

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Large Customer Group Rates G-1 and G-2  
Energy Service Rates Summary  
August 2023 - January 2024

1	<u>Section 1: Percentage of Medium and Large C&amp;I kWhs Attributable to Energy Service</u>							
2	March 2023 Medium and Large C&I Energy Service kWhs	7,781,816						
3	March 2023 Total Medium and Large C&I kWhs	<u>39,234,825</u>						
4	Percentage of Medium and Large C&I Energy Service kWhs to Total Medium and Large C&I kWhs	19.83%						
5	<u>Section 2: Projected Medium and Large C&amp;I Default Service kWhs, August 2023 - January 2024</u>							
		<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>Total</u>
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
6	Projected Total Company Medium and Large kWhs	50,196,496	45,323,553	43,256,907	39,856,579	40,952,203	41,071,651	260,657,390
7	Percentage of Medium and Large C&I Energy Service kWhs to Total Medium and Large C&I kWhs	<u>19.83%</u>	<u>19.83%</u>	<u>19.83%</u>	<u>19.83%</u>	<u>19.83%</u>	<u>19.83%</u>	
8	Projected Medium and Large C&I Energy Service kWhs	9,955,948	8,989,451	8,579,554	7,905,134	8,122,440	8,146,131	51,698,659
9	<u>Section 3: Medium and Large C&amp;I Default Service Load Weighting for August 2023 - January 2024</u>							
10	Projected Medium and Large C&I Energy Service kWhs	9,955,948	8,989,451	8,579,554	7,905,134	8,122,440	8,146,131	51,698,659
11	Loss Factor							
12	Wholesale Contract Price (\$/MWh)							
13	Base Energy Service Rate (\$/kWh)	\$0.08473	\$0.06076	\$0.05725	\$0.13579	\$0.20169	\$0.23579	
14	Energy Service Reconciliation Adjustment Factor (\$/kWh)	(\$0.02090)	(\$0.02090)	(\$0.02090)	(\$0.02090)	(\$0.02090)	(\$0.02090)	
15	Energy Service Cost Reclassification Adjustment Factor (\$/kWh)	(\$0.00038)	(\$0.00038)	(\$0.00038)	(\$0.00038)	(\$0.00038)	(\$0.00038)	
16	Renewable Portfolio Standard Adder (\$/kWh)	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	
17	Total Estimated Medium and Large C&I Energy Service Price per kWh	\$0.07196	\$0.04799	\$0.04448	\$0.12302	\$0.18892	\$0.22302	
18	Projected Medium and Large C&I Base Default Service Cost, August 2023 - January 2024	<u>\$ 843,568</u>	<u>\$ 546,199</u>	<u>\$ 491,179</u>	<u>\$ 1,073,438</u>	<u>\$ 1,638,215</u>	<u>\$ 1,920,776</u>	<u>\$ 6,513,375</u>
19	Weighted Average Medium and Large C&I Base Default Service Charge for August 2023 - January 2024							\$ 0.12598
20	Projected Medium and Large C&I Default Service Cost, August 2023 - January 2024	<u>\$ 716,430</u>	<u>\$ 431,404</u>	<u>\$ 381,619</u>	<u>\$ 972,490</u>	<u>\$ 1,534,491</u>	<u>\$ 1,816,750</u>	<u>\$ 5,853,184</u>
21	Weighted Average Medium and Large C&I Default Service Charge for August 2023 - January 2024							\$ 0.11321

[Line No.] Source Information

- [2] Per Monthly Energy Service Revenue Reports (Rates G-1 and G-2)
- [3] Per Monthly Total Revenue Reports (Rates G-1 and G-2)
- [4] Line (2) ÷ Line (3)
- [6] Schedule TJC/JMK-4 P9
- [7] Line (4)
- [8] Line (6) x Line (7)
- [10] Line (8)
- [11] Projected Wholesale Load divided by Projected Retail Load, rounded to five decimal places
- [12] Schedule CG/JDW-2 Exhibit 5
- [13] Line (11) x Line (12) / 1000, truncated to five decimal places
- [14] Schedule TJC/JMK-3 Page 1, Line 8
- [15] Schedule TJC/JMK-4 Page 1, Line 6
- [16] Schedule CG/JDW-2 Exhibit 11
- [17] Line (13) + Line (14) + Line (15) + Line (16)

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Small Customer Group (Rates D, D-10, G-3, M, T and V)  
Energy Service Rates Summary  
August 2023 - January 2024

1 Section 1: Percentage of Residential and Small C&I kWhs Attributable to Energy Service  
2 March 2023 Residential and Small C&I Energy Service kWhs 28,928,490  
3 March 2023 Total Residential and Small C&I kWhs 33,400,382  
4 Percentage of Residential and Small C&I Energy Service kWhs to Total Residential & Small C&I kWhs 86.61%

5 Section 2: Projected Residential and Small C&I Default Service kWhs, August 2023 - January 2024

	August	September	October	November	December	January	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
6 Projected Total Company Residential and Small C&I kWhs	37,110,658	30,681,309	29,708,893	31,740,716	37,577,819	39,167,459	205,986,854
7 Percentage of Residential and Small C&I Energy Service kWhs to Total Residential & Small C&I kWhs	86.61%	86.61%	86.61%	86.61%	86.61%	86.61%	
8 Projected Residential and Small C&I Energy Service kWhs	32,142,007	26,573,467	25,731,245	27,491,032	32,546,620	33,923,428	178,407,799

9 Section 3: Residential and Small C&I Default Service Load Weighting for August 2023 - January 2024

10 Projected Residential and Small C&I Energy Service kWhs	32,142,007	26,573,467	25,731,245	27,491,032	32,546,620	33,923,428	178,407,799
11 Loss Factor							
12 Wholesale Contract Price (\$/MWh)							
13 Base Residential and Small C&I Energy Service Rate (\$/kWh)	\$0.09029	\$0.07418	\$0.06875	\$0.09994	\$0.16414	\$0.20674	
14 Energy Service Reconciliation Adjustment Factor (\$/kWh)	(\$0.00840)	(\$0.00840)	(\$0.00840)	(\$0.00840)	(\$0.00840)	(\$0.00840)	
15 Energy Service Cost Reclassification Adjustment Factor (\$/kWh)	\$0.00043	\$0.00043	\$0.00043	\$0.00043	\$0.00043	\$0.00043	
16 Proposed Renewable Portfolio Standard Adder (\$/kWh)	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	<u>\$0.00851</u>	
17 Total Estimated Residential and Small C&I Energy Service Price per kWh	\$0.09083	\$0.07472	\$0.06929	\$0.10048	\$0.16468	\$0.20728	
18 Projected Residential and Small C&I Energy Service Base Cost, August 2023 - January 2024	<u>\$2,902,102</u>	<u>\$1,971,220</u>	<u>\$1,769,023</u>	<u>\$2,747,454</u>	<u>\$5,342,202</u>	<u>\$7,013,330</u>	<u>\$21,745,330</u>
19 Weighted Average Base Residential and Small C&I Energy Service Charge for August 2023 - January 2024							\$0.12188
20 Projected Residential and Small C&I Energy Service Cost, August 2023 - January 2024	<u>\$2,919,458</u>	<u>\$1,985,569</u>	<u>\$1,782,918</u>	<u>\$2,762,299</u>	<u>\$5,359,777</u>	<u>\$7,031,648</u>	<u>\$21,841,670</u>
21 Weighted Average Residential and Small C&I Energy Service Charge for August 2023 - January 2024							\$0.12242

[Line No ] Source Information

- [2] Per Monthly Energy Service Revenue Reports (Rates G-1 and G-2)
- [3] Per Monthly Total Revenue Reports (Rates G-1 and G-2)
- [4] Line (2) ÷ Line (3)
- [6] Schedule TJC/JMK-4 P9
- [7] Line (4)
- [8] Line (6) x Line (7)
- [10] Line (8)
- [11] Projected Wholesale Load divided by Projected Retail Load, rounded to five decimal places
- [12] Schedule CG/JDW-2 Exhibit 5
- [13] Line (11) x Line (12) / 1000, truncated to five decimal places
- [14] Schedule TJC/JMK-3 Page 1, Line 8
- [15] Schedule TJC/JMK-4 Page 1, Line 6
- [16] Schedule CG/JDW-2 Exhibit 11
- [17] Line (13) + Line (14) + Line (15) + Line (16)
- [18] Line (10) x Line (13)
- [19] Line (18) total ÷ Line (10) total, truncated after 5 decimal places
- [20] Line (10) x Line (17)
- [21] Line (20) total ÷ Line (10) total, truncated after 5 decimal places

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Calculation of Energy Service Adjustment Factor  
Effective August 1, 2023

LINE NO.	DESCRIPTION (a)	COMBINED (b)	LARGE (c)	SMALL (d)
1	Beginning Balance	\$ 1,715,630	\$ 398,541	\$ 1,317,089
2	Base Energy Service (Over)/Under Collection	(1,678,851)	(1,642,672)	(36,179)
3	RPS (Over)/Under Collection	(3,426,126)	(796,005)	(2,630,121)
4	Energy Service Adjustment Factor (Over)/Under Collection	(441,528)	(102,581)	(338,947)
5	Interest	12,049	(22,897)	34,947
6	Total (Over)/Under Collection	\$ (3,818,827)	\$ (2,165,615)	\$ (1,653,212)
7	Estimated Energy Service kWh Deliveries	454,595,147	103,583,018	351,012,129
8	Energy Service Adjustment Factor per kWh	\$ (0.00840)	\$ (0.02090)	\$ (0.00470)

[Line No.] Source Information

- [2] Schedule TJC/JMK-3 P2, Line 13 Columns (e and g)
- [3] Schedule TJC/JMK-3 P2, Line 13 Columns (d and f)
- [4] Schedule TJC/JMK-3, P2 Line 13 Column C
- [5] Schedule TJC/JMK-3 P2, Line 13 Columns (k)
- [6] Sum of Lines 1 - 5
- [7] Per Company forecast August 2023 - July 2024
- [8] Line (5) ÷ Line (6), truncated after 5 decimal places

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Reconciliation of Energy Service Adjustment Factor (OVER)/UNDER  
Balance Incurred August 2022 - July 2023

LINE NO	MONTH	BEGINNING (OVER)/UNDER BALANCE	ENERGY SERVICE ADJUSTMENT REVENUE	RPS REVENUE	BASE ENERGY SERVICE REVENUE	RPS EXPENSE	BASE ENERGY SERVICE EXPENSE	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 1,715,630	\$ 45,105	\$ 366,950	\$ 9,475,368	\$ 25,520	\$ 8,188,905	\$ 42,631	\$ 879,131	4 00%	\$ 2,930	\$ 2,930
2	Sep-22	45,562	39,290	319,643	5,765,912	-	5,078,966	(1,000,318)	(477,378)	4 00%	(1,591)	1,339
3	Oct-22	(1,001,909)	39,449	320,931	7,011,923	17,994	4,300,202	(4,056,016)	(2,528,963)	5 50%	(11,591)	(10,252)
4	Nov-22	(4,067,607)	28,186	229,306	6,291,806	27,082	5,636,948	(4,952,876)	(4,510,241)	5 50%	(20,672)	(30,924)
5	Dec-22	(4,973,547)	30,944	251,740	6,857,042	-	10,892,050	(1,221,224)	(3,097,385)	5 50%	(14,196)	(45,120)
6	Jan-23	(1,235,420)	41,255	335,624	9,923,867	2,600	13,122,883	1,589,317	176,949	7 00%	1,032	(44,088)
7	Feb-23	1,590,349	41,544	337,980	10,270,096	-	14,463,259	5,403,988	3,497,168	7 00%	20,400	(23,688)
8	Mar-23	5,424,388	36,831	299,639	7,336,698	-	6,420,261	4,171,480	4,797,934	7 00%	27,988	4,300
9	Apr-23	4,199,468	34,360	279,533	5,899,407	92,696	4,414,174	2,493,039	3,346,253	7 75%	21,611	25,911
10	May-23	2,514,650	26,865	218,557	5,512,728	-	3,930,160	686,660	1,600,655	7 75%	10,338	36,249
11	* Jun-23	696,998	36,065	293,401	7,018,973	-	4,458,056	(2,193,385)	(748,194)	7 75%	(4,832)	31,417
12	* Jul-23	\$ (2,198,217)	41,634	338,713	8,324,768	-	7,103,874	\$ (3,799,459)	\$ (2,998,838)	7 75%	(19,367)	\$ 12,049
13	TOTALS		\$ 441,528	\$ 3,592,017	\$ 89,688,590	\$ 165,891	\$ 88,009,738				\$ 12,049	
14	Total (Over)/Under Collection:							\$ (3,818,827)				

(b) Prior month Column (c) + Prior month Column (f)  
(c) Actual kWh sales multiplied by the approved Energy Service Adjustment Factor  
(d) Actual kWh sales multiplied by the approved RPS Factor  
(e) See TJC/JMK-3 P2-1, 2  
(f) See TJC/JMK-3 P4-1  
(g) Actual expenses incurred  
(h) Column (b) - Columns (c:e) + Columns (f g)  
(i) [Column (a) + Column (c)] ÷ 2  
(j) Interest rate on Customer Deposits  
(k) Column (i) x Column (j) / 12  
(l) Column (f) + Prior Month Column (g)  
\*Projection

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Reconciliation of Energy Service Adjustment Factor (OVER)/UNDER  
Balance Incurred August 2022 - July 2023  
Large Customer Group

LINE NO	MONTH	BEGINNING (OVER)/UNDER BALANCE	ENERGY SERVICE ADJUSTMENT REVENUE	RPS REVENUE	BASE ENERGY SERVICE REVENUE	RPS EXPENSE	BASE ENERGY SERVICE EXPENSE	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 398,541	\$ 9,421	\$ 76,645	\$ 1,707,590	\$ 5,928	\$ 1,747,938	\$ 358,751	\$ 378,646	4.00%	\$ 1,262	\$ 1,262
2	Sep-22	360,013	8,895	72,361	1,283,637	-	1,373,605	368,725	364,369	4.00%	1,215	2,477
3	Oct-22	369,940	12,454	101,316	979,124	4,180	1,222,610	503,836	436,888	5.50%	2,002	4,479
4	Nov-22	505,839	6,149	50,025	1,148,379	6,291	1,455,702	763,279	634,559	5.50%	2,908	7,388
5	Dec-22	766,187	5,637	45,858	1,680,180	-	2,776,816	1,811,329	1,288,758	5.50%	5,907	13,294
6	Jan-23	1,817,236	8,651	70,379	3,000,375	604	3,394,534	2,132,969	1,975,103	7.00%	11,521	24,816
7	Feb-23	2,144,491	8,946	72,782	3,354,262	-	1,344,592	53,093	1,098,792	7.00%	6,410	31,225
8	Mar-23	59,503	8,796	71,562	1,771,952	-	629,358	(1,163,449)	(551,973)	7.00%	(3,220)	28,006
9	Apr-23	(1,166,669)	10,446	84,985	1,387,748	21,533	454,351	(2,173,964)	(1,670,316)	7.75%	(10,787)	17,218
10	May-23	(2,184,751)	6,353	51,682	1,059,201	-	1,330,268	(1,971,719)	(2,078,235)	7.75%	(13,422)	3,796
11	* Jun-23	(1,985,141)	7,984	64,952	856,099	-	856,099	(2,058,077)	(2,021,609)	7.75%	(13,056)	(9,260)
12	* Jul-23	\$ (2,071,133)	8,850	71,995	1,129,519	-	1,129,519	\$ (2,151,977)	\$ (2,111,555)	7.75%	(13,637)	\$ (22,897)
13	TOTALS		\$ 102,581	\$ 834,541	\$ 19,358,065	\$ 38,536	\$ 17,715,393				\$ (22,897)	
14	Total (Over)/Under Collection:								\$ (2,165,615)			

(b) Prior month Column (c) + Prior month Column (f)  
(c) Actual kWh sales multiplied by the approved Energy Service Adjustment Factor  
(d) Actual kWh sales multiplied by the approved RPS Factor  
(e) See TJC/JMK-3 P3-1  
(f) See TJC/JMK-3 P4-1  
(g) Actual expenses incurred  
(h) Column (b) - Columns (c:e) + Columns (f g)  
(i) [Column (a) + Column (c)] ÷ 2  
(j) Interest rate on Customer Deposits  
(k) Column (i) x Column (j) / 12  
(l) Column (f) + Prior Month Column (g)  
\*Projection

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Reconciliation of Energy Service Adjustment Factor (OVER)/UNDER  
Balance Incurred August 2022 - July 2023  
Small Customer Group

LINE NO	MONTH	BEGINNING	ENERGY	RPS	BASE	RPS	BASE	ENDING	BALANCE	EFFECTIVE	CUMULATIVE	
		(OVER)/UNDER	SERVICE		ENERGY SERVICE		NERGY SERVIC	(OVER)/UNDER	SUBJECT TO	INTEREST		INTEREST
		BALANCE	REVENUE	REVENUE	REVENUE	EXPENSE	EXPENSE	BALANCE	INTEREST	RATE	INTEREST	INTEREST
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 1,317,089	\$ 35,684	\$ 290,305	\$ 7,767,778	\$ 19,591	\$ 6,440,967	\$ (316,120)	\$ 500,485	4 00%	\$ 1,668	\$ 1,668
2	Sep-22	(314,451)	30,396	247,282	4,482,275	-	3,705,361	(1,369,043)	(841,747)	4 00%	(2,806)	(1,138)
3	Oct-22	(1,371,849)	26,995	219,615	6,032,799	13,814	3,077,592	(4,559,852)	(2,965,851)	5 50%	(13,593)	(14,731)
4	Nov-22	(4,573,446)	22,037	179,281	5,143,427	20,791	4,181,246	(5,716,155)	(5,144,800)	5 50%	(23,580)	(38,311)
5	Dec-22	(5,739,735)	25,307	205,883	5,176,863	-	8,115,234	(3,032,553)	(4,386,144)	5 50%	(20,103)	(58,415)
6	Jan-23	(3,052,656)	32,604	265,246	6,923,493	1,996	9,728,350	(543,653)	(1,798,154)	7 00%	(10,489)	(68,904)
7	Feb-23	(554,142)	32,598	265,197	6,915,835	-	13,118,666	5,350,895	2,398,376	7 00%	13,991	(54,913)
8	Mar-23	5,364,885	28,035	228,078	5,564,746	-	5,790,902	5,334,928	5,349,907	7 00%	31,208	(23,705)
9	Apr-23	5,366,136	23,914	194,547	4,511,659	71,163	3,959,823	4,667,003	5,016,569	7 75%	32,399	8,693
10	May-23	4,699,401	20,512	166,875	4,453,527	-	2,599,892	2,658,379	3,678,890	7 75%	23,759	32,453
11	* Jun-23	2,682,139	28,081	228,450	6,162,873	-	3,601,957	(135,308)	1,273,415	7 75%	8,224	40,677
12	* Jul-23	\$ (127,084)	32,785	266,718	7,195,250	-	5,974,356	\$ (1,647,482)	\$ (887,283)	7 75%	(5,730)	\$ 34,947
13	TOTALS		<u>\$ 338,947</u>	<u>\$ 2,757,476</u>	<u>\$ 70,330,525</u>	<u>\$ 127,355</u>	<u>\$ 70,294,346</u>					<u>\$ 34,947</u>
14	Total (Over)/Under Collection:							\$ (1,653,212)				

(b) Prior month Column (c) + Prior month Column (f)  
(c) Actual kWh sales multiplied by the approved Energy Service Adjustment Factor  
(d) Actual kWh sales multiplied by the approved RPS Factor  
(e) See TJC/JMK-3 P3-2  
(f) See TJC/JMK-3 P4-2  
(g) Actual expenses incurred  
(h) Column (b) - Columns (c:e) + Columns (f g)  
(i) [Column (a) + Column (e)] ÷ 2  
(j) Interest rate on Customer Deposits  
(k) Column (i) x Column (j) / 12  
(l) Column (f) + Prior Month Column (g)  
\*Projection

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Energy Service Revenue  
August 2022 - July 2023  
Large Customer Group

LINE NO	MONTH	TOTAL ENERGY SERVICE REVENUE	LARGE ES (kWh)	ENERGY SERVICE ADJUSTMENT REVENUE		RPS		ENERGY SERVICE COST RECLASS ADJUSTMENT FACTOR		BASE ENERGY SERVICE REVENUE
				RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Aug-22	\$ 1,818,190	9,813,658	\$ 0.00096	\$ 9,421	\$ 0.00781	\$ 76,645	\$ 0.00250	\$ 24,534	\$ 1,707,590
2	Sep-22	1,388,056	9,265,194	\$ 0.00096	8,895	\$ 0.00781	72,361	\$ 0.00250	23,163	1,283,637
3	Oct-22	\$ 1,125,325	12,972,595	\$ 0.00096	12,454	\$ 0.00781	101,316	\$ 0.00250	32,431	979,124
4	Nov-22	1,220,566	6,405,270	\$ 0.00096	6,149	\$ 0.00781	50,025	\$ 0.00250	16,013	1,148,379
5	Dec-22	\$ 1,746,353	5,871,658	\$ 0.00096	5,637	\$ 0.00781	45,858	\$ 0.00250	14,679	1,680,180
6	Jan-23	3,101,933	9,011,348	\$ 0.00096	8,651	\$ 0.00781	70,379	\$ 0.00250	22,528	3,000,375
7	Feb-23	\$ 3,459,288	9,319,105	\$ 0.00096	8,946	\$ 0.00781	72,782	\$ 0.00250	23,298	3,354,262
8	Mar-23	1,875,217	9,162,827	\$ 0.00096	8,796	\$ 0.00781	71,562	\$ 0.00250	22,907	1,771,952
9	Apr-23	\$ 1,510,384	10,881,623	\$ 0.00096	10,446	\$ 0.00781	84,985	\$ 0.00250	27,204	1,387,748
10	May-23	1,133,779	6,617,424	\$ 0.00096	6,353	\$ 0.00781	51,682	\$ 0.00250	16,544	1,059,201
11	* Jun-23	\$ 949,826	8,316,490	\$ 0.00096	7,984	\$ 0.00781	64,952	\$ 0.00250	20,791	856,099
12	* Jul-23	1,233,409	9,218,304	\$ 0.00096	8,850	\$ 0.00781	71,995	\$ 0.00250	23,046	1,129,519
13	TOTALS	<u>\$ 20,562,326</u>	<u>106,855,496</u>		<u>\$ 102,581</u>		<u>\$834,541</u>		<u>\$ 267,139</u>	<u>\$ 19,358,065</u>

(e) kWh sales (Column (c)) multiplied by approved Energy Service Adjustment Factor (Column (d))  
(g) kWh sales (Column (e)) multiplied by approved RPS Adder (Column (f))  
(i) Actual kWh sales (Column (e)) multiplied by the Energy Service Cost Reclassification Adjustment Factor approved (Column (h))  
\* Projection

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Energy Service Revenue  
August 2022 - July 2023  
Small Customer Group

LINE NO	MONTH	TOTAL ENERGY SERVICE REVENUE	SMALL ES (kWh)	ENERGY SERVICE ADJUSTMENT REVENUE		RPS		ENERGY SERVICE COST RECLASS ADJUSTMENT FACTOR		BASE ENERGY SERVICE REVENUE
				RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Aug-22	\$ 8,116,442	37,170,941	\$ 0 00096	\$ 35,684	\$ 0 00781	\$ 290,305	\$ 0 00061	\$ 22,674	\$ 7,767,778
2	Sep-22	\$ 4,779,267	31,662,228	\$ 0 00096	\$ 30,396	\$ 0 00781	\$ 247,282	\$ 0 00061	\$ 19,314	\$ 4,482,275
3	Oct-22	\$ 6,296,562	28,119,664	\$ 0 00096	\$ 26,995	\$ 0 00781	\$ 219,615	\$ 0 00061	\$ 17,153	\$ 6,032,799
4	Nov-22	\$ 5,358,748	22,955,345	\$ 0 00096	\$ 22,037	\$ 0 00781	\$ 179,281	\$ 0 00061	\$ 14,003	\$ 5,143,427
5	Dec-22	\$ 5,424,133	26,361,396	\$ 0 00096	\$ 25,307	\$ 0 00781	\$ 205,883	\$ 0 00061	\$ 16,080	\$ 5,176,863
6	Jan-23	\$ 7,242,059	33,962,336	\$ 0 00096	\$ 32,604	\$ 0 00781	\$ 265,246	\$ 0 00061	\$ 20,717	\$ 6,923,493
7	Feb-23	\$ 7,234,343	33,956,120	\$ 0 00096	\$ 32,598	\$ 0 00781	\$ 265,197	\$ 0 00061	\$ 20,713	\$ 6,915,835
8	Mar-23	\$ 5,838,673	29,203,266	\$ 0 00096	\$ 28,035	\$ 0 00781	\$ 228,078	\$ 0 00061	\$ 17,814	\$ 5,564,746
9	Apr-23	\$ 4,745,315	24,909,996	\$ 0 00096	\$ 23,914	\$ 0 00781	\$ 194,547	\$ 0 00061	\$ 15,195	\$ 4,511,659
10	May-23	\$ 4,653,948	21,366,799	\$ 0 00096	\$ 20,512	\$ 0 00781	\$ 166,875	\$ 0 00061	\$ 13,034	\$ 4,453,527
11	* Jun-23	\$ 6,437,247	29,250,906	\$ 0 00096	\$ 28,081	\$ 0 00781	\$ 228,450	\$ 0 00061	\$ 17,843	\$ 6,162,873
12	* Jul-23	\$ 7,515,585	34,150,884	\$ 0 00096	\$ 32,785	\$ 0 00781	\$ 266,718	\$ 0 00061	\$ 20,832	\$ 7,195,250
13	TOTALS	<u>\$ 73,642,320</u>	<u>353,069,880</u>		<u>\$ 338,947</u>		<u>\$ 2,757,476</u>		<u>\$ 215,373</u>	<u>\$ 70,330,525</u>

(e) kWh sales (Column (c)) multiplied by approved Energy Service Adjustment Factor (Column (d))  
(g) kWh sales (Column (c)) multiplied by approved RPS Adder (Column (f))  
(i) Actual kWh sales (Column (c)) multiplied by the Energy Service Cost Reclassification Adjustment Factor approved (Column (h))  
\* Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Expense  
August 2022 - July 2023  
Allocations

LINE NO.	MONTH	LARGE ES (kWh)	SMALL ES (kWh)	TOTAL ES (kWh)	ALLOCATION FACTOR		RPS EXPENSE		
					LARGE	SMALL	TOTAL	LARGE	SMALL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Aug-22	9,813,658	37,170,941	46,984,599			\$ 25,520	\$ 5,928	\$ 19,591
2	Sep-22	9,265,194	31,662,228	40,927,422			-	-	-
3	Oct-22	12,972,595	28,119,664	41,092,259			17,994	4,180	13,814
4	Nov-22	6,405,270	22,955,345	29,360,615			27,082	6,291	20,791
5	Dec-22	5,871,658	26,361,396	32,233,054			-	-	-
6	Jan-23	9,011,348	33,962,336	42,973,684			2,600	604	1,996
7	Feb-23	9,319,105	33,956,120	43,275,225			-	-	-
8	Mar-23	9,162,827	29,203,266	38,366,093			-	-	-
9	Apr-23	10,881,623	24,909,996	35,791,619			92,696	21,533	71,163
10	May-23	6,617,424	21,366,799	27,984,223			0	-	-
11	* Jun-23	8,316,490	29,250,906	37,567,396			0	-	-
12	* Jul-23	9,218,304	34,150,884	43,369,188			0	-	-
13	TOTALS	<u>106,855,496</u>	<u>353,069,880</u>	<u>459,925,376</u>	23.23%	76.77%	<u>\$ 165,891</u>	<u>\$ 38,536</u>	<u>\$ 127,355</u>

(d) Column (b) + Column (c)  
(e) Column (b) / Column (d)  
(e) Column (c) / Column (d)  
(h) Column (g) x Row 13, Column (e)  
(i) Column (g) x Row 13, Column (f)  
\* Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor (ESCRAF)  
Effective August 1, 2023

LINE NO.	DESCRIPTION (a)	COMBINED (b)	LARGE (c)	SMALL (d)
1	Beginning (Over)/Under Balance	\$ 145,752	\$ 33,217	\$ 112,535
2	ESCRAF (Over)/Under Collection	(40,275)	(71,871)	31,596
3	Interest	7,421	(965)	8,385
4	Total (Over)/Under Collection	\$ 112,898	\$ (39,619)	\$ 152,516
5	Estimated Energy Service kWh Deliveries	454,595,147	103,583,018	351,012,129
6	Energy Service Adjustment Factor per kWh	\$ 0.00024	\$ (0.00038)	\$ 0.00043

[Line No.] Source Information

- [2] Schedule TJC/JMK-3 P2, 2-1, and 2-2, Line 13 Columns (e and g)
- [3] Schedule TJC/JMK-3 P2, 2-1, and 2-2, Line 13
- [4] Sum of Lines 1 - 3
- [5] Per Company forecast August 2022 - July 2023 (See TJC/JMK-4 P9)
- [6] Line (3) ÷ Line (4), truncated after 5 decimal places

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor (ESCRAF) Reconciliation  
August 2022 - July 2023

LINE NO.	MONTH	BEGINNING (OVER)/UNDER			MONTHLY (OVER)/UNDER		ENDING	BALANCE	EFFECTIVE	INTEREST	CUMULATIVE
		BALANCE	REVENUE	EXPENSE	(OVER)/UNDER	BALANCE	INTEREST	RATE			
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Aug-22	\$ 145,752	\$ 47,208	\$ 37,748	\$ (9,460)	\$ 136,292	\$ 141,022	4.00%	\$ 470	\$ 470	
2	Sep-22	136,762	42,477	26,425	(16,052)	120,710	128,736	4.00%	429	899	
3	Oct-22	121,139	49,584	21,955	(27,629)	93,509	107,324	5.50%	492	1,391	
4	Nov-22	94,001	30,016	24,172	(5,843)	88,158	91,080	5.50%	417	1,809	
5	Dec-22	88,575	30,760	74,788	44,029	132,604	110,590	5.50%	507	2,315	
6	Jan-23	133,111	43,245	42,471	(775)	132,336	132,724	7.00%	774	3,090	
7	Feb-23	133,110	44,011	41,009	(3,002)	130,109	131,610	7.00%	768	3,857	
8	Mar-23	130,876	40,721	27,115	(13,606)	117,270	124,073	7.00%	724	4,581	
9	Apr-23	117,994	42,399	22,958	(19,441)	98,553	108,273	7.75%	699	5,280	
10	May-23	99,252	29,577	41,198	11,621	110,873	105,063	7.75%	679	5,959	
11	* Jun-23	111,552	38,634	41,198	2,564	114,115	112,834	7.75%	729	6,688	
12	* Jul-23	\$ 114,844	43,878	41,198	\$ (2,680)	\$ 112,164	\$ 113,504	7.75%	733	\$ 7,421	
13	TOTALS		<u>\$ 482,511</u>	<u>\$ 442,236</u>					<u>\$ 7,421</u>		
14	Total (Over)/Under Collection:					\$ 112,898					

- (b1) Estimated July 2022 ending balance in DE 22-024, Attachment HMT/AMH-6, page2, line 12, column (e)
- (b2 - b12) Prior Month Column (e) + Prior Month Column (h)
- (b) See TJC/JMK-4 P2-1 and 2-2
- (c) See TJC/JMK-4 P4
- (d) Column (c) - Column (b)
- (e) Column (b) + Column (d)
- (f) [Column (b) + Column (e)] ÷ 2
- (g) Interest Rate on Customer Deposits
- (h) Column (f) x Column (g) / 12
- (i) Column (h) + Prior Month Column (i)
- \*Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor (ESCRAF) Reconciliation  
August 2022 - July 2023  
Large Customer Group

LINE NO.	MONTH	BEGINNING (OVER)/UNDER			MONTHLY (OVER)/UNDER		ENDING (OVER)/UNDER	BALANCE SUBJECT TO	EFFECTIVE	INTEREST	INTEREST	CUMULATIVE INTEREST
		BALANCE	REVENUE	EXPENSE	(OVER)/UNDER	BALANCE	INTEREST	RATE				
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	Aug-22	\$ 33,217	\$ 24,534	\$ 15,685	\$ (8,849)	\$ 24,367	\$ 28,792	4.00%	\$ 96	\$ 96		
2	Sep-22	24,463	\$ 23,163	11,021	(12,142)	12,322	18,393	4.00%	61	157		
3	Oct-22	12,383	\$ 32,431	9,123	(23,309)	(10,926)	729	5.50%	3	161		
4	Nov-22	(10,922)	\$ 16,013	10,044	(5,969)	(16,892)	(13,907)	5.50%	(64)	97		
5	Dec-22	(16,955)	\$ 14,679	31,873	17,194	239	(8,358)	5.50%	(38)	59		
6	Jan-23	201	\$ 22,528	18,399	(4,129)	(3,929)	(1,864)	7.00%	(11)	48		
7	Feb-23	(3,940)	\$ 23,298	17,804	(5,494)	(9,434)	(6,687)	7.00%	(39)	9		
8	Mar-23	(9,473)	\$ 22,907	12,131	(10,776)	(20,249)	(14,861)	7.00%	(87)	(78)		
9	Apr-23	(20,335)	\$ 27,204	10,404	(16,800)	(37,135)	(28,735)	7.75%	(186)	(264)		
10	May-23	(37,321)	\$ 16,544	19,594	3,051	(34,270)	(35,795)	7.75%	(231)	(495)		
11	* Jun-23	(34,501)	\$ 20,791	19,594	(1,197)	(35,698)	(35,099)	7.75%	(227)	(721)		
12	* Jul-23	\$ (35,924)	\$ 23,046	19,594	(3,451)	(39,376)	(37,650)	7.75%	(243)	(965)		
13	TOTALS		<u>\$ 267,139</u>	<u>\$ 195,268</u>					<u>\$ (965)</u>			
14	Total (Over)/Under Collection:					\$ (39,619)						

(b1) LCG portion of estimated July 2022 ending balance in DE 22-024, Attachment HMT/AMH-6, page2, line 12, column (e)

(b2 - b12) Prior Month Column (e) + Prior Month Column (h)

(b) See TJC/JMK-4 P3-1

(c) See TJC/JMK-4 P4-1

(d) Column (c) - Column (b)

(e) Column (b) + Column (d)

(f) [Column (b) + Column (e)] ÷ 2

(g) Interest Rate on Customer Deposits

(h) Column (f) x Column (g) / 12

(i) Column (h) + Prior Month Column (i)

\*Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor (ESCRAF) Reconciliation  
August 2022 - July 2023  
Small Customer Group

LINE NO.	MONTH	BEGINNING (OVER)/UNDER BALANCE	REVENUE	EXPENSE	MONTHLY (OVER)/UNDER	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Aug-22	\$ 112,535	\$ 22,674	\$ 22,064	\$ (611)	\$ 111,924	\$ 112,230	4.00%	\$ 374	\$ 374
2	Sep-22	112,298	\$ 19,314	15,403	(3,911)	108,388	110,343	4.00%	368	742
3	Oct-22	108,755	\$ 17,153	12,833	(4,320)	104,435	106,595	5.50%	489	1,230
4	Nov-22	104,924	\$ 14,003	14,129	126	105,049	104,987	5.50%	481	1,712
5	Dec-22	105,531	\$ 16,080	42,915	26,835	132,365	118,948	5.50%	545	2,257
6	Jan-23	132,910	\$ 20,717	24,072	3,355	136,265	134,588	7.00%	785	3,042
7	Feb-23	137,050	\$ 20,713	23,206	2,493	139,543	138,296	7.00%	807	3,849
8	Mar-23	140,349	\$ 17,814	14,983	(2,831)	137,519	138,934	7.00%	810	4,659
9	Apr-23	138,329	\$ 15,195	12,554	(2,641)	135,688	137,009	7.75%	885	5,544
10	May-23	136,573	\$ 13,034	21,604	8,570	145,143	140,858	7.75%	910	6,454
11	* Jun-23	146,053	\$ 17,843	21,604	3,761	149,813	147,933	7.75%	955	7,409
12	* Jul-23	\$ 150,769	\$ 20,832	21,604	\$ 772	\$ 151,540	\$ 151,154	7.75%	976	\$ 8,385
13	TOTALS		<u>\$ 215,373</u>	<u>\$ 246,969</u>					<u>\$ 8,385</u>	
14	Total (Over)/Under Collection:					\$ 152,516				

(b1) SCG portion of estimated July 2022 ending balance in DE 22-024, Attachment HMT/AMH-6, page2, line 12, column (e)

(b2 - b12) Prior Month Column (e) + Prior Month Column (h)

(b) See TJC/JMK-4 P3-1

(c) See TJC/JMK-4 P4-1

(d) Column (c) - Column (b)

(e) Column (b) + Column (d)

(f) [Column (b) + Column (e)] ÷ 2

(g) Interest Rate on Customer Deposits

(h) Column (f) x Column (g) / 12

(i) Column (h) + Prior Month Column (i)

\*Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor Expenses  
August 2022 - July 2023

LINE NO.	MONTH	PAYROLL AND	BAD DEBT	CASH WORKING		TOTAL
		OTHER ADMIN		CAPITAL	NHPUC	
	(a)	EXPENSES	EXPENSE	(d)	ASSESSMENT	(f)
		(b)	(c)		(e)	
1	Aug-22	\$ -	\$ 29,222	\$ 8,526	\$ -	\$ 37,748
2	Sep-22	495	17,404	8,526	-	26,425
3	Oct-22	-	13,429	8,526	-	21,955
4	Nov-22	-	15,646	8,526	-	24,172
5	Dec-22	31,652	24,610	8,526	10,000	74,788
6	Jan-23	8,902	25,042	8,526	-	42,471
7	Feb-23	9,040	23,443	8,526	-	41,009
8	Mar-23	10,237	8,351	8,526	-	27,115
9	Apr-23	10,237	4,195	8,526	-	22,958
10	May-23	29,309	3,363	8,526	-	41,198
12	* Jun-23	29,309	3,363	8,526	-	41,198
13	* Jul-23	29,309	3,363	8,526	-	41,198
14	TOTALS	\$ 158,488	\$ 171,430	\$ 102,318	\$ 10,000	\$ 442,236

(b) per general ledger

(c) per general ledger

(d) \$184,975 approved in DE 22-024

(e) Annual Assessment

(f) SUM Columns (b:e)

\*Projection based on previous period's costs

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor Expenses  
August 2022 - July 2023  
Large Customer Group

LINE NO.	MONTH	PAYROLL AND	BAD DEBT	CASH WORKING		TOTAL
		OTHER ADMIN		CAPITAL	NHPUC	
	(a)	EXPENSES	EXPENSE	(d)	ASSESSMENT	(f)
		(b)	(c)		(e)	
	Allocation:	50.00%	41.55%	41.55%	22.79%	
1	Aug-22	\$ -	\$ 12,142	\$ 3,543	\$ -	\$ 15,685
2	Sep-22	247	7,231	3,543	-	11,021
3	Oct-22	-	5,580	3,543	-	9,123
4	Nov-22	-	6,501	3,543	-	10,044
5	Dec-22	15,826	10,226	3,543	2,279	31,873
6	Jan-23	4,451	10,405	3,543	-	18,399
7	Feb-23	4,520	9,741	3,543	-	17,804
8	Mar-23	5,118	3,470	3,543	-	12,131
9	Apr-23	5,118	1,743	3,543	-	10,404
10	May-23	14,654	1,397	3,543	-	19,594
12 *	Jun-23	14,654	1,397	3,543	-	19,594
13 *	Jul-23	14,654	1,397	3,543	-	19,594
14	TOTALS	\$ 79,244	\$ 71,231	\$ 42,514	\$ 2,279	\$ 195,268

(b) Allocated equally between Large and Small Customer Classes

(c) Allocated based on methodology in DR 95-169

(d) Allocated based on methodology in DR 95-169

(e) Allocated based on forecasted usage (See TJC/JMK-4 P9)

(f) SUM Columns (b:e)

\*Projection based on previous period's costs

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor Expenses  
August 2022 - July 2023  
Small Customer Group

LINE NO.	MONTH	PAYROLL AND	BAD DEBT	CASH WORKING		TOTAL
		OTHER ADMIN		CAPITAL	NHPUC	
	(a)	EXPENSES	EXPENSE	(d)	ASSESSMENT	(f)
		(b)	(c)		(e)	
	Allocation:	50%	58.45%	58.45%	77.21%	
1	Aug-22	\$ -	\$ 17,080	\$ 4,984	\$ -	\$ 22,064
2	Sep-22	247	10,172	4,984	-	15,403
3	Oct-22	-	7,849	4,984	-	12,833
4	Nov-22	-	9,145	4,984	-	14,129
5	Dec-22	15,826	14,384	4,984	7,721	42,915
6	Jan-23	4,451	14,637	4,984	-	24,072
7	Feb-23	4,520	13,702	4,984	-	23,206
8	Mar-23	5,118	4,881	4,984	-	14,983
9	Apr-23	5,118	2,452	4,984	-	12,554
10	May-23	14,654	1,966	4,984	-	21,604
12	* Jun-23	14,654	1,966	4,984	-	21,604
13	* Jul-23	14,654	1,966	4,984	-	21,604
14	TOTALS	\$ 79,244	\$ 100,200	\$ 59,804	\$ 7,721	\$ 246,969

(b) Allocated equally between Large and Small Customer Classes

(c) Allocated based on methodology in DR 95-169

(d) Allocated based on methodology in DR 95-169

(e) Allocated based on forecasted usage (See TJC/JMK-4 P9)

(f) SUM Columns (b:e)

\*Projection based on previous period's coats

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor Expenses  
Working Capital Summary

LINE NO.		DAYS OF COST (a)	ANNUAL PERCENT (b)	CUSTOMER PAYMENT		EXPENSE (e)	WORKING CAPITAL REQUIREMENT (f)
				LAG % (c)	CWC % (d)		
1	2022 Purchase Power Costs	(34.045)	-9.33%	13.77%	4.44%	\$ 62,295,973	\$ 2,765,941
2	Renewable Portfolio Standard	(220.250)	-60.34%	13.77%	-46.57%	\$ 3,592,017	\$ <u>(1,672,802)</u>
3	Working Capital Requirement						\$ 1,093,139
4	Capital Structure Post-tax						7.60%
5	Working Capital Impact						\$ <u>83,079</u>
6	Capital Structure Pre-tax						<u>9.36%</u>
7	Working Capital Impact						\$ 102,318

Columns:

- [1](a) Schedule TJC/JMK-4 Page 6
- (b) Column (a) ÷ 365
- (c) Schedule TJC/JMK-4 Page 8
- (d) Column (b) + Column (c)
- (e) Schedule TJC/JMK-4 Page 6
- [2](a) Schedule TJC/JMK-4 Page 7
- (b) Column (a) ÷ 365
- (c) Schedule TJC/JMK-4 Page 8
- (d) Column (b) + Column (c)
- (e) Schedule TJC/JMK-4 Page 7
- (f) Column (d) x Column (e)

Lines:

- [3] Line 1(f) + Line 2(f)
- [4] Settlement Agreement Docket No. DE 19-064
- [5] Line (3) x Line (4)
- [6] Settlement Agreement Docket No. DE 19-064
- [7] Line (3) x Line (6)

Liberty Utilities (Granite State Electric) Corp d/b/a Liberty  
Energy Service Cost Reclassification Adjustment Factor Expenses

Invoice Month	Expense Description	Invoice Amount	Mid-Point Service		Due Date	Payment Date	Elapsed Days	% of Total	Weighted Days
			Period	Invoice Date					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
January 2022	Current Charge for January 2022	\$ 1,068,178 10	1/16/2022	2/10/2022	2/20/2022	2/22/2022	37	1 71%	0 63
January 2022	Current Charge for January 2022	\$ 4,154,998 79	1/16/2022	2/10/2022	2/22/2022	2/22/2022	37	6 67%	2 47
January 2022	Supplier Reallocation for September 2021	\$ (12,387 88)	1/16/2022	2/10/2022	2/20/2022	2/22/2022	37	-0 02%	(0 01)
January 2022	Supplier Reallocation for September 2021	\$ 73,633 79	1/16/2022	2/10/2022	2/22/2022	2/22/2022	37	0 12%	0 04
February 2022	Current Charge for February 2022	\$ 5,704,436 64	2/14/2022	3/8/2022	3/21/2022	3/21/2022	35	9 16%	3 20
February 2022	Current Charge for February 2022	\$ 1,618,013 06	2/14/2022	3/10/2022	3/21/2022	3/21/2022	35	2 60%	0 91
February 2022	Supplier Reallocation for October 2021	\$ (11,852 11)	2/14/2022	3/10/2022	3/21/2022	3/21/2022	35	-0 02%	(0 01)
February 2022	Supplier Reallocation for October 2021	\$ 82,851 35	2/14/2022	3/11/2022	3/22/2022	3/21/2022	35	0 13%	0 05
March 2022	Current Charge for March 2022	\$ 3,426,659 44	3/16/2022	4/6/2022	4/20/2022	4/20/2022	35	5 50%	1 93
March 2022	Current Charge for March 2022	\$ 1,107,757 12	3/16/2022	4/11/2022	4/20/2022	4/21/2022	36	1 78%	0 64
March 2022	Supplier Reallocation for November 2021	\$ 23,700 15	3/16/2022	4/11/2022	4/20/2022	4/20/2022	35	0 04%	0 01
March 2022	Supplier Reallocation for November 2021	\$ 15,326 76	3/16/2022	4/11/2022	4/21/2022	4/21/2022	36	0 02%	0 01
April 2022	Current Charge for April 2022	\$ 1,900,377 57	4/15/2022	5/9/2022	5/20/2022	5/23/2022	38	0 09%	0 03
April 2022	Current Charge for April 2022	\$ 624,105 30	4/15/2022	5/11/2022	5/23/2022	5/23/2022	38	1 00%	0 38
April 2022	Supplier Reallocation for December 2021	\$ 53,791 68	4/15/2022	5/12/2022	5/20/2022	5/19/2022	34	0 09%	0 03
April 2022	Supplier Reallocation for December 2021	\$ 5,102 16	4/15/2022	5/11/2022	5/23/2022	5/23/2022	38	0 01%	0 00
May 2022	Current Charge for May 2022	\$ 1,838,353 09	5/16/2022	6/7/2022	6/21/2022	6/23/2022	38	2 95%	1 12
May 2022	Current Charge for May 2022	\$ 551,941 44	5/16/2022	6/10/2022	6/20/2022	6/22/2022	37	0 89%	0 33
May 2022	Supplier Reallocation for January 2022	\$ 22,302 07	5/16/2022	6/10/2022	6/20/2022	6/22/2022	37	0 04%	0 01
May 2022	Supplier Reallocation for January 2022	\$ 71,736 86	5/16/2022	6/10/2022	6/21/2022	6/23/2022	38	0 12%	0 04
June 2022	Current Charge for June 2022	\$ 621,002 52	6/15/2022	7/13/2022	7/25/2022	7/21/2022	36	1 00%	0 36
June 2022	Current Charge for June 2022	\$ 1,907,854 16	6/15/2022	7/13/2022	7/20/2022	7/21/2022	36	3 06%	1 10
June 2022	Supplier Reallocation for February 2022	\$ (2,317 49)	6/15/2022	7/13/2022	7/25/2022	7/21/2022	36	0 00%	(0 00)
June 2022	Supplier Reallocation for February 2022	\$ (10,190 75)	6/15/2022	7/13/2022	7/20/2022	7/21/2022	36	-0 02%	(0 01)
July 2022	Current Charge for July 2022	\$ 779,030 23	7/16/2022	8/12/2022	8/22/2022	8/19/2022	34	1 25%	0 43
July 2022	Current Charge for July 2022	\$ 2,992,361 08	7/16/2022	8/8/2022	8/22/2022	8/19/2022	34	4 80%	1 63
July 2022	Supplier Reallocation for March 2022	\$ (36,550 00)	7/16/2022	8/12/2022	8/22/2022	8/19/2022	34	-0 06%	(0 02)
July 2022	Supplier Reallocation for March 2022	\$ 96,994 58	7/16/2022	8/8/2022	8/22/2022	8/19/2022	34	0 16%	0 05
August 2022	Current Charge for August 2022	\$ 1,769,541 45	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	2 84%	1 02
August 2022	Current Charge for August 2022	\$ 6,287,191 60	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	10 09%	3 63
August 2022	Supplier Reallocation for April 2022	\$ (6,020 55)	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	-0 01%	(0 00)
August 2022	Supplier Reallocation for April 2022	\$ 237 40	8/16/2022	9/12/2022	9/22/2022	9/21/2022	36	0 00%	0 00
September 2022	Current Charge for September 2022	\$ 1,334,080 87	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	2 14%	0 88
September 2022	Current Charge for September 2022	\$ 3,577,044 71	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	5 74%	2 35
September 2022	Supplier Reallocation for May 2022	\$ (45,056 86)	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	-0 07%	(0 03)
September 2022	Supplier Reallocation for May 2022	\$ 5,799 40	9/15/2022	10/12/2022	10/24/2022	10/26/2022	41	0 01%	0 00
October 2022	Current Charge for October 2022	\$ 1,216,779 06	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	1 95%	0 86
October 2022	Current Charge for October 2022	\$ 3,122,305 75	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	5 01%	2 21
October 2022	Supplier Reallocation for June 2022	\$ 75,719 12	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	0 12%	0 05
October 2022	Supplier Reallocation for June 2022	\$ 13,682 64	10/16/2022	11/11/2022	11/21/2022	11/29/2022	44	0 02%	0 01
November 2022	Current Charge for November 2022	\$ 1,441,942 62	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	2 31%	0 79
November 2022	Current Charge for November 2022	\$ 4,105,249 31	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	6 59%	2 24
November 2022	Supplier Reallocation for July 2022	\$ 2,755 56	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	0 00%	0 00
November 2022	Supplier Reallocation for July 2022	\$ 28,545 46	11/15/2022	12/13/2022	12/23/2022	12/16/2022	31	0 05%	0 01
December 2022	Current Charge for December 2022	\$ 2,748,237 10	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	4 41%	1 19
December 2022	Current Charge for December 2022	\$ 8,112,314 62	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	13 02%	3 52
December 2022	Supplier Reallocation for August 2022	\$ 39,723 05	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	0 06%	0 02
December 2022	Supplier Reallocation for August 2022	\$ (201,309 33)	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	-0 32%	(0 09)

[1] Total \$ 62,295,972 69 Days 34 04

Columns

- (a) Month in which obligation for payment occurred
- (b) Per invoices
- (c) Per invoices
- (d) Midpoint of applicable service period
- (e) Per invoices
- (f) Per agreements
- (g) Date paid
- (h) Number of days between Column (d) and Column (g)
- (i) Column (c) ÷ Line (1)
- (j) Column (h) x Column (i)

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
RPS Obligation Program Year 2022

LINE NO.	INVOICE MONTH	OBLIGATION AMOUNT	MID-POINT OF SERVICE PERIOD	DUE DATE	ELAPSED (DAYS)	% OF TOTAL	WEIGHTED DAYS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Aug-22	\$ 366,950	8/16/2022	3/31/2023	227	10.22%	23.19
2	Sep-22	319,643	9/15/2022	3/31/2023	197	8.90%	17.53
3	Oct-22	320,931	10/16/2022	6/30/2023	257	8.93%	22.96
4	Nov-22	229,306	11/15/2022	6/30/2023	227	6.38%	14.49
5	Dec-22	251,740	12/16/2022	6/30/2023	196	7.01%	13.74
6	Jan-23	335,624	1/16/2023	9/30/2023	257	9.34%	24.01
7	Feb-23	337,980	2/14/2023	9/30/2023	228	9.41%	21.45
8	Mar-23	299,639	3/16/2023	9/30/2023	198	8.34%	16.52
9	Apr-23	279,533	4/15/2023	12/31/2023	260	7.78%	20.23
10	May-23	218,557	5/16/2023	12/31/2023	229	6.08%	13.93
11	Jun-23	293,401	6/15/2023	12/31/2023	199	8.17%	16.25
12	Jul-23	338,713	7/15/2023	12/31/2023	169	9.43%	15.94
13	[1] Total	<u>\$ 3,592,017</u>					[2] Days <u>220.25</u>

Columns:

- (a) Month in which obligation occurred
- (b) Obligation based on kWh sales multiplied by the approved RPS rates for period
- (c) Midpoint of Service Period
- (d) Date of Obligation for Payment
- (e.) Number of days between Column (c) and Column (d)
- (f) Column (b) / Line 13, Column (b)
- (g) Column (e) x Column (f)

Lines:

- (1) Sum of Column (b)
- (2) Sum of Column (g)

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Revenue Lead/Lag Applied to Energy Service

LINE NO.	<u>SERVICE PERIOD</u>		MONTHLY	MONTHLY	DAYS	AVERAGE
			CUSTOMER	SALES	IN MONTH	DAILY REVENUES
			<u>ACCTS. RECEIVABLE</u>	<u>SALES</u>		<u>DAILY REVENUES</u>
			(a)	(b)	(c)	(d)
1	1/1/2022	1/31/2022	\$ 13,874,291	\$ 13,001,968	31	\$ 419,418
2	2/1/2022	2/28/2022	14,240,765	13,349,266	28	476,760
3	3/1/2021	3/31/2022	15,366,642	16,113,380	31	519,786
4	4/1/2022	4/30/2022	13,878,360	14,326,913	30	477,564
5	5/1/2022	5/31/2022	11,852,065	12,553,965	31	404,967
6	6/1/2022	6/30/2022	13,129,736	12,431,389	30	414,380
7	7/1/2022	7/31/2022	14,958,961	14,192,916	31	457,836
8	8/1/2022	8/31/2022	18,829,611	16,571,543	31	534,566
9	9/1/2022	9/30/2022	19,590,327	16,797,495	30	559,917
10	10/1/2022	10/31/2022	13,763,794	13,298,088	31	428,971
11	11/1/2022	11/30/2022	12,565,580	11,530,395	30	384,347
12	12/1/2022	12/31/2022	16,050,611	12,606,165	31	406,650
13		Average	<u>\$ 14,841,729</u>			<u>\$ 457,097</u>
14	Service Lag					15.21
15	Collection Lag					32.47
16	Billing Lag					<u>2.59</u>
17	Total Average Days Lag					50.27
18	Customer Payment Lag-annual percent					13.77%

Columns:

- (a) Accounts Receivable per general ledger at end of month - Docket No. DE 23-037, Att. HMT-3, Pg. 7
- (b) Per Company billing data - Docket No. DE 23-037, Att. HMT-3, Pg. 7
- (c) Number of days in applicable service period
- (d) Column (b) ÷ Column (c.)

Lines:

- [14] Settlement Agreement Docket No. DE 19-064
- [15] Line 13, Column (a) / Column (d)
- [16] Settlement Agreement Docket No. DE 19-064
- [17] Sum of Lines 14-16
- [15] Line (17) ÷ 365



Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Bill Calculation

Usage 650 kWh

LINE NO.	DESCRIPTION (a)	June 1, 2023 Rates (b)	August 1, 2023 Rates (c)	June 1, 2023 Bill (d)	August 1, 2023 Bill (e)
1	Customer Charge	\$14.74	\$14.74000	\$14.74	\$14.74
2	Distribution Charge	\$0.05848	\$0.05848	\$38.01	\$38.01
3	Storm Recovery Adjustment	(\$0.00202)	(\$0.00202)	(\$1.31)	(\$1.31)
4	Transmission Charge	\$0.03334	\$0.03334	\$21.67	\$21.67
5	Stranded Cost Charge	(\$0.00031)	(\$0.00031)	(\$0.20)	(\$0.20)
6	System Benefits Charge	\$0.00700	\$0.00700	\$4.55	\$4.55
7	Electricity Consumption Tax	\$0.00000	\$0.00000	<u>\$0.00</u>	<u>\$0.00</u>
8	Subtotal Retail Delivery Services			\$77.46	\$77.46
9	Energy Service Charge	\$0.22007	\$0.12242	<u>\$143.05</u>	<u>\$79.57</u>
10			Total Bill	\$220.50	\$157.03
11	<b>Monthly \$ increase in 650 kWh Total Residential Bill</b>				<b>-\$63.47</b>
12	<b>Monthly % increase in 650 kWh Total Residential Bill</b>				<b>-28.79%</b>