

STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

Docket No. DE 23-039

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Distribution Service Rate Case
Request for Temporary Rates

DIRECT TESTIMONY

OF

KRISTIN M. JARDIN,

DANIEL S. DANE,

AND

GREGG H. THERRIEN

May 5, 2023



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TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
LIST OF ATTACHMENTS	iii
I. INTRODUCTION.....	1
II. PURPOSE OF TESTIMONY AND EXECUTIVE SUMMARY	4
III. TEMPORARY RATES	6
IV. EFFECTIVE DATES.....	15
V. CONCLUSION	15

LIST OF ATTACHMENTS

KMJ/DSD/GHT-TEMP-1	CALCULATION OF TEMPORARY INCREASE TO DISTRIBUTION REVENUES
KMJ/DSD/GHT-TEMP-2	DELIVERY SERVICE RATE DESIGN
KMJ/DSD/GHT-TEMP-3	MONTHLY TYPICAL BILL IMPACT ANALYSIS

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Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 1 of 15

1 **I. INTRODUCTION**

2 **Q. Please state your name, title, and business address.**

3 A. My name is Kristin M. Jardin. I am the Director of Rates and Regulatory Affairs for
4 Liberty Utilities Service Corp. (“LUSC”), which provides service to Liberty Utilities
5 (Granite State Electric) Corp. d/b/a Liberty (“Liberty” or the “Company”).

6 My business address is 465 Sykes Road, Fall River, Massachusetts.

7 **Q. On whose behalf are you submitting this testimony?**

8 A. I am submitting testimony in this proceeding before the New Hampshire Public Utilities
9 Commission (“Commission”) on behalf of Liberty.

10 **Q. Please describe your educational and professional background.**

11 A. I graduated from Boston University in 2006 with a Bachelor of Science in Management
12 Studies. I received a Master of Science in Administrative Studies concentrated in
13 Financial Economics and a Graduate Certificate in Project Management from Boston
14 University in 2008. I also received a Juris Doctor from New England Law Boston in
15 2018.

16 From 2008 to 2010, I was employed by National Grid USA Service Company, Inc. as a
17 Regulation and Pricing Analyst. From 2010 to 2013, I was employed by TransCanada
18 Power Marketing Ltd. and Engie f/k/a GDF Suez Energy Resources, respectively, as a
19 Retail Market Analyst and a Sales Manager for NEISO and NYISO. From 2014 to 2019,
20 I was employed by the Massachusetts Department of Public Utilities as an Economist II
21 and promoted to an Economist III in the Natural Gas Division. From 2019 to 2020, I was

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 2 of 15

1 employed by Columbia Gas of Massachusetts as a Manager of Regulatory Affairs. In
2 2020, I was hired by LUSC as Manager, Regulatory Strategy; in 2022, I was promoted to
3 Senior Manager of Rates and Regulatory Affairs and in 2023, I was promoted to Director
4 of Rates and Regulatory Affairs.

5 **Q. Please describe your duties at Liberty.**

6 A. As Director of Rates and Regulatory Affairs, I am responsible for rates and regulatory
7 affairs for Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty and
8 I provide assistance to Liberty.

9 **Q. Have you previously testified in regulatory proceedings before the Commission?**

10 A. Yes. I have testified in a regulatory proceeding before the Commission in Granite State
11 Electric Company d/b/a National Grid's Petition for Temporary Increase to its Storm
12 Fund, Docket No. DE 10-096.

13 **Q. Have you testified in other regulatory jurisdictions?**

14 A. Yes. I have submitted testimony before the Massachusetts Department of Public Utilities
15 and the Iowa Utilities Board.

16 **Q. Mr. Dane, please state your name and business address.**

17 A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite
18 500, Marlborough, Massachusetts.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 3 of 15

1 **Q. By whom are you employed and in what position?**

2 A. I am an Executive Vice President with Concentric Energy Advisors, Inc. (“Concentric”)
3 and the Financial and Operations Principal of CE Capital, Inc. (“CE Capital”), a FINRA-
4 member subsidiary of Concentric. My curriculum vitae and testimony listing are
5 included in Appendix B to this testimony.

6 **Q. Please describe Concentric’s and CE Capital’s services, and your professional**
7 **background, education, and professional licenses.**

8 A. Concentric provides financial and economic advisory services to many and various
9 energy and utility clients across North America. Concentric’s regulatory, economic, and
10 market analysis services include utility ratemaking and regulatory advisory services;
11 energy market assessments; market entry and exit analysis; corporate and business unit
12 strategy development; demand forecasting; resource planning; and energy contract
13 negotiations. As an Executive Vice President at Concentric, my responsibilities include
14 assisting clients in identifying and addressing business issues. My primary areas of focus
15 have been regulatory, financial, and accounting-related issues.

16 I have an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in
17 Economics from Colgate University in Hamilton, New York. I am a Certified Public
18 Accountant, and a licensed securities professional (FINRA series 7, 28, 63, 79, and 99
19 licenses).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 4 of 15

1 **Q. Have you previously testified before the Commission or any other regulatory**
2 **agencies?**

3 A. Yes. Appendix A provides a listing of my previous testimony before the Commission
4 and other regulatory agencies.

5 **Q. Mr. Therrien, please state your full name, business address, and position.**

6 A. My name is Gregg H. Therrien. I am a Vice President with Concentric Energy Advisors,
7 293 Boston Post Road West, Suite 500, Marlborough, MA. My professional
8 qualifications and experience are described in my separately sponsored rate design
9 testimony and provided in Attachment GHT-1 to that testimony.

10 **Q. Mr. Therrien, have you previously testified before the Commission?**

11 A. Yes. I have testified in Docket No. DG 17-048 on behalf of Liberty Utilities
12 (EnergyNorth Natural Gas) Corp. on the subject matter of revenue decoupling and rate
13 design. I also testified in Docket No. DE 19-064 on the subject matter of Liberty's
14 revenue decoupling. Most recently, I testified in Docket No. DE 22-052 on behalf of
15 Liberty in support of their annual decoupling compliance filing.

16 **II. PURPOSE OF TESTIMONY AND EXECUTIVE SUMMARY**

17 **Q. What is the purpose of your testimony?**

18 A. The purpose of our testimony is to describe and support the Company's request for
19 temporary rates, which would be subject to reconciliation based on the difference
20 between permanent and temporary rates approved in this proceeding.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 5 of 15

1 **Q. Are you sponsoring any required attachments or schedules?**

2 A. Yes. We are sponsoring the following attachments and schedules:

- 3 • Attachment KMJ/DSD/GHT-TEMP-1, which includes the following schedules:

Schedule TR-1	Computation of Revenue Deficiency
Schedule TR-1.1	Operating Income Statement at Proposed Rates
Schedule TR-2	Operating Income Statement at Current Rates
Schedules TR-2.1 through TR-2.13	Revenue and Operating Expense Workpapers
Schedule TR-3	Summary of Test Year Adjustments
Schedule TR-3.1	Gross-up Factor for Income Taxes Workpaper
Schedule TR-3.2	Uncollectible Expense Factor Workpaper
Schedule TR-4	Rate Base Summary
Schedule TR-4.1 through TR-4.6	Rate Base Details
Schedule TR-5	Overall Rate of Return
Schedule TR-5.1	Weighted Average Cost of Long-Term Debt

- 4 • Attachment KMJ/DSD/GHT-TEMP-2, which details the temporary delivery
5 service rate design by rate class;

- 6 • Attachment KMJ/DSD/GHT-TEMP-3, which provides the monthly bill impact
7 analysis for temporary rates, including a separate analysis for a residential
8 customer using 650 kWh per month;

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 6 of 15

1 **III. TEMPORARY RATES**

2 **Q. Are the Company's current rates sufficient to allow it to earn a reasonable return**
3 **on rate base?**

4 A. No. For the historical 12 months ending December 31, 2022 (the "Test Year"), the
5 Company's earned return on rate base for the distribution portion of its business was
6 4.80%, as shown on Schedule TR-1, line 4. This is less than the return on rate base of
7 7.60%, computed using the Company's authorized return on equity of 9.10% and capital
8 structure established by the Commission in Docket No. DE 19-064, and Liberty's current
9 cost of debt (Schedule TR-5). Additionally, after adjusting for certain items, the earned
10 rate of return increases modestly to 4.99% but is still well below the 7.60% return on rate
11 base as shown on Schedule TR-1, line 4.

12 **Q. What is the primary reason that the Company's earnings in the Test Year and**
13 **adjusted Test Year were below the authorized rate of return?**

14 A. The primary reason the Company's earnings in the Test Year and adjusted Test Year
15 were below the allowed rate of return is the capital investments the Company has made
16 since its last rate case (Docket No. DE 19-064) as discussed in the testimony of Anthony
17 Strabone. Additionally, increases in expenses since the 2018 test year in Liberty's last
18 approved rate case also contribute to the Company's earning below its authorized rate of
19 return.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 7 of 15

1 **Q. What level of temporary rate increase is the Company requesting?**

2 A. The Company is requesting temporary rates that would generate additional annual gross
3 distribution revenue of \$6,732,801 (Schedule TR-1, line 17), which represents a 14.49%
4 increase in distribution revenue. The Company is requesting that temporary rates take
5 effect as of July 1, 2023, on a service-rendered basis, and that they be applied by
6 increasing all rates under the Company's existing rate design by a uniform percentage.

7 **Q. Is the Company proposing any rate design changes associated with temporary**
8 **rates?**

9 A. No. The Company recognizes that a temporary rate request generally does not provide a
10 sufficient opportunity for the Commission and other parties to this proceeding to review
11 proposed revenue allocation or rate design changes, and therefore the Company is not
12 proposing any such changes in connection with the temporary rates.

13 **Q. How does the request for temporary rates relate to the Company's request for a**
14 **permanent rate increase?**

15 A. The Company has requested a permanent increase of \$15,487,002 in Rate Year 1 of its
16 proposed multi-year rate plan; the temporary increase is 43.74% of that amount.
17 Temporary rates are proposed to be in effect until the establishment of permanent rates
18 pursuant to the Commission's final order in this case. The temporary rates increase will
19 reduce regulatory lag while providing the Commission and parties sufficient opportunity
20 to fully evaluate the Company's permanent rate request. Temporary rates at 43.74% of

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 8 of 15

1 the requested permanent rate increase also provide a more gradual, smoother transition to
2 the permanent rates ultimately approved by the Commission in this case.

3 **Q. How did you calculate the requested temporary rate increase of \$6.7 million?**

4 A. We calculated the requested temporary rate increase by multiplying the 7.60% return on
5 rate base (described above) by rate base as of December 31, 2022, to determine the
6 required operating income. We then subtracted the Company's actual operating income,
7 with certain adjustments, to determine the revenue deficiency. That deficiency was then
8 adjusted for taxes and uncollectible expense to develop the total requested temporary rate
9 increase.

10 **Q. What are the components of the rate base on which the temporary rates request is**
11 **based?**

12 A. The Company's adjusted Test Year rate base is comprised of: (1) utility plant in service
13 as of December 31, 2022, including the amount in Federal Energy Regulatory
14 Commission ("FERC") account 106, Completed Construction not Classified, net of
15 accumulated depreciation; (2) the 13-month average balance in supplies and inventory;
16 (3) the 13-month average of prepaid expenses; (4) an allowance for cash working capital
17 (using the 24.2 day net lag calculated in DE 19-064 and adjusted 2022 cash working
18 capital expenses); (5) a deduction for the 13-month average balance of customer deposits;
19 (6) regulatory assets and liabilities; (7) a deduction for accumulated deferred income
20 taxes ("ADIT"); and (8) a rate base adjustment per DG 11-040. The rate base

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 9 of 15

1 components are summarized in Schedule TR-4. As shown in that schedule, the adjusted
2 Test Year rate base was calculated to be \$187,829,002.

3 **Q. Does the Company continue to hold customers harmless for the elimination of the**
4 **historical ADIT liabilities resulting from the acquisition of Granite State approved**
5 **in DG 11-040?**

6 A. Yes. Consistent with its approach in DE 19-064, the Company is including as a reduction
7 to rate base the ADIT for the plant assets that existed at the time of acquisition consistent
8 with the schedule of balances agreed to as part of the Settlement Agreement in Docket
9 No. DE 16-383. The agreed-upon ratemaking adjustment amount for the Test Year is
10 \$21 million.¹ That amount serves as ratemaking adjustments to reduce rate base. The
11 rate base reduction amounts are shown on Schedule TR-4, line 14.

12 **Q. What regulatory assets and liabilities are included in rate base?**

13 A. The Company has included two regulatory assets and one regulatory liability in rate base,
14 which, together, are a net reduction to rate base in the Test Year. The first regulatory
15 asset reflects costs incurred by the Company to hire an evaluation, measurement, and
16 verification consultant to assess a battery storage pilot in Docket No. DE 17-189. The
17 second regulatory asset reflects costs incurred by the Company for consultants hired by
18 the Commission, the Department of Energy, and the Consumer Advocate. The regulatory
19 liability relates to the Lost Revenue Adjustment Mechanism which is designed to
20 compensate the Company for lost revenue due to the installation of energy efficiency

¹ See Docket No. DE-16-383 Settlement Agreement, Attachment 7.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 10 of 15

1 measures by customers resulting in lower kilowatt-hour sales/revenues. The Lost
2 Revenue Adjustment Mechanism due to Energy Efficiency ended when the Company
3 implemented Revenue Decoupling, however, amounts remain from billing adjustments
4 when the LRAM rate was in effect.

5 **Q. What adjustments did you make to Test Year revenues and expenses to calculate the**
6 **requested increase in temporary rates?**

7 A. The following adjustments were made to normalize the Test Year revenues and expenses
8 to calculate the requested increase in temporary rates, as shown on Schedule TR-2 and
9 TR-3:

Adjustment	Reference
Adjustment 1 – Adjustment to Normalize Revenues	Schedules TR-2.2 and TR-2.3
Adjustment 2 – Remove Electric Purchase Power Expenses	Company Books and Records
Adjustment 3 – Remove Transmission Expenses	Company Books and Records
Adjustment 4 – Adjustment to Inventory Expense	Company Books and Records
Adjustment 5 – Storm Expense Adjustment	Company Books and Records
Adjustment 6 – Removal of other Transmission Costs	Company Books and Records
Adjustment 7 – Adjust Historical Amortization	Company Books and Records
Adjustment 8 – Remove other Dues, Lobbying Costs, and Donations	Company Books and Records
Adjustment 9 – Reclassify Expense to Regulatory Asset	Company Books and Records

10

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 11 of 15

1 **Q. Please describe Adjustment 1 to normalize revenues.**

2 A. This adjustment was made to normalize Test Year revenues to remove non-base rate
3 revenues, re-state Test Year revenues to current rates, and make other adjustments.

4 Please refer to the testimony of Company Witness Gregg Therrien for further discussion
5 of the normalization of Test Year revenues.

6 **Q. Please describe Adjustments 2 and 3 to remove purchase power and transmission
7 expenses.**

8 A. These adjustments were made to remove non-base rate expenses from the revenue
9 requirement.

10 **Q. Please describe Adjustment 4 to inventory expense.**

11 A. This adjustment removes non-recurring expenses in the test year related to certain year-
12 end inventory valuations.

13 **Q. Please describe Adjustment 5 to storm expense.**

14 A. This adjustment removes the Company's \$1.5 million storm expense allowance from the
15 account to which it was recorded in the Test Year and reclassifies it to a separate account
16 that is not escalated in the Test Year or Rate Years. As such, this adjustment has no
17 impact on the Test Year or temporary rates calculation.

18 **Q. Please describe Adjustment 6 to remove other transmission costs.**

19 A. This adjustment removes transmission-related expenses not captured in Adjustment 3.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 12 of 15

1 **Q. Please describe Adjustment 7 to amortization expense.**

2 A. This adjustment removes regulatory amortizations that will not extend beyond the Test
3 Year.

4 **Q. Please describe Adjustment 8 to remove dues, lobbying costs, and donations.**

5 A. This adjustment removes certain dues, lobbying costs, and donations that the Company is
6 not seeking recovery for in this case.

7 **Q. Please describe Adjustment 9 to reclassify Test Year expenses to a regulatory asset.**

8 A. This adjustment reclassifies Test Year expenses to a regulatory asset. The Company's
9 proposed regulatory assets and liabilities are discussed earlier in this testimony.

10 **Q. Has the full impact of the Tax Cuts and Jobs Act of 2017 been reflected in the**
11 **Company's temporary rates revenue requirement?**

12 A. Yes. The full impact of the Tax Cuts and Jobs Act of 2017, which reduced the federal
13 corporate income tax rate from 35% to 21%, has been reflected in the Company's
14 revenue requirement. Specifically, income taxes in the revenue requirement are
15 calculated based on the post-2017 21% federal corporate income tax rate, and Test Year
16 rate base reflects the unamortized balance of excess accumulated deferred income taxes
17 ("EADIT") that arose due to the Tax Cuts and Jobs Act of 2017. Further, annual
18 amortization of EADIT is reflected as a reduction to income tax expense.

19 **Q. Please describe the adjustments to income tax expense.**

20 A. Income tax expense was adjusted to reflect current statutory rates, including synchronized
21 interest expense based on the Company's authorized capital structure and actual cost of

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 13 of 15

1 debt. In addition, Test Year income tax expense reflects permanent difference items
2 related to meals expense, as well as the amortization of EADIT, which reduce income tax
3 expense. The Company's income tax calculations are provided in Schedule TR-2.13.

4 **Q. Are the proposed adjustments consistent with the statute governing temporary**
5 **rates?**

6 A. Yes. Per RSA 378:27, temporary rates should be based on "... the reports of the utility
7 filed with the commission, unless there appears to be reasonable ground for questioning
8 the figures in such reports." Each adjustment described above is intended to correct Test
9 Year data, remove non-base rate revenues and expenses, or make other reasonable
10 adjustment to normalize the Test Year, and are therefore appropriate for inclusion in the
11 calculation of temporary rates.

12 **Q. What percentage increase in customers' bills does the Company's temporary rate**
13 **request represent?**

14 A. The monthly bill impact for a residential customer using 650 kWh per month is an
15 increase of \$5.70, or 2.6% as a percentage of the total bill. As shown in Attachment
16 KMJ/DSD/GHT-TEMP-3, the bill impact was calculated as compared to the rates in
17 effect as of the date of this filing.² As additional adjustments to various rate components
18 are expected between the date of this filing and the requested effective date for temporary
19 rates, the actual bill impacts will be different than those reflected above. Additional

² Base delivery rates effective March 1, 2023.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 14 of 15

1 information regarding customer bill impacts for the various rate classes is also included
2 in Attachment KMJ/DSD/GHT-TEMP-3.

3 **Q. Have you prepared a schedule that shows how you determined temporary base**
4 **delivery rates for each class?**

5 A. Yes. Attachment KMJ/DSD/GHT-TEMP-2 shows the application of a 14.67%³ increase
6 to all firm billing components (e.g., monthly customer charge, delivery charge per kWh,
7 and demand charge per KW, where applicable). The same percentage increase is applied
8 to each lighting fixture and energy per kWh charge for Rate M. This across-the-board
9 increase approach provides a bridge between current rates and proposed rates without
10 disrupting existing rate designs or pre-existing class revenue allocations, which are
11 proposed to change with permanent rates as described in the rate design testimony of
12 witness Therrien.

13 **Q. Do the proposed temporary rates provide no more than a reasonable return on the**
14 **cost of the property used and useful for the public service less accrued depreciation,**
15 **as shown by the reports on the Company filed with the Commission?**

16 A. Yes. With the proposed temporary rates, the Company will earn no more than a
17 reasonable return on its investment calculated based on the books and records on file with
18 the Commission. As demonstrated in Attachment KMJ/DSD/GHT-TEMP-1, Schedule

³ The application of a slightly higher increase of 14.67% to base distribution rate components compared to the 14.49% total temporary revenue requirement increase to current base delivery rates is because current base delivery rates also include revenues from other sources, including miscellaneous service revenues, rents, sales for resale and other revenues. These other sources of base revenues are either held at Test Year levels or separately adjusted (e.g., miscellaneous service revenues). See the Company's revenue requirements testimony, Exhibit KMJ/DSD-1, Schedules RR-2.2 and RR-2.3.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Request for Temporary Rates
Direct Testimony of Kristin Jardin, Daniel Dane, and Gregg Therrien
Page 15 of 15

1 TR-1, the Company's requested level of temporary rates yield a rate of return equal to
2 7.60%, which is based on the return on equity and capital structure approved in the
3 Company's last rate case.

4 **Q. Are customers protected from being overcharged by temporary rates if the final**
5 **rate case decision is less than the level of temporary rates?**

6 A. Yes. Customers are protected because of the reconciling nature of temporary rates once
7 permanent rates are established by the Commission.

8 **IV. EFFECTIVE DATES**

9 **Q. What is the Company's proposal for the effective date of the temporary rates?**

10 A. The Company is requesting that temporary rates take effect as of July 1, 2023, on a
11 service-rendered basis, and that they be applied by increasing all rates under the existing
12 rate design by a uniform percentage.

13 **V. CONCLUSION**

14 **Q. Were the Exhibits and schedules you are sponsoring prepared by you or under your**
15 **direction and supervision?**

16 A. Yes.

17 **Q. Does this conclude your pre-filed direct testimony?**

18 A. Yes.

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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
		Test Year 2022	13-Month Average
		Temporary Rate Adjustment	Temporary Rate Year Pro Forma
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	Total (Increase)/Decrease Requested		(6,732,801)
18	Incremental Total (Increase)/Decrease Requested		(6,732,801)

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

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 Adjustment	Temporary Rate Year
		Pro Forma 2022	Required Increase		2022 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
4	Total Operating Revenues	46,456,892	6,708,596	24,205	53,189,693
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
10	Total Operating Expenses	35,847,862	-	24,205	35,872,066
11					
12	Income Taxes	1,233,969	1,811,589	-	3,045,559
13					
14	Operating Income	9,375,061	4,897,007	-	14,272,068

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

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	Total Revenue to Ultimate Customers		138,965,031	(92,904,947)	46,060,084
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	Total Other Revenue		2,580,163	(2,183,355)	396,808
18					
19	Total Revenue		141,545,195	(95,088,302)	46,456,892
20					
21	O&M Expense				
22	Purchased Power	555	72,139,166	(72,139,166)	-
23					
24	Total Purchased Power		72,139,166	(72,139,166)	-
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	Total Transmission Expense		19,934,299	(19,934,299)	-
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
44	Total Operation		4,706,329	-	4,706,329
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
56	Total Maintenance		6,158,367	-	6,158,367
57					
58	Total Distribution Expenses		10,864,696	-	10,864,696
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					
68	Total Customer Accounts Expense		1,741,134	-	1,741,134

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					
75	Total Customer Service & Inform. Expenses		97,960	-	97,960
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					
83	Total Sales Expense		159,584	-	159,584
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					
98	Total Administrative and General Expenses		5,650,717	(174,663)	5,476,054
99					
100	Total Operation and Maintenance Expenses		110,587,557	(92,248,128)	18,339,429
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					
108	Total Depreciation and Amortization Expense		10,720,302	239,007	10,959,309
109					
110	Taxes Other Than Income				
111	Taxes Other Than Income	408	6,549,124	-	6,549,124
112					
113	Total Taxes other than income tax		6,549,124	-	6,549,124
114					
115					
116	Total Operating Expense		127,856,983	(92,009,121)	35,847,862
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					
124	Total Income Tax		4,318,999	(3,085,030)	1,233,969
125					
126	Operating Income		9,369,212	5,849	9,375,061

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 2022	Temporary Rate Adjustment	Temporary Rate Year Pro Forma
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	-	3,683,086
15	Distribution Expense	Non Labor	7,181,610	-	7,181,610
16					
17	Total Distribution Expenses		10,864,696	-	10,864,696
18					
19	Customer Accounts Expense	Labor (Payroll)	825,445	-	825,445
20	Customer Accounts Expense	Non Labor	915,690	-	915,690
21					
22	Total Customer Accounts Expense		1,741,134	-	1,741,134
23					

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
24	Customer Service & Inform. Expense	Labor (Payroll)	24,257	-	24,257
25	Customer Service & Inform. Expense	Non Labor	73,703	-	73,703
26					
27	Total Customer Service & Inform. Expenses		97,960	-	97,960
28					
29					
30	Sales Expense	Labor (Payroll)	183,149	-	183,149
31	Sales Expense	Non Labor	(23,564)	-	(23,564)
32					
33	Total Sales Expense		159,584	-	159,584
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					
38	Total Administrative and General Expenses		5,650,717	(174,663)	5,476,054
39					
40	Total Operation and Maintenance Expenses	Labor (Payroll)	5,682,718	(148)	5,682,570
41	Total Operation and Maintenance Expenses	Non Labor	104,904,839	(92,247,980)	12,656,859
42			-		
43	Total Operation and Maintenance Expenses		110,587,557	(92,248,128)	18,339,429

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	Total Sales of Electricity						\$ 138,965,031	\$ (92,904,947)	\$ 46,060,084

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	Total Other Operating Revenue						\$ 2,580,163	\$ (2,183,355)	\$ 396,808

**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
						2022	Adjustment	Rate Year 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	Total Power Production Expense					\$ 72,139,166	\$ (72,139,166)	\$ -

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

Docket No. DE 23-039
Attachment KMJ/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	Total Transmission Expense					\$ 19,934,299	\$ (19,934,299)	\$ -

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

11-051

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)

11-052

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

11-053

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									
143	Total Distribution Expense						\$10,864,696	\$ -	\$ 10,864,696

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	Total Customer Account Expense						\$ 1,741,134	\$ -	\$ 1,741,134

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								
10	Total Customer Service Expense					\$ 97,960	\$ -	\$ 97,960

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	Total Sales Expense					\$ 159,584	\$ -	\$ 159,584

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/CPP/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)

11-056

**Liberty Utilities (Granite State Electric) Corp.
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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
30	OCOA/702110	BS Ops OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(64,341)	\$ -	\$ (64,341)
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

690-11

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Test Year 2022 and Temporary Rate Year**

Docket No. DE 23-039
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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
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
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

090-11

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Test Year 2022 and Temporary Rate Year**

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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
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
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

11-061

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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
117	OCOA/505000	Other Operating Exp	10923000	Outside Servs Emplyd—FERCE	General Escalator	11,594	\$ -	\$ 11,594
118	OCOA/505200	AllocCorp NonLbr Leg	10923000	Outside Servs Emplyd—FERCE	General Escalator	784,967	\$ -	\$ 784,967
119	OCOA/505210	AllocReg NonLbr Leg	10923000	Outside Servs Emplyd—FERCE	General Escalator	648,863	\$ -	\$ 648,863
120	OCOA/800000	Lbr Alloc	10923000	Outside Servs Emplyd—FERCE	Labor Escalator	183	\$ -	\$ 183
121	OCOA/803030	Assess Services	10923000	Outside Servs Emplyd—FERCE	General Escalator	1,397	\$ -	\$ 1,397
122	OCOA/853030	As Serv-Intrc	10923000	Outside Servs Emplyd—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)

11-062

**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
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
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								
160	Total Administrative and General Expense					\$ 5,650,717	\$ (174,663)	\$ 5,476,054

**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	Total Taxes Other Than Income					\$ 6,549,124	\$ -	\$ 6,549,124

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	Total Depreciation and Amortization						\$ 10,720,302	\$ 239,007	\$ 10,959,309

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	Operating Income Before Tax Adjustments	16,763,546	(11,538,515)	5,225,031
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	Total Flow Through and Perm Items	(43,736)	114,170	70,434
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	Total Current & Deferred Income Tax Expenses	4,515,017	(3,085,030)	1,429,987
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	Total Temporary Differences	(6,899,854)	1,866,681	(5,033,173)

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
27				
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	Total	4,318,999	(3,085,030)	1,233,969

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

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 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6
							Adjustments to Normalize Revenue	Remove Electric Purchase Power Expense	Remove Transmission Expense	Adjustment for Inventory Difference Expense	Storm Expense Adjustment	Removal of other Transmission 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	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						
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	925						
38												
39	Total						(95,088,302)	(72,139,166)	(19,929,801)	(121,244)	-	(4,498)

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

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 7 Depreciation/ Amortization Expense	Adjustment 8 Remove other Membership, Dues, Lobbying, and Donations	Adjustment 9 Reclass Expense to Regulatory Asset	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 Svcs	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 Svcs	10925000	Injuries n Dmg—FERCE	500300	925		(1,500)		(1,500)
37	OCOA/500300	Outside Svcs	10923000	Outside Servs Empldy—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

Line No.	Description	1/1/2022	Reference
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	Notes:		
8	<u>(1) Federal Corporate Tax Rate: https://www.irs.gov/publications/p542</u>		
9	<u>(2) New Hampshire Business Profits Tax Rate: https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf</u>		

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

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.
 Docket No. DE 23-039

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
			Test Year 2022		Temporary Rate Year Pro Forma
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	Total Rate Base		195,157,649	(7,328,648)	187,829,002

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

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	Total Rate Base		195,157,649	(1,041,350)	(6,287,298)	187,829,002

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

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

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

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.	Expense Factors Expense Description	Test Year 2022	Temporary Rate Adjustment	Temporary Rate
				Year Pro Forma
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
4	Total Labor & Non-Labor Expenses	110,587,557	(92,248,128)	18,339,429
5				
6	Income Taxes			
7	Federal & State Income Taxes	2,651,781	(2,580,952)	70,829
8	Total Federal Income Taxes	2,651,781	(2,580,952)	70,829
9				
10	Taxes Other Than Income Taxes			
11	Payroll Taxes	642,935	-	642,935
12	Property Taxes	5,906,188	-	5,906,188
13	Taxes Other Than Income Taxes	6,549,124	-	6,549,124
14				
15	Total	119,788,461	(94,829,080)	24,959,382

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

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	Test Year 2022	Temporary Rate Adjustment	Temporary Rate
				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.
 Docket No. DE 23-039

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 2022	Temporary Rate Adjustment	Temporary Rate
				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	Total Labor & Non-Labor Expenses	7,332,107	(6,116,177)	1,215,929
5				
6	Income Taxes			
7	Federal & State Income Taxes	175,817	(171,121)	4,696
8	Total Federal Income Taxes	175,817	(171,121)	4,696
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	Total	7,942,139	(6,287,298)	1,654,841

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
1	Battery Storage Regulatory Asset Beginning Balance	182	
2	Ending Balance	182	229,560
3			
4	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	
5	Ending Balance	182/186	220,982
6			
7	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		
8	Ending Balance	254	(460,088)
9			
10	Total Ending Regulatory Asset/Liability Balance	182/186/254	(9,546)
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**

Line No.	Description	FERC	December-22
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	-
5	Total Accumulated Deferred Income Taxes	254/282/283	(22,782,403)

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**

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

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.		2022 Average Capitalization	Percent of Total	Cost	2022 Weighted Cost
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	Total Capital	\$ 66,666,667	100.00%		7.60%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Temporary Rate Design
 Rates Effective July 1, 2023**

<u>Rate Class</u>	<u>Distribution Rate Component</u>	Approved March 1, 2023 Current Rates (a)	Proposed Temporary Distribution % Increase/ % (Decrease) (b)	July 1, 2023 Base Distribution Charges (c)	Approved March 1, 2023 REP/VMP O&M Adjustment Factor (d)	July 1, 2023 Net Distribution Charge (e)
D	Customer Charge	\$14.74	14.67%	\$16.90		\$16.90
	All kWh	\$0.05627	14.67%	\$0.06452	\$0.00001	\$0.06453
	16 Hour Off Peak kWh	\$0.04858	14.67%	\$0.05570	\$0.00001	\$0.05571
	Farm kWh	\$0.05311	14.67%	\$0.06090	\$0.00001	\$0.06091
	D-6 kWh	\$0.04949	14.67%	\$0.05675	\$0.00001	\$0.05676
D-10	Customer Charge	\$14.74	14.67%	\$16.90		\$16.90
	On Peak kWh	\$0.11990	14.67%	\$0.13748	\$0.00001	\$0.13749
	Off Peak kWh	\$0.00160	14.67%	\$0.00183	\$0.00001	\$0.00184
D-11	Customer Charge	\$14.74	14.67%	\$16.90		\$16.90
	Off Peak kWh	\$0.03878	14.67%	\$0.04446	\$0.00001	\$0.04447
	Mid Peak kWh	\$0.05813	14.67%	\$0.06665	\$0.00001	\$0.06666
	Critical Peak kWh	\$0.08277	14.67%	\$0.09491	\$0.00001	\$0.09492
G-1	Customer Charge	\$422.90	14.67%	\$484.93		\$484.93
	Demand Charge	\$8.96	14.67%	\$10.27		\$10.27
	On Peak kWh	\$0.00573	14.67%	\$0.00657	\$0.00001	\$0.00658
	Off Peak kWh	\$0.00169	14.67%	\$0.00193	\$0.00001	\$0.00194
	Credit for High Voltage Delivery > 2.4 k	-\$0.49000	14.67%	(\$0.56)		(\$0.56)
G-2	Customer Charge	\$70.47	14.67%	\$80.80		\$80.80
	Demand Charge	\$9.00	14.67%	\$10.32		\$10.32
	All kWh	\$0.00226	14.67%	\$0.00259	\$0.00001	\$0.00260
	Credit for High Voltage Delivery > 2.4 k	-\$0.49000	14.67%	(\$0.56)		(\$0.56)
G-3	Customer Charge	\$16.19	14.67%	\$18.56		\$18.56
	All kWh	\$0.05133	14.67%	\$0.05886	\$0.00001	\$0.05887
M	Luminaire Charge					
	<u>Description</u>					
	HPS 4,000	\$8.28	14.67%	\$9.49		\$9.49
	HPS 9,600	\$9.58	14.67%	\$10.98		\$10.98
	HPS 27,500	\$15.90	14.67%	\$18.23		\$18.23
	HPS 50,000	\$19.78	14.67%	\$22.68		\$22.68
	HPS 9,600 (Post Top)	\$11.24	14.67%	\$12.88		\$12.88
	HPS 27,500 Flood	\$16.07	14.67%	\$18.42		\$18.42
	HPS 50,000 Flood	\$21.46	14.67%	\$24.60		\$24.60
	Incandescent 1,000	\$10.64	14.67%	\$12.20		\$12.20
	Mercury Vapor 4,000	\$7.35	14.67%	\$8.42		\$8.42
	Mercury Vapor 8,000	\$8.26	14.67%	\$9.47		\$9.47
	Mercury Vapor 22,000	\$14.77	14.67%	\$16.93		\$16.93
	Mercury Vapor 63,000	\$24.96	14.67%	\$28.62		\$28.62
	Mercury Vapor 22,000 Flood	\$16.89	14.67%	\$19.36		\$19.36
	Mercury Vapor 63,000 Flood	\$32.74	14.67%	\$37.54		\$37.54
	<u>LED Fixtures</u>					
	30 Watt Pole Top	\$5.37	14.67%	\$6.15		\$6.15
	50 Watt Pole Top	\$5.60	14.67%	\$6.42		\$6.42
	130 Watt Pole Top	\$8.64	14.67%	\$9.90		\$9.90
	190 Watt Pole Top	\$16.57	14.67%	\$19.00		\$19.00
	50 Watt URD	\$12.52	14.67%	\$14.35		\$14.35
	90 Watt Flood	\$8.51	14.67%	\$9.75		\$9.75
	130 Watt Flood	\$9.79	14.67%	\$11.22		\$11.22
	50 Watt Barn	\$4.82	14.67%	\$5.52		\$5.52
	<u>Pole and Accessory Charge</u>					
	<u>Description</u>					
	Pole -Wood	\$9.39	14.67%	\$10.77		\$10.77
	Fiberglass - Direct Embedded	\$9.78	14.67%	\$11.21		\$11.21
	Fiberglass w/Foundation <25 ft	\$16.50	14.67%	\$18.92		\$18.92
	Fiberglass w/Foundation >=25 ft	\$27.59	14.67%	\$31.64		\$31.64
	Metal Poles - Direct Embedded	\$19.67	14.67%	\$22.56		\$22.56
	Metal Poles with Foundation	\$23.73	14.67%	\$27.21		\$27.21
	All kWh	\$0.03948	14.67%	\$0.04527	\$0.00001	\$0.04528
T	Customer Charge	\$14.74	14.67%	\$16.90		\$16.90
	All kWh	\$0.04577	14.67%	\$0.05248	\$0.00001	\$0.05249
V	Minimum Charge	\$16.19	14.67%	\$18.56		\$18.56
	All kWh	\$0.05279	14.67%	\$0.06053	\$0.00001	\$0.06054

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

Docket No. DE 23-039
Attachment KMJ/DSD/GHT-TEMP-3
Page 1 of 12

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND PERMANENT TEMPORARY RATES
RATE D : DOMESTIC SERVICE AT 650 KWH

Line	Comparison of Permanent Rates vs. Current Rates				
1	Residential Bill Impact				
2	Proposed Temporary Rates				
3					
4					
5					
6	Usage:	650 kWh			
7			Current Rates	Proposed Temporary Rate	Current Bill
8					Proposed Bill at Temporary Rates
9	Customer Charge		\$14.74	\$16.90	\$14.74
10	Distribution Charge per kWh		\$0.05627	\$0.06453	\$36.58
11	Reliability / Vegetation Management		\$0.00001	\$0.00001	\$0.01
12					
13	Stranded Costs		-\$0.00051	-\$0.00051	-\$0.33
14	Storm Rider		-\$0.00202	-\$0.00202	-\$1.31
15	Decoupling		\$0.00281	\$0.00000	\$1.83
16	System Benefits Charge		\$0.00700	\$0.00700	\$4.55
17	Consumption Tax		\$0.00000	\$0.00000	\$0.00
18	Transmission		\$0.03635	\$0.03635	\$23.63
19	Subtotal: Retail Delivery Services				\$79.68
20					\$85.38
21	Energy Services		\$0.22007	\$0.22007	\$143.05
22					\$143.05
23	Total Bill				\$222.73
24					\$228.43
25					
26			\$ Increase in 650 kWh Total Residential Bill		\$5.70
27			% Increase in 650 kWh Total Residential Bill		2.56%
28					

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D : DOMESTIC SERVICE

Line

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	Present	Proposed
Customer Charge	\$14.74	\$16.90
Delivery per kWh	\$0.05627	\$0.06453
Demand per KW		
Rate Riders	\$0.00729	\$0.00448
Transmission per kWh	\$0.03635	\$0.03635
Energy per kWh	\$0.22007	\$0.22007

Estimated Monthly Bills														
			Present Rates					Proposed Rates					Change	
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
0%-10%	45		\$17.27	\$0.33	\$1.64	\$9.90	\$29.14	\$19.80	\$0.20	\$1.64	\$9.90	\$31.54	\$2.41	8.3%
10%-20%	203		\$26.16	\$1.48	\$7.38	\$44.67	\$79.70	\$30.00	\$0.91	\$7.38	\$44.67	\$82.96	\$3.27	4.1%
20%-30%	304		\$31.85	\$2.22	\$11.05	\$66.90	\$112.01	\$36.52	\$1.36	\$11.05	\$66.90	\$115.83	\$3.82	3.4%
30%-40%	397		\$37.08	\$2.89	\$14.43	\$87.37	\$141.77	\$42.52	\$1.78	\$14.43	\$87.37	\$146.10	\$4.32	3.0%
40%-50%	486		\$42.09	\$3.54	\$17.67	\$106.95	\$170.25	\$48.26	\$2.18	\$17.67	\$106.95	\$175.06	\$4.81	2.8%
50%-60%	581		\$47.43	\$4.24	\$21.12	\$127.86	\$200.65	\$54.39	\$2.60	\$21.12	\$127.86	\$205.97	\$5.33	2.7%
60%-70%	688		\$53.45	\$5.02	\$25.01	\$151.41	\$234.89	\$61.30	\$3.08	\$25.01	\$151.41	\$240.80	\$5.91	2.5%
70%-80%	816		\$60.66	\$5.95	\$29.66	\$179.58	\$275.84	\$69.56	\$3.66	\$29.66	\$179.58	\$282.45	\$6.61	2.4%
80%-90%	996		\$70.78	\$7.26	\$36.20	\$219.19	\$333.44	\$81.17	\$4.46	\$36.20	\$219.19	\$341.03	\$7.59	2.3%
90%-100%	1,317		\$88.85	\$9.60	\$47.87	\$289.83	\$436.15	\$101.89	\$5.90	\$47.87	\$289.83	\$445.49	\$9.34	2.1%
Average Customer	657		\$51.71	\$4.79	\$23.88	\$144.59	\$224.97	\$59.30	\$2.94	\$23.88	\$144.59	\$230.71	\$5.74	2.6%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

Docket No. DE 23-039
Attachment KMJ/DSD/GHT-TEMP-3
Page 3 of 12

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D : 6 HOUR CONTROL (OFF PEAK USE)

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	Present	Proposed
Customer Charge	\$14.74	\$16.90
Delivery per kWh	\$0.04949	\$0.05676
Demand per KW		
Rate Riders	\$0.00729	\$0.00448
Transmission per kWh	\$0.03635	\$0.03635
Energy per kWh	\$0.22007	\$0.22007

		Estimated Monthly Bills												
		Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
Average Customer	189		\$24.09	\$1.38	\$6.87	\$41.59	\$73.93	\$27.63	\$0.85	\$6.87	\$41.59	\$76.94	\$3.00	4.1%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

Docket No. DE 23-039
Attachment KMJ/DSD/GHT-TEMP-3
Page 4 of 12

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D : 16 HOUR CONTROL

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	Present	Proposed
Customer Charge	\$14.74	\$16.90
Delivery per kWh	\$0.04858	\$0.05571
Demand per KW		
Rate Riders	\$0.00729	\$0.00448
Transmission per kWh	\$0.03635	\$0.03635
Energy per kWh	\$0.22007	\$0.22007

Estimated Monthly Bills														
			Present Rates					Proposed Rates					Change	
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
Average Customer	150		\$22.03	\$1.09	\$5.45	\$33.01	\$61.58	\$25.26	\$0.67	\$5.45	\$33.01	\$64.39	\$2.81	4.6%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

Docket No. DE 23-039
Attachment KMJ/DSD/GHT-TEMP-3
Page 5 of 12

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D : FARM SERVICE

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	Present	Proposed
Customer Charge	\$14.74	\$16.90
Delivery per kWh	\$0.05311	\$0.06091
Demand per KW		
Rate Riders	\$0.00729	\$0.00448
Transmission per kWh	\$0.03635	\$0.03635
Energy per kWh	\$0.22007	\$0.22007

Estimated Monthly Bills														
		Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
Average Customer	1,098		\$73.05	\$8.00	\$39.91	\$241.64	\$362.61	\$83.78	\$4.92	\$39.91	\$241.64	\$370.25	\$7.64	2.1%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D-10 : DOMESTIC TIME-OF-USE SERVICE

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	Present	Proposed	
Customer Charge	\$14.74	\$16.90	
Delivery per kWh - Peak	\$0.11990	\$0.13749	37.5%
Delivery per kWh - Off Peak	\$0.00160	\$0.00184	62.5%
Demand per KW			100.0%
Rate Riders	\$0.00628	\$0.00448	
Transmission per kWh	\$0.02338	\$0.02338	
Energy per kWh	\$0.22007	\$0.22007	

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Estimated Monthly Bills															
			Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)	
0%-10%	129		\$20.67	\$0.81	\$3.02	\$28.39	\$52.89	\$23.71	\$0.58	\$3.02	\$28.39	\$55.69	\$2.80	5.3%	
10%-20%	285		\$27.85	\$1.79	\$6.66	\$62.72	\$99.02	\$31.94	\$1.28	\$6.66	\$62.72	\$102.60	\$3.57	3.6%	
20%-30%	407		\$33.46	\$2.56	\$9.52	\$89.57	\$135.10	\$38.37	\$1.82	\$9.52	\$89.57	\$139.28	\$4.18	3.1%	
30%-40%	522		\$38.76	\$3.28	\$12.20	\$114.88	\$169.11	\$44.44	\$2.34	\$12.20	\$114.88	\$173.86	\$4.75	2.8%	
40%-50%	647		\$44.51	\$4.06	\$15.13	\$142.39	\$206.08	\$51.03	\$2.90	\$15.13	\$142.39	\$211.45	\$5.36	2.6%	
50%-60%	786		\$50.90	\$4.94	\$18.38	\$172.98	\$247.19	\$58.37	\$3.52	\$18.38	\$172.98	\$253.24	\$6.05	2.4%	
60%-70%	976		\$59.64	\$6.13	\$22.82	\$214.79	\$303.38	\$68.39	\$4.37	\$22.82	\$214.79	\$310.37	\$6.99	2.3%	
70%-80%	1,229		\$71.28	\$7.72	\$28.73	\$270.47	\$378.20	\$81.74	\$5.51	\$28.73	\$270.47	\$386.45	\$8.25	2.2%	
80%-90%	1,592		\$87.98	\$10.00	\$37.22	\$350.35	\$485.55	\$100.89	\$7.13	\$37.22	\$350.35	\$495.60	\$10.04	2.1%	
90%-100%	2,424		\$126.26	\$15.22	\$56.67	\$533.45	\$731.60	\$144.79	\$10.86	\$56.67	\$533.45	\$745.77	\$14.17	1.9%	
Average Customer	1,032		\$62.22	\$6.48	\$24.13	\$227.11	\$319.94	\$71.35	\$4.62	\$24.13	\$227.11	\$327.21	\$7.27	2.3%	

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE D-11 : BATTERY STORAGE PILOT

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	Present	Proposed	
Customer Charge	\$14.74	\$16.90	
Delivery per kWh - Peak	\$0.05813	\$0.06666	22.3%
Delivery per kWh - Off Peak	\$0.03878	\$0.04447	75.2%
Delivery per kWh - Crit Peak	\$0.08277	\$0.09492	2.5%
Demand per KW			100.0%
Rate Riders	-\$0.01370	-\$0.01370	
Transmission per kWh - Peak	\$0.00115	\$0.00115	
Transmission per kWh - Off Peak	-\$0.00291	-\$0.00291	
Transmission per kWh - Crit Peak	\$0.24841	\$0.24841	
Energy per kWh - Peak	\$0.36265	\$0.36265	
Energy per kWh - Off Peak	\$0.30306	\$0.30306	
Energy per kWh - Off Peak	\$0.64601	\$0.64601	

Estimated Monthly Bills														
			Present Rates					Proposed Rates					Change	
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
0%-10%	120		\$20.04	-\$1.64	\$0.51	\$38.99	\$57.89	\$22.98	-\$1.64	\$0.51	\$38.99	\$60.83	\$2.94	5.1%
10%-20%	265		\$26.45	-\$3.63	\$1.13	\$86.09	\$110.04	\$30.33	-\$3.63	\$1.13	\$86.09	\$113.92	\$3.88	3.5%
20%-30%	378		\$31.44	-\$5.18	\$1.61	\$122.81	\$150.68	\$36.05	-\$5.18	\$1.61	\$122.81	\$155.29	\$4.61	3.1%
30%-40%	485		\$36.17	-\$6.64	\$2.06	\$157.57	\$189.16	\$41.48	-\$6.64	\$2.06	\$157.57	\$194.46	\$5.30	2.8%
40%-50%	601		\$41.30	-\$8.23	\$2.55	\$195.25	\$230.87	\$47.36	-\$8.23	\$2.55	\$195.25	\$236.93	\$6.06	2.6%
50%-60%	730		\$47.00	-\$10.00	\$3.10	\$237.16	\$277.26	\$53.89	-\$10.00	\$3.10	\$237.16	\$284.16	\$6.89	2.5%
60%-70%	906		\$54.78	-\$12.41	\$3.85	\$294.34	\$340.55	\$62.81	-\$12.41	\$3.85	\$294.34	\$348.59	\$8.03	2.4%
70%-80%	1,141		\$65.16	-\$15.63	\$4.85	\$370.69	\$425.07	\$74.72	-\$15.63	\$4.85	\$370.69	\$434.62	\$9.56	2.2%
80%-90%	1,478		\$80.05	-\$20.25	\$6.28	\$480.18	\$546.26	\$91.80	-\$20.25	\$6.28	\$480.18	\$558.00	\$11.74	2.1%
90%-100%	2,250		\$114.17	-\$30.83	\$9.56	\$730.98	\$823.88	\$130.92	-\$30.83	\$9.56	\$730.98	\$840.63	\$16.75	2.0%
Average Customer	958		\$57.07	-\$13.12	\$4.07	\$311.24	\$359.26	\$65.45	-\$13.12	\$4.07	\$311.24	\$367.63	\$8.37	2.3%

Delivery Inc. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE G-1 : GENERAL SERVICE TIME-OF-USE SERVICE

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	Present	Proposed	
Customer Charge	\$422.90	\$484.93	
Delivery per kWh - Peak	\$0.00573	\$0.00658	45.2%
Delivery per kWh - Off Peak	\$0.00169	\$0.00194	54.8%
Demand per KW	\$8.960	\$10.270	100.0%
Rate Riders	\$0.00552	\$0.00448	
Transmission per kWh	\$0.02492	\$0.02492	
Energy per kWh - Peak	\$0.16997	\$0.16997	
Energy per kWh - Off Peak	\$0.16593	\$0.16593	

		Estimated Monthly Bills												
		Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
0%-10%	14,616	52	\$940.23	\$80.68	\$364.23	\$2,451.94	\$3,837.08	\$1,078.00	\$65.48	\$364.23	\$2,451.94	\$3,959.65	\$122.57	3.2%
10%-20%	43,115	154	\$1,954.39	\$237.99	\$1,074.43	\$7,232.86	\$10,499.67	\$2,240.64	\$193.16	\$1,074.43	\$7,232.86	\$10,741.08	\$241.41	2.3%
20%-30%	59,527	213	\$2,540.76	\$328.59	\$1,483.41	\$9,986.09	\$14,338.86	\$2,912.86	\$266.68	\$1,483.41	\$9,986.09	\$14,649.05	\$310.19	2.2%
30%-40%	81,063	290	\$3,306.43	\$447.47	\$2,020.09	\$13,598.92	\$19,372.91	\$3,790.63	\$363.16	\$2,020.09	\$13,598.92	\$19,772.80	\$399.89	2.1%
40%-50%	94,582	338	\$3,784.06	\$522.09	\$2,356.98	\$15,866.83	\$22,529.97	\$4,338.19	\$423.73	\$2,356.98	\$15,866.83	\$22,985.73	\$455.76	2.0%
50%-60%	108,791	389	\$4,291.00	\$600.53	\$2,711.07	\$18,250.50	\$25,853.10	\$4,919.34	\$487.38	\$2,711.07	\$18,250.50	\$26,368.30	\$515.20	2.0%
60%-70%	137,048	490	\$5,295.35	\$756.50	\$3,415.24	\$22,990.82	\$32,457.91	\$6,070.74	\$613.98	\$3,415.24	\$22,990.82	\$33,090.77	\$632.86	1.9%
70%-80%	183,992	658	\$6,965.75	\$1,015.64	\$4,585.08	\$30,866.02	\$43,432.49	\$7,985.70	\$824.28	\$4,585.08	\$30,866.02	\$44,261.08	\$828.59	1.9%
80%-90%	257,064	920	\$9,570.30	\$1,418.99	\$6,406.03	\$43,124.39	\$60,519.71	\$10,971.56	\$1,151.65	\$6,406.03	\$43,124.39	\$61,653.63	\$1,133.92	1.9%
90%-100%	487,249	1,744	\$17,762.99	\$2,689.61	\$12,142.25	\$81,739.63	\$114,334.48	\$20,363.71	\$2,182.88	\$12,142.25	\$81,739.63	\$116,428.46	\$2,093.98	1.8%
Average Customer	195,520	700	\$7,380.11	\$1,079.27	\$4,872.36	\$32,799.93	\$46,131.67	\$8,460.72	\$875.93	\$4,872.36	\$32,799.93	\$47,008.93	\$877.27	1.9%

Delivery Incr. 14.6%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE G-2 : GENERAL LONG HOUR SERVICE

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	Present	Proposed
Customer Charge	\$70.47	\$80.80
Delivery per kWh	\$0.00226	\$0.00260
Demand per KW	\$9.000	\$10.320
Rate Riders	\$0.00599	\$0.00448
Transmission per kWh	\$0.02529	\$0.02529
Energy per kWh	\$0.16734	\$0.16734

			Estimated Monthly Bills												
			Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)	
0%-10%	467	2	\$89.53	\$2.80	\$11.81	\$78.15	\$182.28	\$102.65	\$2.09	\$11.81	\$78.15	\$194.70	\$12.42	6.8%	
10%-20%	2,409	9	\$156.91	\$14.43	\$60.92	\$403.12	\$635.39	\$179.94	\$10.79	\$60.92	\$403.12	\$654.78	\$19.39	3.1%	
20%-30%	3,964	14	\$205.43	\$23.74	\$100.25	\$663.34	\$992.76	\$235.59	\$17.76	\$100.25	\$663.34	\$1,016.93	\$24.17	2.4%	
30%-40%	5,413	19	\$253.70	\$32.42	\$136.89	\$905.81	\$1,328.83	\$290.95	\$24.25	\$136.89	\$905.81	\$1,357.91	\$29.08	2.2%	
40%-50%	7,014	25	\$311.32	\$42.01	\$177.38	\$1,173.72	\$1,704.44	\$357.04	\$31.42	\$177.38	\$1,173.72	\$1,739.57	\$35.12	2.1%	
50%-60%	8,979	32	\$378.76	\$53.78	\$227.08	\$1,502.55	\$2,162.17	\$434.39	\$40.23	\$227.08	\$1,502.55	\$2,204.24	\$42.06	1.9%	
60%-70%	11,732	42	\$474.98	\$70.27	\$296.70	\$1,963.23	\$2,805.19	\$544.74	\$52.56	\$296.70	\$1,963.23	\$2,857.24	\$52.04	1.9%	
70%-80%	16,748	60	\$648.32	\$100.32	\$423.56	\$2,802.61	\$3,974.81	\$743.54	\$75.03	\$423.56	\$2,802.61	\$4,044.74	\$69.93	1.8%	
80%-90%	22,840	81	\$851.09	\$136.81	\$577.62	\$3,822.05	\$5,387.57	\$976.10	\$102.32	\$577.62	\$3,822.05	\$5,478.10	\$90.53	1.7%	
90%-100%	33,779	120	\$1,226.81	\$202.34	\$854.27	\$5,652.58	\$7,936.00	\$1,407.03	\$151.33	\$854.27	\$5,652.58	\$8,065.20	\$129.21	1.6%	
Average Customer	11,812	42	\$474.90	\$70.75	\$298.73	\$1,976.62	\$2,821.00	\$544.65	\$52.92	\$298.73	\$1,976.62	\$2,872.91	\$51.91	1.8%	

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE G-3 : GENERAL SERVICE

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	Present	Proposed
Customer Charge	\$16.19	\$18.56
Delivery per kWh	\$0.05133	\$0.05887
Demand per KW		
Rate Riders	\$0.00701	\$0.00448
Transmission per kWh	\$0.03014	\$0.03014
Energy per kWh	\$0.16734	\$0.22007

Estimated Monthly Bills														
			Present Rates					Proposed Rates					Change	
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
0%-10%	29		\$17.68	\$0.20	\$0.87	\$4.85	\$23.61	\$20.27	\$0.13	\$0.87	\$6.38	\$27.65	\$4.04	17.1%
10%-20%	920		\$63.41	\$6.45	\$27.73	\$153.95	\$251.54	\$72.72	\$4.12	\$27.73	\$202.46	\$307.04	\$55.49	22.1%
20%-30%	2,263		\$132.35	\$15.86	\$68.21	\$378.69	\$595.11	\$151.78	\$10.14	\$68.21	\$498.02	\$728.15	\$133.04	22.4%
30%-40%	3,564		\$199.13	\$24.98	\$107.42	\$596.40	\$927.93	\$228.37	\$15.97	\$107.42	\$784.33	\$1,136.09	\$208.16	22.4%
40%-50%	5,230		\$284.65	\$36.66	\$157.63	\$875.19	\$1,354.13	\$326.45	\$23.43	\$157.63	\$1,150.97	\$1,658.48	\$304.35	22.5%
50%-60%	7,782		\$415.64	\$54.55	\$234.55	\$1,302.24	\$2,006.98	\$476.69	\$34.86	\$234.55	\$1,712.58	\$2,458.68	\$451.70	22.5%
60%-70%	11,311		\$596.78	\$79.29	\$340.91	\$1,892.78	\$2,909.77	\$684.44	\$50.67	\$340.91	\$2,489.21	\$3,565.24	\$655.47	22.5%
70%-80%	16,655		\$871.09	\$116.75	\$501.98	\$2,787.05	\$4,276.87	\$999.04	\$74.61	\$501.98	\$3,665.27	\$5,240.90	\$964.03	22.5%
80%-90%	25,194		\$1,309.40	\$176.61	\$759.35	\$4,215.96	\$6,461.32	\$1,501.73	\$112.87	\$759.35	\$5,544.44	\$7,918.39	\$1,457.07	22.6%
90%-100%	45,366		\$2,344.83	\$318.02	\$1,367.33	\$7,591.55	\$11,621.72	\$2,689.26	\$203.24	\$1,367.33	\$9,983.70	\$14,243.52	\$2,621.80	22.6%
Average Customer	657		\$49.91	\$4.61	\$19.80	\$109.94	\$184.26	\$57.24	\$2.94	\$19.80	\$144.59	\$224.57	\$40.31	21.9%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE T : LIMITED TOTAL ELECTRICAL LIVING

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	Present	Proposed
Customer Charge	\$14.74	\$16.90
Delivery per kWh	\$0.04577	\$0.05249
Demand per KW		
Rate Riders	\$0.00274	-\$0.00011
Transmission per kWh	\$0.02615	\$0.02615
Energy per kWh	\$0.22007	\$0.22007

Estimated Monthly Bills														
			Present Rates					Proposed Rates					Change	
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
0%-10%	1,368		\$77.35	\$3.75	\$35.77	\$301.06	\$417.93	\$88.71	-\$0.15	\$35.77	\$301.06	\$425.38	\$7.45	1.8%
10%-20%	4,487		\$220.11	\$12.29	\$117.34	\$987.45	\$1,337.19	\$252.42	-\$0.49	\$117.34	\$987.45	\$1,356.72	\$19.52	1.5%
20%-30%	6,222		\$299.52	\$17.05	\$162.71	\$1,369.28	\$1,848.55	\$343.49	-\$0.68	\$162.71	\$1,369.28	\$1,874.79	\$26.24	1.4%
30%-40%	7,557		\$360.62	\$20.71	\$197.62	\$1,663.07	\$2,242.01	\$413.57	-\$0.83	\$197.62	\$1,663.07	\$2,273.42	\$31.41	1.4%
40%-50%	9,269		\$438.98	\$25.40	\$242.38	\$2,039.83	\$2,746.59	\$503.43	-\$1.02	\$242.38	\$2,039.83	\$2,784.62	\$38.03	1.4%
50%-60%	11,611		\$546.18	\$31.81	\$303.63	\$2,555.23	\$3,436.85	\$626.36	-\$1.28	\$303.63	\$2,555.23	\$3,483.94	\$47.09	1.4%
60%-70%	14,139		\$661.88	\$38.74	\$369.73	\$3,111.57	\$4,181.93	\$759.06	-\$1.56	\$369.73	\$3,111.57	\$4,238.81	\$56.88	1.4%
70%-80%	17,044		\$794.84	\$46.70	\$445.70	\$3,750.87	\$5,038.12	\$911.54	-\$1.87	\$445.70	\$3,750.87	\$5,106.24	\$68.12	1.4%
80%-90%	20,267		\$942.36	\$55.53	\$529.98	\$4,460.16	\$5,988.03	\$1,080.71	-\$2.23	\$529.98	\$4,460.16	\$6,068.63	\$80.59	1.3%
90%-100%	26,685		\$1,236.11	\$73.12	\$697.81	\$5,872.57	\$7,879.61	\$1,417.60	-\$2.94	\$697.81	\$5,872.57	\$7,985.04	\$105.43	1.3%
Average Customer	1,270		\$72.87	\$3.48	\$33.21	\$279.49	\$389.05	\$83.56	-\$0.14	\$33.21	\$279.49	\$396.12	\$7.07	1.8%

Delivery Incr. 14.7%

Liberty Utilities (Granite State Electric) Corp.
Comparative Monthly Bill Impacts - Temporary Rates

Docket No. DE 23-039
Attachment KMJ/DSD/GHT-TEMP-3
Page 12 of 12

COMPARATIVE ANNUAL BILLS UNDER CURRENT AND TEMPORARY PROPOSED RATES
RATE V: LIMITED COMMERCIAL SPACE HEATING

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	Present	Proposed
Customer Charge	\$16.19	\$18.56
Delivery per kWh	\$0.05279	\$0.06054
Demand per KW		
Rate Riders	\$0.00739	\$0.00448
Transmission per kWh	\$0.03003	\$0.03003
Energy per kWh	\$0.22007	\$0.22007

		Estimated Monthly Bills												
		Present Rates					Proposed Rates					Change		
Estimated Bill Percentiles	Use per Month (kWh)	Demand per Month (KW)	Delivery	Riders	Transmission	Energy	TOTAL	Delivery	Riders	Transmission	Energy	TOTAL	\$ Inc / (Decr)	% Inc / (Decr)
Average Customer	1,354		\$87.67	\$10.01	\$40.66	\$297.97	\$436.31	\$100.53	\$6.07	\$40.66	\$297.97	\$445.23	\$8.92	2.0%

Delivery Incr. 14.7%

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