# THE STATE OF NEW HAMPSHIRE BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

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

2022-2023 Revenue Decoupling Adjustment Factor – Decoupling Year 2

Docket No. DE 23-081

Technical Statement of Tyler J Culbertson & Adam R.M. Yusuf

January 22, 2023

### A. Purpose of Technical Statement

The Company submits this technical statement to provide the Commission with an updated filing that contains actuals through December 2023 and corrects the remaining issues identified during the discovery and audit processes ("January Filing"). The differences between this filing and the December Filing, included as Exhibit 3 - Attachment 4 of the Department of Energy's Technical Statement filed January 22, 2023, are described below.

## B. Background

On September 1, 2023, Liberty Utilities (Granite State Electric) Corp. ("Liberty" or "the Company") submitted its Request for Approval of Revenue Decoupling Adjustment filing for July 2022 through June 2023 ("Decoupling Year 2") requesting rates to be approved for effect on November 1, 2023 through October 31, 2024 ("Initial Filing"). Per Commencement of Adjudicative Proceeding and Notice of Prehearing Conference and Hearing (Sept. 25, 2023), the Commission suspended Liberty's proposal until December 1, 2023, pending further order of the Commission. A prehearing conference took place on October 10, 2023. A hearing was scheduled for November 8, with a technical session scheduled for October 24, 2023. This presented a short window of time for the parties to issue and respond to data requests, especially considering the depth and complexity of the requests concerning equivalent bills and their calculations. With Liberty unable to answer all the questions in the short time available, the Department of Energy requested to reschedule the hearing. While completing the data requests and preparing a revised model to reflect the shorter recovery period of December 1, 2023 through October 31, 2024, the Company found and corrected errors made in the Initial Filing. The Company submitted a revised filing with Audit staff and Audit on November 6, 2023 with revisions made based on the initial set of data requests received. On November 21, 2023, the Commission further suspended the tariff until March 1, 2024. The Department of Energy and the Company participated in a technical session on November 29, 2023, which led to an additional set of data requests issued on December 5, 2023. Amongst the requests was DOE TS 1-20 which requested updated filing with the new effective date of March 1, 2024. The Company submitted this updated filing on December 19, 2023 ("December Filing"), which contained a list of changes made to the Initial Filing. The Company and DOE continued to analyze the filings through December and additional corrections were identified.

The Company files this technical statement to present all the updated information.

## C. Attachment 1- Rate Calculation

On Page 1, the only changes resulted from the actual revenues replacing estimates on Pages 2 through 4.

On Pages 2 through 4, the previously reported sales estimates for August through December 2023, were replaced by actuals to provide more accurate rates. In all instances, except for Rate Class G-1, the actual sales were greater than the estimated sales, which decreased the over-collection balances and increased the rates. Please see the table for each rate class's projected total kWh sales. Table 1 below provides a summary of the total projected sales in the December and January Filings.

Table 1 – Projected Sales

		J		
Rate	December Filing	January 22,		
Class	(DOE TS 1-20.xlsx)	2024 Filing	Difference	Difference %
D	322,847,923	314,576,312	(8,271,610)	(2.56) %
D-10	7,277,505	6,260,405	(1,017,100)	(13.98) %
G-1	394,915,546	403,295,681	8,380,135	2.12 %
G-2	155,268,950	152,555,307	(2,713,644)	(1.75) %
G-3	92,086,731	90,965,027	(1,121,704)	(1.22) %
T	13,998,873	13,403,738	(595,135)	(4.25) %
V	284,737	268,545	(16,192)	(5.69) %
Total	986,680,265	981,325,015	(5,355,250)	(0.54) %

# D. Attachment 2 Decoup YR 2

The Company added 3 sheets to the January Filing that summarize the Bill and Volume Report source data that feeds the actual Equivalent Bills and Distribution Revenues on Page 4.

### **Equivalent Bills**

- September, D, G2 and T: Added billing transactions with a backdated posting date of September that were previously omitted.
- October December 2022, all rate classes: Corrected previous equivalent bill counts, which were calculated incorrectly due to human error.

### Revenues

- All classes and months: Vegetation Management Revenues totaling approximately \$6,333 were removed from all classes. See "VMP Revenues to Remove" sheet for a breakout by class by month.
- September, D, G2 and T: Added \$9,092 of billing transactions with a backdated posting date of September that were previously omitted.
- November 2022 June 2023, G3: Excluded \$3,710 of LED Lighting (L2) revenues that were inadvertently included in prior filings.

The changes resulted in a \$147,058 decrease in the Current Year Adjustment, but there was no change to the Annual Allowed Adjustment due to the 3% cap.

# E. Attachment 3 - Rate Calc, and Attachment 4 Bill Impact

On Attachment 3 and 4, the Company updated the current rates to reflect February 1, 2024 rates.

With the proposed rates in Rate Class D, the typical residential customer with 650 kWh of usage, will see a decrease of \$0.14 a month, or -0.1 % less compared to the 2023 rate that is currently in effect.

# F. Attachment 5- Deferred Balance with Interest

On Attachment 5, the deferred balance on November 1 was updated to reflect the changes to the Current Year Adjustment made on Attachment 2, Page 5.

# G. Customer Rate Changes

The tables below provide comparisons of the proposed RDAF rates to the December Filing (see Table 2) and the current rates (see Table 3).

Table 2 – Comparison of December Filing Rates to Current Filing Rates

	December Filing (DOE TS 1-20)	Proposed Rate Effective 3/1/2024- 10/31/2024		
Rate Class	(\$/kWh)	(\$/kWh)	Difference	Difference %
D	\$0.00247	\$0.00259	\$0.00012	4.86%
D-10	\$0.00181	\$0.00224	\$0.00043	23.76%
G-1	\$0.00095	\$0.00092	-\$0.00003	-3.16%
G-2	\$0.00130	\$0.00134	\$0.00004	3.08%
G-3	\$0.00223	\$0.00228	\$0.00005	2.24%
Т	\$0.00242	\$0.00269	\$0.00027	11.16%
V	\$0.00285	\$0.00312	\$0.00027	9.47%

Table 3 – Comparison of December Filing Rates to Current Filing Rates

Rate Class	Current RDAF Rate (\$/kWh)	Proposed Rate Effective 3/1/2024- 10/31/2024 (\$/kWh)	Difference	Difference %
D	\$0.00281	\$0.00259	-\$0.00022	-7.83%
D-10	\$0.00180	\$0.00224	\$0.00044	24.44%
G-1	\$0.00104	\$0.00092	-\$0.00012	-11.54%
G-2	\$0.00151	\$0.00134	-\$0.00017	-11.26%
G-3	\$0.00253	\$0.00228	-\$0.00025	-9.88%
T	\$0.00285	\$0.00269	-\$0.00016	-5.61%
V	\$0.00291	\$0.00312	\$0.00021	7.22%

Docket No. DE 23-081 Exhibit 5

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Docket No. DE 23-081 Exhibit 5

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# Liberty Utilities (Granite State) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Recovery Period March 2024 – October 2024

Line	9								
No.	. Description	D	D-10	G-1	G-2	G-3	T	V	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	RDAF Prior Period (Over)/Under Collection as of 2/29/24* Prior Period Interest	(\$194,959) \$26,799	(\$938) \$534	(\$89,968) \$13,182	(\$49,278) \$7,149	(\$53,158) \$6,619	(\$10,695) \$913	(\$128) \$27	(\$399,125) \$55,223
3	Total Prior Period (Over)/Under Collection as of 2/29/24*	(\$168,161)	(\$404)	(\$76,786)	(\$42,129)	(\$46,539)	(\$9,782)	(\$101)	(\$343,902)
4	Less: Decoupling Year 22/23 Refund/(Charge)	(\$672,258)	(\$10,080)	(\$321,454)	(\$176,680)	(\$172,683)	(\$26,838)	(\$637)	(\$1,380,629)
5	Total RDAF March 2024 - Oct 2024	\$504,097	\$9,676	\$244,667	\$134,551	\$126,144	\$17,056	\$536	\$1,036,727
6	kWh Sales March 2024 - Oct 2024	194,872,818	4,313,383	266,044,823	100,082,087	55,377,403	6,346,206	171,811	627,208,532
7	Rate (\$/kWh)	\$0.00259	\$0.00224	\$0.00092	\$0.00134	\$0.00228	\$0.00269	\$0.00312	

Reference:
Line No. 1: Attachment ARMY/TJC-1- Line Nos. 25, 54, 82, 110, 138, 166, 194
Line No. 2: Attachment ARMY/TJC-1- Line Nos. 26, 55, 83, 111, 139, 167, 195
Line No. 3: Line 1 + Line 2
Line No. 4: Attachment ARMY-2, Line 177- Correspondent to Rate Category
Line No. 5: Line 3 - Line 5
Line No. 6: Company Forecast
Line No. 7: Line 7 / Line 9

Docket No. DE 23-081 Attachment ARMY/TJC-1 Page 2 of 4

#### Liberty Utilities (Granite State) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Reconciliation Period November 2022 – February 2024

			Residential	Rate D						
Month	Beginning I	Rat	very kWh te Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
DY 21/22 Deficiency	(a) (Surplus) \$689.0	(b)	) (c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Nov-22	(Surplus) \$0 \$0	\$0.000	000 0	\$0	\$0	\$0	6.25%	30	\$0	\$0
Dec-22	\$0	\$0.000	000 0	\$0	\$0	\$0	7.00%	31	\$0	\$0
Jan-23	\$689,00				\$659,131	\$674,066	7.50%	31	\$4,294	\$4,294
Feb-23 Mar-23	\$663,42 \$595.23			(\$71,932) (\$66,719)	\$591,493 \$528,505	\$627,459 \$561,864	7.75% 7.75%	28 31	\$3,730 \$3,698	\$8,024 \$11,722
Mar-23 Apr-23	\$595,2 \$532.20			(\$58,272)	\$528,505 \$473,931	\$561,864 \$503.067	7.75% 8.00%	30	\$3,698	\$11,722 \$15.030
May-23	\$477,2				\$427,632	\$452,436	8.00%	31	\$3,074	\$18,104
Jun-23	\$430,70				\$377,857	\$404,282	8.25%	30	\$2,741	\$20,846
Jul-23	\$380,59			(\$78,705)	\$301,894	\$341,247	8.25%	31	\$2,391	\$23,237
Aug-23	\$304,28			(\$78,142)	\$226,143	\$265,214	8.50%	31	\$1,915	\$25,151
Sep-23	\$228,0				\$155,783	\$191,920	8.50%	30	\$1,341	\$26,492
Oct-23 Nov-23	\$157,12 \$105.5			(\$52,494) (\$57,152)	\$104,630 \$48,423	\$130,877 \$76,999	8.50% 8.50%	31 30	\$945 \$538	\$27,437 \$27,975
Dec-23	\$48,96				(\$15,708)	\$16,626	8.50%	31	\$120	\$28,095
Jan-24	(\$15,58				(\$96,444)	(\$56,016)	8.50%	31	(\$404)	\$27,691
Feb-24	(\$96,84				(\$167,269)	(\$132,059)	8.50%	29	(\$892)	\$26,799
Total			314,576,312	2 (\$883,959)					\$26,799	
		lative Collection		(\$883,959)						
	(Over)/Under Collection, e	roved Collection		\$689,000 (\$194,959)						
		mulative Interest		\$26,799						
	Total (Over)/Under Collection, i	ncluding interest		(\$168,161)						
	,	•		(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
		Residen	tial Rate D-10 Op	tional Peak Lo	ad Rate					
		Boos		Collections	(Over)/Under	Balance	Interest	Days		Cumulative Interest
Month	Beginning I	Balance Rat	te Sales	Collections	Ending	Subject to	Rate	per	Interest	Cumulative Interest
Month	(a)	(b)	) (c)	(d)	Balance (e)	Interest (f)	(g)	Month (h)	(i)	(j)
DY 21/22 Deficiency	(Surplus) \$10,33	11		(0)	(0)	(-)	(9)	(,	(-)	u)
Nov-22	\$0	\$0.000		\$0	\$0	\$0	6.25%	30	\$0	\$0
Dec-22	\$0	\$0.000		\$0	\$0	\$0	7.00%	31	\$0	\$0
Jan-23	\$10,33	\$1 \$0.001	180 187,781	(\$338)	\$9,993	\$10,162	7.50%	31	\$65	\$65
Feb-23 Mar-23	\$10,05 \$9,09			(\$1,022) (\$935)	\$9,035 \$8,157	\$9,546 \$8,624	7.75% 7.75%	28 31	\$57 \$57	\$121 \$178
Apr-23	\$8.21			(\$760)	\$7,454	\$7.834	8.00%	30	\$52	\$230
May-23	\$7,50			(\$599)	\$6,906	\$7,206	8.00%	31	\$49	\$279
Jun-23	\$6,95	5 \$0.001	180 303,687	(\$547)	\$6,409	\$6,682	8.25%	30	\$45	\$324
Jul-23	\$6,454			(\$702)	\$5,752	\$6,103	8.25%	31	\$43	\$367
Aug-23	\$5,79			(\$715)	\$5,080	\$5,438	8.50%	31	\$39	\$406
Sep-23	\$5,120			(\$643) (\$509)	\$4,477	\$4,798	8.50% 8.50%	30	\$34 \$31	\$440 \$470
Oct-23 Nov-23	\$4,51° \$4,03°	3 \$0.001		(\$621)	\$4,002 \$3,412	\$4,256 \$3,722	8.50%	31 30	\$26	\$496
Dec-23	\$3,43			(\$782)	\$2,656	\$3,047	8.50%	31	\$22	\$518
Jan-24	\$2,678			(\$1,643)	\$1,035	\$1,857	8.50%	31	\$13	\$532
Feb-24	\$1,048	8 \$0.001		(\$1,455)	(\$406)	\$321	8.50%	29	\$2	\$534
Total			6,260,405	(\$11,269)					\$534	
	Brainstad Cum	lative Collection		(\$11,269)						
		roved Collection		\$10,331						
	(Over)/Under Collection, e			(\$938)						
	Cu	mulative Interest		\$534						
	Total (Over)/Under Collection, i	ncluding interest		(\$404)						
		Gen	neral Service Time	e-of-Use Rate (	3-1					
	Beginning I	Balance Recov		Collections	(Over)/Under Ending	Balance Subject to	Interest Rate	Days per	Interest	Cumulative Interest
Month	(a)	(b)		(d)	Balance (e)	Interest (f)	(g)	Month (h)	(i)	(j)
DY 21/22 Deficiency	(Surplus) \$329,4	59								
Nov-22	\$0	\$0.000		\$0	\$0	\$0	6.25%	30	\$0	\$0
Dec-22 Jan-23	\$0 \$329.4	\$0.000 59 \$0.001		\$0 (\$5.840)	\$0 \$323.620	\$0 \$326,540	7.00% 7.50%	31 31	\$0 \$2.080	\$0 \$2.080
Jan-23 Feb-23	\$329,4 \$325.70				\$323,620 \$298,256	\$326,540 \$311,978	7.50%	31 28	\$2,080 \$1.855	\$2,080 \$3.935
Mar-23	\$300,1			(\$28,367)	\$271,744	\$285,927	7.75%	31	\$1,882	\$5,817
Apr-23	\$273,62	26 \$0.001	104 28,229,254	(\$29,358)	\$244,268	\$258,947	8.00%	30	\$1,703	\$7,519
May-23	\$245,9	70 \$0.001	104 27,211,476	(\$28,300)	\$217,670	\$231,820	8.00%	31	\$1,575	\$9,095
	\$219,24			(\$28,912)	\$190,334	\$204,790	8.25%	30	\$1,389	\$10,483
Jun-23		22 \$0.00°		(\$39,576)	\$152,146	\$171,934	8.25%	31	\$1,205	\$11,688
Jun-23 Jul-23	\$191,72		104 39,485,927	(\$41,065) (\$42,014)	\$112,285 \$71,230	\$132,818 \$92,237	8.50% 8.50%	31 30	\$959 \$644	\$12,647 \$13,291
Jun-23 Jul-23 Aug-23	\$153,38	51 \$0.001				\$56,653	8.50%		\$409	\$13,291
Jun-23 Jul-23 Aug-23 Sep-23	\$153,35 \$113,24	51 \$0.001 44 \$0.001	104 40,398,135							
Jun-23 Jul-23 Aug-23	\$153,38	51 \$0.001 44 \$0.001 '5 \$0.001	104 40,398,135 104 29,271,882	(\$30,443) (\$32,364)	\$41,432 \$9,477	\$25,659	8.50%	31 30	\$409 \$179	\$13,879
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23	\$153,38 \$113,2 \$71,87 \$41,84 \$9,65	51 \$0.001 44 \$0.001 75 \$0.001 11 \$0.001 6 \$0.001	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261	(\$30,443) (\$32,364) (\$28,374)	\$9,477 (\$18,717)	\$25,659 (\$4,531)	8.50% 8.50%	30 31	\$179 (\$33)	\$13,879 \$13,847
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24	\$153,34 \$113,24 \$71,87 \$41,84 \$9,65 (\$18,75	51 \$0.00° 444 \$0.00° 55 \$0.00° 66 \$0.00° 50) \$0.00°	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737	(\$30,443) (\$32,364) (\$28,374) (\$29,698)	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,38 \$113,2 \$71,87 \$41,84 \$9,65	51 \$0.00° 444 \$0.00° 75 \$0.00° 11 \$0.00° 66 \$0.00° 50) \$0.00°	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673)	\$9,477 (\$18,717)	\$25,659 (\$4,531)	8.50% 8.50%	30 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24	\$153,34 \$113,24 \$71,87 \$41,84 \$9,65 (\$18,75	51 \$0.00° 444 \$0.00° 55 \$0.00° 66 \$0.00° 50) \$0.00°	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673)	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,34 \$113,24 \$71,87 \$41,84 \$9,655 (\$18,74 (\$48,68	51 \$0.00* 444 \$0.00* 5 \$0.00* 11 \$0.00* 6 \$0.00* 50) \$0.00* 91) \$0.00*	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673) 1 (\$419,428)	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,3: \$113,2: \$71,87 \$41,84 \$9,955 (\$18,75 (\$48,60	51 \$0.00° 44 \$0.00° 55 \$0.00° 11 \$0.00° 6 \$0.00° 50) \$0.00° 21) \$0.00° 21) \$0.00°	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673) 1 (\$419,428) (\$419,428)	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,3 \$113,2 \$71,87 \$41,84 \$9,65 (\$18,77; (\$48,65) Projected Cum. Total App (Over)/Under Collection, e	51 \$0.00* 44 \$0.00* 5 \$0.00* 5 \$0.00* 6 \$0.00* 50 \$0.00* 91) \$0.00*  slative Collection roved Collection xctuding interest	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673) 1 (\$419,428) (\$419,428) (\$49,428) (\$49,968)	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,3 \$113,2 \$71,87 \$41,84 \$9,65 (\$18,77; (\$48,65) Projected Cum. Total App (Over)/Under Collection, e	51 \$0.00* 44 \$0.00* 5 \$0.00* 11 \$0.00* 6 \$0.00* 50) \$0.00* 201) \$0.00*  Ilative Collection roved Collection xcluding interest mulative Interest	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673) 1 (\$419,428) (\$419,428) \$329,459	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847 \$13,604
Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24	\$153,3 \$113,2 \$71,87 \$41,84 \$9,65 (\$18,75 (\$48,65 Projected Cumu	51 \$0.00* 44 \$0.00* 55 \$0.00* 11 \$0.00* 6 \$0.00* 50) \$0.00* 21) \$0.00*  ulative Collection rroved Collection	104 40,398,135 104 29,271,882 104 31,119,160 104 27,282,261 104 28,555,737 104 26,609,071	(\$30,443) (\$32,364) (\$28,374) (\$29,698) (\$27,673) 1 (\$419,428) (\$419,428) \$329,459	\$9,477 (\$18,717) (\$48,448)	\$25,659 (\$4,531) (\$33,599)	8.50% 8.50% 8.50%	30 31 31	\$179 (\$33) (\$243) (\$422)	\$13,879 \$13,847 \$13,604

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#### Liberty Utilities (Granite State) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Reconciliation Period November 2022 – February 2024

86			General	Long Hour S	ervice Rate G	-2					
87	Month	Beginning Balance	Recovery Rate	kWh Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
88		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
89 90	DY 21/22 Deficiency/(Surplus) Nov-22	\$181,080 \$0	\$0.00000	0	\$0	\$0	\$0	6.25%	30	\$0	\$0
91	Dec-22	\$0	\$0.00000	0	\$0	\$0	\$0	7.00%	31	\$0	\$0
92	Jan-23	\$181,080	\$0.00151	3,977,826	(\$6,007)	\$175,074	\$178,077	7.50%	31	\$1,134 \$997	\$1,134
93 94	Feb-23 Mar-23	\$176,208 \$160,273	\$0.00151 \$0.00151	11,213,686 11,395,437	(\$16,933) (\$17,207)	\$159,275 \$143.065	\$167,742 \$151.669	7.75% 7.75%	28 31	\$997 \$998	\$2,132 \$3.130
95	Apr-23	\$144,064	\$0.00151	10,992,994	(\$16,599)	\$127,464	\$135,764	8.00%	30	\$893	\$4,023
96	May-23	\$128,357	\$0.00151	9,942,325	(\$15,013)	\$113,344	\$120,851	8.00%	31	\$821	\$4,844
97 98	Jun-23 Jul-23	\$114,165 \$98.379	\$0.00151 \$0.00151	10,929,779 12,437,451	(\$16,504) (\$18,781)	\$97,661 \$79,599	\$105,913 \$88,989	8.25% 8.25%	30 31	\$718 \$624	\$5,562 \$6,185
99	Aug-23	\$80.222	\$0.00151	12,336,782	(\$18,629)	\$61.594	\$70,908	8.50%	31	\$512	\$6.697
100	Sep-23	\$62,106	\$0.00151	12,332,821	(\$18,623)	\$43,483	\$52,794	8.50%	30	\$369	\$7,066
101	Oct-23	\$43,852	\$0.00151	11,127,664	(\$16,803)	\$27,049	\$35,451	8.50%	31	\$256	\$7,322
102	Nov-23 Dec-23	\$27,305 \$12,097	\$0.00151 \$0.00151	10,162,213	(\$15,345) (\$17,720)	\$11,960 (\$5,623)	\$19,633 \$3,237	8.50% 8.50%	30 31	\$137 \$23	\$7,459 \$7,483
104	Jan-24	(\$5,600)	\$0.00151	12,515,914	(\$18,899)	(\$24,499)	(\$15,049)	8.50%	31	(\$109)	\$7,374
105	Feb-24	(\$24,607)	\$0.00151	11,455,029	(\$17,297)	(\$41,904)	(\$33,256)	8.50%	29	(\$225)	\$7,149
106 107	Total			152,555,307	(\$230,359)					\$7,149	
107		Projected Cumulative Collection			(\$230,359)						
109		Total Approved Collection			\$181,080						
110	(Over)/L	Inder Collection, excluding interest			(\$49,278)						
111 112	Total (Over)/	Cumulative Interest Under Collection, including interest			\$7,149 (\$42,129)						
113	10411 (0101)	onaci concenti, moraling intercor			(042,120)						
114				eneral Service	Rate G-3	(Over)/Under	Balance		Days		
115_	Month	Beginning Balance	Recovery Rate	kWh Sales	Collections	Ending Balance	Subject to Interest	Interest Rate	per Month	Interest	Cumulative Interest
116 117	DY 21/22 Deficiency/(Surplus)	(a) \$176,984	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
118	Nov-22	\$0	\$0.00000	0	\$0	\$0	\$0	6.25%	30	\$0	\$0
119	Dec-22	\$0	\$0.00000	0	\$0	\$0	\$0	7.00%	31	\$0	\$0
120 121	Jan-23 Feb-23	\$176,984 \$171,360	\$0.00253 \$0.00253	2,659,925 7.362,595	(\$6,730) (\$18.627)	\$170,254 \$152,733	\$173,619 \$162.046	7.50% 7.75%	31 28	\$1,106 \$963	\$1,106 \$2.069
122	Mar-23	\$153,696	\$0.00253	7,133,849	(\$18,049)	\$135,647	\$144,672	7.75%	31	\$952	\$3,022
123	Apr-23	\$136,600	\$0.00253	6,513,564	(\$16,479)	\$120,120	\$128,360	8.00%	30	\$844	\$3,866
124 125	May-23 Jun-23	\$120,964 \$107.195	\$0.00253 \$0.00253	5,747,827 6,263,692	(\$14,542) (\$15.847)	\$106,422 \$91,348	\$113,693 \$99,271	8.00% 8.25%	31 30	\$772 \$673	\$4,638 \$5.311
126	Jun-23 Jul-23	\$107,195 \$92,021	\$0.00253	7.367.667	(\$15,647)	\$73,381	\$82,701	8.25%	31	\$579	\$5,311 \$5.891
127	Aug-23	\$73,960	\$0.00253	7,303,026	(\$18,477)	\$55,483	\$64,722	8.50%	31	\$467	\$6,358
128	Sep-23	\$55,951	\$0.00253	7,034,967	(\$17,798)	\$38,152	\$47,051	8.50%	30	\$329	\$6,687
129 130	Oct-23 Nov-23	\$38,481 \$22,265	\$0.00253 \$0.00253	6,495,880 5,892,205	(\$16,435) (\$14,907)	\$22,046 \$7.357	\$30,264 \$14.811	8.50% 8.50%	31 30	\$218 \$103	\$6,905 \$7,009
131	Dec-23	\$7,461	\$0.00253	6,393,611	(\$16,176)	(\$8,715)	(\$627)	8.50%	31	(\$5)	\$7,009
132	Jan-24	(\$8,719)	\$0.00253	7,676,389	(\$19,421)	(\$28,141)	(\$18,430)	8.50%	31	(\$133)	\$6,871
133	Feb-24 Total	(\$28,274)	\$0.00253	7,119,829 90,965,027	(\$18,013)	(\$46,287)	(\$37,280)	8.50%	29	(\$252)	\$6,619
134	Iotai			90,965,027	(\$230,142)					\$6,619	
136		Projected Cumulative Collection			(\$230,142)						
137 138	(Over)/I	Total Approved Collection Inder Collection, excluding interest			\$176,984 (\$53,158)						
139		Cumulative Interest			\$6,619						
140	Total (Over)/	Under Collection, including interest			(\$46,539)						
141			Limited	Total Electric	al Living Rate	т					
			Recovery	kWh		(Over)/Under	Balance	Interest	Days		
143	Month	Beginning Balance	Rate	Sales	Collections	Ending Balance	Subject to Interest	Rate	per Month	Interest	Cumulative Interest
144		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
145 146	DY 21/22 Deficiency/(Surplus) Nov-22	\$27,506 \$0	\$0.00000	0	\$0	\$0	\$0	6.25%	30	\$0	\$0
147	Dec-22	\$0	\$0.00000	0	\$0	\$0	\$0	7.00%	31	\$0	\$0
148	Jan-23	\$27,506	\$0.00285	429,794	(\$1,225)	\$26,281	\$26,894	7.50%	31	\$171	\$171
149 150	Feb-23 Mar-23	\$26,452 \$22,068	\$0.00285 \$0.00285	1,588,857 1,321,276	(\$4,528) (\$3,766)	\$21,924 \$18,302	\$24,188 \$20,185	7.75% 7.75%	28 31	\$144 \$133	\$315 \$448
151	Mar-23 Apr-23	\$22,008 \$18,435	\$0.00285	854,697	(\$3,766)	\$15,999	\$17,217	8.00%	30	\$113	\$561
152	May-23	\$16,113	\$0.00285	860,272	(\$2,452)	\$13,661	\$14,887	8.00%	31	\$101	\$662
153	Jun-23	\$13,762 \$13,174	\$0.00285	587,763	(\$1,675)	\$12,087	\$12,924	8.25%	30	\$88	\$750 \$828
154 155	Jul-23 Aug-23	\$12,174 \$10.033	\$0.00285 \$0.00285	778,535 847,441	(\$2,219) (\$2,415)	\$9,956 \$7,618	\$11,065 \$8,826	8.25% 8.50%	31 31	\$78 \$64	\$828 \$891
156	Sep-23	\$7,682	\$0.00285	709,805	(\$2,023)	\$5,659	\$6,670	8.50%	30	\$47	\$938
157	Oct-23	\$5,705	\$0.00285	634,718	(\$1,809)	\$3,896	\$4,801	8.50%	31	\$35	\$972
158 159	Nov-23 Dec-23	\$3,931 \$1.511	\$0.00285 \$0.00285	855,768 1,036,805	(\$2,439) (\$2,955)	\$1,492 (\$1,444)	\$2,712 \$34	8.50% 8.50%	30 31	\$19 \$0	\$991 \$992
160	Jan-24	(\$1,444)	\$0.00285	1,539,582	(\$4,388)	(\$5,831)	(\$3,638)	8.50%	31	(\$26)	\$965
161	Feb-24	(\$5,858)	\$0.00285	1,358,425	(\$3,872)	(\$9,729)	(\$7,793)	8.50%	29	(\$53)	\$913
162 163	Total			13,403,738	(\$38,201)					\$913	
164		Projected Cumulative Collection			(\$38,201)						
165		Total Approved Collection			\$27,506						
166 167	(Over)/L	Inder Collection, excluding interest Cumulative Interest			(\$10,695) \$913						
168	Total (Over)/	Under Collection, including interest			(\$9,782)						
169	,,	•									

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# Liberty Utilities (Granite State) Corp. d/b/a LibertyRevenue Decoupling Adjustment Factor (RDAF) Reconciliation Period November 2022 – February 2024

170			Limited Cor	nmercial Spa	ace Heating Ra						
171	Month	Beginning Balance	Recovery Rate	kWh Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
172		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
173	DY 21/22 Deficiency/(Surplus)	\$653									
174	Nov-22	\$0	\$0.00000	0	\$0	\$0	\$0	6.25%	30	\$0	\$0
175	Dec-22	\$0	\$0.00000	0	\$0	\$0	\$0	7.00%	31	\$0	\$0
176	Jan-23	\$653	\$0.00291	6,393	(\$19)	\$635	\$644	7.50%	31	\$4	\$4
177	Feb-23	\$639	\$0.00291	23,781	(\$69)	\$569	\$604	7.75%	28	\$4	\$8
178	Mar-23	\$573	\$0.00291	24,642	(\$72)	\$501	\$537	7.75%	31	\$4	\$11
179	Apr-23	\$505	\$0.00291	20,022	(\$58)	\$447	\$476	8.00%	30	\$3	\$14
180	May-23	\$450	\$0.00291	13,399	(\$39)	\$411	\$430	8.00%	31	\$3	\$17
181	Jun-23	\$414	\$0.00291	14,520	(\$42)	\$371	\$393	8.25%	30	\$3	\$20
182	Jul-23	\$374	\$0.00291	20,734	(\$60)	\$314	\$344	8.25%	31	\$2	\$22
183	Aug-23	\$316	\$0.00291	20,368	(\$59)	\$257	\$286	8.50%	31	\$2	\$24
184	Sep-23	\$259	\$0.00291	20,596	(\$60)	\$199	\$229	8.50%	30	\$2	\$26
185	Oct-23	\$201	\$0.00291	13,878	(\$40)	\$160	\$180	8.50%	31	\$1	\$27
186	Nov-23	\$162	\$0.00291	14,555	(\$42)	\$119	\$140	8.50%	30	\$1	\$28
187	Dec-23	\$120	\$0.00291	20,828	(\$61)	\$60	\$90	8.50%	31	\$1	\$29
* 188	Jan-24	\$60	\$0.00291	28,227	(\$82)	(\$22)	\$19	8.50%	31	\$0	\$29
* 189	Feb-24	(\$22)	\$0.00291	26,602	(\$77)	(\$99)	(\$61)	8.50%	29	(\$0)	\$29
190	Total			268,545	(\$781)					\$29	
191											
192		Projected Cumulative Collection			(\$781)						
193		Total Approved Collection	ı		\$653						
194	(Over)	/Under Collection, excluding interes			(\$128)						
195		Cumulative Interest			\$27						
196	Total (Over	)/Under Collection, including interes	1		(\$101)						

Reference:
Column (a): From Prior Year's Filing in Docket DE 22-052, Exhibit 1- Attachment MST-2, Page 6, Line 177
Column (b): Per Order No. 26,748 in Docket DE 22-052, dated December 16, 2022
Column (c): Company records
Column (a): Company records
Column (a): Column (a) + Column (b)
Column (a): Column (a) + Column (d)
Column (b): Column (a) + Column (e)| / 2
Column (b): Prime Rate effective first day of each month. Source: http://www.fedprimerate.com/wall\_street\_journal\_prime\_rate\_history.htm
Column (b): Dolumn (b) + X (Column (b) / 365) \* Column (h))
Column (b): Column (b) + Trior Month's Column (b)
\*\*Projected Forecasted Sales from Company records

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# Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Distribution Revenues Subject to Decoupling

	Decoupling Year	(a)		(b)		(c.)	(d)
	Distribution Revenues	Effective		Effective		Effective	Effective
Line No.	Distribution Revenues	July 1, 2022	Αι	ugust 1, 2022	М	arch 1, 2023	June 1, 2023
1	Base	\$ 48,394,904	\$	48,394,904	\$	47,432,821	\$ 46,052,622
2	Step	\$ -	\$	1,751,403	\$	(1,380,199)	\$ -
3	Recoupment	\$ -	\$	(1,939,679)	\$	-	\$ 917,996
4	Rate Case Expense	\$ -	\$	(565,077)	\$	-	\$ 276,821
5	July 2022 recoupment over collected	\$ -	\$	(161,640)	\$	-	\$ 76,500
6	July 2022 rate case expenses over collected	\$ -	\$	(47,090)	\$	-	\$ 23,068
7	Total	\$ 48,394,904	\$	47,432,821	\$	46,052,622	\$ 47,347,007

	Long Street Lighting Distribution Payanuas	Effective		Effective		Effective	Effective
	Less: Street Lighting Distribution Revenues	July 1, 2022	Αι	J , .		arch 1, 2023	June 1, 2023
8	Base	\$ 1,195,835	\$	1,195,835	\$	1,172,926	\$ 1,140,539
9	Step	\$ -	\$	(22,909)	\$	(32,387)	\$ 31,410
10	Recoupment	\$ -	\$	-	\$	-	\$ -
11	Rate Case Expense	\$ -	\$	-	\$	-	\$ -
12	July 2022 recoupment over collected	\$ -	\$	-	\$	-	\$ -
13	July 2022 rate case expenses over collected	\$ -	\$	-	\$	-	\$ -
14	Total	\$ 1,195,835	\$	1,172,926	\$	1,140,539	\$ 1,171,949

	Distribution Revenues Subject To Decoupling	Effective		Effective		Effective	Effective
	Distribution Revenues Subject to Decoupling	July 1, 2022	Αι	August 1, 2022		arch 1, 2023	June 1, 2023
;	Base	\$ 47,199,069	\$	47,199,069	\$	46,259,895	\$ 44,912,083
6	Step	\$ -	\$	1,774,312	\$	(1,347,812)	\$ (31,410)
,	Recoupment	\$ -	\$	(1,939,679)	\$	-	\$ 917,996
3	Rate Case Expense	\$ -	\$	(565,077)	\$	-	\$ 276,821
)	July 2022 recoupment over collected	\$ -	\$	(161,640)	\$	-	\$ 76,500
)	July 2022 rate case expenses over collected	\$ -	\$	(47,090)	\$	-	\$ 23,068
	Total	\$ 47,199,069	\$	46,259,895	\$	44,912,083	\$ 46,175,058

Line	(a)	(b)	(c.)	(d.)	(d.)
		Approved in Docket			
		No. DE 19-064 Order			
		No. 26,537 (October			
1		29, 2021)	Prior year total	Prior year total	Prior year total
				Approved in	
				Docket No. DE	
			Approved in	22-035 Order	
			Docket No. DE 22	No. 26,780	
			035 Order No.	(March 1, 2023)	Approved in Docket No.
			26,661 (July 29,	and 26,781	DE 22-035 Order No.
2		N/A	2022)	(March 3, 2023)	26,836 (May 31, 2023)
3		N/A	N/A	N/A	N/A
4		N/A	N/A	N/A	N/A
5		N/A	N/A	N/A	N/A
6		N/A	N/A	N/A	N/A
		Sum of lines 1 through	Sum of lines 1	Sum of lines 1	
7		6	through 6	through 6	Sum of lines 1 through 6
		Approved in Docket			
		No. DE 19-064 Order			
		No. 26,537 (October			
8		29, 2021)	Prior year total	Prior year total	Prior year total
			Allocated in Rate	Allocated in Rate	
9		N/A	Design	Design	Allocated in Rate Design
10		N/A	N/A	N/A	N/A
11		N/A	N/A	N/A	N/A
12		N/A	N/A	N/A	N/A
13		N/A	N/A	N/A	N/A
		Sum of lines 8 through		Sum of lines 8	Sum of lines 8 through
14		12	through 12	through 12	12
15		Line 1 - Line 8	Line 1 - Line 8	Line 1 - Line 8	Line 1 - Line 8
16		Line 2 - Line 9	Line 2 - Line 9	Line 2 - Line 9	Line 2 - Line 9
17		Line 3 - Line 10	Line 3 - Line 10	Line 3 - Line 10	Line 3 - Line 10
18		Line 4 - Line 11	Line 4 - Line 11	Line 4 - Line 11	Line 4 - Line 11
19		Line 5 - Line 12	Line 5 - Line 12	Line 5 - Line 12	Line 5 - Line 12
20		Line 6 - Line 13	Line 6 - Line 13	Line 6 - Line 13	Line 6 - Line 13
		Sum of lines 15	Sum of lines 15	Sum of lines 15	Sum of lines 15 through
21		through 20	through 20	through 20	20

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### Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Annual Target Revenues by Rate Class

	Decoupling Year 2:	Domestic	Domestic -	General TOU	General Long	General	Limited All	Ltd Comm Space	
Lina Ni	Allowed Revenue Requirement		Opt. Peak		Hour	Service	Electric	Heating	Total
Line No.	7/1/2022 - 7/31/2022 Distribution Revenue Requirement	DOD2 \$22,982,235	<b>D10</b> \$344,590	<b>G01</b> \$10,989,421	<b>G02</b> \$6,040,095	<b>G03</b> \$5,903,452	<b>T00</b> \$917,491	V00 \$21,785	\$ 47,199,069
2	Step Increase	\$22,962,233	\$344,390	\$10,969,421	\$0,040,093	\$0,903,432	\$917,491	\$21,765	
3	Recoupment	\$0	\$0	\$0	\$0	\$0	\$0		\$ -
4	Rate Case Expense	\$0	\$0	\$0	\$0	\$0	\$0		\$ -
5	July 2022 recoupment over collected	\$0	\$0	\$0	\$0	\$0	\$0	**	\$ -
6	July 2022 rate case expenses over collected	\$0	\$0	\$0	\$0	\$0	\$0		\$ -
7	Total Target Revenues	\$22,982,235	\$344,590	\$10,989,421	\$6,040,095	\$5,903,452	\$917,491	\$21,785	\$47,199,069
	Decoupling Year 2:		Domestic -		General Long	General	Limited All	Ltd Comm Space	
	Allowed Revenue Requirement	Domestic	Opt. Peak	General TOU	Hour	Service	Electric	Heating	Total
	8/1/2022 - 2/28/2023	DOD2	D10	G01	G02	G03	T00	V00	1014
8	Distribution Revenue Requirement	\$22,982,235	\$344,590	\$10,989,421	\$6,040,095	\$5,903,452	\$917,491	\$21,785	\$ 47,199,069
9	Step Increase	\$863,950	\$12,954	\$413,115	\$227,060	\$221,923	\$34,490	φοιο	\$ 1,774,312
10	Recoupment	(\$944,471)	(\$14,161)	(\$451,618)	(\$248,222)	(\$242,607)	(\$37,705)	(\$895)	
11	Rate Case Expense	(\$275,148)	(\$4,126)	(\$131,568)	(\$72,313)	(\$70,677)	(\$10,984)	(\$261)	
12 13	July 2022 recoupment over collected	(\$78,706) (\$22,929)	(\$1,180) (\$344)	(\$37,635) (\$10,964)	(\$20,685) (\$6,026)	(\$20,217) (\$5,890)	(\$3,142) (\$915)	(\$75) (\$22)	
14	July 2022 rate case expenses over collected  Total Target Revenues	\$22,524,931	\$337,733	\$10,770,752	\$5,919,908	\$5,785,984	\$899,235	\$21,352	\$46,259,895
	Total Target Nevenues	Ψ22,024,001	ψ001,100	ψ10,770,702	ψ0,515,500	ψ0,100,004	ψ000,200	Ψ21,002	ψ+0,200,000
	Decoupling Year 2:	Damesti	Domestic -	Camara L TOL:	General Long	General	Limited All	Ltd Comm Space	
	Allowed Revenue Requirement	Domestic	Opt. Peak	General TOU	Hour	Service	Electric	Heating	Total
	3/1/2023 - 5/31/2023	DOD2	D10	G01	G02	G03	T00	V00	
15	Distribution Revenue Requirement	\$22,524,931	\$337,733	\$10,770,752	\$5,919,908	\$5,785,984	\$899,235		\$ 46,259,895
16	Step Increase	(\$656,278)	(\$9,840)	(\$313,813)	(\$172,480)	(\$168,578)	(\$26,200)	(\$622)	
17 18	Recoupment Rate Case Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$ - \$ -
19	July 2022 recoupment over collected	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0		\$ -
20	July 2022 rate case expenses over collected	\$0 \$0	\$0	\$0	\$0	\$0	\$0		\$ -
21	Total Target Revenues	\$21,868,653	\$327,893	\$10,456,939	\$5,747,428	\$5,617,405	\$873,035	\$20,730	\$44,912,083
									-
	Decoupling Year 2:	Domestic	Domestic -	General TOU	General Long	General	Limited All	Ltd Comm Space	
	Allowed Revenue Requirement		Opt. Peak		Hour	Service	Electric	Heating	Total
	6/1/2023 - 6/30/2023	DOD2	D10	G01	G02	G03	T00	V00	
22 23	Distribution Revenue Requirement Step Increase	\$21,868,653 (\$15,294)	\$327,893 (\$229)	\$10,456,939 (\$7,313)	\$5,747,428 (\$4,020)	\$5,617,405 (\$3,929)	\$873,035 (\$611)	\$20,730 (\$14)	\$ 44,912,083 \$ (31,410)
24	Recoupment	\$446,992	\$6,702	\$213,738	\$117,476	\$114,819	\$17,845		\$ 917,996
25								\$128	
25 26	Rate Case Expense July 2022 recoupment over collected	\$134,790 \$37,249	\$2,021 \$559	\$64,453 \$17,812	\$35,425 \$9,790	\$34,624 \$9,568	\$5,381 \$1,487		\$ 276,821 \$ 76,500
26 27	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected	\$134,790 \$37,249 \$11,233	\$2,021 \$559 \$168	\$64,453 \$17,812 \$5,371	\$35,425 \$9,790 \$2,952	\$34,624 \$9,568 \$2,885	\$5,381 \$1,487 \$448	\$35 \$11	\$ 276,821 \$ 76,500 \$ 23,068
26	Rate Case Expense July 2022 recoupment over collected	\$134,790 \$37,249	\$2,021 \$559	\$64,453 \$17,812	\$35,425 \$9,790	\$34,624 \$9,568	\$5,381 \$1,487	\$35	\$ 276,821 \$ 76,500
26 27	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues	\$134,790 \$37,249 \$11,233	\$2,021 \$559 \$168	\$64,453 \$17,812 \$5,371	\$35,425 \$9,790 \$2,952	\$34,624 \$9,568 \$2,885	\$5,381 \$1,487 \$448	\$35 \$11	\$ 276,821 \$ 76,500 \$ 23,068
26 27	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to	\$134,790 \$37,249 \$11,233	\$2,021 \$559 \$168	\$64,453 \$17,812 \$5,371	\$35,425 \$9,790 \$2,952	\$34,624 \$9,568 \$2,885	\$5,381 \$1,487 \$448	\$35 \$11	\$ 276,821 \$ 76,500 \$ 23,068
26 27	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the	\$134,790 \$37,249 \$11,233 \$22,483,622	\$2,021 \$559 \$168 \$337,114	\$64,453 \$17,812 \$5,371 \$10,750,999	\$35,425 \$9,790 \$2,952 \$5,909,052	\$34,624 \$9,568 \$2,885 \$5,775,373	\$5,381 \$1,487 \$448	\$35 \$11	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058
26 27	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 & -06	\$2,021 \$559 \$168 \$337,114	\$64,453 \$17,812 \$5,371 \$10,750,999	\$35,425 \$9,790 \$2,952 \$5,909,052	\$34,624 \$9,568 \$2,885 \$5,775,373	\$5,381 \$1,487 \$448 \$897,586	\$35 \$11 \$21,313	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058
26 27 28 29 30	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Aug-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,857,431	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497	\$35,425 \$9,790 \$2,952 \$5,909,052 G-2 \$447,540 \$457,478	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599	\$35 \$11 \$21,313 V \$1,582 \$1,842	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132
26 27 28 29 30 31	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Sep-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,857,431 \$1,678,165	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223	\$35,425 \$9,790 \$2,952 \$5,909,052 G-2 \$447,540 \$457,478 \$423,981	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285	\$5,381 \$1,487 \$448 \$897,586 T T \$48,672 \$52,599 \$46,607	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623
26 27 28 29 30 31 32	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,857,431 \$1,678,165 \$1,371,371	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,206	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594
26 27 28 29 30 31 32 33	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Nov-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,857,431 \$1,678,165 \$1,371,371 \$1,401,629	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938 \$707,174	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503	\$35 \$11 \$21,313 V \$1,562 \$1,260 \$1,260 \$1,124	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094
26 27 28 29 30 31 32 33 34	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 &-06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,678,165 \$1,371,371 \$1,678,165 \$1,371,371	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938 \$707,174	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308	\$5,381 \$1,487 \$448 \$897,586 T \$44,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,206 \$1,124 \$1,608	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303
26 27 28 29 30 31 32 33	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Nov-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,857,431 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$336,223 \$757,938 \$707,174 \$756,050 \$711,780	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$451,098	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,524 \$2,940,094 \$3,379,303 \$3,593,716
26 27 28 29 30 31 32 33 34 35 36 37	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18	\$134,790 \$37,249 \$11,233 \$22,483,622 D-05 &-06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,678,165 \$1,371,371 \$1,678,165 \$1,371,371	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,550 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807	\$64.453 \$17.812 \$5.371 \$10.750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$447,478 \$423,981 \$417,729 \$393,114 \$400,390 \$404,252 \$411,845	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$451,098 \$47,660	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249
26 27 28 29 30 31 32 33 34 35 36 37 38	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,657,431 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,520,355 \$1,496,779	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$84,497 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$692,966 \$696,329	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$356,966 \$426,308 \$451,098 \$451,098 \$451,098 \$457,697	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,583	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 May-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,676,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212	\$64,453 \$17,812 \$5,371 \$10,750,999 \$41,222 \$841,222 \$884,497 \$336,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$692,966 \$963,229 \$720,281	\$35,425 \$9,790 \$2,952 \$5,909,052 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$451,271 \$451,285 \$418,285 \$418,285 \$418,285 \$426,308 \$425,561 \$407,660 \$397,471 \$370,820	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$24,220 \$77,033 \$67,951 \$51,763	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,266 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,507 \$1,260	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877
29 30 31 32 33 34 35 36 37 38 39 40	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694.413 \$1,678,165 \$1,371.37 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,520,355 \$1,496,779 \$1,351,666	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526	\$64,452 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$84,497 \$836,223 \$757,933 \$757,60,550 \$711,780 \$706,330 \$620,966 \$696,329 \$720,281 \$793,083	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$451,098 \$451,098 \$457,660 \$397,471 \$370,820	\$5,381 \$1,487 \$448 \$897,586 T \$44,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033 \$67,951 \$51,763 \$46,282	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,587 \$1,586 \$1,260 \$1,260 \$1,260 \$1,260	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,3732,132 \$3,427,623 \$2,949,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,586
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Ap-18 Ap-18 Ap-18 Jun-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,676,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,482,295 \$19,038,977	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526	\$64,453 \$17,812 \$5,371 \$10,750,999 \$841,222 \$884,923 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$692,966 \$696,329 \$720,281 \$733,083 \$9,103,872	\$35,425 \$9,790 \$2,952 \$5,909,052 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,287	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 May-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694.413 \$1,678,165 \$1,371.37 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,520,355 \$1,496,779 \$1,351,666	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526	\$64,452 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$84,497 \$836,223 \$757,933 \$757,60,550 \$711,780 \$706,330 \$620,966 \$696,329 \$720,281 \$793,083	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$451,098 \$451,098 \$457,660 \$397,471 \$370,820	\$5,381 \$1,487 \$448 \$897,586 T \$44,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033 \$67,951 \$51,763 \$46,282	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,587 \$1,586 \$1,260 \$1,260 \$1,260 \$1,260	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,3732,132 \$3,427,623 \$2,949,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,586
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Ap-18 Ap-18 Ap-18 Jun-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,676,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,482,295 \$19,038,977	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526	\$64,453 \$17,812 \$5,371 \$10,750,999 \$841,222 \$884,923 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$692,966 \$696,329 \$720,281 \$733,083 \$9,103,872	\$35,425 \$9,790 \$2,952 \$5,909,052 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,287	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 May-18 Jun-18  Percent of Total	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694.413 \$1,678,165 \$1,371,31 \$1,401,629 \$1,688,605 \$1,391,081 \$1,599,187 \$1,520,381 \$1,599,187 \$1,520,381 \$1,496,779 \$1,351,666 \$1,488,295 \$1,486,295 \$1,486,996	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$20,212 \$19,526 \$28,00 \$20,73% D-10 D-10	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,97 \$36,23 \$757,93 \$707,174 \$756,050 \$711,780 \$706,330 \$711,780 \$706,330 \$711,780 \$720,281 \$793,083 \$9,103,872 \$23,28% G-1 \$9,24%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80%	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546 12,51%	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033 \$67,951 \$51,763 \$67,951 \$16,282 \$760,069 \$1,94%	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,583 \$1,587 \$1,260 \$1,287 \$1,287 \$1,260 \$1,287 \$1,	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 May-18 Jun-18 Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Aug-18 Aug-18 Aug-18 Aug-18 Jun-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,496,779 \$1,351,666 \$1,931,488,295 \$1,938,977 \$1,938,977 \$1,938,977 \$1,938,977	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73%	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938 \$707,174 \$756,050 \$711,750 \$711,750 \$713,083 \$992,956 \$963,29 \$720,281 \$793,083 \$9,103,872 23,28%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$933,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 12,80%	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546 \$2,561 \$4,890,546 \$4,890	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1.94%	\$35 \$11 \$21,313 \$21,313 \$1,582 \$1,582 \$1,260 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,583 \$1,587 \$1,287 \$1,287 \$18,047 \$1,005%	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 My-18 My-18 Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Sep-18 Sep-18 Sep-18 Sep-18 Sep-18 Sep-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,678,465 \$1,371,371 \$1,401,629 \$1,688,605 \$1,371,371 \$1,401,629 \$1,688,605 \$1,496,779 \$1,520,355 \$1,496,779 \$1,520,355 \$1,496,779 \$1,520,355 \$1,496,779 \$1,903,8,977 48,69% 9,76% 8,81%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,550 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$25,807 \$24,334 \$25,807 \$20,212 \$19,526 \$31,026	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,497 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$711,780 \$706,330 \$720,281 \$789,083 \$91,03,872 23,28% G-1 9,24% 9,72%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12.80% \$9,14% \$9,14% \$9,14% \$1,44% \$1,	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$425,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$2,599 \$4,890,546 \$4,890	\$5,381 \$1,487 \$448 \$897,586 T \$448,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033 \$67,951 \$51,763 \$46,282 \$77,030 \$46,282 \$77,031 \$46,082 \$7,00,069 \$4,282 \$7,00,069 \$4,282 \$7,00,069 \$4,00,000 \$1,00	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,266 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,287 \$12,87 \$10,047 0.05%	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,586 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,657,431 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,488,295 \$1,496,779 \$1,351,666 \$1,488,295 \$1,908,977 \$4,69% \$1,69% \$1,69% \$1,69% \$1,69% \$1,69% \$1,69% \$1,720%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% D-10 7.73% 8.60% 8.09% 8.09%	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,429 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$912,966 \$989,296 \$720,281 \$730,3872 \$2,28% G-1 9,24% 9,72% 9,19% 8,33%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80% \$14,867 \$4,875 \$4,875 \$4,874 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$451,098 \$451,098 \$451,098 \$451,098 \$451,098 \$45,561 \$407,680 \$397,471 \$333,696 \$4,890,546 \$12,51% \$6,57% \$9,28% \$8,55% \$9,28% \$8,55% \$1,57%	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$87,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1.94% T 6,40% 6,92% 6,13% 6,588%	\$35 \$11 \$21,313 \$21,313 \$1,582 \$1,582 \$1,260 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,247 0.05% \$1,000	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
26 27 28 29 30 31 32 33 34 35 36 37 38 40 41 42 43 44 45 46 46 47	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Ap-18 May-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Sep-18 Oct-18 Normalized Test Year Revenue Allocator Jul-18 Sep-18 Oct-18 Normalized Test Year Revenue Allocator Jul-18 Normalized Test Year Revenue Allocator Jul-18 Normalized Test Year Revenue Allocator Normalized Test Year Revenue Allocator	\$134.790 \$37.249 \$11,233 \$22,483,622 D-05 & -06 \$1,694.413 \$1.857.431 \$1.676,165 \$1,371.371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520.355 \$1,496,779 \$1,351,666 \$1,482.295 \$19,038,977 48.69% D 8.90% 8.81% 7.20%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% D-10 7.73% 8.60% 8.09% 6.64% 7.21%	\$64,453 \$17,812 \$5,371 \$10,750,999 \$841,222 \$884,723 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$692,966 \$986,329 \$720,281 \$730,083 \$9,103,872 23,28% \$9,103,872 9,24% 9,72% 9,19% 8,33% 7,777%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80% \$1,40%	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546 \$12,51% \$5,70% \$5,70% \$6,70% \$1,	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$54,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 \$1,94% T 6,40% 6,62% 6,13% 5,88% 5,88% 7,57%	\$35 \$11 \$21,313 V/ \$1,582 \$1,842 \$1,266 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,597 \$1,287 \$1,287 \$1,287 \$1,287 \$1,287 \$1,287 \$1,005% V 8,77% \$1,005% \$	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,657,431 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,891,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,488,295 \$1,496,779 \$1,351,666 \$1,488,295 \$1,908,977 \$4,69% \$1,69% \$1,69% \$1,69% \$1,69% \$1,60% \$	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% D-10 7.73% 8.60% 8.09% 8.09%	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,429 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$912,966 \$989,296 \$720,281 \$730,3872 \$2,28% G-1 9,24% 9,72% 9,19% 8,33%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80% \$14,867 \$4,875 \$4,875 \$4,874 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4,874 \$4,875 \$4	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$451,098 \$451,098 \$451,098 \$451,098 \$451,098 \$45,561 \$407,680 \$397,471 \$333,696 \$4,890,546 \$12,51% \$6,57% \$9,28% \$8,55% \$9,28% \$8,55% \$1,57%	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$87,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1.94% T 6,40% 6,92% 6,13% 6,588%	\$35 \$11 \$21,313 \$21,313 \$1,582 \$1,582 \$1,260 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,247 0.05% \$1,000	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 May-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator Jul-18 Sep-18 Oct-18 Aug-18 Sep-18 Oct-18 Aug-18 Dec-18 Jun-18 Dec-18 Jun-18 Dec-18 Jun-18 Dec-18 Dec-18 Dec-18 Dec-18 Dec-18 Dec-18	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694.413 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,391,081 \$1,599,187 \$1,520,381 \$1,599,187 \$1,520,381 \$1,496,779 \$1,351,666 \$1,488,295 \$1,488	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% B.60% 8.09% 8.09% 6.64% 7.21%	\$64,453 \$17,812 \$5,371 \$10,750,999 G-1 \$841,222 \$884,97 \$836,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$711,780 \$706,330 \$711,780 \$706,330 \$711,780 \$720,281 \$793,033 \$9,103,872 23,28% G-1 9,24% 9,72% 9,19% 8,33% 7,77% 8,33%	\$35,425 \$9,790 \$2,952 \$5,909,052 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 12.80% \$444,254 \$446,875 \$447,417 \$5,003,744 \$45,003,744 \$47,417 \$5,003,744 \$47,417 \$5,003,744 \$47,417 \$5,003,744 \$47,417 \$5,003,744 \$47,417 \$47,417 \$5,003,744 \$47,417 \$47,41	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,896 \$4,890,546 12,51% \$57% 9,28% 8,55% 7,52% 7,34% 8,75% 8,75% 8,75%	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$44,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1,94% 6,13% 6,	\$35 \$11 \$21,313 V \$1,582 \$1,842 \$1,260 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,583 \$1,587 \$1,287 \$1,	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 50 51	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator  Jul-18 Aug-18 Sep-18 Oct-18 Jun-18 Percent of Total	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,391,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,488,295 \$1,496,779 \$1,351,666 \$1,488,295 \$1,9038,977 48.69% D 8,90% 9,76% 8,81% 9,93% 8,81% 9,93% 8,81% 9,93% 8,40% 9,93% 8,40% 9,93% 8,40% 9,93% 8,40%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% D-10 7.73% 8.60% 8.09% 6.64% 7.21% 9.21% 9.21% 9.21% 9.91%	\$64,453 \$17,812 \$5,371 \$10,750,999 \$641,222 \$844,97 \$836,223 \$757,938 \$706,330 \$711,780 \$766,050 \$711,780 \$766,050 \$711,780 \$766,050 \$711,780 \$793,033 \$9,103,872 23,28% \$9,172% 9,19% 8,33% 7,77% 8,33% 7,77% 8,33% 7,77% 8,33% 7,76% 8,33% 7,77%	\$35,425 \$9,700 \$2,952 \$5,909,052  \$447,540 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80%  G-2  8,94% \$4,14% \$4,14% \$6,35% \$6,35% \$6,35% \$8,00% \$8,07% \$8,00% \$8,07% \$8,00% \$8,07% \$8,00%	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,887 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,820 \$4,890,546 \$12,51% \$6,57% 9,28% 8,55% 9,28% 8,55% 9,28% 8,734% 8	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1.94% T 6.49% 6.13% 5.88% 7.57% 10.53% 13.51% 11.08%	\$35 \$11 \$21,313 \$21,313 \$1,582 \$1,842 \$1,266 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,27 \$1,047 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05%	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
26 27 28 29 30 31 32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 49 50 51 51 52	Rate Case Expense July 2022 rate case expenses over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Rov-18 Dec-18 Jan-18 Apr-18 Apr-18 Apr-18 Apr-18 Apr-18 Aug-18 Aug-18 Apr-18 Aug-18 Apr-18 Aug-18	\$134.790 \$37,249 \$11,233 \$22,483,622  D-05 & -06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,391,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,686 \$1,488,295 \$19,038,977 48,69%  D  8,90% 9,76% 8,81% 7,20% 8,81% 7,20% 8,87% 9,93% 8,40% 7,99% 8,40% 7,99%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,550 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,460 0.733% 8.60% 8.69% 6.64% 7.21% 9.21% 10,91% 9.21% 10,12% 9.04% 8.52%	\$64.453 \$17.812 \$5.371 \$10.750,999 G-1 \$841,222 \$884,497 \$336,223 \$757,938 \$707,174 \$756,050 \$711,780 \$706,330 \$711,780 \$706,330 \$711,780 \$706,330 \$92,968 \$696,329 \$720,281 \$793,083 \$9,103,872 23,2898 7,778 8,339 7,777% 8,339 7,777% 8,339 7,777% 8,339 7,777% 8,339 7,777% 8,339 7,777% 8,339 7,777%	\$35,425 \$9,790 \$2,952 \$5,909,052  \$447,540 \$447,540 \$447,478 \$423,981 \$417,729 \$393,114 \$400,390 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80%  6-2  8.94% 8.14% 8.47% 8.35% 6.80% 8.00%	\$34,624 \$9,568 \$2,885 \$5,775,373 G-3 \$419,271 \$453,725 \$418,285 \$367,687 \$358,966 \$426,308 \$425,661 \$407,660 \$397,471 \$370,820 \$393,696 \$4,890,546 \$12,519% G-3 8,57% 9,28% 8,55% 7,52% 7,52% 8,73% 8,70% 8	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$44,220 \$77,033 \$67,951 \$46,282 \$700,069 \$46,282 \$700,069 \$46,282 \$750,069 \$46,282 \$46	\$35 \$11 \$21,313 V/ \$1,582 \$1,842 \$1,266 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,597 \$1,287 \$1,	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 50 51	Rate Case Expense July 2022 recoupment over collected July 2022 rate case expenses over collected Total Target Revenues  Normalized Test Year Revenues (used to spread Annual Allowed Revenues Among the Classes)  Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18 Jun-18  Percent of Total  Normalized Test Year Revenue Allocator  Jul-18 Aug-18 Sep-18 Oct-18 Jun-18 Percent of Total	\$134.790 \$37,249 \$11,233 \$22,483,622 D-05 & -06 \$1,694,413 \$1,678,165 \$1,371,371 \$1,401,629 \$1,688,605 \$1,391,081 \$1,599,187 \$1,520,355 \$1,496,779 \$1,351,666 \$1,488,295 \$1,496,779 \$1,351,666 \$1,488,295 \$1,9038,977 48.69% D 8,90% 9,76% 8,81% 7,20% 7,36% 8,81% 9,93% 8,40% 7,99% 8,40% 7,99%	\$2,021 \$559 \$168 \$337,114 D-10 \$22,074 \$24,560 \$23,102 \$18,950 \$20,584 \$26,286 \$31,136 \$28,894 \$25,807 \$24,334 \$20,212 \$19,526 \$285,466 0.73% D-10 7.73% 8.60% 8.09% 6.64% 7.21% 9.21% 9.21% 9.91%	\$64,453 \$17,812 \$5,371 \$10,750,999 \$641,222 \$844,97 \$836,223 \$757,938 \$706,330 \$711,780 \$766,050 \$711,780 \$766,050 \$711,780 \$766,050 \$711,780 \$793,033 \$9,103,872 23,28% \$9,172% 9,19% 8,33% 7,77% 8,33% 7,77% 8,33% 7,77% 8,33% 7,76% 8,33% 7,77%	\$35,425 \$9,700 \$2,952 \$5,909,052  \$447,540 \$447,540 \$457,478 \$423,981 \$417,729 \$393,114 \$400,390 \$403,946 \$404,252 \$411,845 \$399,178 \$416,875 \$427,417 \$5,003,744 \$12,80%  G-2  8,94% \$4,14% \$4,14% \$6,35% \$6,35% \$6,35% \$8,00% \$8,07% \$8,00% \$8,07% \$8,00% \$8,07% \$8,00%	\$34,624 \$9,568 \$2,885 \$5,775,373 \$419,271 \$453,725 \$418,285 \$367,887 \$358,966 \$426,308 \$451,098 \$425,561 \$407,660 \$397,471 \$370,820 \$393,820 \$4,890,546 \$12,51% \$6,57% 9,28% 8,55% 9,28% 8,55% 9,28% 8,734% 8	\$5,381 \$1,487 \$448 \$897,586 T \$48,672 \$52,599 \$46,607 \$44,713 \$57,503 \$80,056 \$102,669 \$84,220 \$77,033 \$67,951 \$51,763 \$46,282 \$760,069 1.94% T 6.49% 6.13% 5.88% 7.57% 10.53% 13.51% 11.08%	\$35 \$11 \$21,313 \$21,313 \$1,582 \$1,842 \$1,266 \$1,206 \$1,124 \$1,608 \$2,007 \$1,783 \$1,583 \$1,583 \$1,587 \$1,260 \$1,27 \$1,047 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05% 0.05%	\$ 276,821 \$ 76,500 \$ 23,068 \$46,175,058 Total \$3,474,773 \$3,732,132 \$3,427,623 \$2,979,594 \$2,940,094 \$3,379,303 \$3,593,716 \$3,250,227 \$3,137,249 \$3,083,549 \$2,932,877 \$3,169,686 \$39,100,722

Docket No. DE 23-081 Attachment ARMY/TJC-2 Page 3 of 6

### Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Revenue Decoupling Adjustment Calculation: Year 2 (7/1/2022-6/30/2023)

Line No.	Α	В	С	D	F	F	G	н	1	
1				Domestic - Opt.		General Long	General	Limited All	'	J
1		ecoupling Year 2:	Domestic	Peak	General TOU	Hour	Service	Electric	Ltd Comm Space Heating	Total
2	7/	1/2022 - 6/30/2023	DOD2	D10	G01	G02	G03	TOO	V00	
3	Bills	(Test Year Equivalent Bi						• • •		
4	7	Jul-18	35,232	443	139	922	5,691	961	18	43,406
5	8	Aug-18	37,134	441	143	942	5,902	1,034	19	45,615
6	9	Sep-18	33,822	435	138	872	5,425	881	15	41,588
7	10	Oct-18	35,547	440	141	906	5,680	956	17	43,687
8	11	Nov-18	35,400	437	140	900	5,679	951	17	43,524
9	12	Dec-18	35,656	439	145	902	5,704	950	17	43,813
10	1	Jan-18	35,344	438	135	904	5,649	981	18	43,469
11	2	Feb-18	35,193	441	135	906	5,663	975	18	43,331
12	3	Mar-18	35,347	441	132	910	5,671	975	18	43,494
13	4	Apr-18	35,329	443	131	901	5,688	967	18	43,477
14	5	May-18	35,313	440	141	914	5,650	968	18	43,444
15	6	Jun-18	35,263	439	138	903	5,638	967	18	43,366
16		•	424,580	5,277	1,658	10,882	68,040	11,566	211	522,214
17	Distribution	(Settlement Allowed)								
17	Revenues	(Settlernent Allowed)								
18	7	Jul-22	\$2,045,352	\$26,645	\$1,015,451	\$540,232	\$506,108	\$58,752	\$1,910	\$4,194,451
19	8	Aug-22	\$2,197,519	\$29,056	\$1,046,444	\$541,241	\$536,800	\$62,230	\$2,179	\$4,415,469
20	9	Sep-22	\$1,985,430	\$27,332	\$989,332	\$501,610	\$494,871	\$55,141	\$1,491	\$4,055,206
21	10	Oct-22	\$1,622,463	\$22,419	\$896,713	\$494,213	\$435,009	\$52,900	\$1,427	\$3,525,144
22	11	Nov-22	\$1,658,261	\$24,353	\$836,655	\$465,092	\$424,691	\$68,032	\$1,329	\$3,478,413
23	12	Dec-22	\$1,997,781	\$31,099	\$894,479	\$473,699	\$504,363	\$94,714	\$1,902	\$3,998,038
24	1	Jan-23	\$2,237,329	\$36,837	\$842,104	\$477,907	\$533,692	\$121,468	\$2,374	\$4,251,710
25	2	Feb-23	\$1,891,992	\$34,185	\$835,656	\$478,268	\$503,479	\$99,640	\$2,109	\$3,845,329
26	3	Mar-23	\$1,746,318	\$29,643	\$795,958	\$473,056	\$468,249	\$88,482	\$1,818	\$3,603,524
27	4	Apr-23	\$1,719,239	\$27,951	\$799,821	\$458,506	\$456,545	\$78,050	\$1,731	\$3,541,843
28	5	May-23	\$1,552,558	\$23,216	\$827,333	\$478,833	\$425,933	\$59,456	\$1,448	\$3,368,777
29	6	Jun-23	\$1,757,566	\$23,059	\$936,572	\$504,747	\$464,926	\$54,656	\$1,519	\$3,743,046
30			\$22,411,807	\$335,796	10,716,519	5,887,405	5,754,665	893,521	21,237	46,020,950
31	Monthly To	arget Revenue Per Customer (Monthly								
32	7	Jul-22	\$58.05	\$60.15	\$7,305.40	\$585.94	\$88.93	\$61.14	\$106.09	
33	8	Aug-22	\$59.18	\$65.89	\$7,317.79	\$574.57	\$90.95	\$60.18	\$114.68	
34	9	Sep-22	\$58.70	\$62.83	\$7,169.07	\$575.24	\$91.22	\$62.59	\$99.38	
35	10	Oct-22	\$45.64	\$50.95	\$6,359.67	\$545.49	\$76.59	\$55.34	\$83.92	
36	11	Nov-22	\$46.84	\$55.73	\$5,976.11	\$516.77	\$74.78	\$71.54	\$78.20	
37	12	Dec-22	\$56.03	\$70.84	\$6,168.82	\$525.17	\$88.42	\$99.70	\$111.89	
38	1	Jan-23	\$63.30	\$84.10	\$6,237.81	\$528.66	\$94.48	\$123.82	\$131.90	
39	2	Feb-23	\$53.76	\$77.52	\$6,190.04	\$527.89	\$88.91	\$102.20	\$117.16	
40	3	Mar-23	\$49.40	\$67.22	\$6,029.98	\$519.84	\$82.57	\$90.75	\$101.00	
41	4	Apr-23	\$48.66	\$63.09	\$6,105.51	\$508.89	\$80.26	\$80.71	\$96.19	
42	5	May-23	\$43.97	\$52.76	\$5,867.61	\$523.89	\$75.39	\$61.42	\$80.43	
43	6	Jun-23	\$49.84	\$52.53	\$6,786,75	\$558.97	\$82.46	\$56.52	\$84.41	

### Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Revenue Decoupling Adjustment Calculation: Year 2 (7/1/2022-6/30/2023)

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				Domestic - Opt.		General Long	General	Limited All					
44		Actual	Domestic	Peak	General TOU	Hour	Service	Electric	Ltd Comm Space Heating	Total			
45		riotaui	DOD2	D10	G01	G02	G03	TOO	V00				
46	Equivalent Bills		Values below are inputs, and represent actual monthly bills adjusted to equivalent bills										
47	7	Jul-22	37.035	437	148	953	5.835	859	16	45,283			
48	8	Aug-22	36,819	438	155	938	5,832	842	16	45.040			
49	9	Sep-22	33,360	418	162	958	5,429	619	16	40,962			
50	10	Oct-22	39,645	410	103	851	5,736	966	16	47,727			
51	11	Nov-22	38,461	460	137	1,024	6,108	830	16	47,036			
52	12	Dec-22	35,898	397	143	964	5,612	699	16	43,729			
53	1	Jan-23	38,705	461	182	992	6,169	927	15	47,451			
54	2	Feb-23	39,051	486	162	1,071	6,171	982	17	47,940			
55	3	Mar-23	37,381	440	179	1,015	5,940	838	16	45,809			
56	4	Apr-23	36,729	429	168	970	5,774	757	16	44,843			
57	5	May-23	37,730	462	147	994	5,958	869	16	46,176			
58	6	Jun-23	35,257	444	141	1,008	5,862	732	16	43,460			
59			446,071	5,282	1,827	11,738	70,426	9,920	192	545,456			
60		istribution Revenues		Values below are inputs, and represent actual monthly billings minus Decoupling Recoveries and VMP Revenue reversal									
61	7	Jul-22	\$2,207,018	\$26,611	\$912,789	\$521,321	\$492,136	\$52,176	\$1,490	\$4,213,540			
62	8	Aug-22	\$2,396,836	\$31,052	\$953,407	\$492,973	\$522,822	\$52,789	\$1,720	\$4,451,598			
63	9	Sep-22	\$1,755,431	\$24,147	\$758,946	\$502,775	\$466,224	\$34,996	\$1,424	\$3,543,942			
64	10	Oct-22	\$1,875,491	\$19,691	\$501,276	\$402,727	\$384,840	\$50,244	\$1,070	\$3,235,340			
65	11	Nov-22	\$1,664,809	\$22,410	\$527,970	\$513,157	\$405,326	\$44,842	\$994	\$3,179,508			
66	12	Dec-22	\$1,827,138	\$23,734	\$1,213,531	\$461,408	\$413,361	\$46,358	\$1,409	\$3,986,939			
67	1	Jan-23	\$2,133,142	\$30,672	\$910,354	\$525,270	\$529,283	\$91,101	\$1,242	\$4,221,064			
68	2	Feb-23	\$2,153,036	\$34,251	\$983,203	\$545,888	\$525,344	\$100,743	\$1,648	\$4,344,113			
69	3	Mar-23	\$1,912,540	\$28,168	\$863,933	\$503,680	\$472,084	\$74,548	\$1,587	\$3,856,540			
70	4	Apr-23	\$1,699,458	\$24,311	\$942,731	\$444,019	\$424,962	\$50,208	\$1,316	\$3,587,005			
71	5	May-23	\$1,529,523	\$21,777	\$854,533	\$458,558	\$384,214	\$51,985	\$966	\$3,301,556			
72	6	Jun-23	\$1,566,878	\$21,417	\$820,623	\$476,874	\$414,109	\$37,749	\$1,036	\$3,338,686			
73			\$ 22,721,299	\$ 308,242	\$ 10,243,294	\$ 5,848,650	\$ 5,434,704	\$ 687,739	\$ 15,903	\$ 45,259,831			
74 75	7	I Revenue Per Customer Jul-22	\$59.59	\$60.89	\$6,167.49	\$547.03	\$84.34	\$60.74	\$93.11				
76	8	Jui-22 Aug-22	\$65.10	\$70.90	\$6,151.01	\$525.56	\$89.65	\$62.69	\$107.50				
77	9	Sep-22	\$52.62	\$70.90 \$57.77	\$4,684.85	\$525.56 \$524.82	\$85.88	\$56.54	\$89.01				
78	10	Oct-22	\$32.62 \$47.31	\$48.03	\$4,866.75	\$473.24	\$67.09	\$50.5 <del>4</del> \$52.01	\$66.88				
79	11	Nov-22	\$43.29	\$48.72	\$3,853.80	\$501.13	\$66.36	\$54.03	\$62.11				
80	12	Dec-22	\$50.90	\$59.78	\$8,486.23	\$478.64	\$73.66	\$66.32	\$88.09				
81	12	Jan-23	\$50.90 \$55.11	\$66.53	\$5,001.94	\$529.51	\$85.80	\$98.28	\$82.80				
82	,	Feb-23	\$55.13	\$70.47	\$6,069.16	\$509.70	\$85.13	\$102.59	\$96.97				
83	2	Mar-23	\$51.16	\$64.02	\$4,826.44	\$496.24	\$79.48	\$88.96	\$99.17				
84	3	Apr-23	\$46.27	\$56.67	\$5,611.49	\$457.75	\$73.60	\$66.32	\$82.26				
85	5	May-23	\$40.54	\$47.14	\$5,813.15	\$461.33	\$64.49	\$59.82	\$60.40				
86	6	Jun-23	\$44.44	\$48.24	\$5.820.02	\$473.09	\$70.64	\$51.57	\$64.74				

### Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Revenue Decoupling Adjustment Calculation: Year 2 (7/1/2022-6/30/2023)

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Α	В	С	D .	E	F	G '	н	<u> </u>	J
	ecoupling Calculation: Decoupling Year 2	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total Refund / (Charge) Customers
		DOD2	D10	G01	G02	G03	T00	V00	
lul-22	Target RPC	\$58.05	\$60.15	\$7,305.40	\$585.94	\$88.93	\$61.14	\$106.09	
	Actual RPC	\$59.59	\$60.89	\$6,167.49	\$547.03	\$84.34	\$60.74	\$93.11	
	Difference	\$1.5390	\$0.7472	(\$1,137.9127)	(\$38.9043)	(\$4.5893)	(\$0.3963)	(\$12.9763)	
	Actual Bills	37,035	437	148	953	5,835	859	16	
	Decoupling Adjustment	\$56,995	\$327	(\$168,411)	(\$37,076)	(\$26,779)	(\$340)	(\$208)	(\$175,4
ug-22	Target RPC	\$59.18	\$65.89	\$7,317.79	\$574.57	\$90.95	\$60.18	\$114.68	
	Actual RPC	\$65.10	\$70.90	\$6,151.01	\$525.56	\$89.65	\$62.69	\$107.50	
	Difference	\$5.9197	\$5.0086	(\$1,166.7793)	(\$49.0083)	(\$1.3051)	\$2.5107	(\$7.1812)	
	Actual Bills	36,819 <b>\$217,959</b>	438 \$2,194	155 (\$180,851)	938 (\$45,970)	5,832 (\$7,612)	842 \$2,114	16 (\$115)	(\$12,
· 00	Decoupling Adjustment Target RPC	\$217,959	\$2,194 \$62.83			\$91.22	\$2,114 \$62.59	\$99.38	(\$12,
ep-22	Actual RPC	\$52.62	\$62.83 \$57.77	\$7,169.07 \$4,684.85	\$575.24 \$524.82	\$85.88	\$62.59 \$56.54	\$99.38 \$89.01	
	Difference	(\$6.0815)	(\$5.0659)	(\$2,484.2243)	(\$50.4230)	(\$5.3439)	(\$6.0526)	(\$10.3717)	<u>.</u>
	Actual Bills	33,360	418	162	958	5,429	619	(\$10.3717)	
	Decoupling Adjustment	(\$202,879)	(\$2,118)	(\$402,444)	(\$48,305)	(\$29,012)	(\$3,747)	(\$166)	(\$688,
ct-22	Target RPC	\$45.64	\$50.95	\$6,359.67	\$545.49	\$76.59	\$55.34	\$83.92	(4000,
0	Actual RPC	\$47.31	\$48.03	\$4,866.75	\$473.24	\$67.09	\$55.54 \$52.01	\$66.88	
U	Difference	\$1.6644	(\$2.9257)	(\$1,492.9144)	(\$72.2493)	(\$9.4940)	(\$3.3223)	(\$17.0407)	-
	Actual Bills	39,645	410	103	851	5,736	966	(\$17.0407)	
	Decoupling Adjustment	\$65,984	(\$1,200)	(\$153,770)	(\$61,484)	(\$54,457)	(\$3,209)	(\$273)	(\$208,
ov-22	Target RPC	\$46.84	\$55.73	\$5,976.11	\$516.77	\$74.78	\$71.54	\$78.20	(ψΣ00,
1	Actual RPC	\$43.29	\$48.72	\$3,853.80	\$501.13	\$66.36	\$54.03	\$62.11	
•	Difference	(\$3.5579)	(\$7.0106)	(\$2,122.3112)	(\$15.6386)	(\$8.4229)	(\$17.5099)	(\$16.0934)	3
	Actual Bills	38,461	460	137	1,024	6,108	830	16	
	Decoupling Adjustment	(\$136,840)	(\$3,225)	(\$290,757)	(\$16,014)	(\$51,447)	(\$14,533)	(\$257)	(\$513,
ec-22	Target RPC	\$56.03	\$70.84	\$6,168.82	\$525.17	\$88.42	\$99.70	\$111.89	(+)
2	Actual RPC	\$50.90	\$59.78	\$8,486.23	\$478.64	\$73.66	\$66.32	\$88.09	
	Difference	(\$5.1313)	(\$11.0568)	\$2,317.4119	(\$46.5269)	(\$14.7661)	(\$33.3792)	(\$23.8023)	
	Actual Bills	35,898	397	143	964	5,612	699	16	
	Decoupling Adjustment	(\$184,203)	(\$4,390)	\$331,390	(\$44,852)	(\$82,868)	(\$23,332)	(\$381)	(\$8,
an-23	Target RPC	\$63.30	\$84.10	\$6,237.81	\$528.66	\$94.48	\$123.82	\$131.90	
	Actual RPC	\$55.11	\$66.53	\$5,001.94	\$529.51	\$85.80	\$98.28	\$82.80	
	Difference	(\$8.1887)	(\$17.5677)	(\$1,235.8652)	\$0.8480	(\$8.6782)	(\$25.5447)	(\$49.0924)	
	Actual Bills	38,705	461	182	992	6,169	927	15	
	Decoupling Adjustment	(\$316,944)	(\$8,099)	(\$224,927)	\$841	(\$53,536)	(\$23,680)	(\$736)	(\$627,
eb-23	Target RPC	\$53.76	\$77.52	\$6,190.04	\$527.89	\$88.91	\$102.20	\$117.16	
	Actual RPC	\$55.13	\$70.47	\$6,069.16	\$509.70	\$85.13	\$102.59	\$96.97	
	Difference	\$1.3735	(\$7.0419)	(\$120.8892)	(\$18.1906)	(\$3.7756)	\$0.3946	(\$20.1944)	
	Actual Bills	39,051	486	162	1,071	6,171	982	17	-
	Decoupling Adjustment	\$53,636	(\$3,422)	(\$19,584)	(\$19,482)	(\$23,300)	\$387	(\$343)	(\$12,
lar-23	Target RPC	\$49.40	\$67.22	\$6,029.98	\$519.84	\$82.57	\$90.75	\$101.00	
	Actual RPC	\$51.16	\$64.02	\$4,826.44	\$496.24	\$79.48	\$88.96	\$99.17	<u>.</u>
	Difference	\$1.7585	(\$3.1978)	(\$1,203.5438)	(\$23.6048)	(\$3.0935)	(\$1.7922)	(\$1.8368)	
	Actual Bills	37,381	440	179	1,015	5,940	838	16	(6.5.
00	Decoupling Adjustment	\$65,733	(\$1,407)	(\$215,434)	(\$23,959)	(\$18,376)	(\$1,502)	(\$29)	(\$194,
pr-23	Target RPC	\$48.66	\$63.09	\$6,105.51	\$508.89	\$80.26	\$80.71	\$96.19	
	Actual RPC _ Difference	\$46.27	\$56.67 (\$6.4255)	\$5,611.49 (\$494.0141)	\$457.75 (\$51.1334)	\$73.60 (\$6.6653)	\$66.32 (\$14.3890)	\$82.26 (\$13.9305)	
	Actual Bills	(\$2.3935) 36,729	(\$6.4255) 429	(\$494.0141)	(\$51.1334)	(\$6.6653)	(\$14.3890)	(\$13.9305)	
	Decoupling Adjustment	(\$87,910)	(\$2,757)	(\$82,994)	(\$49,599)	(\$38,486)	(\$10,892)	(\$223)	(\$272,
lay-23	Target RPC	\$43.97	\$52.76	\$5.867.61	\$523.89	\$75.39	\$61.42	\$80.43	(\$212)
iuy-20	Actual RPC	\$40.54	\$47.14	\$5,813.15	\$461.33	\$64.49	\$59.82	\$60.40	
	Difference	(\$3.4270)	(\$5.6278)	(\$54.4620)	(\$62.5622)	(\$10.8992)	(\$1.6001)	(\$20.0275)	
	Actual Bills	37,730	462	147	994	5,958	869	(\$20.0273)	
	Decoupling Adjustment	(\$129,299)	(\$2,600)	(\$8,006)	(\$62,187)	(\$64,938)	(\$1,391)	(\$320)	(\$268,
un-23	Target RPC	\$49.84	\$52.53	\$6,786.75	\$558.97	\$82.46	\$56.52	\$84.41	(\$200)
un-20	Actual RPC	\$44.44	\$48.24	\$5,820.02	\$473.09	\$70.64	\$51.57	\$64.74	
	Difference	(\$5.4000)	(\$4.2911)	(\$966.7300)	(\$85.8780)	(\$11.8200)	(\$4.9510)	(\$19.6677)	-
	Actual Bills	35,257	444	141	1,008	5,862	732	16	
	Decoupling Adjustment	(\$190,389)	(\$1,905)	(\$136,309)	(\$86,565)	(\$69,289)	(\$3,624)	(\$315)	(\$488,3
	Annual Total	(4.00,000)	(\$28,602)	(\$1,552,097)	(\$494,652)	(\$520,100)	(\$83,749)	(\$3,366)	(\$3,470,7

# Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Revenue Decoupling Adjustment Calculation: Year 2 (7/1/2022-6/30/2023)

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151	Annual De									
152	Α	В	С	D	E	F	G	Н	I	J
153			A + B		C/D			(E - F) or (E - G)	D * H	C-I
154	Current Year Adjustment	Prior Years' Deferral Balance	Total Adjustment	Total Company Target Revenues	Percent of Total	"Soft	" Сар	Amount in excess of Cap %	Amount in excess of Cap \$	Annual Allowed Adjustment
155	\$ (3,470,723)	\$ (456,990)	\$ (3,927,713)	\$ 46,020,950	-8.53%	-3.00%	3.00%	-5.53%	\$ (2,547,084)	\$ (1,380,629)
156 157									Deferral of excess to next year's calculation	Refund / (Charge) to Customers
158 159	Name of Tank Was	r Revenues (used to spread Annual	D-05 & -06	D-10	G-1	G-2	G-3	-	V	Total
160	Normanzeu rest rea	Jul-18	\$1.694.413	\$22,074		\$447.540		\$48,672	\$1,582	\$3,474,773
161		Aug-18	\$1,857,431	\$22,074		\$447,540			\$1,842	\$3,732,132
162		Sep-18	\$1,678,165	\$23,102		\$423,981	\$418,285		\$1,260	\$3,427,623
163		Oct-18	\$1,371,371	\$18,950	\$757,938	\$417,729		\$44,713	\$1,206	\$2,979,594
164		Nov-18	\$1,401,629	\$20,584	\$707,174	\$393,114		\$57,503	\$1,124	\$2,940,094
165		Dec-18	\$1,688,605	\$26,286	\$756.050	\$400.390		\$80,056	\$1,608	\$3,379,303
166		Jan-18	\$1,891,081	\$31,136	\$711,780	\$403,946	\$451,098	\$102,669	\$2,007	\$3,593,716
167		Feb-18	\$1,599,187	\$28,894	\$706,330	\$404,252	\$425,561	\$84,220	\$1,783	\$3,250,227
168		Mar-18	\$1,520,355	\$25,807	\$692,966	\$411,845	\$407,660	\$77,033	\$1,583	\$3,137,249
169		Apr-18	\$1,496,779	\$24,334	\$696,329	\$399,178	\$397,471	\$67,951	\$1,507	\$3,083,549
170		May-18	\$1,351,666	\$20,212	\$720,281	\$416,875	\$370,820	\$51,763	\$1,260	\$2,932,877
171		Jun-18	\$1,488,295	\$19,526	\$793,083	\$427,417	\$393,696		\$1,287	\$3,169,586
172			\$19,038,977	\$285,466	\$9,103,872	\$5,003,744	\$4,890,546		\$18,047	\$39,100,722
173		Percent of Total	48.69%	0.73%	23.28%	12.80%	12.51%	1.94%	0.05%	100.00%
174								1		
175	Rate Class Allocation		DOD2	D10	G01	G02	G03	Т00	V00	Total Refund / (Charge) to Customers Year 1
176	Class % of Total Test Year Distribution Revenues		48.69%	0.73%	23.28%	12.80%	12.51%	1.94%	0.05%	100.00%
177	Decoupling Adjustment		\$ (672,258)	\$ (10,080)	\$ (321,454)	\$ (176,680)	\$ (172,683)	\$ (26,838)	\$ (637)	\$ (1,380,629)
178										
179		e Monthly Bill Impacts*	DOD2	D10	G01	G02	G03	T00	V00	Total
180	March 2024-Oct 2024 Monthly kWh		194,872,818	4,313,383	266,044,823	100,082,087	55,377,403	6,346,206	171,811	627,208,532
181 182		\$/kWh	\$ 0.00345	\$ 0.00234	\$ 0.00121	\$ 0.00177	\$ 0.00312	\$ 0.00423	\$ 0.00371	
183		Monthly Use Per Customer (kWh)	437	817	145,618	8,526	786	640	895	
184		Monthly Impact								

Reference:
\* Rate does not include any reconciliation from decoupling years

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# Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF)

Permanent Rate Design - July 1, 2022 - June 30, 2023 Decoupling Year Adjustment-Rates Effective March 1, 2024

<u>Line No.</u> 1 2	Rate Class	Distribution Rate <u>Component</u>	February 1, 2024 Current <u>Rates</u> (a)	Current REP/VMP Adjustment <u>Factor</u> (b)	Proposed March 1, 2024 Decoupling Adjustment Factor (c)	Total Distribution Rates March 1, 2024 <u>Rates</u> (d)
3	D	Customer Charge	\$14.74			\$14.74
4		All kWh	\$0.06752	(\$0.00002)	\$0.00259	\$0.07009
5		16 Hour Off Peak kWh	\$0.05829	(\$0.00002)	\$0.00259	\$0.06086
6		Farm kWh	\$0.06374	(\$0.00002)	\$0.00259	\$0.06631
7		D-6 kWh	\$0.05938	(\$0.00002)	\$0.00259	\$0.06195
8	D-10	Customer Charge	\$14.74			\$14.74
9		On Peak kWh	\$0.14355	(\$0.00002)	\$0.00224	0.14577
10		Off Peak kWh	\$0.00190	(\$0.00002)	\$0.00224	0.00412
11	G-1	Customer Charge	\$502.08			\$502.08
12		Demand Charge	\$10.63			\$10.63
13		On Peak kWh	\$0.00679	(\$0.00002)	\$0.00092	\$0.00769
14		Off Peak kWh Credit for High Voltage	\$0.00199	(\$0.00002)	\$0.00092	\$0.00289
15		Delivery > 2.4 kv	(\$0.57)			(\$0.57)
16	G-2	Customer Charge	\$83.66			\$83.66
17		Demand Charge	\$10.67			\$10.67
18		All kWh	\$0.00267	(\$0.00002)	\$0.00134	\$0.00399
19		Credit for High Voltage Delivery > 2.4 kv	(\$0.57)			(\$0.57)
20	G-3	Customer Charge	\$19.20			\$19.20
21		All kWh	\$0.06093	(\$0.00002)	\$0.00228	\$0.06319
22	Т	Customer Charge	\$17.01			\$17.01
23		All kWh	\$0.05469	(\$0.00002)	\$0.00269	\$0.05736
24	V	Minimum Charge	\$19.20			\$19.20
25		All kWh	\$0.06266	(\$0.00002)	\$0.00312	\$0.06576

<sup>\*</sup> Proposed Rates pending Commission Approval for Docket DE 22-035- Step Adjustment

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# Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Factor (RDAF) Bill Calculation - Residential Rate D

Line No.	Usage 650 kWh	Rate Effective February 1, 2024	March 1, 2024 Proposed Rates	Current Bill	March 1, 2024 Proposed Bill
2	3	(a)	(b)	(c)	(b)
3	Customer Charge	\$14.74	\$14.74	\$14.74	\$14.74
4	Distribution Charge	\$0.06752	\$0.06752	\$43.89	\$43.89
5	Revenue Decoupling Adjustment Factor	\$0.00281	\$0.00259	\$1.83	\$1.68
6	REP/VMP	(\$0.00002)	(\$0.00002)	(\$0.01)	(\$0.01)
7	Storm Recovery Adjustment	(\$0.00202)	(\$0.00202)	(\$1.31)	(\$1.31)
8	Transmission Charge	\$0.03334	\$0.03334	\$21.67	\$21.67
9	Stranded Cost Charge	(\$0.00031)	(\$0.00031)	(\$0.20)	(\$0.20)
10	System Benefits Charge	\$0.00727	\$0.00727	\$4.73	\$4.73
11	Electricity Consumption Tax	\$0.00000	\$0.00000	\$0.00	\$0.00
12	Subtotal Retail Delivery Services			\$85.32	\$85.18
13	Energy Service Charge	\$0.09758	\$0.09758	<u>\$63.43</u>	\$63.43
14	Total Bill			\$148.75	\$148.61
15 16	\$ increase in 650 kWh Total Re % increase in 650 kWh Total Re	•			-\$0.14300 -0.10%

# Reference:

- (a) Order No. 26,781 in Docket DE 22-035, dated March 3, 2023
- (b) Does not include the proposed step adjustment rates, effective December 1, 2023, in Docket No. 22-035.

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## Liberty Utilities (Granite State) Corp. d/b/a Liberty Revenue Decoupling Reconciliation <u>Deferred Balance Interest Calculation</u>

1				Deferred Balanc	e from Decoupli	ng Year 1				
2	Month	Beginning Balance	Deferred	Approved for Recovery	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
3		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
4	DY 21/22 Deficiency/(Surplus)									1
5	Nov-22	\$0			\$0	\$0	6.25%	30	\$0	\$0
6	Dec-22	\$0			\$0	\$0	7.00%	31	\$0	\$0
7	Jan-23	\$0	\$337,913		\$337,913	\$168,957	7.50%	31	\$1,076	\$1,076
8	Feb-23	\$338,989			\$338,989	\$338,989	7.75%	28	\$2,015	\$3,092
9	Mar-23	\$341,005			\$341,005	\$341,005	7.75%	31	\$2,245	\$5,336
10	Apr-23	\$343,249			\$343,249	\$343,249	8.00%	30	\$2,257	\$7,593
11	May-23	\$345,506			\$345,506	\$345,506	8.00%	31	\$2,348	\$9,941
12	Jun-23	\$347,854			\$347,854	\$347,854	8.25%	30	\$2,359	\$12,299
13	Jul-23	\$350,212			\$350,212	\$350,212	8.25%	31	\$2,454	\$14,753
14	Aug-23	\$352,666			\$352,666	\$352,666	8.50%	31	\$2,546	\$17,299
15	Sep-23	\$355,212			\$355,212	\$355,212	8.50%	30	\$2,482	\$19,781
16	Oct-23	\$357,694			\$357,694	\$357,694	8.50%	31	\$2,582	\$22,363
17	Nov-23	\$360,276	\$3,470,723		\$3,830,999	\$2,095,638	8.50%	30	\$14,641	\$37,004
18	Dec-23	\$3,845,640			\$3,845,640	\$3,845,640	8.50%	31	\$27,762	\$64,766
19	Jan-24	\$3,873,402			\$3,873,402	\$3,873,402	8.50%	31	\$27,963	\$92,729
20	Feb-24	\$3,901,365			\$3,901,365	\$3,901,365	8.50%	29	\$26,348	\$119,077
21	Total	·							\$119,077	
22				•	•					

Total Deferred Balance from Previous Year \$337,913
Cumulative Interest \$119,077

Total Deferred Balance to Collect, including interest \$456,990

### Reference:

Column (a): DE 22-052 Revised Filing, Attachment 2 Decoup YR 1, Line 155, Column I

Column (b): Prior year deferred amount

Column (c): Company records, includes Hybrid Rate Sales where applicable (G-1, G-2, G-3)

Column (d): (Column (a) + Column (b)) Column (e): [Column (a) + Column (d)] / 2

Column (f): Prime Rate effective first day of each month. Source: http://www.fedprimerate.com/wall\_street\_journal\_prime\_rate\_history.htm

Column (g): Days per month

Column (h): [Column (e) x ((Column (f) / 365) \* Column (g))]

Column (i): Column (h) + Prior Month's Column (i)