	\$ 2,715	\$ 2,773
73	OCOA/501140	Trvl Exp-Mileage	10921000	Office Splys n Exps—FERCE	General Escalator	1,539	\$ -	\$ 1,539	\$ 1,562	\$ 1,600	\$ 1,635	\$ 1,670
74	OCOA/501220	Fleet-Repair/Main	10921000	Office Splys n Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	OCOA/501300	Meals & Ent	10921000	Office Splys n Exps—FERCE	General Escalator	8,082	\$ -	\$ 8,082	\$ 8,203	\$ 8,404	\$ 8,590	\$ 8,772
76	OCOA/501400	Comm Exp-Telephone	10921000	Office Splys n Exps—FERCE	General Escalator	754,437	\$ -	\$ 754,437	\$ 765,796	\$ 784,536	\$ 801,938	\$ 818,912
77	OCOA/501410	Comm Exp-Cellular	10921000	Office Splys n Exps—FERCE	General Escalator	79	\$ -	\$ 79	\$ 80	\$ 82	\$ 84	\$ 86
78	OCOA/501420	Comm Exp-Internet	10921000	Office Splys n Exps—FERCE	General Escalator	347	\$ -	\$ 347	\$ 352	\$ 361	\$ 369	\$ 377
79	OCOA/502100	Comp Exp	10921000	Office Splys n Exps—FERCE	General Escalator	1,356	\$ -	\$ 1,356	\$ 1,376	\$ 1,410	\$ 1,441	\$ 1,472
80	OCOA/502110	Comp Exp-Repair	10921000	Office Splys n Exps—FERCE	General Escalator	15,477	\$ -	\$ 15,477	\$ 15,710	\$ 16,094	\$ 16,451	\$ 16,799
81	OCOA/502130	Comp Exp-Software	10921000	Office Splys n Exps—FERCE	General Escalator	(36,569)	\$ -	\$ (36,569)	\$ (37,120)	\$ (38,028)	\$ (38,872)	\$ (39,695)
82	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	General Escalator	318,867	\$ -	\$ 318,867	\$ 323,668	\$ 331,588	\$ 338,943	\$ 346,118
83	OCOA/502710	Postage	10921000	Office Splys n Exps—FERCE	General Escalator	13	\$ -	\$ 13	\$ 13	\$ 13	\$ 13	\$ 14
84	OCOA/503000	Rental Expense	10921000	Office Splys n Exps—FERCE	General Escalator	9,872	\$ -	\$ 9,872	\$ 10,021	\$ 10,266	\$ 10,494	\$ 10,716
85	OCOA/503110	Training	10921000	Office Splys n Exps—FERCE	General Escalator	38,256	\$ -	\$ 38,256	\$ 38,832	\$ 39,782	\$ 40,665	\$ 41,526
86	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	General Escalator	40,465	\$ -	\$ 40,465	\$ 41,075	\$ 42,080	\$ 43,013	\$ 43,924
87	OCOA/505000	Other Operating Exp	10921000	Office Splys n Exps—FERCE	General Escalator	2,322	\$ -	\$ 2,322	\$ 2,357	\$ 2,414	\$ 2,468	\$ 2,520
88	OCOA/550570	Cap Depr-Fleet	10921000	Office Splys n Exps—FERCE	General Escalator	(35,407)	\$ -	\$ (35,407)	\$ (35,940)	\$ (36,819)	\$ (37,636)	\$ (38,433)
89	OCOA/551100	Unrealized Gns/Lss	10921000	Office Splys n Exps—FERCE	General Escalator	(1,985)	\$ -	\$ (1,985)	\$ (2,014)	\$ (2,064)	\$ (2,109)	\$ (2,154)
90	OCOA/560010	Bank Charges	10921000	Office Splys n Exps—FERCE	General Escalator	429	\$ -	\$ 429	\$ 435	\$ 446	\$ 456	\$ 465
91	OCOA/800000	Lbr Alloc	10921000	Office Splys n Exps—FERCE	Labor Escalator	1,264	\$ 227	\$ 1,492	\$ 1,524	\$ 1,558	\$ 1,683	\$ 1,744
92	OCOA/853020	As Mat -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	3,656	\$ -	\$ 3,656	\$ 3,711	\$ 3,802	\$ 3,887	\$ 3,969
93	OCOA/853040	Assess Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	271,503	\$ -	\$ 271,503	\$ 275,591	\$ 282,335	\$ 288,597	\$ 294,706
94	OCOA/853050	As Fleet - Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(21)	\$ -	\$ (21)	\$ (21)	\$ (22)	\$ (22)	\$ (23)
95	OCOA/853080	Assess Meals -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	4,224	\$ -	\$ 4,224	\$ 4,287	\$ 4,392	\$ 4,489	\$ 4,584
96	OCOA/853085	Assess Travel-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	11,427	\$ -	\$ 11,427	\$ 11,599	\$ 11,883	\$ 12,147	\$ 12,404
97	OCOA/854000	WBS ST Lbr-Intrc	10921000	Office Splys n Exps—FERCE	Labor Escalator	10,888	\$ 1,956	\$ 12,844	\$ 13,126	\$ 13,412	\$ 14,492	\$ 15,020
98	OCOA/854030	WBS ST Serv-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(1,260)	\$ -	\$ (1,260)	\$ (1,279)	\$ (1,310)	\$ (1,339)	\$ (1,368)
99	OCOA/854040	WBS ST Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(28,934)	\$ -	\$ (28,934)	\$ (29,370)	\$ (30,089)	\$ (30,756)	\$ (31,407)
100	OCOA/500000	Salaries and Wages	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(283,886)	\$ (51,004)	\$ (334,890)	\$ (342,258)	\$ (349,715)	\$ (377,856)	\$ (391,630)
101	OCOA/504000	Alloc Corp Cap Leg	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	1,728	\$ -	\$ 1,728	\$ 1,754	\$ 1,797	\$ 1,837	\$ 1,876
102	OCOA/505000	Other Operating Exp	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	OCOA/505100	Cost Alloc to Cap	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	(8,053,384)	\$ -	\$ (8,053,384)	\$ (8,174,636)	\$ (8,374,679)	\$ (8,560,447)	\$ (8,741,637)
104	OCOA/800000	Lbr Alloc	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	2,373	\$ 426	\$ 2,799	\$ 2,861	\$ 2,923	\$ 3,158	\$ 3,274
105	OCOA/803000	Assess Lbr	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(109,749)	\$ (19,718)	\$ (129,467)	\$ (132,315)	\$ (135,198)	\$ (146,077)	\$ (151,402)
106	OCOA/803020	Assess Material	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	376	\$ -	\$ 376	\$ 381	\$ 391	\$ 399	\$ 408
107	OCOA/803040	Assess Other	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	(64,327)	\$ -	\$ (64,327)	\$ (65,296)	\$ (66,894)	\$ (68,377)	\$ (69,825)
108	OCOA/803050	Assess Fleet - Asses	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	22	\$ -	\$ 22	\$ 22	\$ 23	\$ 23	\$ 24

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Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026	
109	OCOA/803080	Assess Meals	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	533	\$ -	\$ 533	\$ 541	\$ 554	\$ 566	\$ 578	
110	OCOA/803085	Assess Travel	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	4,904	\$ -	\$ 4,904	\$ 4,978	\$ 5,100	\$ 5,213	\$ 5,323	
111	OCOA/500000	Salaries and Wages	10923000	Outside Servs Empld—FERCE	Labor Escalator	8,440	\$ 1,516	\$ 9,956	\$ 10,175	\$ 10,397	\$ 11,233	\$ 11,643	
112	OCOA/500300	Outside Svcs	10923000	Outside Servs Empld—FERCE	General Escalator	(171,989)	\$ (51,919)	\$ (223,908)	\$ (227,279)	\$ (232,841)	\$ (238,006)	\$ (243,043)	
113	OCOA/500340	AllocCorp OutSvs Leg	10923000	Outside Servs Empld—FERCE	General Escalator	525,273	\$ -	\$ 525,273	\$ 533,181	\$ 546,229	\$ 558,346	\$ 570,163	
114	OCOA/502400	Legal Expenses	10923000	Outside Servs Empld—FERCE	General Escalator	27,132	\$ -	\$ 27,132	\$ 27,541	\$ 28,215	\$ 28,841	\$ 29,451	
115	OCOA/502520	Prof Svcs-Acct/Audit	10923000	Outside Servs Empld—FERCE	General Escalator	(25,584)	\$ -	\$ (25,584)	\$ (25,969)	\$ (26,604)	\$ (27,194)	\$ (27,770)	
116	OCOA/502540	Prof Svcs-Other	10923000	Outside Servs Empld—FERCE	General Escalator	488,550	\$ -	\$ 488,550	\$ 495,905	\$ 508,041	\$ 519,310	\$ 530,302	
117	OCOA/505000	Other Operating Exp	10923000	Outside Servs Empld—FERCE	General Escalator	11,594	\$ -	\$ 11,594	\$ 11,768	\$ 12,056	\$ 12,324	\$ 12,585	
118	OCOA/505200	AllocCorp NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	784,967	\$ -	\$ 784,967	\$ 796,786	\$ 816,284	\$ 834,391	\$ 852,052	
119	OCOA/505210	AllocReg NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	648,863	\$ -	\$ 648,863	\$ 658,632	\$ 674,750	\$ 689,717	\$ 704,315	
120	OCOA/800000	Lbr Alloc	10923000	Outside Servs Empld—FERCE	Labor Escalator	183	\$ 33	\$ 216	\$ 221	\$ 226	\$ 244	\$ 253	
121	OCOA/803030	Assess Services	10923000	Outside Servs Empld—FERCE	General Escalator	1,397	\$ -	\$ 1,397	\$ 1,418	\$ 1,453	\$ 1,485	\$ 1,516	
122	OCOA/853030	As Serv-Intrc	10923000	Outside Servs Empld—FERCE	General Escalator	82,588	\$ -	\$ 82,588	\$ 83,832	\$ 85,883	\$ 87,788	\$ 89,646	
123	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	General Escalator	1,589,024	\$ (1,500,000)	\$ 89,024	\$ 90,365	\$ 92,576	\$ 94,629	\$ 96,632	
124	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	Specifically Forecasted	-	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	
125	OCOA/853114	As Prop Ins-Intrc	10924000	Ppty Ins—FERCE	Labor Escalator	293	\$ 53	\$ 345	\$ 353	\$ 361	\$ 390	\$ 404	
126	OCOA/500300	Outside Svcs	10925000	Injuries n Dmg—FERCE	General Escalator	1,500	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ -	
127	OCOA/501050	Inj & Damages Insrce	10925000	Injuries n Dmg—FERCE	Specifically Forecasted	926,099	\$ -	\$ 926,099	\$ 919,284	\$ 1,033,103	\$ 1,161,015	\$ 1,304,764	
128	OCOA/505000	Other Operating Exp	10925000	Injuries n Dmg—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	OCOA/170100	LTRA Pen&PostEmp Bt	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130	OCOA/500140	Opt Out Cr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	6,963	\$ 1,251	\$ 8,214	\$ 8,395	\$ 8,578	\$ 9,268	\$ 9,606	
131	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,499,628	\$ 242,373	\$ 1,742,001	\$ 1,745,750	\$ 1,752,702	\$ 1,889,534	\$ 2,033,962	
132	OCOA/500160	RRSP/DPSR/401K	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,287,680	\$ 208,636	\$ 1,496,315	\$ 1,402,925	\$ 1,296,035	\$ 1,325,671	\$ 1,364,815	
133	OCOA/500170	Group/Emp Ben	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	(299,212)	\$ (53,757)	\$ (352,969)	\$ (360,735)	\$ (368,594)	\$ (398,255)	\$ (412,773)	
134	OCOA/500230	StkPurPlns Emp Cntr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	20,424	\$ 3,669	\$ 24,093	\$ 24,623	\$ 25,160	\$ 27,184	\$ 28,175	
135	OCOA/500270	Car Allowance	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	249	\$ 45	\$ 294	\$ 300	\$ 307	\$ 332	\$ 344	
136	OCOA/505100	Cost Alloc to Cap	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	356,000	\$ -	\$ 356,000	\$ 361,360	\$ 370,203	\$ 378,415	\$ 386,424	
137	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	847,595	\$ -	\$ 847,595	\$ 824,031	\$ 833,384	\$ 831,307	\$ 839,581	
138	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	198,075	\$ -	\$ 198,075	\$ 315,834	\$ 405,961	\$ (494,329)	\$ (901,739)	
139	OCOA/702110	BS Ops OH Benefit	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	(180,351)	\$ -	\$ (180,351)	\$ (183,066)	\$ (187,546)	\$ (191,706)	\$ (195,764)	
140	OCOA/702117	BS OH PenOPEB Nonsr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	86,197	\$ 15,486	\$ 101,684	\$ 103,921	\$ 106,185	\$ 114,729	\$ 118,912	
141	OCOA/853110	As OH BenIntrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	229,618	\$ 41,254	\$ 270,872	\$ 276,831	\$ 282,862	\$ 305,624	\$ 316,765	
142	OCOA/853113	As Pnsn/OPEB-Intrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	635	\$ 114	\$ 750	\$ 766	\$ 783	\$ 846	\$ 877	
143	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmns Exps—FERCE	Specifically Forecasted	643,455	\$ -	\$ 643,455	\$ 618,226	\$ 618,226	\$ 618,226	\$ 618,226	
144	OCOA/500300	Outside Svcs	10930200	Misc Gen Exps—FERCE	General Escalator	4,040	\$ -	\$ 4,040	\$ 4,101	\$ 4,201	\$ 4,294	\$ 4,385	
145	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	General Escalator	(119,826)	\$ (122,187)	\$ (242,013)	\$ (245,657)	\$ (251,668)	\$ (257,251)	\$ (262,696)	
146	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	Specifically Forecasted	-	\$ 860,020	\$ 860,020	\$ 860,020	\$ 832,809	\$ 796,776	\$ 950,813	
147	OCOA/800000	Lbr Alloc	10930200	Misc Gen Exps—FERCE	Labor Escalator	373	\$ 67	\$ 440	\$ 450	\$ 460	\$ 497	\$ 515	
148	OCOA/501300	Meals & Ent	10931000	Rents—Admin—FERCE	General Escalator	132,786	\$ -	\$ 132,786	\$ 134,786	\$ 138,084	\$ 141,147	\$ 144,134	
149	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	Specifically Forecasted	71,285	\$ 3,724	\$ 75,009	\$ 73,328	\$ 77,030	\$ 78,739	\$ 80,406	
150	OCOA/503040	Lease Exp	10931000	Rents—Admin—FERCE	General Escalator	1,398	\$ -	\$ 1,398	\$ 1,419	\$ 1,453	\$ 1,485	\$ 1,517	
151	OCOA/505000	Other Operating Exp	10931000	Rents—Admin—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152	OCOA/500000	Salaries and Wages	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	1,579	\$ 284	\$ 1,863	\$ 1,904	\$ 1,945	\$ 2,102	\$ 2,178	
153	OCOA/500010	Overtime	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	105	\$ 19	\$ 124	\$ 127	\$ 129	\$ 140	\$ 145	
154	OCOA/500300	Outside Svcs	10935000	Mntc of Gen Plt—FERCE	General Escalator	113	\$ -	\$ 113	\$ 114	\$ 117	\$ 120	\$ 122	
155	OCOA/500700	Land&Property Rents	10935000	Mntc of Gen Plt—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
156	OCOA/503000	Rental Expense	10935000	Mntc of Gen Plt—FERCE	General Escalator	5,229	\$ -	\$ 5,229	\$ 5,308	\$ 5,438	\$ 5,558	\$ 5,676	
157	OCOA/505000	Other Operating Exp	10935000	Mntc of Gen Plt—FERCE	General Escalator	219	\$ -	\$ 219	\$ 222	\$ 227	\$ 232	\$ 237	
158	OCOA/800000	Lbr Alloc	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	78	\$ 14	\$ 92	\$ 94	\$ 96	\$ 103	\$ 107	
159													
160	Total Administrative and General Expense						\$ 5,650,717	\$ 1,473,542	\$ 7,124,259	\$ 7,098,334	\$ 7,151,568	\$ 6,164,791	\$ 6,078,224

Liberty Utilities (Granite State Electric) Corp.
Taxes Other Than Income (TOTI) Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.11

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500110	SS/CPP/Emp Pension	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	457,573	\$ 82,208	\$ 539,781	\$ 551,657	\$ 563,676	\$ 609,035	\$ 631,236
4	OCOA/500120	Unemp/Emp Insurance	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	4,267	\$ 767	\$ 5,034	\$ 5,144	\$ 5,256	\$ 5,679	\$ 5,886
5	OCOA/500120	Unemp/Emp Insurance	10408200	Txs Othr Than Inc Txs,Othr Inc-	Labor Escalator	26,441	\$ 4,751	\$ 31,192	\$ 31,878	\$ 32,573	\$ 35,194	\$ 36,477
6	OCOA/500130	FICA Taxes	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	237	\$ 43	\$ 279	\$ 285	\$ 292	\$ 315	\$ 327
7	OCOA/500150	Medicare/Healthcare	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	125,786	\$ 22,599	\$ 148,385	\$ 151,649	\$ 154,953	\$ 167,422	\$ 173,526
8	OCOA/502600	Property Taxes	10408000	[Rsvd]—Ut Op—FERCE	Specifically Foreca:	5,906,188	\$ -	\$ 5,906,188	\$ 6,247,669	\$ 6,364,931	\$ 6,464,314	\$ 6,551,331
9	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	28,632	\$ 5,144	\$ 33,776	\$ 34,519	\$ 35,271	\$ 38,109	\$ 39,498
10												
11	Total Taxes Other Than Income					\$ 6,549,124	\$ 115,511	\$ 6,664,635	\$ 7,022,801	\$ 7,156,952	\$ 7,320,068	\$ 7,438,281

Liberty Utilities (Granite State Electric) Corp.
Depreciation and Amortization Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-2.12

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026	
1													
2													
3	OCOA/550510	Depr-PP&E	10403000	Dep Exp—FERCE	Plant Model	10,403,054	\$ -	\$ 10,403,054	\$ 9,780,262	\$ 10,212,730	\$ 10,942,701	\$ 11,729,128	
4	OCOA/550560	Cap Depr-Equip	10403000	Dep Exp—FERCE	Plant Model	(52,491)	\$ -	\$ (52,491)					
5	OCOA/550570	Cap Depr-Fleet	10403000	Dep Exp—FERCE	Plant Model	79,367	\$ -	\$ 79,367					
6	OCOA/550510	Depr-PP&E	10404000	Amor of ST Elec Plt—Ut OpIn—FERCE	Plant Model	435,976	\$ -	\$ 435,976	\$ 1,975,760	\$ 2,147,577	\$ 2,268,823	\$ 2,696,204	
7	OCOA/550010	Amort-Intangibles	10405000	Amor of Othr Elec Plt—Ut OpIn—FERCE	Plant Model	93,402	\$ -	\$ 93,402					
8	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	Plant Model	(383,135)	\$ 383,135	\$ -					
9	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	Plant Model	144,128	\$ (144,128)	\$ -					
10	OCOA/550210(ADJ)	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	Specifically Forecasted	-	\$ -	\$ -	\$ -	\$ (9,546)	\$ -	\$ -	
11													
12	Total Depreciation and Amortization						\$ 10,720,302	\$ 239,007	\$ 10,959,309	\$ 11,756,022	\$ 12,350,761	\$ 13,211,524	\$ 14,425,333

Liberty Utilities (Granite State Electric) Corp.
Income Taxes Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-2.13

Line No.	Description	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 1 2023/2024	Rate Year 2 2024/2025	Rate Year 3 2025/2026
1	Operating Income Before Interest and Income Taxes	16,763,546	(7,962,012)	8,801,534	7,173,857	4,891,807	3,876,378	1,973,797
2								
3	Rate Base	195,157,649	(7,213,504)	187,944,145	179,535,473	195,928,831	210,295,389	223,191,412
4	Weighted Cost of Debt	2.87%	2.87%	2.87%	2.79%	2.72%	2.76%	2.63%
5	Imputed Interest Expense on Rate Base (Interest Synchronization)			5,387,300	5,010,571	5,319,994	5,812,834	5,869,558
6								
7	Operating Income Before Tax Adjustments	16,763,546	(13,349,312)	3,414,233	2,163,287	(428,187)	(1,936,456)	(3,895,761)
8								
9	Flow Through Items							
10	AFUDC Equity	(130,600)	130,600	-	-	-	-	-
11	OCO/501300	69,631	803	70,434	71,494	73,244	74,869	76,453
12	OCO/505110	1,500	(1,500)	-	-	-	-	-
13	OCO/503320	15,733	(15,733)	-	-	-	-	-
14	Total Flow Through and Perm Items	(43,736)	114,170	70,434	71,494	73,244	74,869	76,453
15								
16	Taxable income after Perm adjustments	16,719,810	(13,235,142)	3,484,667	2,234,781	(354,943)	(1,861,588)	(3,819,308)
17	Combined Tax Rate	27.004%	27.004%	27.004%	26.965%	26.925%	26.925%	26.925%
18	Total Current & Deferred Income Tax Expenses	4,515,017	(3,574,018)	941,000	602,598	(95,568)	(501,232)	(1,028,349)
19								
20	Book Depreciation addback	10,959,309	-	10,959,309	11,756,022	12,360,307	13,211,524	14,425,333
21	Tax Depreciation	(12,508,512)	1,300,082	(11,208,430)	(13,215,136)	(15,807,904)	(17,095,884)	(18,668,057)
22	Tax Repairs deduction	(4,784,052)	-	(4,784,052)	(3,264,091)	(2,977,275)	(4,855,871)	(3,490,164)
23	Beginning Reg Assets/Liability	-	(9,546)	(9,546)	(9,546)	(9,546)	(0)	(0)
24	Ending Reg Assets/Liability	-	9,546	9,546	9,546	0	0	0
25	Other Temporary differences including post accounting adjustments	(566,599)	566,599	-	-	-	-	-
26	Total Temporary Differences	(6,899,854)	1,866,681	(5,033,173)	(4,723,205)	(6,434,418)	(8,740,232)	(7,732,888)
27								
28	Taxable Income	9,819,956	(11,368,461)	(1,548,506)	(2,488,424)	(6,789,361)	(10,601,819)	(11,552,196)
29	State Tax Factor	7.60%	7.60%	7.60%	7.55%	7.50%	7.50%	7.50%
30	Current State Income Tax Expense	746,317	(746,317)	-	-	-	-	-
31								
32	Federal Taxable Income	9,073,639	(10,622,145)	(1,548,506)	(2,488,424)	(6,789,361)	(10,601,819)	(11,552,196)
33	Federal Tax Factor	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
34	Current Federal Income Tax	1,905,464	(1,905,464)	-	-	-	-	-
35								
36	Total Current Income Tax	2,651,781	(2,651,781)	-	-	-	-	-
37	Total Deferred Income Tax	1,863,237	(922,237)	941,000	602,598	(95,568)	(501,232)	(1,028,349)
38								
39	Federal EADIT Amortization	196,018	-	196,018	196,018	196,018	196,018	196,018
40	State EADIT Amortization	-	-	-	-	13,409	13,409	13,409
41	Total Deferred Income Tax after EADIT Amortization	1,667,219	(922,237)	744,982	406,580	(304,995)	(710,659)	(1,237,775)
42								
43	Total Income Tax Expense	4,318,999	(3,574,018)	744,982	406,580	(304,995)	(710,659)	(1,237,775)
44								
45	Current Vs Deferred Tax Expense							
46	Current	2,651,781	(2,651,781)	-	-	-	-	-
47	Deferred	1,667,219	(922,237)	744,982	406,580	(304,995)	(710,659)	(1,237,775)
48	Total	4,318,999	(3,574,018)	744,982	406,580	(304,995)	(710,659)	(1,237,775)

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 Attachment - Pro Forma Adjustment Income or Expense - Test Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 1 Adjustments to Normalize Revenue	Adjustment 2 Remove Electric Purchase Power Expense	Adjustment 3 Remove Transmission Expense	Adjustment 4 Adjustment for inventory difference expense	Adjustment 5 Storm Expense Adjustment
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440	(6,867,775)				
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440	(29,611,815)				
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440	(17,530,455)				
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442	(2,680,242)				
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442	(191,266)				
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442	(9,317,074)				
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442	(5,390,375)				
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442	(21,133,809)				
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442	(998,299)				
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444	160,681				
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444	(177,278)				
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444	(185,450)				
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447	-				
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449	1,018,212				
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451	42,925				
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451	(57,615)				
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454	-				
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456	166,986				
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456	313,650				
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456	(228,258)				
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Others—Sls of Electy	400300	456	(2,420,829)				
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Others—Sls of Electy	400390	456	(215)				
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555		(61,368,863)			
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555		(10,860,546)			
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555		90,243			
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561			(427,346)		
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Others MjO—Tnmsn OpEx—FERCE	520010	565		(19,502,455)			
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921				(121,244)	
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					(1,500,000)
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					1,500,000
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500000	563					
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500300	563					
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	800000	563					
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407					
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407					
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931					
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593					
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593					
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925					
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Bnfts—FERCE	500160	926					
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	578020	926					
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	578010	926					
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	500150	926					
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923					
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
46	OCOA/505000(Adj)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
47											
48	Total						(95,088,302)	(72,139,166)	(19,929,801)	(121,244)	-

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 Attachment - Pro Forma Adjustment Income or Expense - Test Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 6 Removal of other Transmission Costs	Adjustment 7 Depreciation Amortization Adjustment	Adjustment 8 Intercompany Rent	Adjustment 9 Vegetation Management	Adjustment 10 Remove other Membership, Dues, Lobbying, Donations
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440					
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440					
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440					
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442					
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442					
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442					
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442					
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442					
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442					
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444					
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444					
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444					
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447					
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449					
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451					
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451					
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454					
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456					
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456					
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456					
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456					
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456					
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555					
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555					
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555					
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561					
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MjO—Tnmsn OpEx—FERCE	520010	565					
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921					
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500000	563	(148)				
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500300	563	(2,475)				
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	800000	563	(1,875)				
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407					
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407		383,135			
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931		(144,128)			
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593			3,724		
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593				(3,229,291)	
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925				2,200,000	
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Bnfts—FERCE	500160	926					(1,500)
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	578020	926					
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	578010	926					
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	500150	926					
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923					
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
47											
48	Total						(4,498)	239,007	3,724	(1,029,291)	(1,500)

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 Attachment - Pro Forma Adjustment Income or Expense - Test Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Benefits Adjustment	Reclass Expense to Regulatory Asset	Customer First Normalization	Total
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440				(6,867,775)
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440				(29,611,815)
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440				(17,530,455)
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442				(2,680,242)
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442				(191,266)
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442				(9,317,074)
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442				(5,390,375)
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442				(21,133,809)
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442				(998,299)
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444				160,681
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444				(177,278)
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444				(185,450)
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447				-
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449				1,018,212
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451				42,925
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451				(57,615)
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454				-
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456				166,986
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456				313,650
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456				(228,258)
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456				(2,420,829)
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456				(215)
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555				(61,368,863)
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555				(10,860,546)
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555				90,243
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561				(427,346)
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MjO—Tnmsn OpEx—FERCE	520010	565				(19,502,455)
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921				(121,244)
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				(1,500,000)
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				1,500,000
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500000	563				(148)
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	500300	563				(2,475)
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	800000	563				(1,875)
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407				383,135
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407				(144,128)
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931				3,724
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593				(3,229,291)
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	505000	593				2,200,000
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925				(1,500)
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Bnfts—FERCE	500160	926	208,636			208,636
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	578020	926	-			-
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	578010	926	-			-
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	500150	926	242,373			242,373
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923		(51,919)		(51,919)
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			(122,187)	(122,187)
46	OCOA/505000(Adj)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			860,020	860,020
47										
48	Total						451,009	(51,919)	737,832	(186,934,149)

Liberty Utilities (Granite State Electric) Corp.
Schedule 1 Attachment - Pro Forma Adjustment Income or Expense - Rate Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

		2024/2025														Total					
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	TOU Rate										Regulatory Asset/Liability Amortization	2024/2025			
							Property Tax	Commission Expenses	Rental Expense	IB,D Insurance	Uncollectible Expense	Fee Free Credit Card Expense	Education and Outreach	Vegetation Management	Storm Fund	Customer First Expense			Cyber Security Expense	Benefits Expense	
1	OCDA/502600	Property Taxes	10408000	[Rovd]—Ut Op—FERCE	502600	408	6,464,314												6,464,314		
2	OCDA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exp—FERCE	505060	928		618,226											618,226		
3	OCDA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	911			78,739										78,739		
4	OCDA/501050	Inj & Damages Insurce	10925000	Injuries n Dmg—FERCE	501050	925				1,161,015									1,161,015		
5	OCDA/502010	Bad Debt IVA	10904000	Uncoll A/cs—FERCE	502010	904					165,589								165,589		
6	OCDA/505070(Adj)	Cust Rec&Ctn Exp	10903000	Cust Records n Ctnn Exp—FERCE	505070	903						75,329							75,329		
7	OCDA/501500 (Adj)	Advertising Expenses	10909000	Info n Instrl Advtg Exps MID—Cust Serv n Info OpEx	501500	909													105,000		
8	OCDA/505000(Adj)	Other Oeratine Exp	10593000	Mntc of Overhead Lines MID—Disbn Exps—FERCE	505000	593						105,000							3,986,674		
9	OCDA/501010(Adj)	Property Insurance	10924000	Prty Ins—FERCE	501010	914							3,986,674						3,986,674		
10	OCDA/505000(Adj)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930							1,500,000						1,500,000		
11	OCDA/505000(Adj)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930								796,776					796,776		
12	OCDA/500160	RSP/DPS/P/ADIK	10926000	Employee Pensions n Bnfts—FERCE	500160	926													0		
13	OCDA/578020	Pension Non-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	578020	926												1,325,671	1,325,671		
14	OCDA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	578010	926												(494,328)	(494,328)		
15	OCDA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	500150	926													331,307		
16	OCDA/550210(Adj)	Amort-Rate Bse Offts	10407300	Reg Drs—FERCE	550210	407													1,889,534		
17																			-		
18							Total	6,464,314	618,226	78,739	1,161,015	165,589	75,329	105,000	3,986,674	1,500,000	796,776	-	3,052,183	-	*****

**Liberty Utilities (Granite State Electric) Corp.
Gross-up Factor for Income Taxes Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.2

Line No.	Description	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	Reference
1	Federal income tax rate (1)	21.00%	21.00%	21.00%	21.00%	21.00%	IRS
2	New Hampshire state income tax rate (2)	7.60%	7.50%	7.50%	7.50%	7.50%	NH DRA
3	Federal Income Tax Net of State	19.40%	19.43%	19.43%	19.43%	19.43%	((Line 1) - (Line 1 x Line 2))
4	Blended (statutory) tax rate	27.004%	26.925%	26.925%	26.925%	26.925%	((Line 1 + Line 2) - (Line 1 x Line 2))
5	Gross-up Factor	1.3699	1.3685	1.3685	1.3685	1.3685	1 / (1 - Line 4)
6							
7	Notes:						
8	(1) Federal Corporate Tax Rate: https://www.irs.gov/publications/p542						
9	(2) New Hampshire Business Profits Tax Rate: https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf						

Liberty Utilities (Granite State Electric) Corp.
General Expense Escalator Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.3

Line No.		Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026
1	GDP Price Index (1), Quarterly Rate	3.2%	2.8%	2.6%	2.5%										
2	GDP Price Index (2), Annual Rate					2.3%	2.3%	2.3%	2.3%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
3	Quarterly Rate	0.8%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
4	Monthly Rate	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
5	Interim Period - RY1 Inflation Rate	1.0080	1.0151												
6	RY1 - RY2 Inflation Rate			1.0065	1.0128	1.0186	1.0245								
7	RY2 - RY3 Inflation Rate							1.0058	1.0115	1.0168	1.0222				
8	RY3 - RY4 Inflation Rate											1.0053	1.0105	1.0158	1.0212

9
10 **Notes:**

- 11 (1) Blue Chip Financial Forecast, GDP Price Index. March 1, 2023, at 2.
12 (2) BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.

General Inflation Calculation	
Interim Period - RY1 Inflation Rate	1.506%
RY1-RY2 Inflation Rate	2.447%
RY2-RY3 Inflation Rate	2.218%
RY3-RY4 Inflation Rate	2.117%

Liberty Utilities (Granite State Electric) Corp.
Schedule 1B - Payroll Test Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.4

Line No.	FERC Account	2022 Test Year	2022 Test Year
		Salaries and Wages OCOA/500000	Vacation & Other TO OCOA/500100
1	555	-	-
2	561	-	-
3	563	148	-
4	565	-	-
5	580	995,037	6,173
6	581	129,067	2,331
7	582	137,514	-
8	583	705,708	3,649
9	584	(272)	-
10	585	30,738	-
11	586	302,977	(12,832)
12	587	45,670	-
13	588	290,215	3,589
14	590	13,469	175
15	591	105,704	41
16	592	131,559	-
17	593	568,816	7,374
18	594	22,178	-
19	595	3,701	-
20	596	27,115	31
21	597	26,823	-
22	598	29,806	-
23	901	36,259	-
24	902	260,785	-
25	903	503,920	(399)
26	904	-	-
27	904.1	-	-
28	905	16,000	-
29	909	24,257	-
30	912	12,609	3,370
31	916	167,170	-
32	920	725,045	(135,238)
33	921	-	-
34	922	(283,886)	-
35	923	8,440	-
36	924	-	-
37	925	-	-
38	926	-	-
39	928	-	-
40	930	-	-
41	931	-	-
42	935	1,579	-
43			
44	Total in Test Year	5,038,152	(121,737)
45			
46			
47	Total Salaries and Wages in Test Year	4,916,416	
48			
49	Normalize Test period employment and salaries at 12/31/2022	5,799,708.56	
50			
51	Base Period Labor Adjustment	17.97%	
52			
53	Total Variance from Test Period	883,292.91	

Liberty Utilities (Granite State Electric) Corp.
Schedule 1B - Payroll Rate Period
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-3.5

Line No.	Union	Dept.	Eff. Month	Merit	Merit	Merit	Merit	Normalized Annual Wage	Weight
				Percentage 2023	Percentage 2024	Percentage 2025	Percentage 2026	Expense Full Employment at 12/31/2022	
1	Liberty - New Hampshire - IBEW 486	NH Electric Ops	March	2.30%	5.00%	4.00%	4.00%	1,415,490	24.41%
2	Liberty - New Hampshire - USW 12012_09	NH Customer Care (Billing & CSR)	January	2.70%	2.70%	2.70%	2.70%	443,783	7.65%
3	Liberty - New Hampshire - UWUA 369	NH Engineering - Electric	May	3.00%	3.00%	3.00%	3.00%	243,954	4.21%
4	Liberty - New Hampshire - IBEW 326	NH Electric Ops	March	2.30%	5.00%	4.00%	4.00%	1,181,477	20.37%
5	Non Union		February	3.50%	3.50%	3.50%	3.50%	2,515,005	43.36%
6									
7	Annualized Wage Expense							5,799,708.56	

Line No.	Labor Escalator Period	Average Annualized Wage		
		Expense	Escalator	Escalator
1	Interim Period	5,927,305	102.20%	2.200%
2	RY 1	6,056,446	102.18%	2.179%
3	RY 2	6,543,808	108.05%	8.047%
4	RY 3	6,782,347	103.65%	3.645%

Line No.	Union	2023 Jan	2023 Feb	2023 Mar	2023 Apr	2023 May	2023 Jun	2023 Jul	2023 Aug	2023 Sep	2023 Oct	2023 Nov	2023 Dec
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.023	1.023	1.023	1.023	1.000	1.000	1.000	1.000	1.000	1.000
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027	1.000	1.000	1.000	1.000	1.000	1.000
3	Liberty - New Hampshire - UWUA 369	1.000	1.000	1.000	1.000	1.030	1.030	1.000	1.000	1.000	1.000	1.000	1.000
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.023	1.023	1.023	1.023	1.000	1.000	1.000	1.000	1.000	1.000
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035	1.000	1.000	1.000	1.000	1.000	1.000
6													
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0275	1.0275	1.0288	1.0288	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
8	Annualized Wage Pre New Positions	5,811,691	5,899,716	5,959,446	5,959,446	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765
9													
10	2 Additional FTE Non Union Positions												
11	2 Additional FTE IBEW 486 Positions												
12													
13	Total Annualized Wage	5,811,691	5,899,716	5,959,446	5,959,446	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765	5,966,765

Line No.	Union	2024 Jan	2024 Feb	2024 Mar	2024 Apr	2024 May	2024 Jun	2024 Jul	2024 Aug	2024 Sep	2024 Oct	2024 Nov	2024 Dec
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.050	1.050	1.050	1.050	1.000	1.000	1.000	1.000	1.000	1.000
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027	1.000	1.000	1.000	1.000	1.000	1.000
3	Liberty - New Hampshire - UWUA 369	1.000	1.000	1.000	1.000	1.030	1.030	1.000	1.000	1.000	1.000	1.000	1.000
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.050	1.050	1.050	1.050	1.000	1.000	1.000	1.000	1.000	1.000
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035	1.000	1.000	1.000	1.000	1.000	1.000
6													
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0396	1.0396	1.0409	1.0409	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
8	Annualized Wage Pre New Positions	5,979,092	6,069,653	6,203,241	6,203,241	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771
9													
10	2 Additional FTE Non Union Positions							129,043	129,043	129,043	129,043	129,043	129,043
11	2 Additional FTE IBEW 486 Positions							116,480	116,480	116,480	116,480	116,480	116,480
12													
13	Total Annualized Wage	5,979,092	6,069,653	6,203,241	6,203,241	6,210,771	6,210,771	6,456,294	6,456,294	6,456,294	6,456,294	6,456,294	6,456,294

Line No.	Union	2025 Jan	2025 Feb	2025 Mar	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.040	1.040	1.040	1.040	1.000	1.000	1.000	1.000	1.000	1.000
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027	1.000	1.000	1.000	1.000	1.000	1.000
3	Liberty - New Hampshire - UWUA 369	1.000	1.000	1.000	1.000	1.030	1.030	1.000	1.000	1.000	1.000	1.000	1.000
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.040	1.040	1.040	1.040	1.000	1.000	1.000	1.000	1.000	1.000
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035	1.000	1.000	1.000	1.000	1.000	1.000
6													
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0352	1.0352	1.0364	1.0364	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
8	Annualized Wage Pre New Positions	6,223,602	6,317,866	6,429,107	6,429,107	6,436,945	6,436,945	6,436,945	6,436,945	6,436,945	6,436,945	6,436,945	6,436,945
9													
10	2 Additional FTE Non Union Positions	129,043	133,560	133,560	133,560	133,560	133,560	133,560	133,560	133,560	133,560	133,560	133,560
11	2 Additional FTE IBEW 486 Positions	116,480	116,480	121,139	121,139	121,139	121,139	121,139	121,139	121,139	121,139	121,139	121,139
12													
13	Total Annualized Wage	6,469,125	6,567,906	6,683,806	6,683,806	6,691,643	6,691,643	6,691,643	6,691,643	6,691,643	6,691,643	6,691,643	6,691,643

Line No.	Union	2026	2026	2026	2026	2026	2026
		Jan	Feb	Mar	Apr	May	Jun
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.040	1.040	1.040	1.040
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027
3	Liberty - New Hampshire - UWUA 369	1.000	1.000	1.000	1.000	1.030	1.030
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.040	1.040	1.040	1.040
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035
6							
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0352	1.0352	1.0364	1.0364
8	Annualized Wage Pre New Positions	6,450,243	6,547,940	6,663,232	6,663,232	6,671,355	6,671,355
9							
10	2 Additional FTE Non Union Positions	133,560	138,234	138,234	138,234	138,234	138,234
11	2 Additional FTE IBEW 486 Positions	121,139	121,139	125,985	125,985	125,985	125,985
12							
13	Total Annualized Wage	6,704,942	6,807,313	6,927,451	6,927,451	6,935,574	6,935,574

Liberty Utilities (Granite State Electric) Corp.
Schedule 1A - Property Taxes
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.6

Year	2022	2023	2024	2025	2026
Month	12	6	6	6	6
<i>First of Month</i>	<i>12/1/2022</i>	<i>6/1/2023</i>	<i>6/1/2024</i>	<i>6/1/2025</i>	<i>6/1/2026</i>
<i>End of Month</i>	<i>12/31/2022</i>	<i>6/30/2023</i>	<i>6/30/2024</i>	<i>6/30/2025</i>	<i>6/30/2026</i>

Line No.	Description	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	13 Month Average Net Plant Balance	204,423,872	216,481,670	235,083,936	250,849,821	264,654,157
2						
3	Total Municipal Property Tax	4,883,044	4,883,044	4,883,044	4,883,044	4,883,044
4	Total State Property Tax	1,288,617	1,364,625	1,481,887	1,581,270	1,668,288
5	Total Property tax	6,171,661	6,247,669	6,364,931	6,464,314	6,551,331
6						
7	Description					
8	Test Period Actual Property Tax Expense					
9	Total Municipal Property Tax	4,883,044				
10	Total State Property Tax	1,288,617				
11						
12	Total Property Tax	6,171,661				
13	13 - Month Average 2022 Net Plant Balance	204,423,872				
14						
15	Total Municipal Property Tax Percent	2.389%				
16	Total State Property Tax Percent	0.630%				
17	Total Property tax	3.019%				

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted DOE Assessment Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.7

Line No.	Description	From Assessment Invoice
1	DOE Assessment	628,226
2	Recovered through Energy Service Rate	10,000
3		
4	Total DOE Assessment in Distribution Base Rates	618,226

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Intercompany Rent Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.8

Line No.	Description	G/L Account	FERC Account	2022 Lease Expense	2023 Lease Expense	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022/2023	2023/2024	2024/2025	2025/2026
1	Intercompany Rental Expense Granite State annual lease			59,236	62,960	61,098	64,501	65,932	67,327
2	Other Rental Expense			12,049	12,139	12,230	12,529	12,807	13,078
3									
4	Total Rental Expense	OCO/503000	931	71,285	75,100	73,328	77,030	78,739	80,406

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Insurance Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.9

Line No.	Coverage	GS Premium		Beginning Term	Ending Term	GS Premium		Beginning Term	Ending Term	Increase Expected at 2023 Renewal	Interim Period	Rate Year	Rate Year	Rate Year
		Allocation 21-22				Allocation 22-23					(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Primary Liability	\$ 51,741		7/1/2021	7/1/2022	\$ 50,259		7/1/2022	7/1/2023	12.5%				
2	1st Ex Liab	\$ 425,359		7/1/2021	7/1/2022	\$ 392,819		7/1/2022	7/1/2023	12.5%				
3	2nd Ex Liab	\$ 78,563		7/1/2021	7/1/2022	\$ 66,460		7/1/2022	7/1/2023	12.5%				
4	3rd Ex Liab	\$ 16,683		7/1/2021	7/1/2022	\$ 11,787		7/1/2022	7/1/2023	12.5%				
5	4th Ex Liab	\$ 13,713		7/1/2021	7/1/2022	\$ 9,687		7/1/2022	7/1/2023	12.5%				
6	5th Ex Liab	\$ 35,894		7/1/2021	7/1/2022	\$ 25,415		7/1/2022	7/1/2023	12.5%				
7	6th Ex Liab	\$ 18,021		7/1/2021	7/1/2022	\$ 11,634		7/1/2022	7/1/2023	12.5%				
8	7th Ex Liab	\$ 15,318		7/1/2021	7/1/2022	\$ 9,889		7/1/2022	7/1/2023	12.5%				
9	8th Ex Liab	\$ 10,435		7/1/2021	7/1/2022	\$ 6,748		7/1/2022	7/1/2023	12.5%				
10	9th Ex Liab	\$ 16,768		7/1/2021	7/1/2022	\$ 10,893		7/1/2022	7/1/2023	12.5%				
11	10th Ex Liab	\$ 1,730		7/1/2021	7/1/2022	\$ 1,118		7/1/2022	7/1/2023	12.5%				
12	Punitive Liab	\$ 7,892		7/1/2021	7/1/2022	\$ 4,621		7/1/2022	7/1/2023	12.5%				
13	Cyber Liab	\$ 12,390		4/1/2021	4/1/2022	\$ 20,689		4/1/2022	4/1/2023	20.0%				
14	Ex Cyber Liab	\$ 9,494		4/1/2021	4/1/2022									
15	Terrorism	\$ 535		4/1/2021	4/1/2022	\$ 468		4/1/2022	4/1/2023	5.0%				
16	Auto	\$ 50,317		7/1/2021	7/1/2022	\$ 58,867		7/1/2022	7/1/2023	15.0%				
17	Placement Fee1	\$ 9,685		7/1/2021	7/1/2022	\$ 9,074		7/1/2022	7/1/2023	0.0%				
18	Placement Fee2	\$ 8,474		7/1/2021	7/1/2022	\$ 7,940		7/1/2022	7/1/2023	0.0%				
19	Placement Fee3	\$ 16,705		12/1/2021	12/1/2022	\$ 15,652		12/1/2022	12/1/2023	0.0%				
20	Primary Fiduciary	\$ 1,075		4/1/2021	4/1/2022	\$ 900		4/1/2022	4/1/2023	10.0%				
21	1st Ex Fiduciary	\$ 1,193		4/1/2021	4/1/2022	\$ 1,000		4/1/2022	4/1/2023	10.0%				
22	2nd Ex Fiduciary	\$ 994		4/1/2021	4/1/2022	\$ 833		4/1/2022	4/1/2023	10.0%				
23	Employment Practices Liab	\$ 4,957		4/1/2021	4/1/2022	\$ 3,999		4/1/2022	4/1/2023	10.0%				
24	Crime	\$ 2,128		4/1/2021	4/1/2022	\$ 1,687		4/1/2022	4/1/2023	10.0%				
25	Property FM 70%	\$ 46,279		4/1/2021	4/1/2022	\$ 71,879		4/1/2022	4/1/2023	15.0%				
26	Property Aegis 30%	\$ 20,825		4/1/2021	4/1/2022	\$ 30,829		4/1/2022	4/1/2023	15.0%				
27	Work Comp	\$ 175,030		7/1/2021	7/1/2022	\$ 94,137		7/1/2022	7/1/2023	10.0%				
28														
29	Total Insurance Expense	\$ 1,052,198				\$ 919,284				12.4%	\$ 919,284	\$ 1,033,103	\$ 1,161,015	\$ 1,304,764

Liberty Utilities (Granite State Electric) Corp.
Uncollectible Expense Factor Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.10

Line No.	Description	2021	2022
1	Total Sales of Electricity	106,019,358	138,965,031
2	Uncollectible Expense	391,389	486,165
3			
4	Uncollectible Expense as Percent of Sales of Electricity	0.369%	0.350%
5			
6	Average Historical Uncollectible Expense Percent	0.360%	

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted New Customer Programs Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.11

Fee Free Credit/Debit Cards

Line No.		Customer Count	Estimated Participation	Cost per Monthly Transaction	Annual Cost
1	Residential	38,200	7%	\$ 1.35	\$ 43,319
2	Commercial	9,700	5%	\$ 5.50	\$ 32,010
3					
4	Total				\$ 75,329
5					
6					
7					
8	TOU Rates				
9					
10					Annual cost
11	Customer Education/Outreach				\$ 105,000
12					
13	Total				\$ 105,000

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Vegetation Management Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.12

Line No.	Description						Interim Period		Rate Year 1				
					2023 Plan	5 Yr	Escalator	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024
1													
2	Vegetation Management												
3	# Miles	Reconcile	Price	Quantity	165.09	175.00		41.27	41.27	43.75	43.75	43.75	43.75
4													
5	Traffic Control	Tracked	Variable	Variable	\$324,836	\$607,099	5%	\$81,209	\$81,209	\$81,209	\$81,209	\$85,269	\$85,269
6	Make Safe Removals	Tracked	Variable	Variable	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250	\$5,250
7	Monarch Butterfly Conservation	Base	Known	Known	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250	\$5,250
8	Pollinator Education/Habitat	Base	Known	Known	\$5,000	\$5,000	5%	\$1,250	\$1,250	\$1,250	\$1,250	\$1,313	\$1,313
9	Tree Planting	Base	Known	Known	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250	\$5,250
10	Cycle Administration (Work Planning/Auditing)	Tracked	Known	Variable	\$220,000	\$375,000	5%	\$55,000	\$55,000	\$93,750	\$93,750	\$98,438	\$98,438
11	Removals: Brush & Limb Lead Removal	Base	Variable	Variable	\$0	\$135,200	10%	\$0	\$0	\$33,800	\$33,800	\$37,180	\$37,180
12	Removals: Fall-In Risk Tree Removals	Base	Variable	Variable	\$50,000	\$437,500	10%	\$12,500	\$12,500	\$109,375	\$109,375	\$120,313	\$120,313
13	Removals: Grow-In Risk Tree Removals (Corridor Creation)	Base	Variable	Variable	\$0	\$437,500	10%	\$0	\$0	\$109,375	\$109,375	\$120,313	\$120,313
14	Planned Cycle Work (Prune & Flatcut)	Tracked	Variable	Known	\$1,435,663	\$1,418,025	10%	\$358,916	\$358,916	\$358,916	\$358,916	\$394,807	\$394,807
15	ROW IVM: Sub-Transmission Clearing (Floor & Side & Removals)	Tracked	Variable	Known	\$0	\$80,000	10%	\$0	\$0	\$0	\$0	\$0	\$0
16	ROW IVM: Sub-Transmission Herbicide	Tracked	Variable	Variable	\$69,210	\$69,210	Specific	\$17,303	\$17,303	\$17,303	\$17,303	\$15,000	\$15,000
17	Mailers/ Permissions	Base	Known	Known	\$3,500	\$5,000	5%	\$875	\$875	\$1,250	\$1,250	\$1,313	\$1,313
18	Permit Fees	Base	Known	Known	\$25,000	\$25,000	5%	\$6,250	\$6,250	\$6,250	\$6,250	\$6,563	\$6,563
19	Program Assessment	Base	Known	Known	\$0	\$0	5%	\$0	\$0	\$0	\$0	\$0	\$0
20	Training	Base	Known	Known	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250	\$5,250
21	AI- Dash	Base	Known	Known	\$42,000	\$42,000	0%	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
22	Terra Spectrum	Base	Known	Known	\$25,000	\$25,000	5%	\$6,250	\$6,250	\$6,250	\$6,250	\$6,563	\$6,563
23	Interim Work	Tracked	Variable	Variable	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$11,625	\$11,625	\$12,206	\$12,206
24	Spot Tree Work	Tracked	Variable	Variable	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$11,625	\$11,625	\$12,206	\$12,206
25	Trouble and Restoration Work	Tracked	Variable	Variable	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$11,625	\$11,625	\$12,206	\$12,206
26	Total VMP O&M Expenses				\$2,419,709	\$3,923,363		\$604,927	\$604,927	\$884,102	\$884,102	\$955,188	\$955,188

- 27
- 28 **Notes:**
- 29 Bridge period spending = 50% of allowed rates (\$2.2M) + 10% overage = \$1.21M
- 30 Assumes a reset of trim cycles - no catch up of deferred miles
- 31 Assumes a 5 year trim cycle consistent with Puc 307.10
- 32 Assumes full reconciliation of vegetation management costs in a separate tracker - actuals compared to forecasted rate year

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Vegetation Management Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.12

Line No.	Description	Rate Year 2				Rate Year 3			
		Q3 2024	Q4 2024	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026
1									
2	Vegetation Management								
3	# Miles	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75
4									
5	Traffic Control	\$85,269	\$85,269	\$89,533	\$89,533	\$89,533	\$89,533	\$94,009	\$94,009
6	Make Safe Removals	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
7	Monarch Butterfly Conservation	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
8	Pollinator Education/Habitat	\$1,313	\$1,313	\$1,378	\$1,378	\$1,378	\$1,378	\$1,447	\$1,447
9	Tree Planting	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
10	Cycle Administration (Work Planning/Auditing)	\$98,438	\$98,438	\$103,359	\$103,359	\$103,359	\$103,359	\$108,527	\$108,527
11	Removals: Brush & Limb Lead Removal	\$37,180	\$37,180	\$40,898	\$40,898	\$40,898	\$40,898	\$44,988	\$44,988
12	Removals: Fall-In Risk Tree Removals	\$120,313	\$120,313	\$132,344	\$132,344	\$132,344	\$132,344	\$145,578	\$145,578
13	Removals: Grow-In Risk Tree Removals (Corridor Creation)	\$120,313	\$120,313	\$132,344	\$132,344	\$132,344	\$132,344	\$145,578	\$145,578
14	Planned Cycle Work (Prune & Flatcut)	\$394,807	\$394,807	\$434,288	\$434,288	\$434,288	\$434,288	\$477,717	\$477,717
15	ROW IVM: Sub-Transmission Clearing (Floor & Side & Removals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	ROW IVM: Sub-Transmission Herbicide	\$15,000	\$15,000	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
17	Mailers/ Permissions	\$1,313	\$1,313	\$1,378	\$1,378	\$1,378	\$1,378	\$1,447	\$1,447
18	Permit Fees	\$6,563	\$6,563	\$6,891	\$6,891	\$6,891	\$6,891	\$7,235	\$7,235
19	Program Assessment	\$0	\$0	\$16,596	\$16,596	\$16,596	\$0	\$0	\$0
20	Training	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
21	AI- Dash	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
22	Terra Spectrum	\$6,563	\$6,563	\$6,891	\$6,891	\$6,891	\$6,891	\$7,235	\$7,235
23	Interim Work	\$12,206	\$12,206	\$12,817	\$12,817	\$12,817	\$12,817	\$13,457	\$13,457
24	Spot Tree Work	\$12,206	\$12,206	\$12,817	\$12,817	\$12,817	\$12,817	\$13,457	\$13,457
25	Trouble and Restoration Work	\$12,206	\$12,206	\$12,817	\$12,817	\$12,817	\$12,817	\$13,457	\$13,457
26	Total VMP O&M Expenses	\$955,188	\$955,188	\$1,038,149	\$1,038,149	\$1,038,149	\$1,021,553	\$1,109,037	\$1,109,037

- 27
- 28 **Notes:**
- 29 Bridge period spending = 50% of allowed rates (\$2.2M) + 10% overage = \$1.21M
- 30 Assumes a reset of trim cycles - no catch up of deferred miles
- 31 Assumes a 5 year trim cycle consistent with Puc 307.10
- 32 Assumes full reconciliation of vegetation management costs in a separate tracker - actuals compared to forecasted rate year

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Customer First Operating Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.13

Line No.	Description	G/L Account	FERC Account	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1										
2	Total Customer First Expense	OCO/505000(ADJ)	930	122,187	737,832	860,020	860,020	832,809	796,776	728,576
3										
4										
5										
6										
7	Annual Post-Implementation Costs (Opex)	2022	2023	2024	2025	2026				
8	Foundations	\$ -	\$ 684,015	\$ 646,017	\$ 641,482	\$ 520,919				
9	Ecustomer	\$ 11,738	\$ 12,032	\$ 12,322	\$ 12,322	\$ 12,322				
10	Employee Central	\$ 22,686	\$ 22,103	\$ 20,751	\$ 20,969	\$ 21,191				
11	Procure-to-Pay	\$ 15,019	\$ 13,257	\$ 9,691	\$ 9,691	\$ 9,691				
12	Network Design	\$ 72,744	\$ 128,612	\$ 116,817	\$ 103,489	\$ 105,076				
13										
14	Total	\$ 122,187	\$ 860,020	\$ 805,598	\$ 787,953	\$ 669,200				

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted CyberSecurity Operating Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.14

Line No.	Description	G/L Account	FERC Account	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1										
2	Total Cyber Security Expense	OCOA/505000(ADJ)	930	-	-	-	-	-	-	222,237
3										
4										
5	Enterprise Sustainment costs (Estimate)									
6							\$M/annual			
7	Enterprise (Capex & Opex)						17.5			
8	70% Opex Allocation						12.25			
9	Enterprise Monthly Expense						\$ 1.02			
10	LU Allocation						89.44%			
11	GSE Allocation						4.40%			
12							\$M/month			
13		Percentage Ramp Up	GSE				GSE (\$)			
14	Sep-25	10%	\$ 0.0040	\$ 4,019						
15	Oct	15%	\$ 0.0060	\$ 6,028						
16	Nov	18%	\$ 0.0072	\$ 7,234						
17	Dec	25%	\$ 0.0100	\$ 10,047						
18	Jan-26	45%	\$ 0.0181	\$ 18,084						
19	Feb	60%	\$ 0.0241	\$ 24,112						
20	Mar	80%	\$ 0.0321	\$ 32,150						
21	April	100%	\$ 0.0402	\$ 40,187						
22	May	100%	\$ 0.0402	\$ 40,187						
23	June	100%	\$ 0.0402	\$ 40,187						

Liberty Utilities (Granite State Electric) Corp.
Specifically Forecasted Benefits Expense Workpaper
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-3.15

Line No.	Description	GL Account	GL Account	FERC Account	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
					2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Pension Service Expense at labor escalator				848,056	152,363	1,000,419	1,022,429	1,044,705	1,128,773	1,219,605
2	401K Expense at labor escalator				439,624	78,984	518,607	530,017	541,565	585,144	632,231
3	Total Unadjusted RRSP/DPSP/401k	OCOA/500160	RRSP/DPSP/401K	926	1,287,680	231,347	1,519,027	1,552,446	1,586,270	1,713,917	1,851,836
4											
5	Existing 401K Matching Percentage				4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
6	Proposed 401K Matching Percentage				4.00%	4.00%	5.00%	5.00%	5.00%	5.00%	5.00%
7	Adjustment for increase in 401K matching Percentage				100.00%	100.00%	125.00%	125.00%	125.00%	125.00%	125.00%
8											
9	Pension Service Expense Specifically Forecasted				848,056	-	848,056	740,404	619,079	594,241	574,527
10	Specifically Forecasted 401K Expense				439,624	208,636	648,259	662,521	676,956	731,431	790,289
11	Total Adjusted RRSP/DPSP/401k Expense	OCOA/500160	RRSP/DPSP/401K	926	1,287,680	208,636	1,496,315	1,402,925	1,296,035	1,325,671	1,364,815
12											
13											
14											
15											
16	Pension Non Service Cost				(1,046,245)	-	(1,046,245)	(928,486)	(838,359)	(889,082)	(901,739)
17	FAS 158 Reg Asset Amortization				1,244,320	-	1,244,320	1,244,320	1,244,320	394,753	-
18	Total Pension Non Service Expense	OCOA/578020	Pension Nn-Srv Costs	926	198,075	-	198,075	315,834	405,961	(494,329)	(901,739)
19											
20											
21											
22											
23	OPEB Non Service Cost				35,235	-	35,235	11,671	21,024	84,751	139,581
24	FAS 158 Reg Asset Amortization				812,360	-	812,360	812,360	812,360	246,557	-
25	Total OPEB Non Service Expense	OCOA/578010	OPEB Non-Srv Cst	926	847,595	-	847,595	824,031	833,384	331,307	139,581
26											
27											
28	OPEB Service Cost				150,578	-	150,578	119,315	90,831	93,932	93,869
29	Other Healthcare Benefits at labor escalator				1,349,050	242,373	1,591,423	1,626,435	1,661,871	1,795,602	1,940,094
30	Total Medicare/Healthcare Expense	OCOA/500150	Medicare/Healthcare	926	1,499,628	242,373	1,742,001	1,745,750	1,752,702	1,889,534	2,033,962

Liberty Utilities (Granite State Electric) Corp.
Schedule 3 - Rate Base
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-4

Line No.	Description	FERC	Year End		Year End and	13-Month	13-Month	13-Month	13-Month	13-Month
			Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Average	Average	Average	Average	Average
					Interim Period					
					Test Year 2022	(Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026	Rate Year 2025/2026
1	Gross Plant	101	349,877,082	-	349,877,082	340,263,596	369,349,793	396,690,139	423,081,651	
2	Accumulated Depreciation	108	123,210,870	-	123,210,870	123,781,926	134,265,857	145,840,318	158,427,494	
3	Net Plant		226,666,212	-	226,666,212	216,481,670	235,083,936	250,849,821	264,654,157	
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,759,408	(284,005)	3,475,403	3,475,403	3,475,403	3,475,403	3,475,403	
7	Prepaid Expenses	165	1,915,251	(858,453)	1,056,797	1,056,797	1,056,797	1,056,797	1,056,797	
8	Cash Working Capital		7,942,139	(6,172,154)	1,769,985	2,356,391	2,498,501	2,528,867	2,589,286	
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,333,412)	101,109	(1,232,303)	(1,232,303)	(1,232,303)	(1,232,303)	(1,232,303)	
12	Regulatory Liabilities	254	(9,546)	-	(9,546)	62,979	(4,773)	(0)	(0)	
13	ADIT	254/282/283	(22,782,403)	-	(22,782,403)	(21,665,465)	(23,948,731)	(25,844,735)	(27,813,466)	
14	Rate Base Offset		(21,000,000)	-	(21,000,000)	(21,000,000)	(21,000,000)	(20,538,462)	(19,538,462)	
15										
16	Total Rate Base		195,157,649	(7,213,504)	187,944,145	179,535,473	195,928,831	210,295,389	223,191,412	

Liberty Utilities (Granite State Electric) Corp.
Schedule 3 Attachment- Pro Forma Adjustment Rate Base
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-4.1

Line No.	Description	FERC	Test Year 2022			Interim Year 2022/2023				
			Ending Balance	13-Month Average Adjustment	Other Adjustments	Total	Ending Balance	13-Month Average Adjustment	Other Adjustments	Total
1	Gross Plant	101	349,877,082	-	-	349,877,082	355,778,660	(15,515,063)	-	340,263,596
2	Accumulated Depreciation	108	123,210,870	-	-	123,210,870	128,788,097	(5,006,171)	-	123,781,926
3	Net Plant		226,666,212	-	-	226,666,212	226,990,563	(10,508,893)	-	216,481,670
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,759,408	(284,005)	-	3,475,403	3,589,067	(113,664)	-	3,475,403
7	Prepaid Expenses	165	1,915,251	(858,453)	-	1,056,797	2,493,133	(1,436,336)	-	1,056,797
8	Cash Working Capital		7,942,139	-	(6,172,154)	1,769,985	2,356,391	-	-	2,356,391
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,333,412)	101,109	-	(1,232,303)	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	(9,546)	-	-	(9,546)	(9,546)	72,525	-	62,979
13	ADIT	254/282/283	(22,782,403)	-	-	(22,782,403)	(23,208,190)	1,542,724	-	(21,665,465)
14	Rate Base Offset		(21,000,000)	-	-	(21,000,000)	(21,000,000)	-	-	(21,000,000)
15										
16	Total Rate Base		195,157,649	(1,041,350)	(6,172,154)	187,944,145	189,980,010	(10,444,537)	-	179,535,473

Liberty Utilities (Granite State Electric) Corp.
Schedule 3 Attachment- Pro Forma Adjustment Rate Base
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Rate Year 1 2023/2024				Rate Year 2 2024/2025			
			Ending Balance	13-month Average			Ending Balance	13-month Average		
				Adjustment	Other Adjustments	Total		Adjustment	Other Adjustments	Total
1	Gross Plant	101	382,956,562	(13,606,769)	-	369,349,793	410,329,520	(13,639,381)	-	396,690,139
2	Accumulated Depreciation	108	139,927,984	(5,662,127)	-	134,265,857	151,932,879	(6,092,562)	-	145,840,318
3	Net Plant		243,028,578	(7,944,642)	-	235,083,936	258,396,640	(7,546,820)	-	250,849,821
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,589,067	(113,664)	-	3,475,403	3,589,067	(113,664)	-	3,475,403
7	Prepaid Expenses	165	2,493,133	(1,436,336)	-	1,056,797	2,493,133	(1,436,336)	-	1,056,797
8	Cash Working Capital		2,498,501	-	-	2,498,501	2,528,867	-	-	2,528,867
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,231,409)	(894)	-	(1,232,303)	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	(0)	(4,773)	-	(4,773)	(0)	-	-	(0)
13	ADIT	254/282/283	(24,731,230)	782,500	-	(23,948,731)	(26,875,111)	1,030,376	-	(25,844,735)
14	Rate Base Offset		(21,000,000)	-	-	(21,000,000)	(20,000,000)	(538,462)	-	(20,538,462)
15										
16	Total Rate Base		204,646,640	(8,717,809)	-	195,928,831	218,901,188	(8,605,799)	-	210,295,389

Liberty Utilities (Granite State Electric) Corp.
Schedule 3 Attachment- Pro Forma Adjustment Rate Base
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Ending Balance	Rate Year 3 2025/2026		Total
				13-month Average Adjustment	Other Adjustments	
1	Gross Plant	101	442,948,657	(19,867,006)	-	423,081,651
2	Accumulated Depreciation	108	164,491,990	(6,064,496)	-	158,427,494
3	Net Plant		278,456,667	(13,802,511)	-	264,654,157
4						
5	Additions to Rate Base					
6	Supplies and Inventory	154	3,589,067	(113,664)	-	3,475,403
7	Prepaid Expenses	165	2,493,133	(1,436,336)	-	1,056,797
8	Cash Working Capital		2,589,286	-	-	2,589,286
9						
10	Subtractions to Rate Base					
11	Customer Deposits	235	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	(0)	-	-	(0)
13	ADIT	254/282/283	(28,747,764)	934,298	-	(27,813,466)
14	Rate Base Offset		(19,000,000)	(538,462)	-	(19,538,462)
15						
16	Total Rate Base		238,148,980	(14,957,568)	-	223,191,412

Liberty Utilities (Granite State Electric) Corp.
Schedule 2-B Material and Supplies
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KM/DSD-1
Schedule RR-4.2

Line No.	Description	FERC	December-21	January-22	February-22	March-22	April-22	May-22	June-22	July-22	August-22	September-22	October-22	November-22	December-22	13-Month Average
1	Supplies and Inventory	154	2,400,315	2,635,575	2,735,550	2,819,056	3,124,855	3,610,797	3,589,067	3,675,254	3,718,323	4,034,240	4,508,492	4,569,307	3,759,408	3,475,403
2	Prepaid Expenses	165	1,233,254	1,127,700	820,838	1,016,952	701,143	385,534	2,493,133	1,020,671	1,063,718	838,363	412,379	729,431	1,915,251	1,056,797
3	Customer Deposits	235	(1,206,777)	(1,183,374)	(1,163,074)	(1,175,295)	(1,183,967)	(1,199,267)	(1,231,409)	(1,216,140)	(1,269,174)	(1,238,403)	(1,294,391)	(1,325,256)	(1,333,412)	(1,232,303)
4																
5	Total Other Rate Base Items		2,426,791	2,579,901	2,393,314	2,660,714	2,642,030	2,797,064	4,850,791	3,479,785	3,512,867	3,614,200	3,626,481	3,973,482	4,341,247	3,299,898

Liberty Utilities (Granite State Electric) Corp.
Schedule 3A Working Capital
Expense Factors

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-4.3

Line No.	Expense Description	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Labor & Operations and Maintenance Expenses							
2	Labor (Payroll)	5,682,718	1,020,794	6,703,511	6,850,991	7,000,258	7,563,567	7,839,280
3	Non-Labor O&M	104,904,839	(91,576,936)	13,327,904	13,653,220	15,057,114	14,485,355	14,780,202
4	Total Labor & Non-Labor Expenses	110,587,557	(90,556,142)	20,031,415	20,504,212	22,057,372	22,048,922	22,619,482
5								
6	Income Taxes							
7	Federal & State Income Taxes	2,651,781	(2,651,781)	-	3,212,899	3,849,889	4,151,818	4,422,889
8	Total Federal Income Taxes	2,651,781	(2,651,781)	-	3,212,899	3,849,889	4,151,818	4,422,889
9								
10	Taxes Other Than Income Taxes							
11	Payroll Taxes	642,935	115,511	758,447	775,133	792,021	855,755	886,949
12	Property Taxes	5,906,188	-	5,906,188	6,247,669	6,364,931	6,464,314	6,551,331
13	Taxes Other Than Income Taxes	6,549,124	115,511	6,664,635	7,022,801	7,156,952	7,320,068	7,438,281
14								
15	Total	119,788,461	(93,092,412)	26,696,050	30,739,911	33,064,213	33,520,809	34,480,652

Liberty Utilities (Granite State Electric) Corp.
Schedule 3A Working Capital
Net (Lead)/Lag Days

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-4.3

Line No.	Net (Lead)/Lag Days	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Labor & Operations and Maintenance Expenses							
2	Labor (Payroll)	24.20	24.20	24.20	13.21	13.21	13.21	13.21
3	Non-Labor O&M	24.20	24.20	24.20	20.12	20.12	20.12	20.12
4	Total Labor & Non-Labor Expenses	24.20	24.20	24.20	17.81	17.93	17.75	17.73
5								
6	Income Taxes							
7	Federal & State Income Taxes	24.20	24.20	24.20	21.28	21.28	21.28	21.28
8	Total Federal Income Taxes	24.20			21.28	21.28	21.28	21.28
9								
10	Taxes Other Than Income Taxes							
11	Payroll Taxes	24.20	24.20	24.20	37.71	37.71	37.71	37.71
12	Property Taxes	24.20	24.20	24.20	63.59	63.59	63.59	63.59
13	Taxes Other Than Income Taxes	24.20	24.20	24.20	60.73	60.72	60.56	60.50
14								
15	Total	24.20	24.20	24.20	27.98	27.58	27.54	27.41

Liberty Utilities (Granite State Electric) Corp.
Schedule 3A Working Capital
Working Capital Requirement

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-4.3

Line No.	Working Capital Requirement	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Labor & Operations and Maintenance Expenses							
2	Labor (Payroll)	376,772	67,680	444,452	247,902	253,304	273,687	283,663
3	Non-Labor O&M	6,955,335	(6,071,676)	883,658	752,684	830,079	798,559	814,813
4	Total Labor & Non-Labor Expenses	7,332,107	(6,003,996)	1,328,110	1,000,586	1,083,383	1,072,245	1,098,477
5								
6	Income Taxes							
7	Federal & State Income Taxes	175,817	(175,817)	-	187,336	224,478	242,082	257,888
8	Total Federal Income Taxes	175,817	(175,817)	-	187,336	224,478	242,082	257,888
9								
10	Taxes Other Than Income Taxes							
11	Payroll Taxes	42,628	7,659	50,286	80,085	81,830	88,415	91,638
12	Property Taxes	391,588	-	391,588	1,088,383	1,108,811	1,126,124	1,141,283
13	Taxes Other Than Income Taxes	434,216	7,659	441,874	1,168,469	1,190,641	1,214,539	1,232,921
14								
15	Total	7,942,139	(6,172,154)	1,769,985	2,356,391	2,498,501	2,528,867	2,589,286

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-4.4

		Year	2022	2023	2023	2023	2023	2023	2023	2023
		Month	12	1	2	3	4	5	6	7
		First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023
		End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023
Line No.	Description	FERC	December-22	January-23	February-23	March-23	April-23	May-23	June-23	July-23
1	Battery Storage Regulatory Asset Beginning Balance	182		229,560	229,560	229,560	229,560	229,560	229,560	229,560
2	Battery Storage Regulatory Asset Amortization	182								(19,130)
3	Ending Balance	182	229,560	229,560	229,560	229,560	229,560	229,560	229,560	210,430
4										
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186		220,982	220,982	220,982	220,982	220,982	220,982	220,982
6	DOE OCA Consultants Regulatory Asset Amortization	182/186								(18,415)
7	Ending Balance	182/186	220,982	220,982	220,982	220,982	220,982	220,982	220,982	202,567
8										
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance			(460,088)	(460,088)	(460,088)	(460,088)	(460,088)	(460,088)	(460,088)
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization									38,341
11	Ending Balance	254	(460,088)	(460,088)	(460,088)	(460,088)	(460,088)	(460,088)	(460,088)	(421,747)
12										
13	Total Ending Regulatory Asset/Liability Balance	182/186/254	(9,546)	(9,546)	(9,546)	(9,546)	(9,546)	(9,546)	(9,546)	(8,750)
14	Total Amortization	407	-	-	-	-	-	-	-	795
15										
16	Period Composite Tax Rate			26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283		2,570	2,570	2,570	2,570	2,570	2,570	2,356

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

		Year	2023	2023	2023	2023	2023	2024	2024
		Month	8	9	10	11	12	1	2
		First of Month	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024
		End of Month	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024
Line No.	Description	FERC	August-23	September-23	October-23	November-23	December-23	January-24	February-24
1	Battery Storage Regulatory Asset Beginning Balance	182	210,430	191,300	172,170	153,040	133,910	114,780	95,650
2	Battery Storage Regulatory Asset Amortization	182	(19,130)	(19,130)	(19,130)	(19,130)	(19,130)	(19,130)	(19,130)
3	Ending Balance	182	191,300	172,170	153,040	133,910	114,780	95,650	76,520
4									
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	202,567	184,152	165,736	147,321	128,906	110,491	92,076
6	DOE OCA Consultants Regulatory Asset Amortization	182/186	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)
7	Ending Balance	182/186	184,152	165,736	147,321	128,906	110,491	92,076	73,661
8									
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		(421,747)	(383,406)	(345,066)	(306,725)	(268,385)	(230,044)	(191,703)
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization		38,341	38,341	38,341	38,341	38,341	38,341	38,341
11	Ending Balance	254	(383,406)	(345,066)	(306,725)	(268,385)	(230,044)	(191,703)	(153,363)
12									
13	Total Ending Regulatory Asset/Liability Balance	182/186/254	(7,955)	(7,159)	(6,364)	(5,568)	(4,773)	(3,977)	(3,182)
14	Total Amortization	407	795	795	795	795	795	795	795
15									
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	2,142	1,928	1,713	1,499	1,285	1,071	857

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

	Year	2024	2024	2024	2024	2024	2024	2024	2024	
	Month	3	4	5	6	7	8	9	10	
	First of Month	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	
	End of Month	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	
Line No.	Description	FERC	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24
1	Battery Storage Regulatory Asset Beginning Balance	182	76,520	57,390	38,260	19,130	-	-	-	-
2	Battery Storage Regulatory Asset Amortization	182	(19,130)	(19,130)	(19,130)	(19,130)				
3	Ending Balance	182	57,390	38,260	19,130	-	-	-	-	-
4										
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	73,661	55,245	36,830	18,415	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186	(18,415)	(18,415)	(18,415)	(18,415)				
7	Ending Balance	182/186	55,245	36,830	18,415	(0)	(0)	(0)	(0)	(0)
8										
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		(153,363)	(115,022)	(76,681)	(38,341)	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization		38,341	38,341	38,341	38,341				
11	Ending Balance	254	(115,022)	(76,681)	(38,341)	-	-	-	-	-
12										
13	Total Ending Regulatory Asset/Liability Balance	182/186/254	(2,386)	(1,591)	(795)	(0)	(0)	(0)	(0)	(0)
14	Total Amortization	407	795	795	795	795	-	-	-	-
15										
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	643	428	214	0	0	0	0	0

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2024	2024	2025	2025	2025	2025	2025
			Month	11	12	1	2	3	4	5
			First of Month	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
			End of Month	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
			November-24	December-24	January-25	February-25	March-25	April-25	May-25	
1	Battery Storage Regulatory Asset Beginning Balance	182	-	-	-	-	-	-	-	-
2	Battery Storage Regulatory Asset Amortization	182								
3	Ending Balance	182	-	-	-	-	-	-	-	-
4										
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186								
7	Ending Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8										
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		-	-	-	-	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization									
11	Ending Balance	254	-	-	-	-	-	-	-	-
12										
13	Total Ending Regulatory Asset/Liability Balance	182/186/254	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Total Amortization	407	-	-	-	-	-	-	-	-
15										
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	0	0	0	0	0	0	0	0

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2025	2025	2025	2025	2025	2025	2025
			Month	6	7	8	9	10	11	12
			First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025
			End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025
				June-25	July-25	August-25	September-25	October-25	November-25	December-25
1	Battery Storage Regulatory Asset Beginning Balance	182		-	-	-	-	-	-	-
2	Battery Storage Regulatory Asset Amortization	182								
3	Ending Balance	182		-	-	-	-	-	-	-
4										
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186		(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186								
7	Ending Balance	182/186		(0)	(0)	(0)	(0)	(0)	(0)	(0)
8										
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance			-	-	-	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization									
11	Ending Balance	254		-	-	-	-	-	-	-
12										
13	Total Ending Regulatory Asset/Liability Balance	182/186/254		(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Total Amortization	407		-	-	-	-	-	-	-
15										
16	Period Composite Tax Rate			26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283		0	0	0	0	0	0	0

Liberty Utilities (Granite State Electric) Corp.
Regulatory Assets and Liabilities
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2026	2026	2026	2026	2026	2026
			Month	1	2	3	4	5	6
			First of Month	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026		
			January-26	February-26	March-26	April-26	May-26	June-26	
1	Battery Storage Regulatory Asset Beginning Balance	182	-	-	-	-	-	-	
2	Battery Storage Regulatory Asset Amortization	182							
3	Ending Balance	182	-	-	-	-	-	-	
4									
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	
6	DOE OCA Consultants Regulatory Asset Amortization	182/186							
7	Ending Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	
8									
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		-	-	-	-	-	-	
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization								
11	Ending Balance	254	-	-	-	-	-	-	
12									
13	Total Ending Regulatory Asset/Liability Balance	182/186/254	(0)	(0)	(0)	(0)	(0)	(0)	
14	Total Amortization	407	-	-	-	-	-	-	
15									
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	
17	Deferred Tax on Regulatory Assets/Liabilities	283	0	0	0	0	0	0	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-4.5

Line No.	Description	FERC	Year	2022	2023	2023	2023	2023	2023	2023	2023
			Month	12	1	2	3	4	5	6	7
			First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023		
1	Excess ADIT - Federal tax reform	254	(3,404,229)	(3,387,894)	(3,371,559)	(3,355,225)	(3,338,890)	(3,322,555)	(3,306,220)	(3,289,885)	
2	Excess ADIT - State rate change	254	(279,838)	(279,838)	(279,838)	(279,838)	(279,838)	(279,838)	(279,838)	(278,720)	
3	Deferred Tax Liability	282	(19,098,336)	(19,181,443)	(19,265,120)	(19,353,404)	(19,441,658)	(19,532,586)	(19,624,702)	(19,717,181)	
4	Deferred Tax on Regulatory Assets	283	-	2,570	2,570	2,570	2,570	2,570	2,570	2,356	
5	Total Accumulated Deferred Income Taxes	254/282/283	(22,782,403)	(22,846,604)	(22,913,947)	(22,985,896)	(23,057,816)	(23,132,408)	(23,208,190)	(23,283,430)	
6											
7	Amortization of Excess Deferred Federal Income Tax			16,335	16,335	16,335	16,335	16,335	16,335	16,335	
8											
9	Amortization of Excess Deferred State Income Tax			-	-	-	-	-	-	1,117	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2023	2023	2023	2023	2023	2024	2024	2024
			Month	8	9	10	11	12	1	2	3
			First of Month	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024
		End of Month	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	
			August-23	September-23	October-23	November-23	December-23	January-24	February-24	March-24	
1	Excess ADIT - Federal tax reform	254	(3,273,550)	(3,257,216)	(3,240,881)	(3,224,546)	(3,208,211)	(3,191,876)	(3,175,541)	(3,159,207)	
2	Excess ADIT - State rate change	254	(277,603)	(276,486)	(275,368)	(274,251)	(273,134)	(272,016)	(270,899)	(269,781)	
3	Deferred Tax Liability	282	(19,812,265)	(19,910,795)	(20,016,074)	(20,128,235)	(20,625,416)	(20,741,461)	(20,861,401)	(20,980,553)	
4	Deferred Tax on Regulatory Assets	283	2,142	1,928	1,713	1,499	1,285	1,071	857	643	
5	Total Accumulated Deferred Income Taxes	254/282/283	(23,361,277)	(23,442,568)	(23,530,609)	(23,625,532)	(24,105,476)	(24,204,282)	(24,306,985)	(24,408,899)	
6											
7	Amortization of Excess Deferred Federal Income Tax		16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	
8											
9	Amortization of Excess Deferred State Income Tax		1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2024	2024	2024	2024	2024	2024	2024	2024
			Month	4	5	6	7	8	9	10	11
			First of Month	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
End of Month	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024			
			April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	
1	Excess ADIT - Federal tax reform	254	(3,142,872)	(3,126,537)	(3,110,202)	(3,093,867)	(3,077,532)	(3,061,198)	(3,044,863)	(3,028,528)	
2	Excess ADIT - State rate change	254	(268,664)	(267,547)	(266,429)	(265,312)	(264,194)	(263,077)	(261,960)	(260,842)	
3	Deferred Tax Liability	282	(21,099,881)	(21,220,162)	(21,354,599)	(21,478,144)	(21,604,505)	(21,741,463)	(21,882,117)	(22,029,007)	
4	Deferred Tax on Regulatory Assets	283	428	214	0	0	0	0	0	0	
5	Total Accumulated Deferred Income Taxes	254/282/283	(24,510,988)	(24,614,032)	(24,731,230)	(24,837,323)	(24,946,232)	(25,065,737)	(25,188,940)	(25,318,377)	
6											
7	Amortization of Excess Deferred Federal Income Tax		16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	
8											
9	Amortization of Excess Deferred State Income Tax		1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2024	2025	2025	2025	2025	2025	2025	2025
			Month	12	1	2	3	4	5	6	7
			First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025
End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025			
			December-24	January-25	February-25	March-25	April-25	May-25	June-25	July-25	
1	Excess ADIT - Federal tax reform	254	(3,012,193)	(2,995,858)	(2,979,523)	(2,963,189)	(2,946,854)	(2,930,519)	(2,914,184)	(2,897,849)	
2	Excess ADIT - State rate change	254	(259,725)	(258,608)	(257,490)	(256,373)	(255,255)	(254,138)	(253,021)	(251,903)	
3	Deferred Tax Liability	282	(22,979,341)	(23,095,388)	(23,213,395)	(23,333,705)	(23,453,197)	(23,573,857)	(23,707,906)	(23,831,730)	
4	Deferred Tax on Regulatory Assets	283	0	0	0	0	0	0	0	0	
5	Total Accumulated Deferred Income Taxes	254/282/283	(26,251,259)	(26,349,854)	(26,450,408)	(26,553,266)	(26,655,306)	(26,758,514)	(26,875,111)	(26,981,482)	
6											
7	Amortization of Excess Deferred Federal Income Tax		16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	
8											
9	Amortization of Excess Deferred State Income Tax		1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2025	2025	2025	2025	2025	2026	2026	2026
			Month	8	9	10	11	12	1	2	3
			First of Month	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026
End of Month	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026			
1	Excess ADIT - Federal tax reform	254	(2,881,514)	(2,865,179)	(2,848,845)	(2,832,510)	(2,816,175)	(2,799,840)	(2,783,505)	(2,767,170)	
2	Excess ADIT - State rate change	254	(250,786)	(249,668)	(248,551)	(247,434)	(246,316)	(245,199)	(244,082)	(242,964)	
3	Deferred Tax Liability	282	(23,957,289)	(24,094,092)	(24,228,558)	(24,368,728)	(25,007,168)	(25,122,089)	(25,239,119)	(25,355,631)	
4	Deferred Tax on Regulatory Assets	283	0	0	0	0	0	0	0	0	
5	Total Accumulated Deferred Income Taxes	254/282/283	(27,089,590)	(27,208,940)	(27,325,954)	(27,448,671)	(28,069,659)	(28,167,128)	(28,266,705)	(28,365,765)	
6											
7	Amortization of Excess Deferred Federal Income Tax		16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	
8											
9	Amortization of Excess Deferred State Income Tax		1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	

Liberty Utilities (Granite State Electric) Corp.
Accumulated Deferred Income Tax
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	Description	FERC	Year	2026	2026	2026
			Month	4	5	6
			First of Month	4/1/2026	5/1/2026	6/1/2026
			End of Month	4/30/2026	5/31/2026	6/30/2026
1	Excess ADIT - Federal tax reform	254		(2,750,836)	(2,734,501)	(2,718,166)
2	Excess ADIT - State rate change	254		(241,847)	(240,729)	(239,612)
3	Deferred Tax Liability	282		(25,472,236)	(25,588,143)	(25,789,986)
4	Deferred Tax on Regulatory Assets	283		0	0	0
5	Total Accumulated Deferred Income Taxes	254/282/283		(28,464,918)	(28,563,373)	(28,747,764)
6						
7	Amortization of Excess Deferred Federal Income Tax			16,335	16,335	16,335
8						
9	Amortization of Excess Deferred State Income Tax			1,117	1,117	1,117

Liberty Utilities (Granite State Electric) Corp.
Rate Base Offset Adjustment
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-4.6

		Year	2022	2023	2023	2023	2023	2023	2023	2023	2023
		Month	12	1	2	3	4	5	6	7	8
		First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023	8/1/2023
		End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Line No.	Description	FERC	December-22	January-23	February-23	March-23	April-23	May-23	June-23	July-23	August-23
1	Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)
2											
3	Total Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)

Liberty Utilities (Granite State Electric) Corp.
Rate Base Offset Adjustment
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

	Year	2023	2023	2023	2023	2024	2024	2024	2024	2024	
	Month	9	10	11	12	1	2	3	4	5	
	First of Month	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	
	End of Month	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	
Line No.	Description	FERC	September-23	October-23	November-23	December-23	January-24	February-24	March-24	April-24	May-24
1	Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)
2											
3	Total Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)

Liberty Utilities (Granite State Electric) Corp.
Rate Base Offset Adjustment
Test Year 2022 and Rate Years 2023/2024 - 2025/2025

	Year	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025
	Month	6	7	8	9	10	11	12	1	2	
	First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	
	End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	
Line No.	Description	FERC	June-24	July-24	August-24	September-24	October-24	November-24	December-24	January-25	February-25
1	Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(20,000,000)	(20,000,000)
2											
3	Total Rate Base Offset Adjustment		(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(20,000,000)	(20,000,000)

Liberty Utilities (Granite State Electric) Corp.
Rate Base Offset Adjustment
Test Year 2022 and Rate Years 2023/2024 - 2025/2025

	Year	2025	2025	2025	2025	2025	2025	2025	2025	2025	
	Month	3	4	5	6	7	8	9	10	11	
	First of Month	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	
	End of Month	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	
Line No.	Description	FERC	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25
1	Rate Base Offset Adjustment		(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
2											
3	Total Rate Base Offset Adjustment		(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)

Liberty Utilities (Granite State Electric) Corp.
Rate Base Offset Adjustment
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

	Year	2025	2026	2026	2026	2026	2026	2026	2026
	Month	12	1	2	3	4	5	6	
	First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026	
	End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	
Line No.	Description	FERC	December-25	January-26	February-26	March-26	April-26	May-26	June-26
1	Rate Base Offset Adjustment		(20,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)
2									
3	Total Rate Base Offset Adjustment		(20,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)

Liberty Utilities (Granite State Electric) Corp.
Overall Rate of Return
2022

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.	Rate Year 2022 Average Capitalization	Percent of Total	Cost	Rate Year 2022 Weighted Cost
1				
2	\$ 32,000,000	48.00%	5.97%	2.87%
3	Common Equity (Pro forma) 34,666,667	52.00%	9.10%	4.73%
4				
5	Total Capital \$ 66,666,667	100.00%		7.60%

Liberty Utilities (Granite State Electric) Corp.
Overall Rate of Return
Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.	Rate Year 2023/2024 Average Capitalization	Percent of Total	Cost	Rate Year 2023/2024 Weighted Cost
1				
2	\$ 32,000,000	45.00%	6.03%	2.72%
3	39,111,111	55.00%	10.35%	5.69%
4				
5	\$ 71,111,111	100.00%		8.41%

Liberty Utilities (Granite State Electric) Corp.
Overall Rate of Return
Rate Year 2024/2025

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.		Rate Year 2024/2025 Average Capitalization	Percent of Total	Cost	Rate Year 2024/2025 Weighted Cost
1					
2	Long-Term Debt	\$ 32,000,000	45.00%	6.14%	2.76%
3	Common Equity (Pro forma)	39,111,111	55.00%	10.35%	5.69%
4					
5	Total Capital	\$ 71,111,111	100.00%		8.46%

Liberty Utilities (Granite State Electric) Corp.
Overall Rate of Return
Rate Year 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.		Rate Year 2025/2026 Average Capitalization	Percent of Total	Cost	Rate Year 2025/2026 Weighted Cost
1					
2	Long-Term Debt	\$ 32,000,000	45.00%	5.84%	2.63%
3	Common Equity (Pro forma)	39,111,111	55.00%	10.35%	5.69%
4					
5	Total Capital	\$ 71,111,111	100.00%		8.32%

**Liberty Utilities (Granite State Electric) Corp.
Weighted Average Cost of Long Term Debt
Year End 2022**

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	12/31/2022 BALANCE	WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	5,000,000	5,000,000	397,000		397,000
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	5,000,000	5,000,000	368,500		368,500
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	7,898,990	7,898,990	354,665		354,665
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8											
9		Deferred financing costs-2021	18,419.00								
10		Deferred financing costs-2022	14,655.00							3,764	3,764
11											
12											
13											
14	TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT										5.972%
							\$ 32,000,000	\$ 32,000,000	\$ 1,907,194	\$ 3,764	\$ 1,910,958

**Liberty Utilities (Granite State Electric) Corp.
Weighted Average Cost of Long Term Debt
Rate Year 2023/2024**

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	6/30/2024 BALANCE	2023/2024 WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	5,000,000	5,000,000	397,000		397,000
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	-	1,684,932	124,179		124,179
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	-	3,722,264	167,130		167,130
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8	Fixed	Refinance External-Unsecured (Series 1)	11/1/2023	11/1/2033	5.95%	5,000,000	5,000,000	3,315,068	197,247	2,652	199,899
9	Fixed	Refinance External-Unsecured (Series 2)	7/1/2025	7/1/2035	5.95%	5,000,000	-	-	-	-	-
10	Fixed	Refinance Intercompany	12/20/2023	12/20/2033	5.95%	7,898,990	7,898,990	4,176,726	248,515	3,341	251,857
11											
12		Deferred financing costs-July 2023	12,773				-				
13		Deferred financing costs-June 2024	9,009				-			3,764	3,764
14											
15											
16											
17		TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT									6.034%

Liberty Utilities (Granite State Electric) Corp.
Weighted Average Cost of Long Term Debt
Rate Year 2024/2025

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	6/30/2025 BALANCE	2024/2025 WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	5,000,000	5,000,000	397,000		397,000
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	-	-	-		-
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	-	-	-		-
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8	Fixed	Refinance External-Unsecured (Series 1)	11/1/2023	11/1/2033	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
9	Fixed	Refinance External-Unsecured (Series 2)	7/1/2025	7/1/2035	5.95%	5,000,000	-	-	-	-	-
10	Fixed	Refinance Intercompany	12/20/2023	12/20/2033	5.95%	7,898,990	7,898,990	7,898,990	469,990	6,319	476,309
11											
12		Deferred financing costs-July 2024	9,009								
13		Deferred financing costs-June 2025	5,245							3,764	3,764
14											
15											
16											
17	TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT										6.143%
							\$ 32,000,000	\$ 32,000,000	\$ 1,951,519	\$ 14,083	\$ 1,965,602

Liberty Utilities (Granite State Electric) Corp.
Weighted Average Cost of Long Term Debt
Rate Year 2025/2026

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	6/30/2026 BALANCE	2025/2026 WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	-	-	-		-
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	-	-	-		-
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	-	-	-		-
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8	Fixed	Refinance External-Unsecured (Series 1)	11/1/2023	11/1/2033	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
9	Fixed	Refinance External-Unsecured (Series 2)	7/1/2025	7/1/2035	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
10	Fixed	Refinance Intercompany	12/20/2023	12/20/2033	5.95%	7,898,990	7,898,990	7,898,990	469,990	6,319	476,309
11											
12		Deferred financing costs-July 2025	5,245								
13		Deferred financing costs-June 2026	1,481							3,764	3,764
14											
15											
16											
17		TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT									5.844%

Liberty Utilities (Granite State Electric) Corp.
Plant Model Summary
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6

	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
Beginning of Test Year	7/1/2023	7/1/2024	7/1/2025
End of Test Year	6/1/2024	6/1/2025	6/1/2026
Annual Amounts			
Capex	26,141,332	28,821,863	33,700,305
Additions	28,398,322	28,579,586	34,485,359
Retirements	1,220,420	1,206,628	1,866,222
Amortization Expense	2,147,577	2,268,823	2,696,204
Depreciation Expense	10,212,730	10,942,701	11,729,128
Total D&A Expense	12,360,307	13,211,524	14,425,333

	13-Month Average Rate Year 2023/2024	13-Month Average Rate Year 2024/2025	13-Month Average Rate Year 2025/2026
Beginning of Test Year	7/1/2023	7/1/2024	7/1/2025
End of Test Year	6/1/2024	6/1/2025	6/1/2026
13-Month Average			
Gross Plant	369,349,793	396,690,139	423,081,651
Accum Depreciation	134,265,857	145,840,318	158,427,494
Net Plant	235,083,936	250,849,821	264,654,157

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.1

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
Additions by Investment	FERC						
01659 Granite St Meter Purchases	370		41,667	41,667	41,667	41,667	41,667
01660 Granite St Transformer Purchases	368		85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365		-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362		-	-	-	-	-
12L1-12L2 Battery Storage	362		-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303		-	-	-	-	-
23kV Cable Inspection and Replacement Program	366		-	-	-	-	-
Add on to Garage in Salem	390		-	-	-	-	-
Air Break Switch Upgrade Program	362		-	-	-	-	-
AMI - Head-end	397		-	-	-	-	-
AMI - Meters	370		-	-	-	-	-
Bare Conductor Replacement Program	365		-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365		-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365		-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362		-	-	-	-	-
Dist-Damage&Failure Blanket	365		158,644	158,644	158,644	158,644	158,644
Distribution Feeder Power Factor Correction	365		-	-	-	-	-
Feeder Getaway Cable Replacement	365		-	-	-	-	-
Finance Unalloc Burden	364		-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362		-	-	-	-	-
GSE Distributed Generation Blanket	365		4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390		-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364		16,667	16,667	16,667	16,667	16,667
GSE-Dist-Asset Replace Blanket	365		33,333	33,333	33,333	33,333	33,333
GSE-Dist-Genl Equip Blanket	394		4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360		-	-	-	-	-
GSE-Dist-Load Relief Blanket	365		-	-	-	-	-
GSE-Dist-Meter Blanket	370		-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364		125,000	125,000	125,000	125,000	125,000
GSE-Dist-New Bus-Resid Blanket	364		125,000	125,000	125,000	125,000	125,000
GSE-Dist-Public Require Blanket	364		41,667	41,667	41,667	41,667	41,667
GSE-Dist-Reliability Blanket	364		41,667	41,667	41,667	41,667	41,667
GSE-Dist-St Light Blanket	373		10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397		-	-	-	-	-

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
IE-NN UG Structures and Equipment	366		-	-	-	-	-
IE-NN URD Cable Replacement	366		-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366		-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366		-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364		-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364		-	-	-	-	-
Install Service to Tuscan Village South Line	364		83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364		-	-	-	-	-
IT Systems & Equipment Blanket	303		10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303		-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364		-	-	-	-	-
Lebanon New Building	390		-	-	-	-	-
NN D-Line Work Found by Insp.	365		-	-	-	-	-
Reliability Projects (Bellows Falls, etc.)	364		-	-	-	-	-
PS&I Activity - New Hampshire	365		-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365		-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365		-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364		-	-	-	-	-
Reserve for New Business Residential	364		-	-	-	-	-
Rockingham West Circuit	362		-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362		-	-	-	-	-
SAP Placeholder - GSE	303		-	-	-	-	-
SCADA and Distribution Automation	391.1		-	-	-	-	-
SCADA Data center upgrades	303		-	-	-	-	-
Security Conversion GSE	390		-	-	-	-	-
Transportation Fleet & Equip. Blanket	392		141,667	141,667	141,667	141,667	141,667
Underperforming Feeder Program	365		-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303		-	-	-	-	-
Corporate: Total Rewards	303		-	-	-	-	-
Corporate: Corporate Communications	303		-	-	-	-	-
Corporate: Talent Acquisition	303		-	-	-	-	-
Corporate: Cybersecurity	391.1		-	-	4,604	817	6,140
Corporate: Cybersecurity	303		-	-	179,560	31,848	239,441
Total			923,788	923,788	1,107,952	956,453	1,169,369

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Additions by Investment	FERC						
01659 Granite St Meter Purchases	370	41,667	41,667	41,667	41,667	41,667	41,667
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	-	-	-	-	-	-
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	-	-	-	-	-	-
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	158,644	158,644	158,644	158,644	158,644	158,644
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE-Dist-Asset Replace Blanket	365	33,333	33,333	33,333	33,333	33,333	33,333
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	-	-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	-	-	-	-	-	-
GSE-Dist-Meter Blanket	370	-	-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	125,000	125,000	125,000	125,000	125,000	125,000
GSE-Dist-New Bus-Resid Blanket	364	125,000	125,000	125,000	125,000	125,000	125,000
GSE-Dist-Public Require Blanket	364	41,667	41,667	41,667	41,667	41,667	41,667
GSE-Dist-Reliability Blanket	364	41,667	41,667	41,667	41,667	41,667	41,667
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	-	-	-	-	-	-

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
IE-NN UG Structures and Equipment	366	-	-	-	-	-	-
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	-	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	-	-	-	-	-	-
Reserve for New Business Residential	364	-	-	-	-	-	-
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	141,667	141,667	141,667	141,667	141,667	141,667
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	4,931	-	1,639	1,425	-	1,690
Corporate: Cybersecurity	303	192,296	-	63,928	55,566	-	65,905
Total		1,121,014	923,788	989,354	980,778	923,788	991,383

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
Additions by Investment	FERC						
01659 Granite St Meter Purchases	370	41,667	42,917	42,917	42,917	42,917	42,917
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	-	43,585	43,585	43,585	43,585	43,585
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	-	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	158,644	188,334	188,334	188,334	188,334	188,334
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	-	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	200,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	16,667	17,167	17,167	17,167	17,167	17,167
GSE-Dist-Asset Replace Blanket	365	33,333	38,625	38,625	38,625	38,625	38,625
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	-	172	172	172	172	172
GSE-Dist-Load Relief Blanket	365	-	17,424	17,424	17,424	17,424	17,424
GSE-Dist-Meter Blanket	370	-	429	429	429	429	429
GSE-Dist-New Bus-Comm Blanket	364	125,000	151,915	151,915	151,915	151,915	151,915
GSE-Dist-New Bus-Resid Blanket	364	125,000	185,727	185,727	185,727	185,727	185,727
GSE-Dist-Public Require Blanket	364	41,667	47,352	47,352	47,352	47,352	47,352
GSE-Dist-Reliability Blanket	364	41,667	64,859	64,859	64,859	64,859	64,859
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	-	215	215	215	215	215

	Year	2023	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
IE-NN UG Structures and Equipment	366	-	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	-	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	3,790,000	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	-	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	-	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	9,900,000	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	25,000	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	141,667	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	18,579	-	-	-	-	-
Corporate: Corporate Communications	303	37,787	-	-	-	-	-
Corporate: Talent Acquisition	303	3,149	-	-	-	-	-
Corporate: Cybersecurity	391.1	16,843	-	9,176	3,619	-	-
Corporate: Cybersecurity	303	656,874	-	357,862	141,127	-	-
Total		15,622,020	1,144,552	1,511,590	1,289,298	1,144,552	1,144,552

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2024	2024	2024	2024	2024
	Month	6	7	8	9	10	11
	First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
Additions by Investment	FERC						
01659 Granite St Meter Purchases	370	42,917	42,917	42,917	42,917	42,917	42,917
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	150,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	43,585	43,585	43,585	43,585	43,585	43,585
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	150,000	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	188,334	188,334	188,334	188,334	188,334	188,334
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,167	17,167	17,167	17,167	17,167	17,167
GSE-Dist-Asset Replace Blanket	365	38,625	38,625	38,625	38,625	38,625	38,625
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	172	172	172	172	172	172
GSE-Dist-Load Relief Blanket	365	17,424	17,424	17,424	17,424	17,424	17,424
GSE-Dist-Meter Blanket	370	429	429	429	429	429	429
GSE-Dist-New Bus-Comm Blanket	364	151,915	151,915	151,915	151,915	151,915	151,915
GSE-Dist-New Bus-Resid Blanket	364	185,727	185,727	185,727	185,727	185,727	185,727
GSE-Dist-Public Require Blanket	364	47,352	47,352	47,352	47,352	47,352	47,352
GSE-Dist-Reliability Blanket	364	64,859	64,859	64,859	64,859	64,859	64,859
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	215	215	215	215	215	215

	Year	2024	2024	2024	2024	2024	2024
	Month	6	7	8	9	10	11
	First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	438,115	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	-	-	-	-	-	1,319
Corporate: Cybersecurity	303	-	-	-	-	-	51,450
Total		1,732,667	1,144,552	1,144,552	1,294,552	1,144,552	1,197,321

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2025	2025	2025	2025	2025
	Month	12	1	2	3	4	5
	First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
	End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
Additions by Investment							
	FERC						
01659 Granite St Meter Purchases	370	42,917	44,204	44,204	44,204	44,204	44,204
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	150,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	43,585	44,589	44,589	44,589	44,589	44,589
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	82,400	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	2,500,000	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	188,330	176,817	176,817	176,817	176,817	176,817
Distribution Feeder Power Factor Correction	365	50,000	-	-	-	-	-
Feeder Getaway Cable Replacement	365	250,000	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	375,000	375,000	375,000	375,000
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	600,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,167	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Asset Replace Blanket	365	38,625	39,784	39,784	39,784	39,784	39,784
GSE-Dist-Genl Equip Blanket	394	4,292	4,420	4,420	4,420	4,420	4,420
GSE-Dist-Land/Land Rights Blanket	360	172	177	177	177	177	177
GSE-Dist-Load Relief Blanket	365	17,424	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Meter Blanket	370	429	442	442	442	442	442
GSE-Dist-New Bus-Comm Blanket	364	151,915	139,306	139,306	139,306	139,306	139,306
GSE-Dist-New Bus-Resid Blanket	364	185,727	174,133	174,133	174,133	174,133	174,133
GSE-Dist-Public Require Blanket	364	47,352	48,772	48,772	48,772	48,772	48,772
GSE-Dist-Reliability Blanket	364	64,859	66,547	66,547	66,547	66,547	66,547
GSE-Dist-St Light Blanket	373	10,417	10,729	10,729	10,729	10,729	10,729
GSE-Dist-Telecomm Blanket	397	215	221	221	221	221	221

	Year	2024	2025	2025	2025	2025	2025
	Month	12	1	2	3	4	5
	First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
	End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	1,600,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	345,000	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,729	10,729	10,729	10,729	10,729
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	6,210,000	-	-	-	-	-
PS&I Activity - New Hampshire	365	100,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	100,000	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	33,064	-	-	-	-	-
Corporate: Corporate Communications	303	20,468	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	17,399	837	4,884	6,717	-	74
Corporate: Cybersecurity	303	678,554	32,643	190,476	261,965	-	2,898
Total		13,931,434	1,067,088	1,603,968	1,677,289	1,408,608	1,411,580

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2025	2025	2025	2025
	Month	6	7	8	9	10	11
	First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
	End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
Additions by Investment	FERC						
01659 Granite St Meter Purchases	370	44,204	44,204	44,204	44,204	44,204	44,204
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	154,500	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	44,589	44,589	44,589	44,589	44,589	44,589
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	500,000	-	-
Dist-Damage&Failure Blanket	365	176,817	176,817	176,817	176,817	176,817	176,817
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,682	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Asset Replace Blanket	365	39,784	39,784	39,784	39,784	39,784	39,784
GSE-Dist-Genl Equip Blanket	394	4,420	4,420	4,420	4,420	4,420	4,420
GSE-Dist-Land/Land Rights Blanket	360	177	177	177	177	177	177
GSE-Dist-Load Relief Blanket	365	17,682	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Meter Blanket	370	442	442	442	442	442	442
GSE-Dist-New Bus-Comm Blanket	364	139,306	139,306	139,306	139,306	139,306	139,306
GSE-Dist-New Bus-Resid Blanket	364	174,133	174,133	174,133	174,133	174,133	174,133
GSE-Dist-Public Require Blanket	364	48,772	48,772	48,772	48,772	48,772	48,772
GSE-Dist-Reliability Blanket	364	66,547	66,547	66,547	66,547	66,547	66,547
GSE-Dist-St Light Blanket	373	10,729	10,729	10,729	10,729	10,729	10,729
GSE-Dist-Telecomm Blanket	397	221	221	221	221	221	221

	Year	2025	2025	2025	2025	2025	2025
	Month	6	7	8	9	10	11
	First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
	End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,729	10,729	10,729	10,729	10,729	10,729
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	500,000	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	365,981	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	-	-	-	20,720	-	777
Corporate: Cybersecurity	303	-	-	-	808,069	-	30,322
Total		1,554,089	1,033,608	1,033,608	2,862,396	1,033,608	1,064,707

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2026	2026	2026	2026	2026
	Month	12	1	2	3	4	5
	First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
	End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
Additions by Investment							
	FERC						
01659 Granite St Meter Purchases	370	44,204	45,530	45,530	45,530	45,530	45,530
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	154,500	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	44,589	45,927	45,927	45,927	45,927	45,927
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,292	4,292	4,292	4,292	4,292
Add on to Garage in Salem	390	82,400	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	2,575,000	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	176,817	182,121	182,121	182,121	182,121	182,121
Distribution Feeder Power Factor Correction	365	50,000	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362	-	-	375,000	375,000	375,000	375,000
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	600,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,682	18,212	18,212	18,212	18,212	18,212
GSE-Dist-Asset Replace Blanket	365	39,784	40,977	40,977	40,977	40,977	40,977
GSE-Dist-Genl Equip Blanket	394	4,420	4,553	4,553	4,553	4,553	4,553
GSE-Dist-Land/Land Rights Blanket	360	177	182	182	182	182	182
GSE-Dist-Load Relief Blanket	365	17,682	18,212	18,212	18,212	18,212	18,212
GSE-Dist-Meter Blanket	370	442	455	455	455	455	455
GSE-Dist-New Bus-Comm Blanket	364	139,306	143,485	143,485	143,485	143,485	143,485
GSE-Dist-New Bus-Resid Blanket	364	174,133	179,357	179,357	179,357	179,357	179,357
GSE-Dist-Public Require Blanket	364	48,772	50,235	50,235	50,235	50,235	50,235
GSE-Dist-Reliability Blanket	364	66,547	68,543	68,543	68,543	68,543	68,543
GSE-Dist-St Light Blanket	373	10,729	11,051	11,051	11,051	11,051	11,051
GSE-Dist-Telecomm Blanket	397	221	228	228	228	228	228

	Year	2025	2026	2026	2026	2026	2026
	Month	12	1	2	3	4	5
	First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
	End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
IE-NN UG Structures and Equipment	366	12,500	12,875	12,875	12,875	12,875	12,875
IE-NN URD Cable Replacement	366	1,648,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	1,575,000	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,729	11,051	11,051	11,051	11,051	11,051
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,292	4,292	4,292	4,292	4,292
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	100,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	-	-	-	-	-
Reserve for New Business Residential	364	13,261	-	-	-	-	-
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	1,050,000	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	85,833	85,833	85,833	85,833	85,833
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	11,021	-	-	-	-	-
Corporate: Corporate Communications	303	25,192	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	7,571	431	5,266	5,114	431	431
Corporate: Cybersecurity	303	295,252	16,793	205,367	199,439	16,793	16,793
Total		9,257,543	1,034,654	1,603,063	1,596,983	1,409,654	1,409,654

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by Investment
Test Year 2022 and Rate Year 2023/2024

	Year	2026
	Month	6
	First of Month	6/1/2026
	End of Month	6/30/2026
Additions by Investment	FERC	
01659 Granite St Meter Purchases	370	45,530
01660 Granite St Transformer Purchases	368	85,852
01663 GS Storm Program Proj	365	159,135
01737 GSE-Dist-Subs Blanket	362	45,927
12L1-12L2 Battery Storage	362	-
2022 Cloud-Analytics – New Hampshire Operations	303	-
23kV Cable Inspection and Replacement Program	366	4,292
Add on to Garage in Salem	390	-
Air Break Switch Upgrade Program	362	-
AMI - Head-end	397	9,500,000
AMI - Meters	370	-
Bare Conductor Replacement Program	365	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-
Barron Ave Substation- Decomission & Removal	362	-
Dist-Damage&Failure Blanket	365	182,121
Distribution Feeder Power Factor Correction	365	-
Feeder Getaway Cable Replacement	365	-
Finance Unalloc Burden	364	-
GSE Backup Battery Program (Phase 2)	362	-
GSE Distributed Generation Blanket	365	4,167
GSE Facilities Capital Improvements	390	-
GSE-Dist-3rd Party Attach Blanket	364	18,212
GSE-Dist-Asset Replace Blanket	365	40,977
GSE-Dist-Genl Equip Blanket	394	4,553
GSE-Dist-Land/Land Rights Blanket	360	182
GSE-Dist-Load Relief Blanket	365	18,212
GSE-Dist-Meter Blanket	370	455
GSE-Dist-New Bus-Comm Blanket	364	143,485
GSE-Dist-New Bus-Resid Blanket	364	179,357
GSE-Dist-Public Require Blanket	364	50,235
GSE-Dist-Reliability Blanket	364	68,543
GSE-Dist-St Light Blanket	373	11,051
GSE-Dist-Telecomm Blanket	397	228

	Year	2026
	Month	6
	First of Month	6/1/2026
	End of Month	6/30/2026
IE-NN UG Structures and Equipment	366	12,875
IE-NN URD Cable Replacement	366	-
IE-NN URD Cable Replacement- Hidden Acres	366	-
IE-NN URD Cable Replacement- Hidden Valley	366	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-
Install Service to Tuscan Village South Line	364	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-
IT Systems & Equipment Blanket	303	11,051
IT Systems Allocations - Corporate	303	-
Lebanon Area Low Voltage Mitigation	364	-
Lebanon New Building	390	-
NN D-Line Work Found by Insp.	365	4,292
Reliability Projects (Bellows Falls, etc.)	364	-
PS&I Activity - New Hampshire	365	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-
Reserve for New Business Commercial Unident specific & SC	364	-
Reserve for New Business Residential	364	-
Rockingham West Circuit	362	-
Salem Depot Substation- Decomission & Removal	362	-
SAP Placeholder - GSE	303	-
SCADA and Distribution Automation	391.1	-
SCADA Data center upgrades	303	-
Security Conversion GSE	390	-
Transportation Fleet & Equip. Blanket	392	85,833
Underperforming Feeder Program	365	-
	0	0
	0	0
Corporate: Customer Experience/Big Data	303	452,094
Corporate: Total Rewards	303	-
Corporate: Corporate Communications	303	-
Corporate: Talent Acquisition	303	-
Corporate: Cybersecurity	391.1	431
Corporate: Cybersecurity	303	16,793
Total		11,145,883

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.2

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
Beginning Balances	FERC						
ORGANIZATION	301.0		-	-	-	-	-
Other Intangible assets	303.0		10,417	10,417	189,977	42,265	249,858
Land and land rights	360.0		-	-	-	-	-
Structures and improvements	361.0		-	-	-	-	-
Station equipment	362.0		-	-	-	-	-
Poles, towers and fixtures	364.0		433,333	433,333	433,333	433,333	433,333
Overhead conductors, devices	365.0		196,144	196,144	196,144	196,144	196,144
Underground conduit	366.0		-	-	-	-	-
Underground conductors, device	367.0		-	-	-	-	-
Line transformers	368.0		85,852	85,852	85,852	85,852	85,852
Services	369.0		-	-	-	-	-
Meters	370.0		41,667	41,667	41,667	41,667	41,667
INSTALTN ON CUST PREM	371.0		-	-	-	-	-
Leased Prop on Customers' Prem	372.0		-	-	-	-	-
Street lighting, signal system	373.0		10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1		-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0		-	-	-	-	-
Land	389.0		-	-	-	-	-
Structures and Improvements	390.0		-	-	-	-	-
Office Furniture and Improvement	391.0		-	-	-	-	-
ELECT DATA PROCESS EQ	391.1		-	-	4,604	817	6,140
LAPTOP COMPUTERS	391.2		-	-	-	-	-
Transportation Equipment	392.0		141,667	141,667	141,667	141,667	141,667
Stores Equipment	393.0		-	-	-	-	-
Tools Shop and Garage Equipment	394.0		4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0		-	-	-	-	-
Power Equipment	396.0		-	-	-	-	-
Communication Equipment	397.0		-	-	-	-	-
COMM EQP-SITE SPECIFIC	397.1		-	-	-	-	-
Miscellaneous Equipment	398.0		-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0		-	-	-	-	-
LAND AND LAND RIGHTS	601.0		-	-	-	-	-
Total			923,788	923,788	1,107,952	956,453	1,169,369

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Beginning Balances	FERC						
ORGANIZATION	301.0	-	-	-	-	-	-
Other Intangible assets	303.0	202,713	10,417	74,344	65,982	10,417	76,322
Land and land rights	360.0	-	-	-	-	-	-
Structures and improvements	361.0	-	-	-	-	-	-
Station equipment	362.0	-	-	-	-	-	-
Poles, towers and fixtures	364.0	433,333	433,333	433,333	433,333	433,333	433,333
Overhead conductors, devices	365.0	196,144	196,144	196,144	196,144	196,144	196,144
Underground conduit	366.0	-	-	-	-	-	-
Underground conductors, device	367.0	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-
Meters	370.0	41,667	41,667	41,667	41,667	41,667	41,667
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	4,931	-	1,639	1,425	-	1,690
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-
Transportation Equipment	392.0	141,667	141,667	141,667	141,667	141,667	141,667
Stores Equipment	393.0	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-
Communication Equipment	397.0	-	-	-	-	-	-
COMM EQP-SITE SPECIFIC	397.1	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-
Total		1,121,014	923,788	989,354	980,778	923,788	991,383

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2024	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024
Beginning Balances	FERC							
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	776,806	10,417	368,278	151,543	10,417	10,417	448,532
Land and land rights	360.0	-	172	172	172	172	172	172
Structures and improvements	361.0	-	-	-	-	-	-	-
Station equipment	362.0	9,900,000	43,585	43,585	43,585	43,585	43,585	43,585
Poles, towers and fixtures	364.0	4,223,333	593,542	593,542	593,542	593,542	593,542	593,542
Overhead conductors, devices	365.0	196,144	252,716	252,716	252,716	252,716	252,716	402,716
Underground conduit	366.0	-	16,667	16,667	16,667	16,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-
Meters	370.0	41,667	43,346	43,346	43,346	43,346	43,346	43,346
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	225,000	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	16,843	-	9,176	3,619	-	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-
Transportation Equipment	392.0	141,667	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-
Communication Equipment	397.0	-	215	215	215	215	215	215
COMM EQP-SITE SPECIFIC	397.1	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
Total		15,622,020	1,144,552	1,511,590	1,289,298	1,144,552	1,144,552	1,732,667

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2024	2024	2024	2024	2024	2025	2025
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025
	End of Month	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025
Beginning Balances	FERC								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	10,417	10,417	10,417	10,417	61,866	892,503	43,373	201,206
Land and land rights	360.0	172	172	172	172	172	172	177	177
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	43,585	43,585	193,585	43,585	43,585	43,585	44,589	419,589
Poles, towers and fixtures	364.0	593,542	593,542	593,542	593,542	593,542	7,148,542	489,629	489,629
Overhead conductors, devices	365.0	252,716	252,716	252,716	252,716	252,716	3,302,713	242,615	242,615
Underground conduit	366.0	16,667	16,667	16,667	16,667	16,667	1,616,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	43,346	43,346	43,346	43,346	43,346	43,346	44,646	44,646
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417	10,729	10,729
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	682,400	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	-	-	-	1,319	17,399	837	4,884
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292	4,420	4,420
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	215	215	215	215	215	215	221	221
COMM EQ-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		1,144,552	1,144,552	1,294,552	1,144,552	1,197,321	13,931,434	1,067,088	1,603,968

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2025	2025	2025	2025	2025	2025
	Month	3	4	5	6	7	8	9	10
	First of Month	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025
	End of Month	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025
Beginning Balances	FERC								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	272,694	10,729	13,628	376,710	10,729	10,729	818,798	10,729
Land and land rights	360.0	177	177	177	177	177	177	177	177
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	419,589	419,589	419,589	44,589	44,589	44,589	1,044,589	44,589
Poles, towers and fixtures	364.0	489,629	489,629	489,629	489,629	489,629	489,629	489,629	489,629
Overhead conductors, devices	365.0	242,615	242,615	242,615	397,115	242,615	242,615	242,615	242,615
Underground conduit	366.0	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	44,646	44,646	44,646	44,646	44,646	44,646	44,646	44,646
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,729	10,729	10,729	10,729	10,729	10,729	10,729	10,729
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	6,717	-	74	-	-	-	20,720	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	221	221	221	221	221	221	221	221
COMM EQ-SITE SPECIFIC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		1,677,289	1,408,608	1,411,580	1,554,089	1,033,608	1,033,608	2,862,396	1,033,608

Liberty Utilities (Granite State Electric) Corp.
Plant Additions by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2026	2026	2026	2026	2026	2026
	Month	11	12	1	2	3	4	5	6
	First of Month	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026
Beginning Balances	FERC								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	41,051	392,194	27,844	216,418	210,490	27,844	27,844	479,938
Land and land rights	360.0	177	177	182	182	182	182	182	182
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	44,589	44,589	45,927	420,927	420,927	420,927	420,927	45,927
Poles, towers and fixtures	364.0	489,629	2,064,629	459,833	459,833	459,833	459,833	459,833	459,833
Overhead conductors, devices	365.0	242,615	3,122,115	249,769	249,769	249,769	249,769	249,769	408,904
Underground conduit	366.0	16,667	1,664,667	17,167	17,167	17,167	17,167	17,167	17,167
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	44,646	44,646	45,986	45,986	45,986	45,986	45,986	45,986
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,729	10,729	11,051	11,051	11,051	11,051	11,051	11,051
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	682,400	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	777	1,057,571	431	5,266	5,114	431	431	431
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	85,833	85,833	85,833	85,833	85,833	85,833
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,420	4,420	4,553	4,553	4,553	4,553	4,553	4,553
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	221	221	228	228	228	228	228	9,500,228
COMM EQ-SITE SPECIFIC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		1,064,707	9,257,543	1,034,654	1,603,063	1,596,983	1,409,654	1,409,654	11,145,883

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.3

Year	2022	2023	2023	2023	2023	2023	2023
Month	12	1	2	3	4	5	
First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	
End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	

Retirement	FERC	Retirement Assumption						
01659 Granite St Meter Purchases	370	4.00%		1,667	1,667	1,667	1,667	1,667
01660 Granite St Transformer Purch	368	4.00%		3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%		-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%		-	-	-	-	-
12L1-12L2 Battery Storage	362	4.00%		-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%		-	-	-	-	-
23kV Cable Inspection and Replacem	366	4.00%		-	-	-	-	-
Add on to Garage in Salem	390	4.00%		-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%		-	-	-	-	-
AMI - Head-end	397	8.00%		-	-	-	-	-
AMI - Meters	370	4.00%		-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%		-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%		-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%		-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%		-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%		6,346	6,346	6,346	6,346	6,346
Distribution Feeder Power Factor Cor	365	4.00%		-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%		-	-	-	-	-
Finance Unalloc Burden	364	4.00%		-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%		-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%		167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%		-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%		667	667	667	667	667
GSE-Dist-Asset Replace Blanket	365	4.00%		1,333	1,333	1,333	1,333	1,333
GSE-Dist-Genl Equip Blanket	394	8.00%		343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%		-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	4.00%		-	-	-	-	-
GSE-Dist-Meter Blanket	370	4.00%		-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	4.00%		5,000	5,000	5,000	5,000	5,000
GSE-Dist-New Bus-Resid Blanket	364	4.00%		5,000	5,000	5,000	5,000	5,000
GSE-Dist-Public Require Blanket	364	4.00%		1,667	1,667	1,667	1,667	1,667
GSE-Dist-Reliability Blanket	364	4.00%		1,667	1,667	1,667	1,667	1,667
GSE-Dist-St Light Blanket	373	4.00%		417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%		-	-	-	-	-

	Year		2022	2023	2023	2023	2023	2023
	Month		12	1	2	3	4	5
	First of Month		12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month		12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
IE-NN UG Structures and Equipment	366	4.00%		-	-	-	-	-
IE-NN URD Cable Replacement	366	4.00%		-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%		-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%		-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%		-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%		-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%		3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%		-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%		417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%		-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%		-	-	-	-	-
Lebanon New Building	390	4.00%		-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%		-	-	-	-	-
Reliability Projects (Bellows Falls, etc.	364	4.00%		-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%		-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%		-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%		-	-	-	-	-
Reserve for New Business Commercial	364	4.00%		-	-	-	-	-
Reserve for New Business Residential	364	4.00%		-	-	-	-	-
Rockingham West Circuit	362	4.00%		-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%		-	-	-	-	-
SAP Placeholder - GSE	303	4.00%		-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%		-	-	-	-	-
SCADA Data center upgrades	303	4.00%		-	-	-	-	-
Security Conversion GSE	390	4.00%		-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%		14,167	14,167	14,167	14,167	14,167
Underperforming Feeder Program	365	4.00%		-	-	-	-	-
0	0	0.00%		-	-	-	-	-
0	0	0.00%		-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%		-	-	-	-	-
Corporate: Total Rewards	303	4.00%		-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%		-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%		-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%		-	-	368	65	491
Corporate: Cybersecurity	303	4.00%		-	-	7,182	1,274	9,578
Total Retirement by Month				45,623	45,623	53,174	46,962	55,692

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Year	2023	2023	2023	2023	2023	2023
Month	6	7	8	9	10	11
First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023

Retirement	FERC	Retirement Assumption	2023	2023	2023	2023	2023	2023
01659 Granite St Meter Purchases	370	4.00%	1,667	1,667	1,667	1,667	1,667	1,667
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	-	-	-	-	-	-
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	-	-	-	-	-	-
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	6,346	6,346	6,346	6,346	6,346	6,346
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	667	667	667	667	667	667
GSE-Dist-Asset Replace Blanket	365	4.00%	1,333	1,333	1,333	1,333	1,333	1,333
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	-	-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	4.00%	-	-	-	-	-	-
GSE-Dist-Meter Blanket	370	4.00%	-	-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,000	5,000	5,000	5,000	5,000	5,000
GSE-Dist-New Bus-Resid Blanket	364	4.00%	5,000	5,000	5,000	5,000	5,000	5,000
GSE-Dist-Public Require Blanket	364	4.00%	1,667	1,667	1,667	1,667	1,667	1,667
GSE-Dist-Reliability Blanket	364	4.00%	1,667	1,667	1,667	1,667	1,667	1,667
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	-	-	-	-	-	-

	Year		2023	2023	2023	2023	2023	2023
	Month		6	7	8	9	10	11
	First of Month		6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month		6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
IE-NN UG Structures and Equipment	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	-	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	-	-	-	-	-	-
Reserve for New Business Residential	364	4.00%	-	-	-	-	-	-
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	14,167	14,167	14,167	14,167	14,167	14,167
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	394	-	131	114	-	135
Corporate: Cybersecurity	303	4.00%	7,692	-	2,557	2,223	-	2,636
Total Retirement by Month			53,709	45,623	48,311	47,960	45,623	48,395

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Year	2023	2024	2024	2024	2024	2024	2024
Month	12	1	2	3	4	5	
First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	
End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	

Retirement	FERC	Retirement Assumption	2023	2024	2024	2024	2024	2024	2024
01659 Granite St Meter Purchases	370	4.00%	1,667	1,717	1,717	1,717	1,717	1,717	1,717
01660 Granite St Transformer Purch	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	-	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	-	1,743	1,743	1,743	1,743	1,743	1,743
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	-	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	6,346	7,533	7,533	7,533	7,533	7,533	7,533
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	-	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	8,000	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	667	687	687	687	687	687	687
GSE-Dist-Asset Replace Blanket	365	4.00%	1,333	1,545	1,545	1,545	1,545	1,545	1,545
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	-	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	-	697	697	697	697	697	697
GSE-Dist-Meter Blanket	370	4.00%	-	17	17	17	17	17	17
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,000	6,077	6,077	6,077	6,077	6,077	6,077
GSE-Dist-New Bus-Resid Blanket	364	4.00%	5,000	7,429	7,429	7,429	7,429	7,429	7,429
GSE-Dist-Public Require Blanket	364	4.00%	1,667	1,894	1,894	1,894	1,894	1,894	1,894
GSE-Dist-Reliability Blanket	364	4.00%	1,667	2,594	2,594	2,594	2,594	2,594	2,594
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	-	17	17	17	17	17	17

	Year		2023	2024	2024	2024	2024	2024
	Month		12	1	2	3	4	5
	First of Month		12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month		12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
IE-NN UG Structures and Equipment	366	4.00%	-	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	-	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	151,600	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	-	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	-	530	530	530	530	530
Rockingham West Circuit	362	4.00%	396,000	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	1,000	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	14,167	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	743	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	1,511	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	126	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	1,347	-	734	289	-	-
Corporate: Cybersecurity	303	4.00%	26,275	-	14,314	5,645	-	-
Total Retirement by Month			634,226	50,962	66,011	56,897	50,962	50,962

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Year	2024	2024	2024	2024	2024	2024
Month	6	7	8	9	10	11
First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024

Retirement	FERC	Retirement Assumption	2024	2024	2024	2024	2024	2024
01659 Granite St Meter Purchases	370	4.00%	1,717	1,717	1,717	1,717	1,717	1,717
01660 Granite St Transformer Purch	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,743	1,743	1,743	1,743	1,743	1,743
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	6,000	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,533	7,533	7,533	7,533	7,533	7,533
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	687	687	687	687	687	687
GSE-Dist-Asset Replace Blanket	365	4.00%	1,545	1,545	1,545	1,545	1,545	1,545
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	697	697	697	697	697	697
GSE-Dist-Meter Blanket	370	4.00%	17	17	17	17	17	17
GSE-Dist-New Bus-Comm Blanket	364	4.00%	6,077	6,077	6,077	6,077	6,077	6,077
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,429	7,429	7,429	7,429	7,429	7,429
GSE-Dist-Public Require Blanket	364	4.00%	1,894	1,894	1,894	1,894	1,894	1,894
GSE-Dist-Reliability Blanket	364	4.00%	2,594	2,594	2,594	2,594	2,594	2,594
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	17	17	17	17	17	17

	Year		2024	2024	2024	2024	2024	2024
	Month		6	7	8	9	10	11
	First of Month		6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month		6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
	0	0.00%	-	-	-	-	-	-
	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	17,525	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	-	-	-	-	-	106
Corporate: Cybersecurity	303	4.00%	-	-	-	-	-	2,058
Total Retirement by Month			74,487	50,962	50,962	56,962	50,962	53,126

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

			2024	2025	2025	2025	2025	2025	2025
			12	1	2	3	4	5	
			<i>First of Month</i>	<i>1/1/2025</i>	<i>2/1/2025</i>	<i>3/1/2025</i>	<i>4/1/2025</i>	<i>5/1/2025</i>	
			<i>End of Month</i>	<i>1/31/2025</i>	<i>2/28/2025</i>	<i>3/31/2025</i>	<i>4/30/2025</i>	<i>5/31/2025</i>	
Retirement	FERC	Retirement Assumption							
01659 Granite St Meter Purchases	370	4.00%	1,717	1,768	1,768	1,768	1,768	1,768	1,768
01660 Granite St Transformer Purch	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,000	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,743	1,784	1,784	1,784	1,784	1,784	1,784
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replacem	366	4.00%	167	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	3,296	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	100,000	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,533	7,073	7,073	7,073	7,073	7,073	7,073
Distribution Feeder Power Factor Cor	365	4.00%	2,000	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	10,000	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	15,000	15,000	15,000	15,000	15,000
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	24,000	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	687	707	707	707	707	707	707
GSE-Dist-Asset Replace Blanket	365	4.00%	1,545	1,591	1,591	1,591	1,591	1,591	1,591
GSE-Dist-Genl Equip Blanket	394	8.00%	343	354	354	354	354	354	354
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	697	707	707	707	707	707	707
GSE-Dist-Meter Blanket	370	4.00%	17	18	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	6,077	5,572	5,572	5,572	5,572	5,572	5,572
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,429	6,965	6,965	6,965	6,965	6,965	6,965
GSE-Dist-Public Require Blanket	364	4.00%	1,894	1,951	1,951	1,951	1,951	1,951	1,951
GSE-Dist-Reliability Blanket	364	4.00%	2,594	2,662	2,662	2,662	2,662	2,662	2,662
GSE-Dist-St Light Blanket	373	4.00%	417	429	429	429	429	429	429
GSE-Dist-Telecomm Blanket	397	8.00%	17	18	18	18	18	18	18

	Year		2024	2025	2025	2025	2025	2025
	Month		12	1	2	3	4	5
	First of Month		12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
	End of Month		12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	64,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	13,800	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	429	429	429	429	429
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	248,400	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	4,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	4,000	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	1,323	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	819	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	1,392	67	391	537	-	6
Corporate: Cybersecurity	303	4.00%	27,142	1,306	7,619	10,479	-	116
Total Retirement by Month			563,134	47,903	69,540	72,546	61,530	61,652

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Retirement	FERC	Retirement Assumption	Year	2025	2025	2025	2025	2025	2025
			Month	6	7	8	9	10	11
			First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
			End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
01659 Granite St Meter Purchases	370	4.00%	1,768	1,768	1,768	1,768	1,768	1,768	1,768
01660 Granite St Transformer Purch	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,180	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,784	1,784	1,784	1,784	1,784	1,784	1,784
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	20,000	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,073	7,073	7,073	7,073	7,073	7,073	7,073
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	707	707	707	707	707	707	707
GSE-Dist-Asset Replace Blanket	365	4.00%	1,591	1,591	1,591	1,591	1,591	1,591	1,591
GSE-Dist-Genl Equip Blanket	394	8.00%	354	354	354	354	354	354	354
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	707	707	707	707	707	707	707
GSE-Dist-Meter Blanket	370	4.00%	18	18	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,572	5,572	5,572	5,572	5,572	5,572	5,572
GSE-Dist-New Bus-Resid Blanket	364	4.00%	6,965	6,965	6,965	6,965	6,965	6,965	6,965
GSE-Dist-Public Require Blanket	364	4.00%	1,951	1,951	1,951	1,951	1,951	1,951	1,951
GSE-Dist-Reliability Blanket	364	4.00%	2,662	2,662	2,662	2,662	2,662	2,662	2,662
GSE-Dist-St Light Blanket	373	4.00%	429	429	429	429	429	429	429
GSE-Dist-Telecomm Blanket	397	8.00%	18	18	18	18	18	18	18

	Year		2025	2025	2025	2025	2025	2025
	Month		6	7	8	9	10	11
	First of Month		6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
	End of Month		6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	429	429	429	429	429	429
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	20,000	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	14,639	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	-	-	-	1,658	-	62
Corporate: Cybersecurity	303	4.00%	-	-	-	32,323	-	1,213
Total Retirement by Month			67,349	46,530	46,530	120,510	46,530	47,805

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Year	2025	2026	2026	2026	2026	2026	2026
Month	12	1	2	3	4	5	
First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	
End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	

Retirement	FERC	Retirement Assumption	2025	2026	2026	2026	2026	2026	2026
01659 Granite St Meter Purchases	370	4.00%	1,768	1,821	1,821	1,821	1,821	1,821	1,821
01660 Granite St Transformer Purch	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,180	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,784	1,837	1,837	1,837	1,837	1,837	1,837
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replacem	366	4.00%	167	172	172	172	172	172	172
Add on to Garage in Salem	390	4.00%	3,296	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	103,000	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,073	7,285	7,285	7,285	7,285	7,285	7,285
Distribution Feeder Power Factor Cor	365	4.00%	2,000	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	15,000	15,000	15,000	15,000	15,000
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	24,000	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	707	728	728	728	728	728	728
GSE-Dist-Asset Replace Blanket	365	4.00%	1,591	1,639	1,639	1,639	1,639	1,639	1,639
GSE-Dist-Genl Equip Blanket	394	8.00%	354	364	364	364	364	364	364
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	707	728	728	728	728	728	728
GSE-Dist-Meter Blanket	370	4.00%	18	18	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,572	5,739	5,739	5,739	5,739	5,739	5,739
GSE-Dist-New Bus-Resid Blanket	364	4.00%	6,965	7,174	7,174	7,174	7,174	7,174	7,174
GSE-Dist-Public Require Blanket	364	4.00%	1,951	2,009	2,009	2,009	2,009	2,009	2,009
GSE-Dist-Reliability Blanket	364	4.00%	2,662	2,742	2,742	2,742	2,742	2,742	2,742
GSE-Dist-St Light Blanket	373	4.00%	429	442	442	442	442	442	442
GSE-Dist-Telecomm Blanket	397	8.00%	18	18	18	18	18	18	18

	Year		2025	2026	2026	2026	2026	2026
	Month		12	1	2	3	4	5
	<i>First of Month</i>		<i>12/1/2025</i>	<i>1/1/2026</i>	<i>2/1/2026</i>	<i>3/1/2026</i>	<i>4/1/2026</i>	<i>5/1/2026</i>
	<i>End of Month</i>		<i>12/31/2025</i>	<i>1/31/2026</i>	<i>2/28/2026</i>	<i>3/31/2026</i>	<i>4/30/2026</i>	<i>5/31/2026</i>
IE-NN UG Structures and Equipment	366	4.00%	500	515	515	515	515	515
IE-NN URD Cable Replacement	366	4.00%	65,920	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	63,000	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	429	442	442	442	442	442
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	172	172	172	172	172
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	4,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	-	-	-	-	-
Reserve for New Business Residential	364	4.00%	530	-	-	-	-	-
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	84,000	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,583	8,583	8,583	8,583	8,583
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	441	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	1,008	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
Corporate: Cybersecurity	391.1	8.00%	606	34	421	409	34	34
Corporate: Cybersecurity	303	4.00%	11,810	672	8,215	7,978	672	672
Total Retirement by Month			417,790	46,745	69,674	69,425	61,745	61,745

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by Investment Account
Test Year 2022 and Rate Year 2023/2024

Year **2026**
Month **6**
First of Month **6/1/2026**
End of Month **6/30/2026**

<u>Retirement</u>	<u>FERC</u>	<u>Retirement Assumption</u>	
01659 Granite St Meter Purchases	370	4.00%	1,821
01660 Granite St Transformer Purcha	368	4.00%	3,434
01663 GS Storm Program Proj	365	4.00%	6,365
01737 GSE-Dist-Subs Blanket	362	4.00%	1,837
12L1-12L2 Battery Storage	362	4.00%	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-
23kV Cable Inspection and Replaceme	366	4.00%	172
Add on to Garage in Salem	390	4.00%	-
Air Break Switch Upgrade Program	362	4.00%	-
AMI - Head-end	397	8.00%	760,000
AMI - Meters	370	4.00%	-
Bare Conductor Replacement Prograr	365	4.00%	-
Bare Conductor Replacement Prograr	365	4.00%	-
Bare Conductor Replacement Prograr	365	4.00%	-
Barron Ave Substation- Decomission i	362	4.00%	-
Dist-Damage&Failure Blanket	365	4.00%	7,285
Distribution Feeder Power Factor Cor	365	4.00%	-
Feeder Getaway Cable Replacement	365	4.00%	-
Finance Unalloc Burden	364	4.00%	-
GSE Backup Battery Program (Phase 2	362	4.00%	-
GSE Distributed Generation Blanket	365	4.00%	167
GSE Facilities Capital Improvements	390	4.00%	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	728
GSE-Dist-Asset Replace Blanket	365	4.00%	1,639
GSE-Dist-Genl Equip Blanket	394	8.00%	364
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7
GSE-Dist-Load Relief Blanket	365	4.00%	728
GSE-Dist-Meter Blanket	370	4.00%	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,739
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,174
GSE-Dist-Public Require Blanket	364	4.00%	2,009
GSE-Dist-Reliability Blanket	364	4.00%	2,742
GSE-Dist-St Light Blanket	373	4.00%	442
GSE-Dist-Telecomm Blanket	397	8.00%	18

	Year		2026
	Month		6
	First of Month		6/1/2026
	End of Month		6/30/2026
IE-NN UG Structures and Equipment	366	4.00%	515
IE-NN URD Cable Replacement	366	4.00%	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-
Install Service to Tuscan Village South	364	4.00%	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-
IT Systems & Equipment Blanket	303	4.00%	442
IT Systems Allocations - Corporate	303	4.00%	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-
Lebanon New Building	390	4.00%	-
NN D-Line Work Found by Insp.	365	4.00%	172
Reliability Projects (Bellows Falls, etc.	364	4.00%	-
PS&I Activity - New Hampshire	365	4.00%	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-
Reserve for New Business Commercial	364	4.00%	-
Reserve for New Business Residential	364	4.00%	-
Rockingham West Circuit	362	4.00%	-
Salem Depot Substation- Decomission	362	4.00%	-
SAP Placeholder - GSE	303	4.00%	-
SCADA and Distribution Automation	391.1	8.00%	-
SCADA Data center upgrades	303	4.00%	-
Security Conversion GSE	390	4.00%	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,583
Underperforming Feeder Program	365	4.00%	-
	0	0.00%	-
	0	0.00%	-
Corporate: Customer Experience/Big	303	4.00%	18,084
Corporate: Total Rewards	303	4.00%	-
Corporate: Corporate Communicator	303	4.00%	-
Corporate: Talent Acquisition	303	4.00%	-
Corporate: Cybersecurity	391.1	8.00%	34
Corporate: Cybersecurity	303	4.00%	672
Total Retirement by Month			831,194

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.4

	Year	2022	2023	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023
Beginning Balances	FERC							
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	417	417	7,599	1,691	9,994	8,109	
Land and land rights	360.0	-	-	-	-	-	-	-
Structures and improvements	361.0	-	-	-	-	-	-	-
Station equipment	362.0	-	-	-	-	-	-	-
Poles, towers and fixtures	364.0	17,333	17,333	17,333	17,333	17,333	17,333	17,333
Overhead conductors, devices	365.0	7,846	7,846	7,846	7,846	7,846	7,846	7,846
Underground conduit	366.0	-	-	-	-	-	-	-
Underground conductors, device	367.0	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-
Meters	370.0	1,667	1,667	1,667	1,667	1,667	1,667	1,667
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	417	417	417	417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	-	368	65	491	394	
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-
Transportation Equipment	392.0	14,167	14,167	14,167	14,167	14,167	14,167	14,167
Stores Equipment	393.0	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	343	343	343	343
Laboratory Equipment	395.0	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-
Communication Equipment	397.0	-	-	-	-	-	-	-
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
Total		45,623	45,623	53,174	46,962	55,692	53,709	

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2023	2023	2023	2023	2023	2024
	Month	7	8	9	10	11	12	1
	First of Month	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024
	End of Month	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024
Beginning Balances	FERC							
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	417	2,974	2,639	417	3,053	31,072	417
Land and land rights	360.0	-	-	-	-	-	-	7
Structures and improvements	361.0	-	-	-	-	-	-	-
Station equipment	362.0	-	-	-	-	-	396,000	1,743
Poles, towers and fixtures	364.0	17,333	17,333	17,333	17,333	17,333	168,933	23,742
Overhead conductors, devices	365.0	7,846	7,846	7,846	7,846	7,846	7,846	10,109
Underground conduit	366.0	-	-	-	-	-	-	667
Underground conductors, device	367.0	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-
Meters	370.0	1,667	1,667	1,667	1,667	1,667	1,667	1,734
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	417	417	417	417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	9,000	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	131	114	-	135	1,347	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-
Transportation Equipment	392.0	14,167	14,167	14,167	14,167	14,167	14,167	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	343	343	343	343
Laboratory Equipment	395.0	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-
Communication Equipment	397.0	-	-	-	-	-	-	17
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
Total		45,623	48,311	47,960	45,623	48,395	634,226	50,962

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2024	2024	2024	2024	2024	2024	2024
	Month	2	3	4	5	6	7	8	9
	First of Month	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024
	End of Month	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024
Beginning Balances	FERC								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	14,731	6,062	417	417	17,941	417	417	417
Land and land rights	360.0	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	1,743	1,743	1,743	1,743	1,743	1,743	1,743	7,743
Poles, towers and fixtures	364.0	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742
Overhead conductors, devices	365.0	10,109	10,109	10,109	10,109	16,109	10,109	10,109	10,109
Underground conduit	366.0	667	667	667	667	667	667	667	667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	417	417	417	417	417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	734	289	-	-	-	-	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	343	343	343	343	343
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	17	17	17	17	17	17	17	17
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		66,011	56,897	50,962	50,962	74,487	50,962	50,962	56,962

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

Year	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025
Month	10	11	12	1	2	3	4	5	6	7	
First of Month	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	
End of Month	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	
Beginning Balances	FERC										
ORGANIZATION	301.0	-	-	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	417	2,475	35,700	1,735	8,048	10,908	429	545	15,068	429
Land and land rights	360.0	7	7	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-	-	-
Station equipment	362.0	1,743	1,743	1,743	1,784	16,784	16,784	16,784	16,784	1,784	1,784
Poles, towers and fixtures	364.0	23,742	23,742	285,942	19,585	19,585	19,585	19,585	19,585	19,585	19,585
Overhead conductors, devices	365.0	10,109	10,109	132,109	9,705	9,705	9,705	9,705	9,705	15,885	9,705
Underground conduit	366.0	667	667	64,667	667	667	667	667	667	667	667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-	-	-
Meters	370.0	1,734	1,734	1,734	1,786	1,786	1,786	1,786	1,786	1,786	1,786
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	429	429	429	429	429	429	429
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	27,296	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	106	1,392	67	391	537	-	6	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	354	354	354	354	354	354	354
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-	-	-
Communication Equipment	397.0	17	17	17	18	18	18	18	18	18	18
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	-
Total	50,962	53,126	563,134	47,903	69,540	72,546	61,530	61,652	67,349	46,530	

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

Year	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026
Month	8	9	10	11	12	1	2	3	4	5
First of Month	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
End of Month	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
Beginning Balances	FERC									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	429	32,752	429	1,642	15,688	1,114	8,657	8,420	1,114
Land and land rights	360.0	7	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-	-
Station equipment	362.0	1,784	41,784	1,784	1,784	1,784	1,837	16,837	16,837	16,837
Poles, towers and fixtures	364.0	19,585	19,585	19,585	19,585	82,585	18,393	18,393	18,393	18,393
Overhead conductors, devices	365.0	9,705	9,705	9,705	9,705	124,885	9,991	9,991	9,991	9,991
Underground conduit	366.0	667	667	667	667	66,587	687	687	687	687
Underground conductors, device	367.0	-	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-	-
Meters	370.0	1,786	1,786	1,786	1,786	1,786	1,839	1,839	1,839	1,839
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	429	429	429	429	429	442	442	442	442
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	27,296	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	1,658	-	62	84,606	34	421	409	34
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,583	8,583	8,583	8,583
Stores Equipment	393.0	-	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	354	354	354	354	354	364	364	364	364
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-	-
Communication Equipment	397.0	18	18	18	18	18	18	18	18	18
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-
Total	46,530	120,510	46,530	47,805	417,790	46,745	69,674	69,425	61,745	61,745

Liberty Utilities (Granite State Electric) Corp.
Plant Retirement by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2026
	Month	6
	<i>First of Month</i>	<i>6/1/2026</i>
	<i>End of Month</i>	<i>6/30/2026</i>
Beginning Balances	FERC	
ORGANIZATION	301.0	-
Other Intangible assets	303.0	19,198
Land and land rights	360.0	7
Structures and improvements	361.0	-
Station equipment	362.0	1,837
Poles, towers and fixtures	364.0	18,393
Overhead conductors, devices	365.0	16,356
Underground conduit	366.0	687
Underground conductors, device	367.0	-
Line transformers	368.0	3,434
Services	369.0	-
Meters	370.0	1,839
INSTALTN ON CUST PREM	371.0	-
Leased Prop on Customers' Prem	372.0	-
Street lighting, signal system	373.0	442
UG STREET LIGHTING	373.1	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-
Land	389.0	-
Structures and Improvements	390.0	-
Office Furniture and Improvement	391.0	-
ELECT DATA PROCESS EQ	391.1	34
LAPTOP COMPUTERS	391.2	-
Transportation Equipment	392.0	8,583
Stores Equipment	393.0	-
Tools Shop and Garage Equipment	394.0	364
Laboratory Equipment	395.0	-
Power Equipment	396.0	-
Communication Equipment	397.0	760,018
COMM EQP-SITE SPECIFC	397.1	-
Miscellaneous Equipment	398.0	-
OTH TANGIBLE PROPERTY	399.0	-
LAND AND LAND RIGHTS	601.0	-
Total		831,194

Liberty Utilities (Granite State Electric) Corp.
Gross Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.5

Year	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	
Month	12	1	2	3	4	5	6	7	8	9	
First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023	8/1/2023	9/1/2023	
End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	
Beginning Balances	FERC										
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	
Other Intangible assets	303.0	28,664,069	28,674,069	28,684,069	28,866,446	28,907,021	29,146,885	29,341,489	29,351,489	29,422,859	
Land and land rights	360.0	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	
Station equipment	362.0	42,392,278	42,392,278	42,392,278	42,392,278	42,392,278	42,392,278	42,392,278	42,392,278	42,392,278	
Poles, towers and fixtures	364.0	61,851,834	62,267,834	62,683,834	63,099,834	63,515,834	63,931,834	64,347,834	64,763,834	65,179,833	
Overhead conductors, devices	365.0	87,883,300	88,071,599	88,259,897	88,448,195	88,636,494	88,824,792	89,013,091	89,201,389	89,389,687	
Underground conduit	366.0	7,098,394	7,098,394	7,098,394	7,098,394	7,098,394	7,098,394	7,098,394	7,098,394	7,098,394	
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	
Line transformers	368.0	35,203,759	35,286,177	35,368,595	35,451,012	35,533,430	35,615,848	35,698,265	35,780,683	35,863,101	
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	
Meters	370.0	6,785,898	6,825,898	6,865,898	6,905,898	6,945,898	6,985,898	7,025,898	7,065,898	7,105,898	
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	
Street lighting, signal system	373.0	5,656,232	5,666,232	5,676,232	5,686,232	5,696,232	5,706,232	5,716,232	5,726,232	5,736,232	
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	
Structures and Improvements	390.0	13,633,948	13,633,948	13,633,948	13,633,948	13,633,948	13,633,948	13,633,948	13,633,948	13,633,948	
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	
ELECT DATA PROCESS EQ	391.1	165,300	165,300	165,300	169,536	170,287	175,936	180,472	180,472	181,980	
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	
Transportation Equipment	392.0	5,831,875	5,959,375	6,086,875	6,214,375	6,341,875	6,469,375	6,596,875	6,724,375	6,851,875	
Stores Equipment	393.0	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	
Tools Shop and Garage Equipment	394.0	1,491,530	1,495,478	1,499,426	1,503,375	1,507,323	1,511,271	1,515,220	1,519,168	1,523,116	
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	
Communication Equipment	397.0	1,993,169	1,993,169	1,993,169	1,993,169	1,993,169	1,993,169	1,993,169	1,993,169	1,993,169	
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	
Total		349,877,082	350,755,246	351,633,410	352,688,188	353,597,678	354,711,355	355,778,660	356,656,824	357,597,867	358,530,685

Liberty Utilities (Granite State Electric) Corp.
Gross Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2023	2023	2024	2024	2024	2024	2024	2024
	Month	10	11	12	1	2	3	4	5	6
	First of Month	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024
	End of Month	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024
Beginning Balances	FERC									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	29,496,202	29,569,471	30,315,205	30,325,205	30,678,752	30,824,234	30,834,234	30,844,234	31,274,824
Land and land rights	360.0	3,172,947	3,172,947	3,172,947	3,173,112	3,173,277	3,173,441	3,173,606	3,173,771	3,173,936
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160
Station equipment	362.0	42,392,278	42,392,278	51,896,278	51,938,120	51,979,962	52,021,804	52,063,646	52,105,488	52,147,330
Poles, towers and fixtures	364.0	66,011,833	66,427,833	70,482,233	71,052,034	71,621,834	72,191,635	72,761,436	73,331,236	73,901,037
Overhead conductors, devices	365.0	89,766,284	89,954,583	90,142,881	90,385,489	90,628,096	90,870,704	91,113,311	91,355,919	91,742,526
Underground conduit	366.0	7,098,394	7,098,394	7,098,394	7,114,394	7,130,394	7,146,394	7,162,394	7,178,394	7,194,394
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041
Line transformers	368.0	36,027,936	36,110,354	36,192,771	36,275,189	36,357,607	36,440,024	36,522,442	36,604,860	36,687,277
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000
Meters	370.0	7,185,898	7,225,898	7,265,898	7,307,510	7,349,122	7,390,734	7,432,346	7,473,958	7,515,570
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	5,756,232	5,766,232	5,776,232	5,786,232	5,796,232	5,806,232	5,816,232	5,826,232	5,836,232
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	13,633,948	13,633,948	13,849,948	13,849,948	13,849,948	13,849,948	13,849,948	13,849,948	13,849,948
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813
ELECT DATA PROCESS EQ	391.1	183,291	184,846	200,341	200,341	208,783	212,112	212,112	212,112	212,112
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285
Transportation Equipment	392.0	7,106,875	7,234,375	7,361,875	7,436,875	7,511,875	7,586,875	7,661,875	7,736,875	7,811,875
Stores Equipment	393.0	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515
Tools Shop and Garage Equipment	394.0	1,531,013	1,534,961	1,538,910	1,542,858	1,546,806	1,550,755	1,554,703	1,558,651	1,562,600
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837
Communication Equipment	397.0	1,993,169	1,993,169	1,993,169	1,993,367	1,993,564	1,993,762	1,993,959	1,994,156	1,994,354
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-
Total		359,408,850	360,351,838	375,339,631	376,433,221	377,878,800	379,111,201	380,204,791	381,298,381	382,956,562

Liberty Utilities (Granite State Electric) Corp.
Gross Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

Year	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025	2025
Month	7	8	9	10	11	12	1	2	3	4	
First of Month	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	
End of Month	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	
Beginning Balances	FERC										
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	31,284,824	31,294,824	31,304,824	31,314,824	31,374,216	32,231,018	32,272,656	32,465,813	32,727,599	32,737,899
Land and land rights	360.0	3,174,101	3,174,265	3,174,430	3,174,595	3,174,760	3,174,925	3,175,094	3,175,264	3,175,434	3,175,604
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160
Station equipment	362.0	52,189,171	52,231,013	52,416,855	52,458,697	52,500,539	52,542,381	52,585,186	52,987,991	53,390,797	53,793,602
Poles, towers and fixtures	364.0	74,470,837	75,040,638	75,610,438	76,180,239	76,750,039	83,612,640	84,082,683	84,552,727	85,022,770	85,492,813
Overhead conductors, devices	365.0	91,985,134	92,227,741	92,470,349	92,712,956	92,955,564	96,126,168	96,359,079	96,591,989	96,824,900	97,057,811
Underground conduit	366.0	7,210,394	7,226,394	7,242,394	7,258,394	7,274,394	8,826,394	8,842,394	8,858,394	8,874,394	8,890,394
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041
Line transformers	368.0	36,769,695	36,852,113	36,934,530	37,016,948	37,099,366	37,181,783	37,264,201	37,346,619	37,429,036	37,511,454
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000
Meters	370.0	7,557,182	7,598,794	7,640,406	7,682,018	7,723,630	7,765,242	7,808,102	7,850,962	7,893,823	7,936,683
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	5,846,232	5,856,232	5,866,232	5,876,232	5,886,232	5,896,232	5,906,532	5,916,832	5,927,132	5,937,432
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	13,849,948	13,849,948	13,849,948	13,849,948	13,849,948	14,505,052	14,505,052	14,505,052	14,505,052	14,505,052
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813
ELECT DATA PROCESS EQ	391.1	212,112	212,112	212,112	212,112	213,326	229,333	230,103	234,596	240,776	240,776
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285
Transportation Equipment	392.0	7,886,875	7,961,875	8,036,875	8,111,875	8,186,875	8,261,875	8,336,875	8,411,875	8,486,875	8,561,875
Stores Equipment	393.0	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515
Tools Shop and Garage Equipment	394.0	1,566,548	1,570,496	1,574,445	1,578,393	1,582,341	1,586,290	1,590,356	1,594,423	1,598,490	1,602,557
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837
Communication Equipment	397.0	1,994,551	1,994,749	1,994,946	1,995,143	1,995,341	1,995,538	1,995,742	1,995,945	1,996,149	1,996,352
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	-
Total		384,050,152	385,143,742	386,381,332	387,474,922	388,619,117	401,987,418	403,006,603	404,541,031	406,145,775	407,492,852

Liberty Utilities (Granite State Electric) Corp.
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Year	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	2026
Month	5	6	7	8	9	10	11	12	1	2	
First of Month	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026	
End of Month	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	
Beginning Balances	FERC										
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	32,750,982	33,112,624	33,122,924	33,133,224	33,919,270	33,929,570	33,968,979	34,345,486	34,372,216	34,579,977
Land and land rights	360.0	3,175,773	3,175,943	3,176,113	3,176,283	3,176,452	3,176,622	3,176,792	3,176,962	3,177,137	3,177,311
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160	1,965,160
Station equipment	362.0	54,196,408	54,239,213	54,282,019	54,324,824	55,327,630	55,370,435	55,413,240	55,456,046	55,500,135	55,904,225
Poles, towers and fixtures	364.0	85,962,857	86,432,900	86,902,944	87,372,987	87,843,031	88,313,074	88,783,118	90,765,161	91,206,601	91,648,040
Overhead conductors, devices	365.0	97,290,722	97,671,953	97,904,863	98,137,774	98,370,685	98,603,596	98,836,507	101,833,737	102,073,515	102,313,294
Underground conduit	366.0	8,906,394	8,922,394	8,938,394	8,954,394	8,970,394	8,986,394	9,002,394	10,600,474	10,616,954	10,633,434
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041	20,580,041
Line transformers	368.0	37,593,872	37,676,289	37,758,707	37,841,125	37,923,542	38,005,960	38,088,378	38,170,795	38,253,213	38,335,631
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000	17,221,000
Meters	370.0	7,979,543	8,022,403	8,065,264	8,108,124	8,150,984	8,193,844	8,236,705	8,279,565	8,323,711	8,367,857
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464	1,489,464
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	5,947,732	5,958,032	5,968,332	5,978,632	5,988,932	5,999,232	6,009,532	6,019,832	6,030,441	6,041,050
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383	1,064,383
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	14,505,052	14,505,052	14,505,052	14,505,052	14,505,052	14,505,052	14,505,052	15,160,156	15,160,156	15,160,156
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813	578,813
ELECT DATA PROCESS EQ	391.1	240,844	240,844	240,844	240,844	259,906	259,906	260,621	1,233,586	1,233,982	1,238,827
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285	240,285
Transportation Equipment	392.0	8,636,875	8,711,875	8,786,875	8,861,875	8,936,875	9,011,875	9,086,875	9,161,875	9,239,125	9,316,375
Stores Equipment	393.0	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515	512,515
Tools Shop and Garage Equipment	394.0	1,606,623	1,610,690	1,614,757	1,618,824	1,622,891	1,626,957	1,631,024	1,635,091	1,639,280	1,643,468
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633	570,633
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837	1,989,837
Communication Equipment	397.0	1,996,556	1,996,759	1,996,963	1,997,166	1,997,370	1,997,573	1,997,776	1,997,980	1,998,189	1,998,399
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147	135,147
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	-
Total		408,842,781	410,329,520	411,316,598	412,303,675	415,045,561	416,032,639	417,049,541	425,889,294	426,877,203	428,410,592

Liberty Utilities (Granite State Electric) Corp.
Gross Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2026	2026	2026	2026
	Month	3	4	5	6
	First of Month	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	3/31/2026	4/30/2026	5/31/2026	6/30/2026
Beginning Balances	FERC				
ORGANIZATION	301.0	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	34,782,048	34,808,777	34,835,507	35,296,248
Land and land rights	360.0	3,177,486	3,177,661	3,177,836	3,178,011
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160
Station equipment	362.0	56,308,315	56,712,404	57,116,494	57,160,583
Poles, towers and fixtures	364.0	92,089,479	92,530,918	92,972,358	93,413,797
Overhead conductors, devices	365.0	102,553,072	102,792,850	103,032,628	103,425,175
Underground conduit	366.0	10,649,914	10,666,394	10,682,874	10,699,354
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041
Line transformers	368.0	38,418,048	38,500,466	38,582,884	38,665,301
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000
Meters	370.0	8,412,003	8,456,150	8,500,296	8,544,442
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464
Leased Prop on Customers' Prem	372.0	-	-	-	-
Street lighting, signal system	373.0	6,051,659	6,062,268	6,072,877	6,083,486
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	15,160,156	15,160,156	15,160,156	15,160,156
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813
ELECT DATA PROCESS EQ	391.1	1,243,532	1,243,928	1,244,324	1,244,720
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285
Transportation Equipment	392.0	9,393,625	9,470,875	9,548,125	9,625,375
Stores Equipment	393.0	512,515	512,515	512,515	512,515
Tools Shop and Garage Equipment	394.0	1,647,657	1,651,846	1,656,035	1,660,223
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837
Communication Equipment	397.0	1,998,608	1,998,818	1,999,027	10,739,237
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740
LAND AND LAND RIGHTS	601.0	-	-	-	-
Total		429,938,150	431,286,059	432,633,968	442,948,657

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.6

	Year	2022	2023	2023	2023	2023
	Month	12	1	2	3	4
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023
Beginning Balances	Monthly Rate					
ORGANIZATION	301.0	0.000000%	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	167,012	167,264	158,089	162,463
Land and land rights	360.0	0.000000%	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	58,289	58,289	58,289	58,289
Poles, towers and fixtures	364.0	0.237500%	146,898	147,886	148,874	149,862
Overhead conductors, devices	365.0	0.253333%	222,638	223,115	223,592	224,069
Underground conduit	366.0	0.136667%	9,701	9,701	9,701	9,701
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	112,065	112,328	112,590	112,852
Services	369.0	0.263333%	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	59,886	60,239	60,592	60,945
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-
Street lighting, signal system	373.0	0.240833%	13,622	13,646	13,670	13,694
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-
Land	389.0	0.000000%	-	-	-	-
Structures and Improvements	390.0	0.174167%	23,746	23,746	23,746	23,746
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	2,674	2,674	2,674	2,742
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	25,709	26,271	26,833	27,395
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,748	4,761	4,773	4,786
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,807
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-
Total			975,282	978,214	971,718	978,840

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

		Year	2023	2023	2023	2023	2023
		Month	5	6	7	8	9
		First of Month	5/1/2023	6/1/2023	7/1/2023	8/1/2023	9/1/2023
		End of Month	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023
Beginning Balances	Monthly Rate						
ORGANIZATION	301.0	0.000000%	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	163,490	169,562	174,488	174,741	174,248
Land and land rights	360.0	0.000000%	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	58,289	58,289	58,289	58,289	58,289
Poles, towers and fixtures	364.0	0.237500%	150,850	151,838	152,826	153,814	154,802
Overhead conductors, devices	365.0	0.253333%	224,546	225,023	225,500	225,977	226,454
Underground conduit	366.0	0.136667%	9,701	9,701	9,701	9,701	9,701
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	113,115	113,377	113,639	113,902	114,164
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	61,298	61,651	62,004	62,357	62,710
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	13,718	13,743	13,767	13,791	13,815
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	23,746	23,746	23,746	23,746	23,746
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	2,754	2,846	2,919	2,919	2,944
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	27,957	28,519	29,081	29,643	30,205
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,798	4,811	4,823	4,836	4,849
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,807	7,807
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-
Total			982,558	991,400	999,078	1,002,010	1,004,222

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year		2023	2023	2023	2024	2024
	Month		10	11	12	1	2
	First of Month		10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024
	End of Month		10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024
Beginning Balances	Monthly Rate						
ORGANIZATION	301.0	0.000000%	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	164,238	164,491	165,059	183,813	181,171
Land and land rights	360.0	0.000000%	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	58,289	58,289	58,289	71,357	71,415
Poles, towers and fixtures	364.0	0.237500%	155,790	156,778	157,766	167,395	168,749
Overhead conductors, devices	365.0	0.253333%	226,931	227,408	227,885	228,362	228,977
Underground conduit	366.0	0.136667%	9,701	9,701	9,701	9,701	9,723
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	114,427	114,689	114,951	115,214	115,476
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	63,063	63,416	63,769	64,122	64,489
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	13,839	13,863	13,887	13,911	13,935
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	23,746	23,746	23,746	24,122	24,122
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	2,965	2,965	2,990	3,241	3,241
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	30,767	31,329	31,892	32,454	32,784
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,861	4,874	4,886	4,899	4,911
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,807	7,807
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-
Total			996,911	999,843	1,003,115	1,046,885	1,047,288

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

		Year	2024	2024	2024	2024	2024	2024
		Month	3	4	5	6	7	8
		First of Month	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024
		End of Month	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024
Beginning Balances	Monthly Rate							
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	190,120	192,125	191,981	191,103	202,002	198,630
Land and land rights	360.0	0.000000%	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	71,472	71,530	71,588	71,645	71,703	71,760
Poles, towers and fixtures	364.0	0.237500%	170,102	171,455	172,808	174,162	175,515	176,868
Overhead conductors, devices	365.0	0.253333%	229,591	230,206	230,820	231,435	232,414	233,029
Underground conduit	366.0	0.136667%	9,745	9,767	9,789	9,810	9,832	9,854
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	115,738	116,001	116,263	116,525	116,788	117,050
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	64,856	65,223	65,590	65,958	66,325	66,692
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	13,959	13,983	14,007	14,032	14,056	14,080
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	24,122	24,122	24,122	24,122	24,122	24,122
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	3,377	3,431	3,431	3,431	3,431	3,431
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	33,115	33,445	33,776	34,107	34,437	34,768
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,924	4,937	4,949	4,962	4,974	4,987
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,808	7,809	7,810	7,810	7,811	7,812
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-
Total			1,059,418	1,064,522	1,067,423	1,069,590	1,083,899	1,083,571

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2024	2024	2024	2025	2025	2025	
	Month	9	10	11	12	1	2	3	
	First of Month	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	
	End of Month	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	
Beginning Balances	Monthly Rate								
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	
Other Intangible assets	303.0	Specifically Forecasted	170,227	169,947	170,201	171,704	192,152	193,206	195,006
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	
Station equipment	362.0	0.137500%	71,818	72,073	72,131	72,188	72,246	72,305	72,858
Poles, towers and fixtures	364.0	0.237500%	178,222	179,575	180,928	182,281	198,580	199,696	200,813
Overhead conductors, devices	365.0	0.253333%	233,644	234,258	234,873	235,487	243,520	244,110	244,700
Underground conduit	366.0	0.136667%	9,876	9,898	9,920	9,942	12,063	12,085	12,106
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	117,313	117,575	117,837	118,100	118,362	118,624	118,887
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	67,059	67,427	67,794	68,161	68,528	68,907	69,285
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	14,104	14,128	14,152	14,176	14,200	14,225	14,250
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	24,122	24,122	24,122	24,122	25,263	25,263	25,263
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	3,431	3,431	3,431	3,451	3,709	3,722	3,795
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	35,099	35,429	35,760	36,090	36,421	36,752	37,082
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,999	5,012	5,025	5,037	5,050	5,063	5,076
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,813	7,814	7,814	7,815	7,816	7,817	7,817
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-
Total			1,058,214	1,061,177	1,064,475	1,069,043	1,118,398	1,122,261	1,127,425

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2025	2025	2025	2025	2025	2025
	Month	4	5	6	7	8	9	10	
	First of Month	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	
	End of Month	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	
Beginning Balances	Monthly Rate								
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	201,632	201,893	202,224	209,330	209,591	209,705	229,602
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	73,412	73,966	74,520	74,579	74,638	74,697	76,075
Poles, towers and fixtures	364.0	0.237500%	201,929	203,045	204,162	205,278	206,394	207,511	208,627
Overhead conductors, devices	365.0	0.253333%	245,290	245,880	246,470	247,436	248,026	248,616	249,206
Underground conduit	366.0	0.136667%	12,128	12,150	12,172	12,194	12,216	12,238	12,260
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	119,149	119,411	119,674	119,936	120,199	120,461	120,723
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	69,663	70,041	70,419	70,798	71,176	71,554	71,932
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	14,275	14,299	14,324	14,349	14,374	14,399	14,423
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	25,263	25,263	25,263	25,263	25,263	25,263	25,263
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	3,895	3,895	3,896	3,896	3,896	3,896	4,204
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	37,413	37,744	38,074	38,405	38,735	39,066	39,397
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	5,089	5,101	5,114	5,127	5,140	5,153	5,166
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,818	7,819	7,820	7,821	7,821	7,822	7,823
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-
Total			1,137,444	1,140,996	1,144,620	1,154,900	1,157,957	1,160,868	1,185,190

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2026	2026	2026	2026	2026	2026
	Month	11	12	1	2	3	4	5	
	First of Month	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	
	End of Month	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	
Beginning Balances	Monthly Rate								
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	229,863	230,703	223,861	224,537	229,796	232,395	233,072
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	76,134	76,193	76,252	76,313	76,868	77,424	77,980
Poles, towers and fixtures	364.0	0.237500%	209,744	210,860	215,567	216,616	217,664	218,713	219,761
Overhead conductors, devices	365.0	0.253333%	249,796	250,386	257,979	258,586	259,194	259,801	260,409
Underground conduit	366.0	0.136667%	12,281	12,303	14,487	14,510	14,532	14,555	14,577
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	120,986	121,248	121,510	121,773	122,035	122,297	122,560
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	72,311	72,689	73,067	73,457	73,846	74,236	74,626
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	14,448	14,473	14,498	14,523	14,549	14,574	14,600
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	25,263	25,263	26,404	26,404	26,404	26,404	26,404
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	4,204	4,216	19,953	19,960	20,038	20,114	20,121
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	39,727	40,058	40,389	40,729	41,070	41,410	41,751
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	5,179	5,192	5,205	5,218	5,232	5,245	5,258
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,824	7,825	7,825	7,826	7,827	7,828	7,829
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-
Total			1,188,248	1,191,896	1,217,486	1,220,940	1,229,544	1,235,485	1,239,434

Liberty Utilities (Granite State Electric) Corp.
Depreciation Expense by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2026	
	Month	6	
	First of Month	6/1/2026	
	End of Month	6/30/2026	
Beginning Balances	Monthly Rate		
ORGANIZATION	301.0	0.000000%	-
Other Intangible assets	303.0	Specifically Forecasted	233,748
Land and land rights	360.0	0.000000%	-
Structures and improvements	361.0	0.123333%	2,424
Station equipment	362.0	0.137500%	78,535
Poles, towers and fixtures	364.0	0.237500%	220,809
Overhead conductors, devices	365.0	0.253333%	261,016
Underground conduit	366.0	0.136667%	14,600
Underground conductors, device	367.0	0.212500%	43,733
Line transformers	368.0	0.318333%	122,822
Services	369.0	0.263333%	45,349
Meters	370.0	0.882500%	75,015
INSTALTN ON CUST PREM	371.0	0.566667%	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-
Street lighting, signal system	373.0	0.240833%	14,626
UG STREET LIGHTING	373.1	0.240833%	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-
Land	389.0	0.000000%	-
Structures and Improvements	390.0	0.174167%	26,404
Office Furniture and Improvement	391.0	0.432500%	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	20,127
LAPTOP COMPUTERS	391.2	2.222500%	5,340
Transportation Equipment	392.0	0.440833%	42,091
Stores Equipment	393.0	0.454167%	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	5,272
Laboratory Equipment	395.0	0.562500%	3,210
Power Equipment	396.0	0.194167%	3,864
Communication Equipment	397.0	0.391667%	7,830
COMM EQP-SITE SPECIFC	397.1	0.000000%	-
Miscellaneous Equipment	398.0	0.521667%	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30
LAND AND LAND RIGHTS	601.0	0.000000%	-
Total			1,243,383

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMJ/DSD-1
Schedule RR-6.7

	Year	2022	2023	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023
Beginning Balances								
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	12,205,701	12,372,296	12,539,143	12,689,633	12,850,406	13,003,902	13,165,355
Land and land rights	360.0	-	-	-	-	-	-	-
Structures and improvements	361.0	625,669	628,093	630,516	632,940	635,364	637,787	640,211
Station equipment	362.0	12,743,471	12,801,760	12,860,050	12,918,339	12,976,629	13,034,918	13,093,207
Poles, towers and fixtures	364.0	24,821,122	24,950,687	25,081,240	25,212,780	25,345,309	25,478,826	25,613,331
Overhead conductors, devices	365.0	26,293,906	26,508,698	26,723,967	26,939,713	27,155,936	27,372,636	27,589,813
Underground conduit	366.0	2,192,653	2,202,354	2,212,055	2,221,756	2,231,458	2,241,159	2,250,860
Underground conductors, device	367.0	6,680,641	6,724,374	6,768,106	6,811,839	6,855,571	6,899,304	6,943,037
Line transformers	368.0	17,894,958	18,003,589	18,112,483	18,221,639	18,331,057	18,440,738	18,550,681
Services	369.0	7,063,200	7,108,549	7,153,897	7,199,246	7,244,595	7,289,943	7,335,292
Meters	370.0	1,910,146	1,968,365	2,026,937	2,085,862	2,145,140	2,204,770	2,264,754
INSTALTN ON CUST PREM	371.0	216,544	224,984	233,425	241,865	250,305	258,745	267,186
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,560,285	2,573,490	2,586,720	2,599,974	2,613,251	2,626,553	2,639,879
UG STREET LIGHTING	373.1	1,017,410	1,019,973	1,022,537	1,025,100	1,027,664	1,030,227	1,032,790
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,038,729	2,062,475	2,086,221	2,109,966	2,133,712	2,157,458	2,181,204
Office Furniture and Improvement	391.0	108,613	111,116	113,620	116,123	118,626	121,130	123,633
ELECT DATA PROCESS EQ	391.1	117,513	120,187	122,860	125,166	127,843	130,106	132,557
LAPTOP COMPUTERS	391.2	149,957	155,297	160,638	165,978	171,318	176,659	181,999
Transportation Equipment	392.0	1,633,887	1,645,429	1,657,533	1,670,200	1,683,428	1,697,219	1,711,571
Stores Equipment	393.0	82,896	85,224	87,551	89,879	92,207	94,534	96,862
Tools Shop and Garage Equipment	394.0	226,573	230,978	235,395	239,825	244,267	248,722	253,190
Laboratory Equipment	395.0	166,167	169,377	172,587	175,796	179,006	182,216	185,426
Power Equipment	396.0	1,127,827	1,131,691	1,135,554	1,139,418	1,143,281	1,147,145	1,151,009
Communication Equipment	397.0	1,234,490	1,242,297	1,250,103	1,257,910	1,265,716	1,273,523	1,281,329
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	67,918	68,623	69,328	70,033	70,738	71,443	72,148
OTH TANGIBLE PROPERTY	399.0	-	30	60	90	120	150	180
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
Total		123,210,870	124,140,529	125,073,120	125,991,664	126,923,541	127,850,407	128,788,097

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2023	2023	2023	2023	2023	2023	2024	2024
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024
	End of Month	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024
Beginning Balances									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	13,339,426	13,511,193	13,682,802	13,846,623	14,008,061	14,142,047	14,325,444	14,491,884
Land and land rights	360.0	-	-	-	-	-	-	(7)	(14)
Structures and improvements	361.0	642,635	645,059	647,482	649,906	652,330	654,753	657,177	659,601
Station equipment	362.0	13,151,497	13,209,786	13,268,075	13,326,365	13,384,654	13,046,944	13,116,558	13,186,229
Poles, towers and fixtures	364.0	25,748,823	25,885,304	26,022,773	26,161,230	26,300,674	26,289,507	26,433,161	26,578,168
Overhead conductors, devices	365.0	27,807,467	28,025,598	28,244,206	28,463,291	28,682,853	28,902,893	29,121,146	29,340,014
Underground conduit	366.0	2,260,561	2,270,262	2,279,963	2,289,664	2,299,366	2,309,067	2,318,101	2,327,157
Underground conductors, device	367.0	6,986,769	7,030,502	7,074,234	7,117,967	7,161,699	7,205,432	7,249,165	7,292,897
Line transformers	368.0	18,660,886	18,771,354	18,882,084	18,993,077	19,104,332	19,215,849	19,327,628	19,439,670
Services	369.0	7,380,640	7,425,989	7,471,338	7,516,686	7,562,035	7,607,384	7,652,732	7,698,081
Meters	370.0	2,325,091	2,385,781	2,446,824	2,508,220	2,569,969	2,632,071	2,694,458	2,757,213
INSTALTN ON CUST PREM	371.0	275,626	284,066	292,507	300,947	309,387	317,828	326,268	334,708
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,653,229	2,666,603	2,680,001	2,693,423	2,706,869	2,720,340	2,733,834	2,747,353
UG STREET LIGHTING	373.1	1,035,354	1,037,917	1,040,481	1,043,044	1,045,607	1,048,171	1,050,734	1,053,297
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,204,950	2,228,695	2,252,441	2,276,187	2,299,933	2,314,679	2,338,801	2,362,922
Office Furniture and Improvement	391.0	126,137	128,640	131,143	133,647	136,150	138,653	141,157	143,660
ELECT DATA PROCESS EQ	391.1	135,476	138,264	141,094	144,059	146,888	148,531	151,771	154,278
LAPTOP COMPUTERS	391.2	187,339	192,680	198,020	203,360	208,701	214,041	219,381	224,722
Transportation Equipment	392.0	1,726,486	1,741,962	1,758,001	1,774,602	1,791,764	1,809,489	1,833,610	1,858,060
Stores Equipment	393.0	99,190	101,517	103,845	106,173	108,500	110,828	113,156	115,483
Tools Shop and Garage Equipment	394.0	257,670	262,163	266,668	271,186	275,716	280,259	284,815	289,383
Laboratory Equipment	395.0	188,636	191,845	195,055	198,265	201,475	204,685	207,895	211,104
Power Equipment	396.0	1,154,872	1,158,736	1,162,599	1,166,463	1,170,327	1,174,190	1,178,054	1,181,917
Communication Equipment	397.0	1,289,136	1,296,943	1,304,749	1,312,556	1,320,362	1,328,169	1,335,958	1,343,749
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	72,853	73,558	74,263	74,968	75,673	76,378	77,083	77,788
OTH TANGIBLE PROPERTY	399.0	210	240	269	299	329	359	389	419
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		129,741,552	130,695,251	131,651,512	132,602,801	133,554,249	133,923,139	134,919,062	135,900,339

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2024	2024	2024	2024	2024	2024	2024	2024
	Month	3	4	5	6	7	8	9	10
	First of Month	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024
	End of Month	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024
Beginning Balances									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	14,675,942	14,867,650	15,059,214	15,232,377	15,433,962	15,632,176	15,801,986	15,971,517
Land and land rights	360.0	(21)	(27)	(34)	(41)	(48)	(55)	(62)	(69)
Structures and improvements	361.0	662,024	664,448	666,872	669,296	671,719	674,143	676,567	678,990
Station equipment	362.0	13,255,958	13,325,745	13,395,589	13,465,490	13,535,450	13,605,466	13,669,541	13,739,870
Poles, towers and fixtures	364.0	26,724,528	26,872,241	27,021,308	27,171,728	27,323,501	27,476,628	27,631,108	27,786,941
Overhead conductors, devices	365.0	29,559,496	29,779,594	30,000,305	30,215,632	30,437,937	30,660,858	30,884,393	31,108,542
Underground conduit	366.0	2,336,236	2,345,336	2,354,458	2,363,601	2,372,767	2,381,955	2,391,164	2,400,395
Underground conductors, device	367.0	7,336,630	7,380,362	7,424,095	7,467,828	7,511,560	7,555,293	7,599,025	7,642,758
Line transformers	368.0	19,551,975	19,664,541	19,777,370	19,890,462	20,003,815	20,117,432	20,231,310	20,345,451
Services	369.0	7,743,429	7,788,778	7,834,127	7,879,475	7,924,824	7,970,173	8,015,521	8,060,870
Meters	370.0	2,820,335	2,883,825	2,947,681	3,011,905	3,076,496	3,141,455	3,206,780	3,272,473
INSTALTN ON CUST PREM	371.0	343,148	351,589	360,029	368,469	376,910	385,350	393,790	402,230
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,760,895	2,774,462	2,788,053	2,801,667	2,815,306	2,828,969	2,842,656	2,856,368
UG STREET LIGHTING	373.1	1,055,861	1,058,424	1,060,988	1,063,551	1,066,114	1,068,678	1,071,241	1,073,805
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,387,044	2,411,166	2,435,288	2,459,410	2,483,532	2,507,654	2,531,776	2,555,898
Office Furniture and Improvement	391.0	146,163	148,667	151,170	153,674	156,177	158,680	161,184	163,687
ELECT DATA PROCESS EQ	391.1	157,365	160,796	164,227	167,658	171,089	174,520	177,951	181,382
LAPTOP COMPUTERS	391.2	230,062	235,402	240,743	246,083	251,423	256,764	262,104	267,444
Transportation Equipment	392.0	1,882,842	1,907,954	1,933,397	1,959,170	1,985,274	2,011,709	2,038,474	2,065,570
Stores Equipment	393.0	117,811	120,139	122,466	124,794	127,122	129,449	131,777	134,105
Tools Shop and Garage Equipment	394.0	293,963	298,557	303,162	307,781	312,412	317,055	321,711	326,380
Laboratory Equipment	395.0	214,314	217,524	220,734	223,944	227,153	230,363	233,573	236,783
Power Equipment	396.0	1,185,781	1,189,645	1,193,508	1,197,372	1,201,235	1,205,099	1,208,963	1,212,826
Communication Equipment	397.0	1,351,540	1,359,331	1,367,124	1,374,917	1,382,711	1,390,506	1,398,302	1,406,098
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	78,493	79,198	79,903	80,608	81,313	82,018	82,723	83,428
OTH TANGIBLE PROPERTY	399.0	449	479	509	539	569	599	629	659
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		136,902,860	137,916,420	138,932,880	139,927,984	140,960,921	141,993,530	142,994,781	144,004,996

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

Year	2024	2024	2025	2025	2025	2025	2025	2025	2025
Month	11	12	1	2	3	4	5	6	
First of Month	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	
End of Month	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	
Beginning Balances									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	16,139,243	16,275,247	16,465,664	16,650,821	16,834,919	17,036,122	17,237,469	17,424,625
Land and land rights	360.0	(76)	(82)	(89)	(97)	(104)	(111)	(118)	(125)
Structures and improvements	361.0	681,414	683,838	686,261	688,685	691,109	693,533	695,956	698,380
Station equipment	362.0	13,810,258	13,880,702	13,951,165	14,006,686	14,062,761	14,119,389	14,176,572	14,249,309
Poles, towers and fixtures	364.0	27,944,127	27,840,467	28,019,462	28,199,573	28,380,801	28,563,145	28,746,605	28,931,181
Overhead conductors, devices	365.0	31,333,306	31,436,685	31,670,500	31,904,905	32,139,901	32,375,486	32,611,661	32,842,246
Underground conduit	366.0	2,409,649	2,354,924	2,366,320	2,377,738	2,389,177	2,400,639	2,412,123	2,423,628
Underground conductors, device	367.0	7,686,490	7,730,223	7,773,956	7,817,688	7,861,421	7,905,153	7,948,886	7,992,619
Line transformers	368.0	20,459,854	20,574,520	20,689,448	20,804,638	20,920,091	21,035,806	21,151,783	21,268,023
Services	369.0	8,106,219	8,151,567	8,196,916	8,242,264	8,287,613	8,332,962	8,378,310	8,423,659
Meters	370.0	3,338,533	3,404,960	3,471,702	3,538,823	3,606,322	3,674,199	3,742,455	3,811,088
INSTALTN ON CUST PREM	371.0	410,671	419,111	427,551	435,992	444,432	452,872	461,313	469,753
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,870,103	2,883,862	2,897,633	2,911,429	2,925,249	2,939,095	2,952,965	2,966,860
UG STREET LIGHTING	373.1	1,076,368	1,078,931	1,081,495	1,084,058	1,086,622	1,089,185	1,091,748	1,094,312
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,580,020	2,576,846	2,602,109	2,627,372	2,652,635	2,677,898	2,703,161	2,728,424
Office Furniture and Improvement	391.0	166,190	168,694	171,197	173,701	176,204	178,707	181,211	183,714
ELECT DATA PROCESS EQ	391.1	184,707	186,766	190,408	193,739	196,997	200,891	204,780	208,675
LAPTOP COMPUTERS	391.2	272,785	278,125	283,465	288,806	294,146	299,486	304,827	310,167
Transportation Equipment	392.0	2,092,997	2,120,754	2,148,842	2,177,260	2,206,009	2,235,089	2,264,499	2,294,240
Stores Equipment	393.0	136,432	138,760	141,088	143,415	145,743	148,071	150,399	152,726
Tools Shop and Garage Equipment	394.0	331,061	335,755	340,451	345,160	349,882	354,617	359,365	364,125
Laboratory Equipment	395.0	239,993	243,202	246,412	249,622	252,832	256,042	259,251	262,461
Power Equipment	396.0	1,216,690	1,220,553	1,224,417	1,228,281	1,232,144	1,236,008	1,239,871	1,243,735
Communication Equipment	397.0	1,413,895	1,421,693	1,429,491	1,437,290	1,445,090	1,452,890	1,460,692	1,468,494
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	84,133	84,838	85,543	86,248	86,953	87,659	88,364	89,069
OTH TANGIBLE PROPERTY	399.0	689	719	749	778	808	838	868	898
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		145,016,345	145,522,254	146,592,749	147,645,471	148,700,350	149,776,264	150,855,608	151,932,879

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2025	2025	2025	2025	2025	2025	2026	2026
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026
	End of Month	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026
Beginning Balances									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	17,633,526	17,842,688	18,019,641	18,248,814	18,477,035	18,692,050	18,914,797	19,130,678
Land and land rights	360.0	(132)	(139)	(146)	(153)	(160)	(167)	(175)	(182)
Structures and improvements	361.0	700,804	703,227	705,651	708,075	710,498	712,922	715,346	717,769
Station equipment	362.0	14,322,104	14,394,958	14,427,871	14,502,163	14,576,514	14,650,924	14,725,339	14,784,814
Poles, towers and fixtures	364.0	29,116,874	29,303,684	29,491,609	29,680,652	29,870,810	29,999,085	30,196,259	30,394,481
Overhead conductors, devices	365.0	33,079,977	33,318,298	33,557,209	33,796,710	34,036,801	34,162,303	34,410,291	34,658,886
Underground conduit	366.0	2,435,155	2,446,704	2,458,275	2,469,868	2,481,483	2,427,200	2,441,000	2,454,823
Underground conductors, device	367.0	8,036,351	8,080,084	8,123,816	8,167,549	8,211,282	8,255,014	8,298,747	8,342,479
Line transformers	368.0	21,384,525	21,501,289	21,618,316	21,735,605	21,853,157	21,970,971	22,089,047	22,207,386
Services	369.0	8,469,008	8,514,356	8,559,705	8,605,053	8,650,402	8,695,751	8,741,099	8,786,448
Meters	370.0	3,880,100	3,949,490	4,019,259	4,089,405	4,159,930	4,230,833	4,302,061	4,373,678
INSTALTN ON CUST PREM	371.0	478,193	486,633	495,074	503,514	511,954	520,395	528,835	537,275
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,980,780	2,994,724	3,008,694	3,022,688	3,036,707	3,050,750	3,064,806	3,078,887
UG STREET LIGHTING	373.1	1,096,875	1,099,438	1,102,002	1,104,565	1,107,129	1,109,692	1,112,255	1,114,819
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,753,687	2,778,950	2,804,213	2,829,476	2,854,739	2,852,706	2,879,110	2,905,514
Office Furniture and Improvement	391.0	186,217	188,721	191,224	193,727	196,231	198,734	201,238	203,741
ELECT DATA PROCESS EQ	391.1	212,571	216,467	218,705	222,909	227,050	146,660	166,579	186,118
LAPTOP COMPUTERS	391.2	315,507	320,848	326,188	331,528	336,868	342,209	347,549	352,889
Transportation Equipment	392.0	2,324,311	2,354,713	2,385,446	2,416,510	2,447,904	2,479,628	2,511,433	2,543,579
Stores Equipment	393.0	155,054	157,382	159,709	162,037	164,365	166,692	169,020	171,348
Tools Shop and Garage Equipment	394.0	368,899	373,686	378,485	383,298	388,123	392,962	397,803	402,657
Laboratory Equipment	395.0	265,671	268,881	272,091	275,301	278,510	281,720	284,930	288,140
Power Equipment	396.0	1,247,599	1,251,462	1,255,326	1,259,189	1,263,053	1,266,917	1,270,780	1,274,644
Communication Equipment	397.0	1,476,297	1,484,101	1,491,905	1,499,710	1,507,517	1,515,324	1,523,131	1,530,939
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	89,774	90,479	91,184	91,889	92,594	93,299	94,004	94,709
OTH TANGIBLE PROPERTY	399.0	928	958	988	1,018	1,048	1,078	1,108	1,138
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		153,041,249	154,152,676	155,193,034	156,331,695	157,472,138	158,246,244	159,416,985	160,568,251

Liberty Utilities (Granite State Electric) Corp.
Accumulated Depreciation by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2026	2026	2026	2026
	Month	3	4	5	6
	First of Month	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	3/31/2026	4/30/2026	5/31/2026	6/30/2026
Beginning Balances					
ORGANIZATION	301.0	-	-	-	-
Other Intangible assets	303.0	19,352,054	19,583,336	19,815,294	20,029,845
Land and land rights	360.0	(189)	(196)	(204)	(211)
Structures and improvements	361.0	720,193	722,617	725,041	727,464
Station equipment	362.0	14,844,845	14,905,432	14,966,575	15,043,273
Poles, towers and fixtures	364.0	30,593,752	30,794,071	30,995,439	31,197,855
Overhead conductors, devices	365.0	34,908,089	35,157,899	35,408,317	35,652,977
Underground conduit	366.0	2,468,669	2,482,537	2,496,428	2,510,341
Underground conductors, device	367.0	8,386,212	8,429,944	8,473,677	8,517,410
Line transformers	368.0	22,325,987	22,444,850	22,563,976	22,683,364
Services	369.0	8,831,797	8,877,145	8,922,494	8,967,843
Meters	370.0	4,445,685	4,518,081	4,590,868	4,664,043
INSTALTN ON CUST PREM	371.0	545,715	554,156	562,596	571,036
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	3,092,994	3,107,127	3,121,285	3,135,468
UG STREET LIGHTING	373.1	1,117,382	1,119,946	1,122,509	1,125,072
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-
Land	389.0	-	-	-	-
Structures and Improvements	390.0	2,931,918	2,958,322	2,984,726	3,011,130
Office Furniture and Improvement	391.0	206,244	208,748	211,251	213,754
ELECT DATA PROCESS EQ	391.1	205,747	225,826	245,912	266,005
LAPTOP COMPUTERS	391.2	358,230	363,570	368,910	374,251
Transportation Equipment	392.0	2,576,066	2,608,893	2,642,060	2,675,568
Stores Equipment	393.0	173,675	176,003	178,331	180,658
Tools Shop and Garage Equipment	394.0	407,524	412,405	417,299	422,207
Laboratory Equipment	395.0	291,350	294,559	297,769	300,979
Power Equipment	396.0	1,278,507	1,282,371	1,286,235	1,290,098
Communication Equipment	397.0	1,538,748	1,546,557	1,554,368	802,179
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	95,414	96,119	96,824	97,529
OTH TANGIBLE PROPERTY	399.0	1,168	1,198	1,228	1,258
LAND AND LAND RIGHTS	601.0	-	-	-	-
Total		161,728,370	162,902,110	164,079,800	164,491,990

Liberty Utilities (Granite State Electric) Corp.
Net Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

Docket No. DE 23-039
Attachment KMI/DSD-1
Schedule RR-6.8

	Year	2022	2023	2023	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5	6	7
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023
Beginning Balances									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	16,458,368	16,301,773	16,144,925	16,176,813	16,056,615	16,142,983	16,176,134	16,012,063
Land and land rights	360.0	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947
Structures and improvements	361.0	1,339,491	1,337,067	1,334,644	1,332,220	1,329,796	1,327,372	1,324,949	1,322,525
Station equipment	362.0	29,648,807	29,590,518	29,532,229	29,473,939	29,415,650	29,357,361	29,299,071	29,240,782
Poles, towers and fixtures	364.0	37,030,712	37,317,147	37,602,594	37,887,053	38,170,524	38,453,008	38,734,503	39,015,010
Overhead conductors, devices	365.0	61,589,394	61,562,901	61,535,930	61,508,483	61,480,558	61,452,156	61,423,278	61,393,922
Underground conduit	366.0	4,905,741	4,896,040	4,886,339	4,876,638	4,866,937	4,857,235	4,847,534	4,837,833
Underground conductors, device	367.0	13,899,400	13,855,667	13,811,934	13,768,202	13,724,469	13,680,737	13,637,004	13,593,271
Line transformers	368.0	17,308,801	17,282,588	17,256,112	17,229,374	17,202,373	17,175,110	17,147,585	17,119,797
Services	369.0	10,157,800	10,112,451	10,067,102	10,021,754	9,976,405	9,931,056	9,885,708	9,840,359
Meters	370.0	4,875,752	4,857,533	4,838,961	4,820,036	4,800,758	4,781,127	4,761,144	4,740,807
INSTALTN ON CUST PREM	371.0	1,272,920	1,264,479	1,256,039	1,247,599	1,239,158	1,230,718	1,222,278	1,213,837
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758	23,758	23,758	23,758	23,758	23,758
Street lighting, signal system	373.0	3,095,947	3,092,742	3,089,512	3,086,258	3,082,981	3,079,679	3,076,353	3,073,003
UG STREET LIGHTING	373.1	46,973	44,410	41,847	39,283	36,720	34,156	31,593	29,030
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	11,595,219	11,571,473	11,547,727	11,523,981	11,500,236	11,476,490	11,452,744	11,428,998
Office Furniture and Improvement	391.0	470,200	467,697	465,193	462,690	460,186	457,683	455,180	452,676
ELECT DATA PROCESS EQ	391.1	47,787	45,114	42,440	44,370	42,445	45,830	47,915	44,996
LAPTOP COMPUTERS	391.2	90,328	84,987	79,647	74,307	68,966	63,626	58,286	52,945
Transportation Equipment	392.0	4,197,988	4,313,946	4,429,342	4,544,176	4,658,447	4,772,157	4,885,304	4,997,890
Stores Equipment	393.0	429,619	427,291	424,964	422,636	420,308	417,981	415,653	413,325
Tools Shop and Garage Equipment	394.0	1,264,957	1,264,500	1,264,031	1,263,550	1,263,056	1,262,549	1,262,030	1,261,498
Laboratory Equipment	395.0	404,466	401,256	398,046	394,836	391,626	388,417	385,207	381,997
Power Equipment	396.0	862,010	858,146	854,283	850,419	846,556	842,692	838,828	834,965
Communication Equipment	397.0	758,679	750,873	743,066	735,260	727,453	719,646	711,840	704,033
COMM EQ-SITE SPECIFIC	397.1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Miscellaneous Equipment	398.0	67,229	66,524	65,819	65,114	64,409	63,704	62,999	62,294
OTH TANGIBLE PROPERTY	399.0	5,740	5,710	5,680	5,650	5,620	5,590	5,560	5,530
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		226,666,212	226,614,717	226,560,291	226,696,524	226,674,138	226,860,948	226,990,563	226,915,272

Liberty Utilities (Granite State Electric) Corp.
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	Year	2023	2023	2023	2023	2023	2024	2024	2024
	Month	8	9	10	11	12	1	2	3
	First of Month	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024
	End of Month	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024
Beginning Balances									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	15,911,667	15,803,401	15,649,580	15,561,411	16,173,158	15,999,761	16,186,869	16,148,292
Land and land rights	360.0	3,172,947	3,172,947	3,172,947	3,172,947	3,172,947	3,173,119	3,173,290	3,173,462
Structures and improvements	361.0	1,320,101	1,317,678	1,315,254	1,312,830	1,310,407	1,307,983	1,305,559	1,303,136
Station equipment	362.0	29,182,492	29,124,203	29,065,914	29,007,624	38,849,335	38,821,563	38,793,733	38,765,846
Poles, towers and fixtures	364.0	39,294,529	39,573,061	39,850,604	40,127,159	44,192,726	44,618,873	45,043,667	45,467,107
Overhead conductors, devices	365.0	61,364,089	61,333,780	61,302,993	61,271,729	61,239,988	61,264,343	61,288,082	61,311,207
Underground conduit	366.0	4,828,132	4,818,431	4,808,730	4,799,029	4,789,327	4,796,293	4,803,237	4,810,158
Underground conductors, device	367.0	13,549,539	13,505,806	13,462,074	13,418,341	13,374,609	13,330,876	13,287,143	13,243,411
Line transformers	368.0	17,091,747	17,063,434	17,034,859	17,006,022	16,976,923	16,947,561	16,917,936	16,888,050
Services	369.0	9,795,010	9,749,662	9,704,313	9,658,965	9,613,616	9,568,267	9,522,919	9,477,570
Meters	370.0	4,720,117	4,699,074	4,677,678	4,655,929	4,633,827	4,613,052	4,591,909	4,570,398
INSTALTN ON CUST PREM	371.0	1,205,397	1,196,957	1,188,517	1,180,076	1,171,636	1,163,196	1,154,755	1,146,315
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758	23,758	23,758	23,758	23,758	23,758
Street lighting, signal system	373.0	3,069,629	3,066,231	3,062,809	3,059,363	3,055,892	3,052,398	3,048,879	3,045,337
UG STREET LIGHTING	373.1	26,466	23,903	21,340	18,776	16,213	13,649	11,086	8,523
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	11,405,252	11,381,507	11,357,761	11,334,015	11,535,269	11,511,147	11,487,025	11,462,903
Office Furniture and Improvement	391.0	450,173	447,670	445,166	442,663	440,160	437,656	435,153	432,649
ELECT DATA PROCESS EQ	391.1	43,716	42,197	39,232	37,957	51,810	48,570	54,505	54,747
LAPTOP COMPUTERS	391.2	47,605	42,265	36,924	31,584	26,244	20,903	15,563	10,223
Transportation Equipment	392.0	5,109,913	5,221,374	5,332,274	5,442,611	5,552,386	5,603,266	5,653,815	5,704,033
Stores Equipment	393.0	410,998	408,670	406,342	404,015	401,687	399,359	397,032	394,704
Tools Shop and Garage Equipment	394.0	1,260,954	1,260,397	1,259,827	1,259,245	1,258,651	1,258,043	1,257,424	1,256,791
Laboratory Equipment	395.0	378,787	375,577	372,368	369,158	365,948	362,738	359,528	356,319
Power Equipment	396.0	831,101	827,238	823,374	819,510	815,647	811,783	807,920	804,056
Communication Equipment	397.0	696,227	688,420	680,613	672,807	665,000	657,408	649,816	642,222
COMM EQ-SITE SPECIFIC	397.1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Miscellaneous Equipment	398.0	61,589	60,884	60,179	59,474	58,769	58,064	57,359	56,654
OTH TANGIBLE PROPERTY	399.0	5,500	5,470	5,440	5,410	5,380	5,350	5,321	5,291
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		226,902,616	226,879,173	226,806,049	226,797,588	241,416,492	241,514,159	241,978,462	242,208,341

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	Year	2024	2024	2024	2024	2024	2024	2024	2024
	Month	4	5	6	7	8	9	10	11
	First of Month	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
Beginning Balances									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	15,966,583	15,785,019	16,042,448	15,850,862	15,662,649	15,502,838	15,343,307	15,234,973
Land and land rights	360.0	3,173,634	3,173,805	3,173,977	3,174,149	3,174,320	3,174,492	3,174,664	3,174,835
Structures and improvements	361.0	1,300,712	1,298,288	1,295,864	1,293,441	1,291,017	1,288,593	1,286,170	1,283,746
Station equipment	362.0	38,737,901	38,709,899	38,681,839	38,653,722	38,625,547	38,747,315	38,718,827	38,690,281
Poles, towers and fixtures	364.0	45,889,194	46,309,928	46,729,308	47,147,336	47,564,010	47,979,330	48,393,298	48,805,912
Overhead conductors, devices	365.0	61,333,718	61,355,613	61,526,894	61,547,196	61,566,883	61,585,956	61,604,414	61,622,257
Underground conduit	366.0	4,817,058	4,823,936	4,830,793	4,837,627	4,844,439	4,851,230	4,857,999	4,864,746
Underground conductors, device	367.0	13,199,678	13,155,946	13,112,213	13,068,480	13,024,748	12,981,015	12,937,283	12,893,550
Line transformers	368.0	16,857,901	16,827,489	16,796,816	16,765,880	16,734,681	16,703,220	16,671,497	16,639,512
Services	369.0	9,432,221	9,386,873	9,341,524	9,296,176	9,250,827	9,205,478	9,160,130	9,114,781
Meters	370.0	4,548,521	4,526,276	4,503,665	4,480,686	4,457,339	4,433,626	4,409,545	4,385,097
INSTALTN ON CUST PREM	371.0	1,137,875	1,129,435	1,120,994	1,112,554	1,104,114	1,095,673	1,087,233	1,078,793
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758	23,758	23,758	23,758	23,758	23,758
Street lighting, signal system	373.0	3,041,770	3,038,179	3,034,565	3,030,926	3,027,263	3,023,576	3,019,864	3,016,129
UG STREET LIGHTING	373.1	5,959	3,396	832	(1,731)	(4,294)	(6,858)	(9,421)	(11,985)
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	11,438,781	11,414,659	11,390,537	11,366,415	11,342,293	11,318,171	11,294,049	11,269,927
Office Furniture and Improvement	391.0	430,146	427,643	425,139	422,636	420,133	417,629	415,126	412,623
ELECT DATA PROCESS EQ	391.1	51,316	47,885	44,454	41,023	37,592	34,161	30,730	28,619
LAPTOP COMPUTERS	391.2	4,882	(458)	(5,798)	(11,138)	(16,479)	(21,819)	(27,159)	(32,500)
Transportation Equipment	392.0	5,753,921	5,803,478	5,852,705	5,901,601	5,950,166	5,998,401	6,046,305	6,093,879
Stores Equipment	393.0	392,376	390,049	387,721	385,393	383,066	380,738	378,410	376,083
Tools Shop and Garage Equipment	394.0	1,256,146	1,255,489	1,254,819	1,254,136	1,253,441	1,252,733	1,252,013	1,251,280
Laboratory Equipment	395.0	353,109	349,899	346,689	343,479	340,270	337,060	333,850	330,640
Power Equipment	396.0	800,192	796,329	792,465	788,602	784,738	780,874	777,011	773,147
Communication Equipment	397.0	634,628	627,033	619,437	611,840	604,243	596,644	589,046	581,446
COMM EQ-SITE SPECIFIC	397.1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Miscellaneous Equipment	398.0	55,949	55,244	54,539	53,834	53,129	52,424	51,719	51,014
OTH TANGIBLE PROPERTY	399.0	5,261	5,231	5,201	5,171	5,141	5,111	5,081	5,051
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		242,288,371	242,365,501	243,028,578	243,089,231	243,150,212	243,386,551	243,469,926	243,602,772

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	Year	2024	2025	2025	2025	2025	2025	2025	2025
	Month	12	1	2	3	4	5	6	7
	First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025
	End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025
Beginning Balances									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	15,955,772	15,806,992	15,814,992	15,892,680	15,701,777	15,513,512	15,687,999	15,489,397
Land and land rights	360.0	3,175,007	3,175,184	3,175,361	3,175,538	3,175,714	3,175,891	3,176,068	3,176,245
Structures and improvements	361.0	1,281,322	1,278,899	1,276,475	1,274,051	1,271,627	1,269,204	1,266,780	1,264,356
Station equipment	362.0	38,661,678	38,634,021	38,981,306	39,328,036	39,674,213	40,019,836	39,989,905	39,959,915
Poles, towers and fixtures	364.0	55,772,173	56,063,221	56,353,154	56,641,969	56,929,669	57,216,252	57,501,719	57,786,069
Overhead conductors, devices	365.0	64,689,482	64,688,578	64,687,084	64,685,000	64,682,325	64,679,061	64,829,707	64,824,886
Underground conduit	366.0	6,471,471	6,476,075	6,480,657	6,485,217	6,489,755	6,494,272	6,498,766	6,503,239
Underground conductors, device	367.0	12,849,817	12,806,085	12,762,352	12,718,620	12,674,887	12,631,155	12,587,422	12,543,689
Line transformers	368.0	16,607,264	16,574,753	16,541,981	16,508,946	16,475,648	16,442,089	16,408,267	16,374,182
Services	369.0	9,069,432	9,024,084	8,978,735	8,933,386	8,888,038	8,842,689	8,797,341	8,751,992
Meters	370.0	4,360,282	4,336,400	4,312,139	4,287,501	4,262,484	4,237,089	4,211,315	4,185,163
INSTALTN ON CUST PREM	371.0	1,070,352	1,061,912	1,053,472	1,045,032	1,036,591	1,028,151	1,019,711	1,011,270
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758	23,758	23,758	23,758	23,758	23,758
Street lighting, signal system	373.0	3,012,370	3,008,899	3,005,403	3,001,883	2,998,337	2,994,767	2,991,172	2,987,552
UG STREET LIGHTING	373.1	(14,548)	(17,111)	(19,675)	(22,238)	(24,802)	(27,365)	(29,928)	(32,492)
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	11,928,205	11,902,942	11,877,679	11,852,416	11,827,154	11,801,891	11,776,628	11,751,365
Office Furniture and Improvement	391.0	410,119	407,616	405,112	402,609	400,106	397,602	395,099	392,596
ELECT DATA PROCESS EQ	391.1	42,567	39,695	40,857	43,779	39,885	36,064	32,169	28,273
LAPTOP COMPUTERS	391.2	(37,840)	(43,180)	(48,521)	(53,861)	(59,201)	(64,542)	(69,882)	(75,222)
Transportation Equipment	392.0	6,141,121	6,188,034	6,234,615	6,280,866	6,326,787	6,372,376	6,417,635	6,462,564
Stores Equipment	393.0	373,755	371,427	369,100	366,772	364,444	362,117	359,789	357,461
Tools Shop and Garage Equipment	394.0	1,250,535	1,249,905	1,249,263	1,248,608	1,247,940	1,247,259	1,246,565	1,245,858
Laboratory Equipment	395.0	327,430	324,220	321,011	317,801	314,591	311,381	308,171	304,962
Power Equipment	396.0	769,284	765,420	761,556	757,693	753,829	749,966	746,102	742,238
Communication Equipment	397.0	573,845	566,251	558,655	551,059	543,462	535,864	528,265	520,666
COMM EQ-SITE SPECIFIC	397.1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Miscellaneous Equipment	398.0	50,309	49,604	48,899	48,194	47,489	46,784	46,079	45,374
OTH TANGIBLE PROPERTY	399.0	5,021	4,991	4,961	4,931	4,901	4,871	4,841	4,812
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		256,465,163	256,413,853	256,895,560	257,445,424	257,716,588	257,987,172	258,396,640	258,275,348

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	Year	2025	2025	2025	2025	2025	2026	2026	2026
	Month	8	9	10	11	12	1	2	3
	First of Month	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026
	End of Month	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026
Beginning Balances									
ORGANIZATION	301.0	24,808	24,808	24,808	24,808	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	15,290,536	15,899,629	15,680,756	15,491,944	15,653,436	15,457,419	15,449,299	15,429,993
Land and land rights	360.0	3,176,422	3,176,599	3,176,775	3,176,952	3,177,129	3,177,311	3,177,493	3,177,675
Structures and improvements	361.0	1,261,933	1,259,509	1,257,085	1,254,662	1,252,238	1,249,814	1,247,390	1,244,967
Station equipment	362.0	39,929,866	40,899,758	40,868,272	40,836,726	40,805,122	40,774,797	41,119,411	41,463,469
Poles, towers and fixtures	364.0	58,069,304	58,351,421	58,632,423	58,912,308	60,766,076	61,010,342	61,253,559	61,495,727
Overhead conductors, devices	365.0	64,819,476	64,813,476	64,806,885	64,799,705	67,671,435	67,663,225	67,654,407	67,644,983
Underground conduit	366.0	6,507,690	6,512,119	6,516,526	6,520,911	8,173,275	8,175,954	8,178,611	8,181,245
Underground conductors, device	367.0	12,499,957	12,456,224	12,412,492	12,368,759	12,325,026	12,281,294	12,237,561	12,193,829
Line transformers	368.0	16,339,835	16,305,226	16,270,355	16,235,221	16,199,824	16,164,166	16,128,245	16,092,061
Services	369.0	8,706,643	8,661,295	8,615,946	8,570,597	8,525,249	8,479,900	8,434,552	8,389,203
Meters	370.0	4,158,634	4,131,726	4,104,439	4,076,775	4,048,732	4,021,650	3,994,179	3,966,318
INSTALTN ON CUST PREM	371.0	1,002,830	994,390	985,950	977,509	969,069	960,629	952,188	943,748
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758	23,758	23,758	23,758	23,758	23,758
Street lighting, signal system	373.0	2,983,908	2,980,238	2,976,544	2,972,825	2,969,081	2,965,635	2,962,162	2,958,665
UG STREET LIGHTING	373.1	(35,055)	(37,618)	(40,182)	(42,745)	(45,309)	(47,872)	(50,435)	(52,999)
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	11,726,102	11,700,839	11,675,576	11,650,313	12,307,450	12,281,046	12,254,642	12,228,238
Office Furniture and Improvement	391.0	390,092	387,589	385,085	382,582	380,079	377,575	375,072	372,569
ELECT DATA PROCESS EQ	391.1	24,377	41,201	36,997	33,571	1,086,926	1,067,403	1,052,709	1,037,785
LAPTOP COMPUTERS	391.2	(80,563)	(85,903)	(91,243)	(96,584)	(101,924)	(107,264)	(112,605)	(117,945)
Transportation Equipment	392.0	6,507,162	6,551,429	6,595,366	6,638,972	6,682,247	6,727,692	6,772,796	6,817,560
Stores Equipment	393.0	355,134	352,806	350,478	348,151	345,823	343,495	341,168	338,840
Tools Shop and Garage Equipment	394.0	1,245,138	1,244,405	1,243,659	1,242,901	1,242,129	1,241,477	1,240,812	1,240,133
Laboratory Equipment	395.0	301,752	298,542	295,332	292,122	288,913	285,703	282,493	279,283
Power Equipment	396.0	738,375	734,511	730,648	726,784	722,920	719,057	715,193	711,330
Communication Equipment	397.0	513,065	505,464	497,863	490,260	482,656	475,059	467,460	459,861
COMM EQ-SITE SPECIFIC	397.1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Miscellaneous Equipment	398.0	44,669	43,964	43,259	42,554	41,849	41,144	40,439	39,734
OTH TANGIBLE PROPERTY	399.0	4,782	4,752	4,722	4,692	4,662	4,632	4,602	4,572
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
Total		258,150,999	259,852,527	259,700,944	259,577,404	267,643,050	267,460,218	267,842,340	268,209,780

Liberty Utilities (Granite State Electric) Corp.
Net Plant by FERC Account
Test Year 2022 and Rate Year 2023/2024

	Year	2026	2026	2026
	Month	4	5	6
	First of Month	4/1/2026	5/1/2026	6/1/2026
	End of Month	4/30/2026	5/31/2026	6/30/2026
Beginning Balances				
ORGANIZATION	301.0	24,808	24,808	24,808
Other Intangible assets	303.0	15,225,442	15,020,214	15,266,403
Land and land rights	360.0	3,177,857	3,178,039	3,178,222
Structures and improvements	361.0	1,242,543	1,240,119	1,237,696
Station equipment	362.0	41,806,972	42,149,919	42,117,311
Poles, towers and fixtures	364.0	61,736,847	61,976,919	62,215,942
Overhead conductors, devices	365.0	67,634,950	67,624,311	67,772,198
Underground conduit	366.0	8,183,857	8,186,446	8,189,013
Underground conductors, device	367.0	12,150,096	12,106,364	12,062,631
Line transformers	368.0	16,055,616	16,018,908	15,981,937
Services	369.0	8,343,854	8,298,506	8,253,157
Meters	370.0	3,938,068	3,909,428	3,880,399
INSTALTN ON CUST PREM	371.0	935,308	926,868	918,427
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758
Street lighting, signal system	373.0	2,955,141	2,951,592	2,948,018
UG STREET LIGHTING	373.1	(55,562)	(58,126)	(60,689)
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	12,201,834	12,175,430	12,149,026
Office Furniture and Improvement	391.0	370,065	367,562	365,059
ELECT DATA PROCESS EQ	391.1	1,018,102	998,412	978,715
LAPTOP COMPUTERS	391.2	(123,285)	(128,626)	(133,966)
Transportation Equipment	392.0	6,861,983	6,906,065	6,949,807
Stores Equipment	393.0	336,512	334,184	331,857
Tools Shop and Garage Equipment	394.0	1,239,441	1,238,735	1,238,017
Laboratory Equipment	395.0	276,073	272,864	269,654
Power Equipment	396.0	707,466	703,602	699,739
Communication Equipment	397.0	452,260	444,659	9,937,058
COMM EQ-SITE SPECIFC	397.1	(0)	(0)	(0)
Miscellaneous Equipment	398.0	39,029	38,323	37,618
OTH TANGIBLE PROPERTY	399.0	4,542	4,512	4,482
LAND AND LAND RIGHTS	601.0	-	-	-
Total		268,383,949	268,554,168	278,456,667

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