

Company: Liberty Utilities (Granite State Electric) Corp.  
Docket: Docket No. DE 23-039

Attachment: Attachment KMJ/DSD/GHT-TEMP-1

Test Year 2022

Test Year 2022 and Temporary Rate Year Global Header 1

Amounts may not add due to rounding. Test Year 2022 and Temporary Rate Year

Title 1

Temporary Rate  
Temporary Rate Year

**Index to Temporary Rate Schedules**  
**Docket No. DE 23-039**

<b>Line</b>	<b>Title</b>	<b>Reference</b>	<b>Tab Name</b>
1	<b>Summary Schedules</b>		
2	Index to Temporary Rate Schedules	<a href="#">Index</a>	Index
3	Assumptions	<a href="#">Assumptions</a>	Assumptions
4	Computation of Revenue Deficiency	<a href="#">Schedule TR-1</a>	TR-1
5	Operating Income Statement at Proposed Rates	<a href="#">Schedule TR-1.1</a>	TR-1.1
6	Operating Income Statement at Current Rates	<a href="#">Schedule TR-2</a>	TR-2
7	Operating Income Statement - Labor and Non-Labor Expense	<a href="#">Schedule TR-2.1</a>	TR-2.1
8	Sales of Electricity Workpaper	<a href="#">Schedule TR-2.2</a>	TR-2.2
9	Other Operating Revenue Workpaper	<a href="#">Schedule TR-2.3</a>	TR-2.3
10	Power Production Expense Workpaper	<a href="#">Schedule TR-2.4</a>	TR-2.4
11	Transmission Expense Workpaper	<a href="#">Schedule TR-2.5</a>	TR-2.5
12	Distribution Expense Workpaper	<a href="#">Schedule TR-2.6</a>	TR-2.6
13	Customer Account Expense Workpaper	<a href="#">Schedule TR-2.7</a>	TR-2.7
14	Customer Service Expense Workpaper	<a href="#">Schedule TR-2.8</a>	TR-2.8
15	Sales Expense Workpaper	<a href="#">Schedule TR-2.9</a>	TR-2.9
16	Administrative and General Expense Workpaper	<a href="#">Schedule TR-2.10</a>	TR-2.10
17	Taxes Other Than Income (TOTI) Workpaper	<a href="#">Schedule TR-2.11</a>	TR-2.11
18	Depreciation and Amortization Workpaper	<a href="#">Schedule TR-2.12</a>	TR-2.12
19	Income Taxes Workpaper	<a href="#">Schedule TR-2.13</a>	TR-2.13
20	Pro Forma Adjustment Income or Expense - Test Period	<a href="#">Schedule TR-3</a>	TR-3
21	Gross-up Factor for Income Taxes Workpaper	<a href="#">Schedule TR-3.1</a>	TR-3.1
22	Uncollectible Expense Factor Workpaper	<a href="#">Schedule TR-3.2</a>	TR-3.2
23	Rate Base Summary	<a href="#">Schedule TR-4</a>	TR-4
24	Rate Base Detail	<a href="#">Schedule TR-4.1</a>	TR-4.1
25	Other Rate Base	<a href="#">Schedule TR-4.2</a>	TR-4.2
26	Working Capital	<a href="#">Schedule TR-4.3</a>	TR-4.3
27	Regulatory Assets and Liabilities	<a href="#">Schedule TR-4.4</a>	TR-4.4
28	Accumulated Deferred Income Tax	<a href="#">Schedule TR-4.5</a>	TR-4.5
29	Rate Base Offset Adjustment	<a href="#">Schedule TR-4.6</a>	TR-4.6
30	Overall Rate of Return	<a href="#">Schedule TR-5</a>	TR-5
31	Weighted Average Cost of Long Term Debt	<a href="#">Schedule TR-5.1</a>	TR-5.1

<b>Line No.</b>	<b>Description</b>	<b>Assumption</b>
1	Composite Rate Gross-Up Factor (2022)	136.99%
2		
3	<b>O&amp;M General Escalator</b>	
4	General Pro Forma	0.000%
5		
6	<b>O&amp;M Labor Escalator</b>	
7	Labor Pro Forma	0.000%

**Liberty Utilities (Granite State Electric) Corp.  
Computation of Revenue Deficiency  
Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-1

Line No.	Description	Year End	Year End and 13-Month Average
		Test Year 2022	Temporary Rate Adjustment
1	Rate Base	195,157,649	187,829,002
2	Operating Income at Present Rates	9,369,212	9,375,061
3			
4	Earned Rate of Return	4.80%	4.99%
5			
6	Requested Rate of Return/Cost of Capital	7.60%	7.60%
7	Required Operating Income	14,828,931	14,272,068
8	Operating Income (Deficiency)/Excess	(5,459,718)	(4,897,007)
9			
10	Gross Revenue Conversion Factor	1.3699	1.3699
11			
12	Revenue (Increase)/Decrease Requested	(7,479,476)	(6,708,596)
13	Incremental Revenue (Increase)/Decrease Requested		(6,708,596)
14			
15	Uncollectible Adjustment		1.0036
16			
17	<b>Total (Increase)/Decrease Requested</b>		<b>(6,732,801)</b>
18	<b>Incremental Total (Increase)/Decrease Requested</b>		<b>(6,732,801)</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Proposed Rates**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-1.1

Line No.	Description	Temporary Rate Year		Uncollectible	Temporary Rate Year
		Pro Forma	Required Increase		2022
		2022	Required Increase	Adjustment	at Proposed Rates
1	Operating Revenues				
2	Sales of Electricity	46,060,084	6,708,596	24,205	52,792,885
3	Other Operating Revenue	396,808	-	-	396,808
<b>4</b>	<b>Total Operating Revenues</b>	<b>46,456,892</b>	<b>6,708,596</b>	<b>24,205</b>	<b>53,189,693</b>
5					
6	Operating Expenses				
7	O&M Expense	18,339,429	-	24,205	18,363,634
8	Depreciation and Amortization	10,959,309	-	-	10,959,309
9	Other Taxes	6,549,124	-	-	6,549,124
<b>10</b>	<b>Total Operating Expenses</b>	<b>35,847,862</b>	<b>-</b>	<b>24,205</b>	<b>35,872,066</b>
11					
12	Income Taxes	1,233,969	1,811,589	-	3,045,559
13					
<b>14</b>	<b>Operating Income</b>	<b>9,375,061</b>	<b>4,897,007</b>	<b>-</b>	<b>14,272,068</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Current Rates**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2

Line No.	Description	FERC Account	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
1					
2	Operating Revenue				
3	Residential Sales	440	77,521,597	(54,010,045)	23,511,552
4	Commercial and Industrial Sales	442	61,123,082	(39,711,067)	21,412,015
5	Public Street and Highway Lighting Sales	444	1,168,888	(202,048)	966,840
6	Sales for Resale	447	169,677	-	169,677
7	Other Sales	449	(1,018,212)	1,018,212	-
8					
9	<b>Total Revenue to Ultimate Customers</b>		<b>138,965,031</b>	<b>(92,904,947)</b>	<b>46,060,084</b>
10					
11	Misc. service Revenue	451	536,454	(14,690)	521,764
12	Electricity Revenue Rate Increment	452	-	-	-
13	Rent from Electric property	454	361,375	-	361,375
14	Other Electric revenues	456	1,682,335	(2,168,665)	(486,331)
15	Decoupling Revenue	495	-	-	-
16					
17	<b>Total Other Revenue</b>		<b>2,580,163</b>	<b>(2,183,355)</b>	<b>396,808</b>
18					
19	<b>Total Revenue</b>		<b>141,545,195</b>	<b>(95,088,302)</b>	<b>46,456,892</b>
20					
21	<b>O&amp;M Expense</b>				
22	Purchased Power	555	72,139,166	(72,139,166)	-
23					
24	<b>Total Purchased Power</b>		<b>72,139,166</b>	<b>(72,139,166)</b>	<b>-</b>
25					
26	Transmission Expense				
27	Load Dispatching	561	427,346	(427,346)	-
28	Overhead Line Expenses	563	4,498	(4,498)	-
29	Transmission of Electricity by Others	565	19,502,455	(19,502,455)	-
30					
31	<b>Total Transmission Expense</b>		<b>19,934,299</b>	<b>(19,934,299)</b>	<b>-</b>
32					

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Current Rates**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2

Line No.	Description	FERC Account	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
33	Distribution Expenses				
34	Operation				
35	Supervision & Eng	580	1,224,031	-	1,224,031
36	Load Dispatching	581	126,630	-	126,630
37	Substations	582	152,948	-	152,948
38	Overhead Lines	583	1,170,626	-	1,170,626
39	Underground Lines	584	14,326	-	14,326
40	Outdoor Lighting	585	39,132	-	39,132
41	Electric Meters	586	315,949	-	315,949
42	Customer Installation	587	48,988	-	48,988
43	Misc. Expenses	588	1,613,700	-	1,613,700
<b>44</b>	<b>Total Operation</b>		<b>4,706,329</b>	<b>-</b>	<b>4,706,329</b>
45					
46	Maintenance				
47	Supervision & Eng	590	13,943	-	13,943
48	Structures	591	129,865	-	129,865
49	Substations	592	238,334	-	238,334
50	Overhead Lines	593	5,452,702	-	5,452,702
51	Underground Lines	594	167,310	-	167,310
52	Line Transformers	595	3,701	-	3,701
53	Outdoor Lighting	596	39,278	-	39,278
54	Maint of meters	597	53,762	-	53,762
55	Main Misc. Dist. Plant	598	59,472	-	59,472
<b>56</b>	<b>Total Maintenance</b>		<b>6,158,367</b>	<b>-</b>	<b>6,158,367</b>
57					
<b>58</b>	<b>Total Distribution Expenses</b>		<b>10,864,696</b>	<b>-</b>	<b>10,864,696</b>
59					
60	Customer Accounts Expenses				
61	Supervision	901	45,592	-	45,592
62	Meter Reading	902	353,272	-	353,272
63	Customer Records & Collection	903	1,049,339	-	1,049,339
64	Uncollectible Accounts	904	272,932	-	272,932
65	Uncollectible Accounts- Commodity	904	-	-	-
66	Misc. Expenses	905	20,000	-	20,000
67					
<b>68</b>	<b>Total Customer Accounts Expense</b>		<b>1,741,134</b>	<b>-</b>	<b>1,741,134</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Current Rates**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2

Line No.	Description	FERC Account	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
69					
70	Customer Service & Inform. Expenses				
71	Informational and Instructional Expenses.	909	97,960	-	97,960
72	Miscellaneous Customer Service and Informational Expenses	910	-	-	-
73	Maint of Structures & Improvements	886	-	-	-
74					
<b>75</b>	<b>Total Customer Service &amp; Inform. Expenses</b>		<b>97,960</b>	<b>-</b>	<b>97,960</b>
76					
77					
78	Sales Expense				
79	Demonstrating and Selling Expenses.	912	(10,827)	-	(10,827)
80	Advertising Expenses	913	-	-	-
81	Miscellaneous Sales Expenses	916	170,411	-	170,411
82					
<b>83</b>	<b>Total Sales Expense</b>		<b>159,584</b>	<b>-</b>	<b>159,584</b>
84					
85	Administrative and General Expenses				
86	A&G-Salaries	920	2,859,282	-	2,859,282
87	A&G-Office Supplies	921	1,600,180	(121,244)	1,478,936
88	A&G-Transferred	922	(8,501,412)	-	(8,501,412)
89	A&G-Outside Services	923	2,381,415	(51,919)	2,329,496
90	Property Insurance	924	1,589,317	-	1,589,317
91	Injuries & Damages Insurance	925	927,599	(1,500)	926,099
92	Employee Pensions & Benefits	926	4,053,502	-	4,053,502
93	Regulatory Comm Expenses	928	643,455	-	643,455
94	A&G-Misc. Expenses	930	(115,412)	-	(115,412)
95	Rent	931	205,469	-	205,469
96	Maintenance of General Plant	935	7,322	-	7,322
97					
<b>98</b>	<b>Total Administrative and General Expenses</b>		<b>5,650,717</b>	<b>(174,663)</b>	<b>5,476,054</b>
99					
<b>100</b>	<b>Total Operation and Maintenance Expenses</b>		<b>110,587,557</b>	<b>(92,248,128)</b>	<b>18,339,429</b>
101					



**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Current Rates**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2

Line No.	Description	FERC Account	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
102	Depreciation and Amortization Expense				
103	Depreciation Expense	403	10,429,931	-	10,429,931
104	Amortization of Limited Term Electric Plant	404	435,976	-	435,976
105	Amortization of Other Electric Plant	405	93,402	-	93,402
106	Amortization of Property Losses, Unrecovered plant and regulatory study costs	407	(239,007)	239,007	-
107					
<b>108</b>	<b>Total Depreciation and Amortization Expense</b>		<b>10,720,302</b>	<b>239,007</b>	<b>10,959,309</b>
109					
110	Taxes Other Than Income				
111	Taxes Other Than Income	408	6,549,124	-	6,549,124
112					
<b>113</b>	<b>Total Taxes other than income tax</b>		<b>6,549,124</b>	<b>-</b>	<b>6,549,124</b>
114					
115					
<b>116</b>	<b>Total Operating Expense</b>		<b>127,856,983</b>	<b>(92,009,121)</b>	<b>35,847,862</b>
117					
118	Utility Operating Income before Income Tax		13,688,212	(3,079,181)	10,609,031
119					
120	Income Taxes				
121	Income Taxes	409	2,651,781	(2,580,952)	70,829
122	Provision for Deferred Income Tax	410	1,667,219	(504,079)	1,163,140
123					
<b>124</b>	<b>Total Income Tax</b>		<b>4,318,999</b>	<b>(3,085,030)</b>	<b>1,233,969</b>
125					
<b>126</b>	<b>Operating Income</b>		<b>9,369,212</b>	<b>5,849</b>	<b>9,375,061</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement - Labor and Non-Labor Expense**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.1

Line No.	Description	Expense Type	Test Year	Temporary Rate	Temporary Rate Year
			2022	Adjustment	Pro Forma
1					
2	O&M Expense				
3	Purchased Power	Labor (Payroll)	-	-	-
4	Purchased Power	Non Labor	72,139,166	(72,139,166)	-
5					
<b>6</b>	<b>Total Purchased Power</b>		<b>72,139,166</b>	<b>(72,139,166)</b>	<b>-</b>
7					
8	Transmission Expense	Labor (Payroll)	148	(148)	-
9	Transmission Expense	Non Labor	19,934,151	(19,934,151)	-
10					
<b>11</b>	<b>Total Transmission Expense</b>		<b>19,934,299</b>	<b>(19,934,299)</b>	<b>-</b>
12					
13					
14	Distribution Expense	Labor (Payroll)	3,683,086	-	3,683,086
15	Distribution Expense	Non Labor	7,181,610	-	7,181,610
16					
<b>17</b>	<b>Total Distribution Expenses</b>		<b>10,864,696</b>	<b>-</b>	<b>10,864,696</b>
18					
19	Customer Accounts Expense	Labor (Payroll)	825,445	-	825,445
20	Customer Accounts Expense	Non Labor	915,690	-	915,690
21					
<b>22</b>	<b>Total Customer Accounts Expense</b>		<b>1,741,134</b>	<b>-</b>	<b>1,741,134</b>
23					
24	Customer Service & Inform. Expense	Labor (Payroll)	24,257	-	24,257

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement - Labor and Non-Labor Expense**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.1

Line No.	Description	Expense Type	Test Year	Temporary Rate	Temporary Rate Year
			2022	Adjustment	Pro Forma
25	Customer Service & Inform. Expense	Non Labor	73,703	-	73,703
26					
<b>27</b>	<b>Total Customer Service &amp; Inform. Expenses</b>		<b>97,960</b>	<b>-</b>	<b>97,960</b>
28					
29					
30	Sales Expense	Labor (Payroll)	183,149	-	183,149
31	Sales Expense	Non Labor	(23,564)	-	(23,564)
32					
<b>33</b>	<b>Total Sales Expense</b>		<b>159,584</b>	<b>-</b>	<b>159,584</b>
34					
35	Administrative and General Expense	Labor (Payroll)	966,633	-	966,633
36	Administrative and General Expense	Non Labor	4,684,084	(174,663)	4,509,421
37					
<b>38</b>	<b>Total Administrative and General Expenses</b>		<b>5,650,717</b>	<b>(174,663)</b>	<b>5,476,054</b>
39					
<b>40</b>	<b>Total Operation and Maintenance Expenses</b>	<b>Labor (Payroll)</b>	<b>5,682,718</b>	<b>(148)</b>	<b>5,682,570</b>
<b>41</b>	<b>Total Operation and Maintenance Expenses</b>	<b>Non Labor</b>	<b>104,904,839</b>	<b>(92,247,980)</b>	<b>12,656,859</b>
42			-		
<b>43</b>	<b>Total Operation and Maintenance Expenses</b>		<b>110,587,557</b>	<b>(92,248,128)</b>	<b>18,339,429</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Sales of Electricity Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.2

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year	
						2022	Adjustment	Pro Forma	
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	
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	
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	
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	
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	<b>Total Sales of Electricity</b>						<b>\$ 138,965,031</b>	<b>\$ (92,904,947)</b>	<b>\$46,060,084</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Other Operating Revenue Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year	
						2022	Adjustment	Pro Forma	
1									
2									
3	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	Specifically Forecasted	478,839	42,925	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	
6	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	Specifically Forecasted	(653,317)	166,986	(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	<b>Total Other Operating Revenue</b>						<b>\$ 2,580,163</b>	<b>\$ (2,183,355)</b>	<b>\$ 396,808</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Power Production Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.4

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
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	<b>Total Power Production Expense</b>					<b>\$ 72,139,166</b>	<b>\$ (72,139,166)</b>	<b>\$ -</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Transmission Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KJI/DSD/GHT-TEMP-1  
Schedule TR-2.5

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year	
						2022	Adjustment	Pro Forma	
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	<b>Total Transmission Expense</b>						<b>\$ 19,934,299</b>	<b>\$ (19,934,299)</b>	<b>\$ -</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
1								
2	OCOA/500000	Salaries and Wages	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	995,037 \$	- \$	995,037
3	OCOA/500010	Overtime	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	1,717 \$	- \$	1,717
4	OCOA/500050	AllocCorp Lbr Leg	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(97,201) \$	- \$	(97,201)
5	OCOA/500100	Vacation & Other TO	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	6,173 \$	- \$	6,173
6	OCOA/501210	Fleet-Fuel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	(13,459) \$	- \$	(13,459)
7	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	250,934 \$	- \$	250,934
8	OCOA/505010	Current Exchng Fees	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	5 \$	- \$	5
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 \$	- \$	5,955
11	OCOA/803000	Assess Lbr	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(28,690) \$	- \$	(28,690)
12	OCOA/803020	Assess Material	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	155 \$	- \$	155
13	OCOA/803040	Assess Other	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	819 \$	- \$	819
14	OCOA/803050	Assess Fleet - Asses	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	15 \$	- \$	15
15	OCOA/803080	Assess Meals	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,412 \$	- \$	2,412
16	OCOA/803085	Assess Travel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,861 \$	- \$	2,861
17	OCOA/803110	Assess OH Benefit	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	97 \$	- \$	97
18	OCOA/853000	Assess Lbr-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	90,045 \$	- \$	90,045
19	OCOA/853040	Assess Other-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	1,721 \$	- \$	1,721
20	OCOA/853050	As Fleet - Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	162 \$	- \$	162
21	OCOA/853080	Assess Meals -Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	4,616 \$	- \$	4,616
22	OCOA/853085	Assess Travel-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,651 \$	- \$	2,651
23	OCOA/853110	As OH BenIntrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(1,993) \$	- \$	(1,993)
24	OCOA/500000	Salaries and Wages	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	129,067 \$	- \$	129,067
25	OCOA/500010	Overtime	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	(592) \$	- \$	(592)
26	OCOA/500050	AllocCorp Lbr Leg	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	1,149 \$	- \$	1,149
27	OCOA/500100	Vacation & Other TO	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	2,331 \$	- \$	2,331
28	OCOA/505000	Other Operating Exp	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	General Escalator	(8,202) \$	- \$	(8,202)
29	OCOA/505100	Cost Alloc to Cap	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	General Escalator	(9,891) \$	- \$	(9,891)
30	OCOA/702000	BS Lbr Offset	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	5,114 \$	- \$	5,114
31	OCOA/803000	Assess Lbr	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	8,597 \$	- \$	8,597
32	OCOA/803110	Assess OH Benefit	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	207 \$	- \$	207
33	OCOA/853000	Assess Lbr-Intrc	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	(1,149) \$	- \$	(1,149)
34	OCOA/500000	Salaries and Wages	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	137,514 \$	- \$	137,514
35	OCOA/500300	Outside Svs	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	1,986 \$	- \$	1,986
36	OCOA/505000	Other Operating Exp	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	816 \$	- \$	816
37	OCOA/800000	Lbr Alloc	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	12,631 \$	- \$	12,631



**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
38	OCOA/500000	Salaries and Wages	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	705,708	\$ -	\$ 705,708
39	OCOA/500010	Overtime	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	5,965	\$ -	\$ 5,965
40	OCOA/500050	AllocCorp Lbr Leg	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(14,727)	\$ -	\$ (14,727)
41	OCOA/500100	Vacation & Other TO	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	3,649	\$ -	\$ 3,649
42	OCOA/500300	Outside Svs	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	135,552	\$ -	\$ 135,552
43	OCOA/505000	Other Operating Exp	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	137,355	\$ -	\$ 137,355
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	\$ -	\$ 189,247
46	OCOA/803000	Assess Lbr	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(6,850)	\$ -	\$ (6,850)
47	OCOA/853000	Assess Lbr-Intrc	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	14,727	\$ -	\$ 14,727
48	OCOA/500000	Salaries and Wages	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(272)	\$ -	\$ (272)
49	OCOA/500010	Overtime	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	378	\$ -	\$ 378
50	OCOA/500300	Outside Svs	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	General Escalator	13,764	\$ -	\$ 13,764
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	\$ -	\$ 455
53	OCOA/500000	Salaries and Wages	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	Labor Escalator	30,738	\$ -	\$ 30,738
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	\$ -	\$ 8,393
56	OCOA/500000	Salaries and Wages	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	302,977	\$ -	\$ 302,977
57	OCOA/500010	Overtime	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	84,758	\$ -	\$ 84,758
58	OCOA/500050	AllocCorp Lbr Leg	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(124,879)	\$ -	\$ (124,879)
59	OCOA/500100	Vacation & Other TO	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(12,832)	\$ -	\$ (12,832)
60	OCOA/500500	Equip & Machin Rents	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	1,034	\$ -	\$ 1,034
61	OCOA/503300	Misc Other Deduction	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,214	\$ -	\$ 2,214
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	\$ -	\$ 22,156
64	OCOA/803000	Assess Lbr	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(96,505)	\$ -	\$ (96,505)
65	OCOA/803020	Assess Material	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,315	\$ -	\$ 2,315
66	OCOA/803040	Assess Other	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	363	\$ -	\$ 363
67	OCOA/803050	Assess Fleet - Asses	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	118	\$ -	\$ 118
68	OCOA/803080	Assess Meals	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	3,987	\$ -	\$ 3,987
69	OCOA/803085	Assess Travel	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	4,846	\$ -	\$ 4,846
70	OCOA/803110	Assess OH Benefit	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	516	\$ -	\$ 516
71	OCOA/853000	Assess Lbr-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	145,345	\$ -	\$ 145,345
72	OCOA/853080	Assess Meals -Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	637	\$ -	\$ 637
73	OCOA/853085	Assess Travel-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	5,774	\$ -	\$ 5,774
74	OCOA/853110	As OH BenIntrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(26,876)	\$ -	\$ (26,876)

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
75	OCOA/500000	Salaries and Wages	10587000	Cust Instlltns Exps—FERCE	Labor Escalator	45,670	\$ -	\$ 45,670
76	OCOA/500300	Outside Svs	10587000	Cust Instlltns Exps—FERCE	General Escalator	1,050	\$ -	\$ 1,050
77	OCOA/500930	Util Exp-Cust Instal	10587000	Cust Instlltns Exps—FERCE	General Escalator	220	\$ -	\$ 220
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	\$ -	\$ 2,047
80	OCOA/500000	Salaries and Wages	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	290,215	\$ -	\$ 290,215
81	OCOA/500010	Overtime	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	8,733	\$ -	\$ 8,733
82	OCOA/500050	AllocCorp Lbr Leg	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(27,090)	\$ -	\$ (27,090)
83	OCOA/500100	Vacation & Other TO	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	3,589	\$ -	\$ 3,589
84	OCOA/500300	Outside Svs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	91,348	\$ -	\$ 91,348
85	OCOA/500700	Land&Property Rents	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	4,354	\$ -	\$ 4,354
86	OCOA/501210	Fleet-Fuel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(28,299)	\$ -	\$ (28,299)
87	OCOA/502300	Facility Costs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	93,201	\$ -	\$ 93,201
88	OCOA/502310	Facility Costs-Maint	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,128	\$ -	\$ 1,128
89	OCOA/502320	Facility Costs-Secur	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	90	\$ -	\$ 90
90	OCOA/505000	Other Operating Exp	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,038,432	\$ -	\$ 1,038,432
91	OCOA/505100	Cost Alloc to Cap	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(3,315)	\$ -	\$ (3,315)
92	OCOA/702000	BS Lbr Offset	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(5,093)	\$ -	\$ (5,093)
93	OCOA/800000	Lbr Alloc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	111,641	\$ -	\$ 111,641
94	OCOA/803000	Assess Lbr	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	265	\$ -	\$ 265
95	OCOA/803020	Assess Material	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	2,630	\$ -	\$ 2,630
96	OCOA/803040	Assess Other	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	865	\$ -	\$ 865
97	OCOA/803050	Assess Fleet - Asses	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	63	\$ -	\$ 63
98	OCOA/803080	Assess Meals	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	828	\$ -	\$ 828
99	OCOA/803085	Assess Travel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	3,022	\$ -	\$ 3,022
100	OCOA/853000	Assess Lbr-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	20,946	\$ -	\$ 20,946
101	OCOA/853030	As Serv-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	7,960	\$ -	\$ 7,960
102	OCOA/853110	As OH BenIntrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(1,816)	\$ -	\$ (1,816)
103	OCOA/500000	Salaries and Wages	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	13,469	\$ -	\$ 13,469
104	OCOA/500100	Vacation & Other TO	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	175	\$ -	\$ 175
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	\$ -	\$ 299
107	OCOA/500000	Salaries and Wages	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	105,704	\$ -	\$ 105,704
108	OCOA/500100	Vacation & Other TO	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	41	\$ -	\$ 41
109	OCOA/500300	Outside Svs	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	790	\$ -	\$ 790
110	OCOA/505000	Other Operating Exp	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	20,630	\$ -	\$ 20,630
111	OCOA/800000	Lbr Alloc	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	2,699	\$ -	\$ 2,699

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
112	OCOA/500000	Salaries and Wages	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	131,559	\$ -	\$ 131,559
113	OCOA/500010	Overtime	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	1,411	\$ -	\$ 1,411
114	OCOA/505000	Other Operating Exp	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	General Escalator	77,511	\$ -	\$ 77,511
115	OCOA/800000	Lbr Alloc	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	27,854	\$ -	\$ 27,854
116	OCOA/500000	Salaries and Wages	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	568,816	\$ -	\$ 568,816
117	OCOA/500010	Overtime	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	4,282	\$ -	\$ 4,282
118	OCOA/500100	Vacation & Other TO	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	7,374	\$ -	\$ 7,374
119	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	604,998	\$ -	\$ 604,998
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
122	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	3,510,154	\$ -	\$ 3,510,154
123	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Specifically Forecasted	-	\$ -	\$ -
124	OCOA/800000	Lbr Alloc	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	754,654	\$ -	\$ 754,654
125	OCOA/500000	Salaries and Wages	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	22,178	\$ -	\$ 22,178
126	OCOA/500300	Outside Svs	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	124,713	\$ -	\$ 124,713
127	OCOA/505000	Other Operating Exp	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	7,250	\$ -	\$ 7,250
128	OCOA/800000	Lbr Alloc	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	13,169	\$ -	\$ 13,169
129	OCOA/500000	Salaries and Wages	10595000	Mntc of Line Transformers—Disbn Exps—FERCE	Labor Escalator	3,701	\$ -	\$ 3,701
130	OCOA/500000	Salaries and Wages	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	27,115	\$ -	\$ 27,115
131	OCOA/500100	Vacation & Other TO	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	31	\$ -	\$ 31
132	OCOA/505000	Other Operating Exp	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	General Escalator	1,992	\$ -	\$ 1,992
133	OCOA/800000	Lbr Alloc	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	10,141	\$ -	\$ 10,141
134	OCOA/500000	Salaries and Wages	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	26,823	\$ -	\$ 26,823
135	OCOA/500010	Overtime	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	78	\$ -	\$ 78
136	OCOA/505000	Other Operating Exp	10597000	Mntc of Mts—Disbn Exps—FERCE	General Escalator	11,202	\$ -	\$ 11,202
137	OCOA/800000	Lbr Alloc	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	15,659	\$ -	\$ 15,659
138	OCOA/500000	Salaries and Wages	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	Labor Escalator	29,806	\$ -	\$ 29,806
139	OCOA/500300	Outside Svs	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	4,545	\$ -	\$ 4,545
140	OCOA/503300	Misc Other Deduction	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	341	\$ -	\$ 341
141	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	24,780	\$ -	\$ 24,780
142								
<b>143</b>	<b>Total Distribution Expense</b>					<b>#####</b>	<b>\$ -</b>	<b>\$ 10,864,696</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Customer Account Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMI/DSD/GHT-TEMP-1  
Schedule TR-2.7

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
1								
2	OCOA/500000	Salaries and Wages	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	Labor Escalator	36,259	\$ -	\$ 36,259
3	OCOA/500010	Overtime	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	Labor Escalator	(170)	\$ -	\$ (170)
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	\$ -	\$ 9,502
6	OCOA/500000	Salaries and Wages	10902000	Mt Reading Exps—FERCE	Labor Escalator	260,785	\$ -	\$ 260,785
7	OCOA/500010	Overtime	10902000	Mt Reading Exps—FERCE	Labor Escalator	83	\$ -	\$ 83
8	OCOA/500300	Outside Svs	10902000	Mt Reading Exps—FERCE	General Escalator	47,149	\$ -	\$ 47,149
9	OCOA/505000	Other Operating Exp	10902000	Mt Reading Exps—FERCE	General Escalator	1,740	\$ -	\$ 1,740
10	OCOA/800000	Lbr Alloc	10902000	Mt Reading Exps—FERCE	Labor Escalator	43,515	\$ -	\$ 43,515
11	OCOA/500000	Salaries and Wages	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	503,920	\$ -	\$ 503,920
12	OCOA/500010	Overtime	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	8,966	\$ -	\$ 8,966
13	OCOA/500050	AllocCorp Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(17,824)	\$ -	\$ (17,824)
14	OCOA/500060	AllocReg Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	7,604	\$ -	\$ 7,604
15	OCOA/500100	Vacation & Other TO	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(399)	\$ -	\$ (399)
16	OCOA/500300	Outside Svs	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	17,750	\$ -	\$ 17,750
17	OCOA/501500	Advertising Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	1,977	\$ -	\$ 1,977
18	OCOA/502400	Legal Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	41	\$ -	\$ 41
19	OCOA/505000	Other Operating Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(1,590)	\$ -	\$ (1,590)
20	OCOA/505070	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	421,546	\$ -	\$ 421,546
21	OCOA/505070(Adj)	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	Specifically Forecasted	-	\$ -	\$ -
22	OCOA/505100	Cost Alloc to Cap	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(63,231)	\$ -	\$ (63,231)
23	OCOA/702000	BS Lbr Offset	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(1,083)	\$ -	\$ (1,083)
24	OCOA/800000	Lbr Alloc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	162,461	\$ -	\$ 162,461
25	OCOA/803000	Assess Lbr	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(10,376)	\$ -	\$ (10,376)
26	OCOA/803040	Assess Other	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	521	\$ -	\$ 521
27	OCOA/803080	Assess Meals	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	346	\$ -	\$ 346
28	OCOA/803085	Assess Travel	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	824	\$ -	\$ 824
29	OCOA/803110	Assess OH Benefit	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	63	\$ -	\$ 63
30	OCOA/853000	Assess Lbr-Intrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	20,176	\$ -	\$ 20,176
31	OCOA/853040	Assess Other-Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	8	\$ -	\$ 8
32	OCOA/853080	Assess Meals -Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	49	\$ -	\$ 49
33	OCOA/853110	As OH BenIntrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(2,409)	\$ -	\$ (2,409)
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
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 OpEx—FERCE	Labor Escalator	16,000	\$ -	\$ 16,000
38	OCOA/500300	Outside Svs	10905000	Misc Cust A/cs Exps MjO—Cust A/cs OpEx—FERCE	General Escalator	4,000	\$ -	\$ 4,000
39	OCOA/505000	Other Operating Exp	10905000	Misc Cust A/cs Exps MjO—Cust A/cs OpEx—FERCE	General Escalator	-	\$ -	\$ -
40								
41	<b>Total Customer Account Expense</b>					<b>\$ 1,741,134</b>	<b>\$ -</b>	<b>\$ 1,741,134</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Customer Service Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.8

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
1								
2								
3	OCOA/500000	Salaries and Wages	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	Labor Escalator	24,257 \$	- \$	24,257
4	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	General Escalator	61,558 \$	- \$	61,558
5	OCOA/501500 (Adj)	Advertising Expenses	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	Specifically Forecasted	- \$	- \$	-
6	OCOA/505000	Other Operating Exp	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	General Escalator	10,688 \$	- \$	10,688
7	OCOA/854000	WBS ST Lbr-Intrc	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	Labor Escalator	1,297 \$	- \$	1,297
8	OCOA/854040	WBS ST Other-Intrc	10909000	Info n Instl Advtg Exps MjO—Cust Serv n Info OpEx	General Escalator	161 \$	- \$	161
9								
<b>10</b>	<b>Total</b>	<b>Customer Service Expense</b>				<b>\$ 97,960</b>	<b>\$ -</b>	<b>\$ 97,960</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Sales Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.9

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year	
						2022	Adjustment	Pro Forma	
1									
2									
3	OCOA/500000	Salaries and Wages	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	12,609	\$ -	\$ 12,609	
4	OCOA/500050	AllocCorp Lbr Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(4,283)	\$ -	\$ (4,283)	
5	OCOA/500100	Vacation & Other TO	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	3,370	\$ -	\$ 3,370	
6	OCOA/501500	Advertising Expenses	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	882	\$ -	\$ 882	
7	OCOA/504000	AllocCorp Cap Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	318	\$ -	\$ 318	
8	OCOA/505000	Other Operating Exp	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(18,568)	\$ -	\$ (18,568)	
9	OCOA/505100	Cost Alloc to Cap	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(22,392)	\$ -	\$ (22,392)	
10	OCOA/702000	BS Lbr Offset	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(3,222)	\$ -	\$ (3,222)	
11	OCOA/800000	Lbr Alloc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	26,080	\$ -	\$ 26,080	
12	OCOA/803000	Assess Lbr	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(10,134)	\$ -	\$ (10,134)	
13	OCOA/803085	Assess Travel	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	231	\$ -	\$ 231	
14	OCOA/853000	Assess Lbr-Intrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	4,561	\$ -	\$ 4,561	
15	OCOA/853110	As OH BenIntrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(278)	\$ -	\$ (278)	
16	OCOA/500000	Salaries and Wages	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	Labor Escalator	167,170	\$ -	\$ 167,170	
17	OCOA/501500	Advertising Expenses	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	General Escalator	3,241	\$ -	\$ 3,241	
18									
19	<b>Total Sales Expense</b>						<b>\$ 159,584</b>	<b>\$ -</b>	<b>\$ 159,584</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
1								
2	OCOA/500000	Salaries and Wages	10920000	Admin n Gen Sly—FERCE	Labor Escalator	725,045	\$ -	\$ 725,045
3	OCOA/500010	Overtime	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,942	\$ -	\$ 1,942
4	OCOA/500050	AllocCorp Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	211,156	\$ -	\$ 211,156
5	OCOA/500060	AllocReg Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	219,794	\$ -	\$ 219,794
6	OCOA/500100	Vacation & Other TO	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(135,238)	\$ -	\$ (135,238)
7	OCOA/500110	SS/PPP/Emp Pension	10920000	Admin n Gen Sly—FERCE	Labor Escalator	175	\$ -	\$ 175
8	OCOA/500115	Ben Offst	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(69,746)	\$ -	\$ (69,746)
9	OCOA/500120	Unemp/Emp Insurance	10920000	Admin n Gen Sly—FERCE	Labor Escalator	289	\$ -	\$ 289
10	OCOA/500150	Medicare/Healthcare	10920000	Admin n Gen Sly—FERCE	Labor Escalator	732,171	\$ -	\$ 732,171
11	OCOA/500170	Group/Emp Ben	10920000	Admin n Gen Sly—FERCE	Labor Escalator	9,792	\$ -	\$ 9,792
12	OCOA/500210	LTIP	10920000	Admin n Gen Sly—FERCE	Labor Escalator	48,551	\$ -	\$ 48,551
13	OCOA/500220	Bonuses	10920000	Admin n Gen Sly—FERCE	Labor Escalator	600,096	\$ -	\$ 600,096
14	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,493	\$ -	\$ 2,493
15	OCOA/501220	Fleet-Repair/Main	10920000	Admin n Gen Sly—FERCE	Labor Escalator	34,388	\$ -	\$ 34,388
16	OCOA/501230	Fleet-Permit/Inspect	10920000	Admin n Gen Sly—FERCE	Labor Escalator	6,096	\$ -	\$ 6,096
17	OCOA/502540	Prof Svs-Other	10920000	Admin n Gen Sly—FERCE	Labor Escalator	10,781	\$ -	\$ 10,781
18	OCOA/503300	Misc Other Deduction	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,155)	\$ -	\$ (4,155)
19	OCOA/505000	Other Operating Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	248,278	\$ -	\$ 248,278
20	OCOA/505100	Cost Alloc to Cap	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(688,081)	\$ -	\$ (688,081)
21	OCOA/505200	AllocCorp NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(2,097)	\$ -	\$ (2,097)
22	OCOA/505210	AllocReg NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	164,053	\$ -	\$ 164,053
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	\$ -	\$ 437
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)	\$ -	\$ (8,392)
30	OCOA/702110	BS Ops OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(64,341)	\$ -	\$ (64,341)

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
31	OCOA/800000	Lbr Alloc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	247,749	\$ -	\$ 247,749
32	OCOA/802000	Settle Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(29,403)	\$ -	\$ (29,403)
33	OCOA/802020	Settle Material	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,800)	\$ -	\$ (4,800)
34	OCOA/802030	Settle Services	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(656,848)	\$ -	\$ (656,848)
35	OCOA/803000	Assess Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	8,392	\$ -	\$ 8,392
36	OCOA/803110	Assess OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(127,914)	\$ -	\$ (127,914)
37	OCOA/803112	Assess Payroll Tax	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(9,140)	\$ -	\$ (9,140)
38	OCOA/803113	Assess Pension/OPEB	10920000	Admin n Gen Sly—FERCE	Labor Escalator	361	\$ -	\$ 361
39	OCOA/803114	Assess Prop Ins	10920000	Admin n Gen Sly—FERCE	Labor Escalator	648	\$ -	\$ 648
40	OCOA/853000	Assess Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	185,464	\$ -	\$ 185,464
41	OCOA/853020	As Mat -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,231	\$ -	\$ 1,231
42	OCOA/853030	As Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	11,406	\$ -	\$ 11,406
43	OCOA/853040	Assess Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	15,766	\$ -	\$ 15,766
44	OCOA/853080	Assess Meals -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	83	\$ -	\$ 83
45	OCOA/853085	Assess Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	259	\$ -	\$ 259
46	OCOA/853110	As OH BenIntrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	12,223	\$ -	\$ 12,223
47	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,120	\$ -	\$ 2,120
48	OCOA/854000	WBS ST Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(45,843)	\$ -	\$ (45,843)
49	OCOA/854020	WBS ST Mat-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	531	\$ -	\$ 531
50	OCOA/854030	WBS ST Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	487,794	\$ -	\$ 487,794
51	OCOA/854040	WBS ST Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	524,241	\$ -	\$ 524,241
52	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	27	\$ -	\$ 27
53	OCOA/854080	WBS ST Meals-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	277	\$ -	\$ 277
54	OCOA/854085	WBS ST Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	776	\$ -	\$ 776
55	OCOA/854110	WBS ST OH Ben-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	184,638	\$ -	\$ 184,638
56	OCOA/854112	WBS ST OH PrlTx-intr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,270	\$ -	\$ 1,270
57	OCOA/854113	WBS ST OH Pn/OPEB-in	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,329	\$ -	\$ 2,329
58	OCOA/854114	WBS ST OH Prln-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	191	\$ -	\$ 191
59	OCOA/854116	WBS ST Vaca-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,968	\$ -	\$ 1,968
60	OCOA/500300	Outside Svs	10921000	Office Splys n Exps—FERCE	General Escalator	7,125	\$ -	\$ 7,125



**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
61	OCOA/500400	Materials & Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	9,908	\$ -	\$ 9,908
62	OCOA/500405	M&C-NonStck Cntrl	10921000	Office Splys n Exps—FERCE	General Escalator	9,668	\$ -	\$ 9,668
63	OCOA/500410	M&C-Small Tools	10921000	Office Splys n Exps—FERCE	General Escalator	66	\$ -	\$ 66
64	OCOA/500420	M&C-Safety Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	4,791	\$ -	\$ 4,791
65	OCOA/500430	M&C-Main Parts	10921000	Office Splys n Exps—FERCE	General Escalator	102	\$ -	\$ 102
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
68	OCOA/500920	Util Exp-Heat & Elec	10921000	Office Splys n Exps—FERCE	General Escalator	11,026	\$ -	\$ 11,026
69	OCOA/501100	Trvl Exp	10921000	Office Splys n Exps—FERCE	General Escalator	33,833	\$ -	\$ 33,833
70	OCOA/501110	Trvl Exp-Accomm	10921000	Office Splys n Exps—FERCE	General Escalator	2,532	\$ -	\$ 2,532
71	OCOA/501120	Trvl Exp-Airfare	10921000	Office Splys n Exps—FERCE	General Escalator	3,629	\$ -	\$ 3,629
72	OCOA/501130	Trvl Exp-Rental	10921000	Office Splys n Exps—FERCE	General Escalator	2,554	\$ -	\$ 2,554
73	OCOA/501140	Trvl Exp-Mileage	10921000	Office Splys n Exps—FERCE	General Escalator	1,539	\$ -	\$ 1,539
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
76	OCOA/501400	Comm Exp-Telephone	10921000	Office Splys n Exps—FERCE	General Escalator	754,437	\$ -	\$ 754,437
77	OCOA/501410	Comm Exp-Cellular	10921000	Office Splys n Exps—FERCE	General Escalator	79	\$ -	\$ 79
78	OCOA/501420	Comm Exp-Internet	10921000	Office Splys n Exps—FERCE	General Escalator	347	\$ -	\$ 347
79	OCOA/502100	Comp Exp	10921000	Office Splys n Exps—FERCE	General Escalator	1,356	\$ -	\$ 1,356
80	OCOA/502110	Comp Exp-Repair	10921000	Office Splys n Exps—FERCE	General Escalator	15,477	\$ -	\$ 15,477
81	OCOA/502130	Comp Exp-Software	10921000	Office Splys n Exps—FERCE	General Escalator	(36,569)	\$ -	\$ (36,569)
82	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	General Escalator	318,867	\$ -	\$ 318,867
83	OCOA/502710	Postage	10921000	Office Splys n Exps—FERCE	General Escalator	13	\$ -	\$ 13
84	OCOA/503000	Rental Expense	10921000	Office Splys n Exps—FERCE	General Escalator	9,872	\$ -	\$ 9,872
85	OCOA/503110	Training	10921000	Office Splys n Exps—FERCE	General Escalator	38,256	\$ -	\$ 38,256
86	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	General Escalator	40,465	\$ -	\$ 40,465
87	OCOA/505000	Other Operating Exp	10921000	Office Splys n Exps—FERCE	General Escalator	2,322	\$ -	\$ 2,322
88	OCOA/550570	Cap Depr-Fleet	10921000	Office Splys n Exps—FERCE	General Escalator	(35,407)	\$ -	\$ (35,407)
89	OCOA/551100	Unrealized Gns/Lss	10921000	Office Splys n Exps—FERCE	General Escalator	(1,985)	\$ -	\$ (1,985)
90	OCOA/560010	Bank Charges	10921000	Office Splys n Exps—FERCE	General Escalator	429	\$ -	\$ 429

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
91	OCOA/800000	Lbr Alloc	10921000	Office Splys n Exps—FERCE	Labor Escalator	1,264	\$ -	\$ 1,264
92	OCOA/853020	As Mat -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	3,656	\$ -	\$ 3,656
93	OCOA/853040	Assess Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	271,503	\$ -	\$ 271,503
94	OCOA/853050	As Fleet - Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(21)	\$ -	\$ (21)
95	OCOA/853080	Assess Meals -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	4,224	\$ -	\$ 4,224
96	OCOA/853085	Assess Travel-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	11,427	\$ -	\$ 11,427
97	OCOA/854000	WBS ST Lbr-Intrc	10921000	Office Splys n Exps—FERCE	Labor Escalator	10,888	\$ -	\$ 10,888
98	OCOA/854030	WBS ST Serv-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(1,260)	\$ -	\$ (1,260)
99	OCOA/854040	WBS ST Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(28,934)	\$ -	\$ (28,934)
100	OCOA/500000	Salaries and Wages	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(283,886)	\$ -	\$ (283,886)
101	OCOA/504000	AllocCorp Cap Leg	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	1,728	\$ -	\$ 1,728
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)
104	OCOA/800000	Lbr Alloc	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	2,373	\$ -	\$ 2,373
105	OCOA/803000	Assess Lbr	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(109,749)	\$ -	\$ (109,749)
106	OCOA/803020	Assess Material	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	376	\$ -	\$ 376
107	OCOA/803040	Assess Other	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	(64,327)	\$ -	\$ (64,327)
108	OCOA/803050	Assess Fleet - Asses	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	22	\$ -	\$ 22
109	OCOA/803080	Assess Meals	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	533	\$ -	\$ 533
110	OCOA/803085	Assess Travel	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	4,904	\$ -	\$ 4,904
111	OCOA/500000	Salaries and Wages	10923000	Outside Servs Empld—FERCE	Labor Escalator	8,440	\$ -	\$ 8,440
112	OCOA/500300	Outside Svs	10923000	Outside Servs Empld—FERCE	General Escalator	(171,989)	\$ (51,919)	\$ (223,908)
113	OCOA/500340	AllocCorp OutSvs Leg	10923000	Outside Servs Empld—FERCE	General Escalator	525,273	\$ -	\$ 525,273
114	OCOA/502400	Legal Expenses	10923000	Outside Servs Empld—FERCE	General Escalator	27,132	\$ -	\$ 27,132
115	OCOA/502520	Prof Svs-Acct/Audit	10923000	Outside Servs Empld—FERCE	General Escalator	(25,584)	\$ -	\$ (25,584)
116	OCOA/502540	Prof Svs-Other	10923000	Outside Servs Empld—FERCE	General Escalator	488,550	\$ -	\$ 488,550
117	OCOA/505000	Other Operating Exp	10923000	Outside Servs Empld—FERCE	General Escalator	11,594	\$ -	\$ 11,594
118	OCOA/505200	AllocCorp NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	784,967	\$ -	\$ 784,967
119	OCOA/505210	AllocReg NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	648,863	\$ -	\$ 648,863
120	OCOA/800000	Lbr Alloc	10923000	Outside Servs Empld—FERCE	Labor Escalator	183	\$ -	\$ 183

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
121	OCOA/803030	Assess Services	10923000	Outside Servs Empld—FERCE	General Escalator	1,397	\$ -	\$ 1,397
122	OCOA/853030	As Serv-Intrc	10923000	Outside Servs Empld—FERCE	General Escalator	82,588	\$ -	\$ 82,588
123	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	General Escalator	1,589,024	\$ (1,500,000)	\$ 89,024
124	OCOA/501010(Ac	Property Insurance	10924000	Ppty Ins—FERCE	Specifically Forecasted	-	\$ 1,500,000	\$ 1,500,000
125	OCOA/853114	As Prop Ins-Intrc	10924000	Ppty Ins—FERCE	Labor Escalator	293	\$ -	\$ 293
126	OCOA/500300	Outside Svs	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
128	OCOA/505000	Other Operating Exp	10925000	Injuries n Dmg—FERCE	General Escalator	-	\$ -	\$ -
129	OCOA/170100	LTRA Pen&PostEmp Ben	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	-	\$ -	\$ -
130	OCOA/500140	Opt Out Cr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	6,963	\$ -	\$ 6,963
131	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,499,628	\$ -	\$ 1,499,628
132	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,287,680	\$ -	\$ 1,287,680
133	OCOA/500170	Group/Emp Ben	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	(299,212)	\$ -	\$ (299,212)
134	OCOA/500230	StkPurPlns Emp Cntr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	20,424	\$ -	\$ 20,424
135	OCOA/500270	Car Allowance	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	249	\$ -	\$ 249
136	OCOA/505100	Cost Alloc to Cap	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	356,000	\$ -	\$ 356,000
137	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	847,595	\$ -	\$ 847,595
138	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	198,075	\$ -	\$ 198,075
139	OCOA/702110	BS Ops OH Benefit	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	(180,351)	\$ -	\$ (180,351)
140	OCOA/702117	BS OH PenOPEB Nonser	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	86,197	\$ -	\$ 86,197
141	OCOA/853110	As OH BenIntrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	229,618	\$ -	\$ 229,618
142	OCOA/853113	As Pnsn/OPEB-Intrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	635	\$ -	\$ 635
143	OCOA/505060	Reg Commisions Exp	10928000	Reg Cmmsn Exps—FERCE	Specifically Forecasted	643,455	\$ -	\$ 643,455
144	OCOA/500300	Outside Svs	10930200	Misc Gen Exps—FERCE	General Escalator	4,040	\$ -	\$ 4,040
145	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	General Escalator	(119,826)	\$ -	\$ (119,826)
146	OCOA/505000(AI	Other Operating Exp	10930200	Misc Gen Exps—FERCE	Specifically Forecasted	-	\$ -	\$ -
147	OCOA/800000	Lbr Alloc	10930200	Misc Gen Exps—FERCE	Labor Escalator	373	\$ -	\$ 373
148	OCOA/501300	Meals & Ent	10931000	Rents—Admin—FERCE	General Escalator	132,786	\$ -	\$ 132,786
149	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	Specifically Forecasted	71,285	\$ -	\$ 71,285
150	OCOA/503040	Lease Exp	10931000	Rents—Admin—FERCE	General Escalator	1,398	\$ -	\$ 1,398

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate Year
						2022	Adjustment	Pro Forma
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	\$ -	\$ 1,579
153	OCOA/500010	Overtime	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	105	\$ -	\$ 105
154	OCOA/500300	Outside Svs	10935000	Mntc of Gen Plt—FERCE	General Escalator	113	\$ -	\$ 113
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
157	OCOA/505000	Other Operating Exp	10935000	Mntc of Gen Plt—FERCE	General Escalator	219	\$ -	\$ 219
158	OCOA/800000	Lbr Alloc	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	78	\$ -	\$ 78
159								
<b>160</b>	<b>Total Administrative and General Expense</b>					<b>\$ 5,650,717</b>	<b>\$ (174,663)</b>	<b>\$ 5,476,054</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Taxes Other Than Income (TOTI) Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.11

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary	Temporary	
						2022	Adjustment	Pro Forma	
1									
2									
3	OCOA/500110	SS/ CPP/Emp Pension	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	457,573	\$ -	\$ 457,573	
4	OCOA/500120	Unemp/Emp Insurance	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	4,267	\$ -	\$ 4,267	
5	OCOA/500120	Unemp/Emp Insurance	10408200	Txs Othr Than Inc Txs,Othr Inc—FERCE	Labor Escalator	26,441	\$ -	\$ 26,441	
6	OCOA/500130	FICA Taxes	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	237	\$ -	\$ 237	
7	OCOA/500150	Medicare/Healthcare	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	125,786	\$ -	\$ 125,786	
8	OCOA/502600	Property Taxes	10408000	[Rsvd]—Ut Op—FERCE	Specifically Forecasted	5,906,188	\$ -	\$ 5,906,188	
9	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	28,632	\$ -	\$ 28,632	
10									
11	<b>Total Taxes Other Than Income</b>						<b>\$ 6,549,124</b>	<b>\$ -</b>	<b>\$ 6,549,124</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation and Amortization Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.12

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Temporary Rate	Temporary Rate	
						2022	Adjustment	Pro Forma	
1									
2									
3	OCOA/550510	Depr-PP&E	10403000	Dep Exp—FERCE	Plant Model	10,403,054 \$	- \$	10,403,054	
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	
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	- \$	- \$	-	
11									
12	<b>Total Depreciation and Amortization</b>						<b>\$ 10,720,302</b>	<b>\$ 239,007</b>	<b>\$ 10,959,309</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Income Taxes Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.13

Line No.	Description	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
1	Operating Income Before Interest and Income Taxes	16,763,546	(6,154,515)	10,609,031
2				
3	Rate Base	195,157,649	(7,328,648)	187,829,002
4	Weighted Cost of Debt	2.87%	2.87%	2.87%
5	Imputed Interest Expense on Rate Base (Interest Synchronization)			5,384,000
6				
7	<b>Operating Income Before Tax Adjustments</b>	<b>16,763,546</b>	<b>(11,538,515)</b>	<b>5,225,031</b>
8				
9	Flow Through Items			
10	AFUDC Equity	(130,600)	130,600	-
11	OCOA/501300	69,631	803	70,434
12	OCOA/505110	1,500	(1,500)	-
13	OCOA/503320	15,733	(15,733)	-
14	<b>Total Flow Through and Perm Items</b>	<b>(43,736)</b>	<b>114,170</b>	<b>70,434</b>
15				
16	Taxable income after Perm adjustments	16,719,810	(11,424,345)	5,295,465
17	Combined Tax Rate	27.004%	27.004%	27.004%
18	<b>Total Current &amp; Deferred Income Tax Expenses</b>	<b>4,515,017</b>	<b>(3,085,030)</b>	<b>1,429,987</b>
19				
20	Book Depreciation addback	10,959,309	-	10,959,309
21	Tax Depreciation	(12,508,512)	1,300,082	(11,208,430)
22	Tax Repairs deduction	(4,784,052)	-	(4,784,052)
23	Beginning Reg Assets/Liability	-	(9,546)	(9,546)
24	Ending Reg Assets/Liability	-	9,546	9,546
25	Other Temporary differences including post accounting adjustments	(566,599)	566,599	
26	<b>Total Temporary Differences</b>	<b>(6,899,854)</b>	<b>1,866,681</b>	<b>(5,033,173)</b>
27				

**Liberty Utilities (Granite State Electric) Corp.**  
**Income Taxes Workpaper**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-2.13

Line No.	Description	Test Year 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
28	Taxable Income	9,819,956	(9,557,664)	262,292
29	State Tax Factor	7.60%	7.60%	7.60%
30	Current State Income Tax Expense	746,317	(726,382)	19,934
31				
32	Federal Taxable Income	9,073,639	(8,831,281)	242,358
33	Federal Tax Factor	21.00%	21.00%	21.00%
34	Current Federal Income Tax	1,905,464	(1,854,569)	50,895
35				
36	Total Current Income Tax	2,651,781	(2,580,952)	70,829
37	Total Deferred Income Tax	1,863,237	(504,079)	1,359,158
38				
39	Federal EADIT Amortization	196,018	-	196,018
40	State EADIT Amortization	-	-	-
41	Total Deferred Income Tax after EADIT Amortization	1,667,219	(504,079)	1,163,140
42				
43	Total Income Tax Expense	4,318,999	(3,085,030)	1,233,969
44				
45	Current Vs Deferred Tax Expense			
46	Current	2,651,781	(2,580,952)	70,829
47	Deferred	1,667,219	(504,079)	1,163,140
48	<b>Total</b>	<b>4,318,999</b>	<b>(3,085,030)</b>	<b>1,233,969</b>



Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Temporary Rate Year

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6
							Adjustments to Normalize	Remove Electric Purchase Power	Remove Transmission Expense	Adjustment for Inventory Difference	Storm Expense	Removal of other Transmission Expense
							Revenue	Expense	Expense	Expense	Adjustment	Expense
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	Prv n 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						
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407						
36	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925						
37	OCOA/500300	Outside Svs	10923000	Outside Servs Empld—FERCE	500300	923						
38												
39	Total						(95,088,302)	(72,139,166)	(19,929,801)	(121,244)	-	(4,498)

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Temporary Rate Year

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment			Total
							Amortization/Expense	Dues, Lobbying, and Donations	Adjustment 9	
					Remove other					
					Depreciation/	Membership,	Reclass			
					Expenses to	Expenses to	Expenses to			
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	Prv n 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			383,135
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407	(144,128)			(144,128)
36	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925		(1,500)		(1,500)
37	OCOA/500300	Outside Svs	10923000	Outside Servs Empld—FERCE	500300	923			(51,919)	(51,919)
38										
39	Total						239,007	(1,500)	(51,919)	(187,097,423)

**Liberty Utilities (Granite State Electric) Corp.  
Gross-up Factor for Income Taxes Workpaper  
Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-3.1

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

**Liberty Utilities (Granite State Electric) Corp.  
Uncollectible Expense Factor Workpaper  
Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-3.2

<b>Line No.</b>	<b>Description</b>	<b>2021</b>	<b>2022</b>
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	<b>Average Historical Uncollectible Expense Percent</b>	<b>0.360%</b>	

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Summary**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4

Line No.	Description	FERC	Year End	Temporary Rate Adjustment	Year End and 13-Month Average Temporary Rate Year Pro Forma
			Test Year 2022		
1	Gross Plant	101	349,877,082	-	349,877,082
2	Accumulated Depreciation	108	123,210,870	-	123,210,870
3	Net Plant		226,666,212	-	226,666,212
4					
5	Additions to Rate Base				
6	Supplies and Inventory	154	3,759,408	(284,005)	3,475,403
7	Prepaid Expenses	165	1,915,251	(858,453)	1,056,797
8	Cash Working Capital		7,942,139	(6,287,298)	1,654,841
9					
10	Subtractions to Rate Base				
11	Customer Deposits	235	(1,333,412)	101,109	(1,232,303)
12	Regulatory Liabilities	254	(9,546)	-	(9,546)
13	ADIT	254/282/283	(22,782,403)	-	(22,782,403)
14	Rate Base Offset		(21,000,000)	-	(21,000,000)
15					
16	<b>Total Rate Base</b>		<b>195,157,649</b>	<b>(7,328,648)</b>	<b>187,829,002</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Detail**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.1

Line No.	Description	FERC	Ending Balance	Temporary Rate Year 2022		Total
				13-Month Average Adjustment	Other Adjustments	
1	Gross Plant	101	349,877,082	-	-	349,877,082
2	Accumulated Depreciation	108	123,210,870	-	-	123,210,870
3	Net Plant		226,666,212	-	-	226,666,212
4						
5	Additions to Rate Base					
6	Supplies and Inventory	154	3,759,408	(284,005)	-	3,475,403
7	Prepaid Expenses	165	1,915,251	(858,453)	-	1,056,797
8	Cash Working Capital		7,942,139	-	(6,287,298)	1,654,841
9						
10	Subtractions to Rate Base					
11	Customer Deposits	235	(1,333,412)	101,109	-	(1,232,303)
12	Regulatory Liabilities	254	(9,546)	-	-	(9,546)
13	ADIT	254/282/283	(22,782,403)	-	-	(22,782,403)
14	Rate Base Offset		(21,000,000)	-	-	(21,000,000)
15						
16	<b>Total Rate Base</b>		<b>195,157,649</b>	<b>(1,041,350)</b>	<b>(6,287,298)</b>	<b>187,829,002</b>

Liberty Utilities (Granite State Electric) Corp.  
Other Rate Base  
Test Year 2022 and Temporary Rate Year

Docket No. DE 23-039  
Attachment KMI/DSD/GHT-TEMP-1  
Schedule TR-4.2

Line No.	Description	FERC	13-Month													
			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	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	818,363	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	<b>Total Other Rate Base Items</b>		<b>2,426,791</b>	<b>2,579,901</b>	<b>2,393,314</b>	<b>2,660,714</b>	<b>2,642,030</b>	<b>2,797,064</b>	<b>4,850,791</b>	<b>3,479,785</b>	<b>3,512,867</b>	<b>3,614,200</b>	<b>3,626,481</b>	<b>3,973,482</b>	<b>4,341,247</b>	<b>3,299,898</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.3

<b>Expense Factors</b>		<b>Temporary Rate</b>		
<b>Line No.</b>	<b>Expense Description</b>	<b>Test Year 2022</b>	<b>Temporary Rate Adjustment</b>	<b>Year Pro Forma</b>
1	Labor & Operations and Maintenance Expenses			
2	Labor (Payroll)	5,682,718	(148)	5,682,570
3	Non-Labor O&M	104,904,839	(92,247,980)	12,656,859
<b>4</b>	<b>Total Labor &amp; Non-Labor Expenses</b>	<b>110,587,557</b>	<b>(92,248,128)</b>	<b>18,339,429</b>
5				
6	Income Taxes			
7	Federal & State Income Taxes	2,651,781	(2,580,952)	70,829
<b>8</b>	<b>Total Federal Income Taxes</b>	<b>2,651,781</b>	<b>(2,580,952)</b>	<b>70,829</b>
9				
10	Taxes Other Than Income Taxes			
11	Payroll Taxes	642,935	-	642,935
12	Property Taxes	5,906,188	-	5,906,188
<b>13</b>	<b>Taxes Other Than Income Taxes</b>	<b>6,549,124</b>	<b>-</b>	<b>6,549,124</b>
14				
<b>15</b>	<b>Total</b>	<b>119,788,461</b>	<b>(94,829,080)</b>	<b>24,959,382</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.3

Line No.	Net (Lead)/Lag Days	Temporary Rate		
		Test Year 2022	Temporary Rate Adjustment	Year Pro Forma
1	Labor & Operations and Maintenance Expenses			
2	Labor (Payroll)	24.20	24.20	24.20
3	Non-Labor O&M	24.20	24.20	24.20
4	Total Labor & Non-Labor Expenses	24.20	24.20	24.20
5				
6	Income Taxes			
7	Federal & State Income Taxes	24.20	24.20	24.20
8	Total Federal Income Taxes	24.20		24.20
9				
10	Taxes Other Than Income Taxes			
11	Payroll Taxes	24.20	24.20	24.20
12	Property Taxes	24.20	24.20	24.20
13	Taxes Other Than Income Taxes	24.20		24.20
14				
15	Total	24.20	24.20	24.20

**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.3

Line No.	Working Capital Requirement	Test Year	Temporary Rate	Temporary Rate
		2022	Adjustment	Year Pro Forma
1	Labor & Operations and Maintenance Expenses			
2	Labor (Payroll)	376,772	(10)	376,762
3	Non-Labor O&M	6,955,335	(6,116,167)	839,167
4	<b>Total Labor &amp; Non-Labor Expenses</b>	<b>7,332,107</b>	<b>(6,116,177)</b>	<b>1,215,929</b>
5				
6	Income Taxes			
7	Federal & State Income Taxes	175,817	(171,121)	4,696
8	<b>Total Federal Income Taxes</b>	<b>175,817</b>	<b>(171,121)</b>	<b>4,696</b>
9				
10	Taxes Other Than Income Taxes			
11	Payroll Taxes	42,628	-	42,628
12	Property Taxes	391,588	-	391,588
13	Taxes Other Than Income Taxes	434,216	-	434,216
14				
15	<b>Total</b>	<b>7,942,139</b>	<b>(6,287,298)</b>	<b>1,654,841</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.4

Line No.	Description	Year	2022
		Month	12
		First of Month	12/1/2022
		End of Month	12/31/2022
		FERC	December-22
1	Battery Storage Regulatory Asset Beginning Balance	182	
2	Ending Balance	182	<u>229,560</u>
3			
4	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	
5	Ending Balance	182/186	<u>220,982</u>
6			
7	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		
8	Ending Balance	254	<u>(460,088)</u>
9			
<b>10</b>	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>(9,546)</b>
11			
12	Period Composite Tax Rate		
13	Deferred Tax on Regulatory Assets/Liabilities	283	

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Deferred Income Tax**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.5

**Year**                    **2022**  
**Month**                   **12**  
**First of Month**        **12/1/2022**  
**End of Month**         **12/31/2022**

<b>Line No.</b>	<b>Description</b>	<b>FERC</b>	<b>December-22</b>
1	Excess ADIT - Federal tax reform	254	(3,404,229)
2	Excess ADIT - State rate change	254	(279,838)
3	Deferred Tax Liability	282	(19,098,336)
4	Deferred Tax on Regulatory Assets	283	-
<b>5</b>	<b>Total Accumulated Deferred Income Taxes</b>	<b>254/282/283</b>	<b>(22,782,403)</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Offset Adjustment**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-4.6

**Year**                    **2022**  
**Month**                 **12**  
**First of Month**       **12/1/2022**  
**End of Month**        **12/31/2022**

<b>Line No.</b>	<b>Description</b>	<b>FERC</b>	<b>December-22</b>
1	Rate Base Offset Adjustment		(21,000,000)
2			
3	<b>Total Rate Base Offset Adjustment</b>		<b>(21,000,000)</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Overall Rate of Return**  
**Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039  
Attachment KMJ/DSD/GHT-TEMP-1  
Schedule TR-5

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

Line No.		<b>2022 Average Capitalization</b>	<b>Percent of Total</b>	<b>Cost</b>	<b>2022 Weighted Cost</b>
1					
2	Long-Term Debt	\$ 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	<b>Total Capital</b>	<b>\$ 66,666,667</b>	<b>100.00%</b>		<b>7.60%</b>

