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Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Calculation of Energy Service Adjustment Factors Effective August 1, 2024 - July 31, 2025

Line No.	Description	Large Customer Group	Small Customer Group	Combined
	(a)	(b)	(c)	(d) = (b) + (c)
1	Beginning Balance	\$ 801,172	\$ 2,463,586	\$ 3,264,758
2	Base Energy Service (Over)/Under Collection	(1,754,119)	(3,805,498)	(5,559,617)
3	RPS (Over)/Under Collection	(214,307)	(659,239)	(873,545)
4	Energy Service Adjustment Factor (Over)/Under Collection	1,584,102	1,095,549	2,679,652
5	Interest	20,474	158,760	179,234
6	Total (Over)/Under Collection	\$ 437,323	\$ (746,842)	\$ (309,519)
7	Estimated Energy Service kWh Deliveries	69,795,408	246,657,744	316,453,153
8	Energy Service Adjustment Factor per kWh	\$ 0.00627	\$ (0.00303)	

Reference:

Line No. 1: For Large Customer Group - Schedule 3 P2-1, Column (a), Beginning Balance. For Small Customer Group - Schedule 3 P2-2, Column (a), Beginning Balance.

Line No. 2: For Large Customer Group - Schedule 3 P2-1, Line 13, Column (d) - Column (f). For Small Customer Group - Schedule 3 P2-2, Line 13, Column (d) - Column (f).

Line No. 3: For Large Customer Group - Schedule 3 P2-1, Line 13, Column (c) - Column (e). For Small Customer Group - Schedule 3 P2-2, Line 13, Column (c) - Column (e).

Line No. 4: For Large Customer Group - Schedule 3 P2-1, Line 13, Column (b). For Small Customer Group - Schedule 3 P2-2, Line 13, Column (b).

Line No. 5: For Large Customer Group - Schedule 3 P2-1, Line 13 Column (j). For Small Customer Group - Schedule 3 P2-2, Line 13 Column (j).

Line No. 6: Sum of Lines 1 through Line 5

Line No. 7: Per Company Forecast - For Large Customer Group - Schedule 4 P9, Column (b), Line 13. For Small Customer Group - Schedule 4 P9, Column (d), Line 13.

Line No. 8: Line (6) ÷ Line (7), Rounded After 5 Decimal Places

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Reconciliation of Energy Service Adjustment Factors for Large and Small Customer Groups (August 1, 2023 - July 31, 2024)

Line No.	Month	Beginning (Over)/Under Balance	Energy Service Adjustment Factor Revenue	RPS Revenue	Base Energy Service Revenue	RPS Expense	Base Energy Service Expense	Ending (Over)/Under Balance	Balance Subject to Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = [(a) + (g)] ÷ 2	(i)	(j) = [(h) x (i)] ÷ 12	(k)
1	Aug-23	\$ 3,264,758	\$ (321,199)	\$ 284,750	\$ 3,907,729	\$ 505,050	\$ 2,439,416	\$ 2,337,943	\$ 2,801,351	8.25%	\$ 19,259	\$ 19,259
2	Sep-23	2,357,203	(234,718)	231,759	2,603,565	-	1,893,675	1,650,272	2,003,737	8.25%	13,776	33,035
3	Oct-23	1,664,048	(124,196)	153,667	2,648,028	-	1,481,750	468,298	1,066,173	8.50%	7,552	40,587
4	Nov-23	475,851	(242,244)	205,393	3,104,818	87,440	1,832,448	(672,229)	(98,189)	8.50%	(696)	39,892
5	Dec-23	(672,924)	(214,111)	207,266	3,589,116	-	4,441,636	186,441	(243,242)	8.50%	(1,723)	38,169
6	Jan-24	184,718	(220,877)	235,224	4,207,533	108,583	5,295,944	1,367,365	776,041	8.50%	5,497	43,666
7	Feb-24	1,372,862	(234,192)	231,640	2,864,439	-	5,748,353	4,259,327	2,816,095	8.50%	19,947	63,613
8	Mar-24	4,279,275	(234,898)	217,861	2,453,590	-	2,441,879	4,284,602	4,281,938	8.50%	30,330	93,943
9	Apr-24	4,314,932	(199,085)	201,725	1,723,191	79,268	1,590,443	4,258,812	4,286,872	8.50%	30,365	124,309
* 10	May-24	4,289,177	(238,728)	238,146	5,230,293	974,768	3,938,338	3,972,571	4,130,874	8.50%	29,260	153,569
* 11	Jun-24	4,001,832	(189,221)	182,650	3,929,623	-	1,690,760	1,769,540	2,885,686	8.50%	20,440	174,009
* 12	Jul-24	\$ 1,789,980	(226,183)	238,573	4,829,353	-	2,737,019	\$ (314,744)	\$ 737,618	8.50%	\$ 5,225	\$ 179,234
13	Totals		\$ (2,679,652)								\$ 179,234	
14	Total (Over)/Under Collection:							\$ (309,519)				

Reference:

Column (a), Line 1: Per Company Financials

Column (a), Lines 2-12: Prior month Column (g) + Prior month Column (j)

Column (b): Sum of Schedule 3 P2-1, Column (b) + Schedule 3 P2-2, Column (b) - Actual kWh sales multiplied by the approved Energy Service Adjustment Factor

Column (c): Sum of Schedule 3 P2-1, Column (c) + Schedule 3 P2-2, Column (c) - Actual kWh sales multiplied by the approved RPS Factor

Column (d): Sum of Schedule 3 P2-1, Column (d) + Schedule 3 P2-2, Column (d) - Total Energy Revenue Minus the Sum of the Total Energy Service Adjustment Revenue, RPS Revenue, and Energy Service Cost Reclassification Factor

Column (e): Schedule 3 P2-1, Column (e) and Schedule 3 P2-2, Column (e) via Schedule 3 P4, Column (h) - Total RPS Expense

Column (f): Schedule 3 P2-1, Column (f) and Schedule 3 P2-2, Column (f) - Total Allocated Base Energy Service Expenses

Column (g): Column (a) - [Column (b) + Column (c) + Column (d)] + [Column (e) + Column (f)]

Column (i): Interest Rate on Customer Deposits

Column (k): Column (j) + Prior Month's Column (k)

Line No. 14: Line 12, Column (g) + Line 12, Column (j)

**Projection*

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Reconciliation of Energy Service Adjustment Factor for Large Customer Group (August 1, 2023 - July 31, 2024)**

Line No.	Month	Beginning (Over)/Under Balance	Energy Service Adjustment Factor Revenue	RPS Revenue	Base Energy Service Revenue	RPS Expense	Base Energy Service Expense	Ending (Over)/Under Balance	Balance Subject to Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = [(a) + (g)] ÷ 2	(i)	(j) = [(h) x (i)] ÷ 12	(k)
1	Aug-23	\$ 801,172	\$ (211,495)	\$ 86,116	\$ 1,029,470	\$ 123,939	\$ 703,057	\$ 724,077	\$ 762,624	8.25%	\$ 5,243	\$ 5,243
2	Sep-23	729,320	(137,682)	56,061	325,619	-	352,950	838,272	783,796	8.25%	5,389	10,632
3	Oct-23	843,660	(50,737)	20,659	(162,704)	-	321,882	1,358,323	1,100,992	8.50%	7,799	18,430
4	Nov-23	1,366,122	(166,177)	67,663	1,276,653	21,458	84,963	294,404	830,263	8.50%	5,881	24,311
5	Dec-23	300,285	(128,547)	52,341	1,075,343	-	619,647	(79,205)	110,540	8.50%	783	25,094
6	Jan-24	(78,422)	(117,356)	47,785	1,322,429	26,646	901,020	(403,615)	(241,019)	8.50%	(1,707)	23,387
7	Feb-24	(405,322)	(137,087)	55,819	1,189,396	-	1,036,501	(476,949)	(441,135)	8.50%	(3,125)	20,262
8	Mar-24	(480,073)	(147,816)	60,187	889,712	-	747,341	(534,815)	(507,444)	8.50%	(3,594)	16,668
9	Apr-24	(538,410)	(113,110)	46,056	235,934	19,452	463,324	(224,513)	(381,462)	8.50%	(2,702)	13,966
* 10	May-24	(227,216)	(138,304)	56,314	901,788	239,208	1,332,161	524,355	148,570	8.50%	1,052	15,018
* 11	Jun-24	525,408	(113,976)	46,408	814,122	-	509,893	288,746	407,077	8.50%	2,883	17,902
* 12	Jul-24	\$ 291,630	(121,815)	49,600	577,863	-	648,769	\$ 434,750	\$ 363,190	8.50%	2,573	\$ 20,474
13	Totals		\$ (1,584,102)	\$ 645,010	\$ 9,475,627	\$ 430,704	\$ 7,721,508				\$ 20,474	
14	Total (Over)/Under Collection:							\$ 437,323				

Reference:

Column (a), Line 1: Schedule 3 P2, Column (a), Line 1 - Beginning (Over)/Under Balance x Allocation Factor for Large Customer Group

Column (a), Lines 2-12: Prior Month's Column (g) + Prior Month's Column (j)

Column (b): Schedule 3 P3-1, Column (d) - Actual Large Customer Group's kWh Sales Multiplied by the Approved Energy Service Adjustment Factor

Column (c): Schedule 3 P3-1, Column (f) - Actual kWh Sales Multiplied by the Approved RPS Factor

Column (d): Schedule 3 P3-1, Column (i) - Large Customer Group's Energy Revenue Minus the Sum of Large Customer Group's Energy Service Adjustment Revenue, RPS Revenue, and Energy Service Cost Reclassification Factor

Column (e): Schedule 3 P4, Column (f) - RPS Expenses Allocated to Large Customer Group

Column (f): Actual Base Energy Service Expenses Allocated to Large Customer Group

Column (g): Column (a) - [Column (b) + Column (c) + Column (d)] + [Column (e) + Column (f)]

Column (i): Interest Rate on Customer Deposits

Column (k): Column (j) + Prior Month's Column (k)

Line No. 14: Line 12, Column (g) + Line 12, Column (j)

**Projection*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Reconciliation of Energy Service Adjustment Factor for Small Customer Group (August 1, 2023 - July 31, 2024)

Line No.	Month	Beginning (Over)/Under Balance	Energy Service Adjustment Factor Revenue	RPS Revenue	Base Energy Service Revenue	RPS Expense	Base Energy Service Expense	Ending (Over)/Under Balance	Balance Subject to Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = [(a) + (g)] ÷ 2	(i)	(j) = [(h) x (i)] ÷ 12	(k)
1	Aug-23	\$ 2,463,586	\$ (109,704)	\$ 198,634	\$ 2,878,259	\$ 381,111	\$ 1,736,358	\$ 1,613,867	\$ 2,038,727	8.25%	\$ 14,016	\$ 14,016
2	Sep-23	1,627,883	(97,037)	175,698	2,277,945	-	1,540,724	812,000	1,219,942	8.25%	8,387	22,403
3	Oct-23	820,387	(73,459)	133,008	2,810,732	-	1,159,868	(890,025)	(34,819)	8.50%	(247)	22,157
4	Nov-23	(890,271)	(76,067)	137,730	1,828,165	65,982	1,747,485	(966,632)	(928,452)	8.50%	(6,577)	15,580
5	Dec-23	(973,209)	(85,564)	154,925	2,513,773	-	3,821,989	265,646	(353,781)	8.50%	(2,506)	13,074
6	Jan-24	263,140	(103,521)	187,439	2,885,104	81,937	4,394,924	1,770,979	1,017,060	8.50%	7,204	20,278
7	Feb-24	1,778,184	(97,105)	175,822	1,675,043	-	4,711,852	4,736,276	3,257,230	8.50%	23,072	43,350
8	Mar-24	4,759,348	(87,082)	157,674	1,563,877	-	1,694,538	4,819,417	4,789,382	8.50%	33,925	77,275
9	Apr-24	4,853,342	(85,975)	155,669	1,487,257	59,816	1,127,119	4,483,325	4,668,333	8.50%	33,067	110,343
* 10	May-24	4,516,392	(100,424)	181,831	4,328,505	735,560	2,606,176	3,448,216	3,982,304	8.50%	28,208	138,551
* 11	Jun-24	3,476,424	(75,245)	136,242	3,115,501	-	1,180,867	1,480,793	2,478,609	8.50%	17,557	156,107
* 12	Jul-24	\$ 1,498,350	(104,368)	188,973	4,251,489	-	2,088,250	\$ (749,494)	\$ 374,428	8.50%	2,652	\$ 158,760
13	Totals		\$ (1,095,549)	\$ 1,983,644	\$ 31,615,650	\$ 1,324,405	\$ 27,810,152				\$ 158,760	
14	Total (Over)/Under Collection:							\$ (746,842)				

Reference:

Column (a), Line 1: Schedule 3 P2, Column (a), Line 1 - Beginning (Over)/Under Balance x Allocation Factor for Small Customer Group

Column (a), Lines 2-12: Prior Month's Column (g) + Prior Month's Column (j)

Column (b): Schedule 3 P3-2, Column (d) - Actual Small Customer Group's kWh Sales Multiplied by the Approved Energy Service Adjustment Factor

Column (c): Schedule 3 P3-2, Column (f) - Actual kWh Sales Multiplied by the Approved RPS Factor

Column (d): Schedule 3 P3-2, Column (i) - Small Customer Group's Energy Revenue Minus the Sum of Small Customer Group's Energy Service Adjustment Revenue, RPS Revenue, and Energy Service Cost Reclassification Factor

Column (e): Schedule 3 P4, Column (f) - RPS Expenses Allocated to Small Customer Group

Column (f): Actual Base Energy Service Expenses Allocated to Small Customer Group

Column (g): Column (a) - [Column (b) + Column (c) + Column (d)] + [Column (e) + Column (f)]

Column (j): Interest Rate on Customer Deposits

Column (k): Column (j) + Prior Month's Column (k)

Line No. 14: Line 12, Column (g) + Line 12, Column (j)

**Projection*

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Energy Service Revenue for Large Customer Group (August 1, 2023 - July 31, 2024)**

Line No.	Month	Total Energy Service Revenue	Large ES (kWh)	Energy Service Adjustment Factor Revenue		RPS Revenue		Energy Service Cost Reclassification Adjustment Factor		Base Energy Service Revenue
				Rate (\$/kWh)	Revenue	Rate (\$/kWh)	Revenue	Rate (\$/kWh)	Revenue	
		(a)	(b)	(c)	(d) = (b) x (c)	(e)	(f) = (b) x (e)	(g)	(h) = (b) x (g)	(i) = (a) - (d) - (f) - (h)
1	Aug-23	\$ 900,246	10,119,370	\$ (0.02090)	\$ (211,495)	\$ 0.00851	\$ 86,116	\$ (0.00038)	\$ (3,845)	\$ 1,029,470
2	Sep-23	241,495	6,587,639	\$ (0.02090)	(137,682)	\$ 0.00851	56,061	\$ (0.00038)	(2,503)	325,619
3	Oct-23	(193,704)	2,427,591	\$ (0.02090)	(50,737)	\$ 0.00851	20,659	\$ (0.00038)	(922)	(162,704)
4	Nov-23	1,175,118	7,951,040	\$ (0.02090)	(166,177)	\$ 0.00851	67,663	\$ (0.00038)	(3,021)	1,276,653
5	Dec-23	996,800	6,150,581	\$ (0.02090)	(128,547)	\$ 0.00851	52,341	\$ (0.00038)	(2,337)	1,075,343
6	Jan-24	1,250,724	5,615,114	\$ (0.02090)	(117,356)	\$ 0.00851	47,785	\$ (0.00038)	(2,134)	1,322,429
7	Feb-24	1,105,635	6,559,190	\$ (0.02090)	(137,087)	\$ 0.00851	55,819	\$ (0.00038)	(2,492)	1,189,396
8	Mar-24	799,396	7,072,555	\$ (0.02090)	(147,816)	\$ 0.00851	60,187	\$ (0.00038)	(2,688)	889,712
9	Apr-24	166,823	5,411,982	\$ (0.02090)	(113,110)	\$ 0.00851	46,056	\$ (0.00038)	(2,057)	235,934
* 10	May-24	817,284	6,617,424	\$ (0.02090)	(138,304)	\$ 0.00851	56,314	\$ (0.00038)	(2,515)	901,788
* 11	Jun-24	744,482	5,453,401	\$ (0.02090)	(113,976)	\$ 0.00851	46,408	\$ (0.00038)	(2,072)	814,122
* 12	Jul-24	503,434	5,828,488	\$ (0.02090)	(121,815)	\$ 0.00851	49,600	\$ (0.00038)	(2,215)	577,863
13	Totals	\$ 8,507,733	75,794,375		\$ (1,584,102)		\$ 645,010		\$ (28,802)	\$ 9,475,627

Reference:

Column (a): Large Customer Group's Energy Service Revenues After Allocations of Previous Month's Reversals and Current Month Accruals Applied to Unbilled Commodity Revenue

Column (b): Per Company Records - Actual kWhs Delivered for Large Customer Group

Column (c): Current Energy Service Adjustment Factor - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 14, and Exhibit 7, Line 14, filed on June 28, 2023).

Column (e): Current RPS Adder - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 16, and Exhibit 7, Line 16, filed on June 28, 2023).

Column (g): Current Energy Service Cost Reclassification Adjustment Factor - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 15, and Exhibit 7, Line 15, filed on June 28, 2023).

** Projection*

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
 Default Services Solicitations
 Energy Service Revenue for Small Customer Group (August 1, 2023 - July 31, 2024)**

Line No.	Month	Total Energy Service Revenue	Small ES (kWh)	Energy Service Adjustment Factor Revenue		RPS Revenue		Energy Service Cost Reclassification Adjustment Factor		Base Energy Service Revenue	
				Rate (\$/kWh)	Revenue	Rate (\$/kWh)	Revenue	Rate (\$/kWh)	Revenue		
		(a)	(b)	(c)	(d) = (b) x (c)	(e)	(f) = (b) x (e)	(g)	(h) = (b) x (g)	(i) = (a) - (d) - (f) - (h)	
1	Aug-23	\$ 2,977,225	23,341,207	\$(0.00470)	\$ (109,704)	\$ 0.00851	\$ 198,634	\$ 0.00043	\$ 10,037	\$ 2,878,259	
2	Sep-23	2,365,485	20,646,108	\$(0.00470)	(97,037)	\$ 0.00851	175,698	\$ 0.00043	8,878	2,277,945	
3	Oct-23	2,877,001	15,629,584	\$(0.00470)	(73,459)	\$ 0.00851	133,008	\$ 0.00043	6,721	2,810,732	
4	Nov-23	1,896,787	16,184,433	\$(0.00470)	(76,067)	\$ 0.00851	137,730	\$ 0.00043	6,959	1,828,165	
5	Dec-23	2,590,962	18,205,012	\$(0.00470)	(85,564)	\$ 0.00851	154,925	\$ 0.00043	7,828	2,513,773	
6	Jan-24	2,978,493	22,025,753	\$(0.00470)	(103,521)	\$ 0.00851	187,439	\$ 0.00043	9,471	2,885,104	
7	Feb-24	1,762,644	20,660,604	\$(0.00470)	(97,105)	\$ 0.00851	175,822	\$ 0.00043	8,884	1,675,043	
8	Mar-24	1,642,436	18,528,039	\$(0.00470)	(87,082)	\$ 0.00851	157,674	\$ 0.00043	7,967	1,563,877	
9	Apr-24	1,564,817	18,292,515	\$(0.00470)	(85,975)	\$ 0.00851	155,669	\$ 0.00043	7,866	1,487,257	
*	10	May-24	4,419,100	21,366,799	\$(0.00470)	(100,424)	\$ 0.00851	181,831	\$ 0.00043	9,188	4,328,505
*	11	Jun-24	3,183,382	16,009,583	\$(0.00470)	(75,245)	\$ 0.00851	136,242	\$ 0.00043	6,884	3,115,501
*	12	Jul-24	4,345,642	22,205,976	\$(0.00470)	(104,368)	\$ 0.00851	188,973	\$ 0.00043	9,549	4,251,489
13	Totals	\$ 32,603,975	233,095,613		\$ (1,095,549)		\$ 1,983,644		\$ 100,231	\$ 31,615,650	

Reference:

Column (a): Small Customer Group's Energy Service Revenues After Allocations of Previous Month's Reversals and Current Month Accruals Applied to Unbilled Commodity Revenue

Column (b): Per Company Records - Actual kWhs Delivered for Small Customer Group

Column (c): Current Energy Service Adjustment Factor - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 14, and Exhibit 7, Line 14, filed on June 28, 2023).

Column (e): Current RPS Adder - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 16, and Exhibit 7, Line 16, filed on June 28, 2023).

Column (g): Current Energy Service Cost Reclassification Adjustment Factor - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 15, and Exhibit 7, Line 15, filed on June 28, 2023).

** Projection*

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
 Default Services Solicitations
 Energy Service Expense Allocations (August 1, 2023 - July 31, 2024)**

Line No.	Month	Large ES (kWh)	Small ES (kWh)	Total ES (kWh)	Allocation Factor		RPS Expense		
					Large	Small	Large	Small	Total
		(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (h) x (d)	(g) = (h) x (e)	(h)
1	Aug-23	10,119,370	23,341,207	33,460,577			\$ 123,939	\$ 381,111	\$ 505,050
2	Sep-23	6,587,639	20,646,108	27,233,747			-	-	-
3	Oct-23	2,427,591	15,629,584	18,057,175			-	-	-
4	Nov-23	7,951,040	16,184,433	24,135,473			21,458	65,982	87,440
5	Dec-23	6,150,581	18,205,012	24,355,593			-	-	-
6	Jan-24	5,615,114	22,025,753	27,640,867			26,646	81,937	108,583
7	Feb-24	6,559,190	20,660,604	27,219,794			-	-	-
8	Mar-24	7,072,555	18,528,039	25,600,594			-	-	-
9	Apr-24	5,411,982	18,292,515	23,704,497			19,452	59,816	79,268
* 10	May-24	6,617,424	21,366,799	27,984,223			239,208	735,560	974,768
* 11	Jun-24	5,453,401	16,009,583	21,462,984			-	-	-
* 12	Jul-24	5,828,488	22,205,976	28,034,464			-	-	-
13	Totals	75,794,375	233,095,613	308,889,988	24.54%	75.46%	\$ 430,704	\$ 1,324,405	\$ 1,755,109

Reference:

Column (a): Per Company Records - Actual kWhs Delivered for Large Customer Group

Column (b): Per Company Records - Actual kWhs Delivered for Small Customer Group

Column (d): Column (a) Line 13 ÷ Column (c) Line 13

Column (e): Column (b) Line 13 ÷ Column (c) Line 13

Column (h) - Per Company Records - Actual RPS Expenses

** Projection*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Supply Services Solicitations
Energy Service Cost Reclassification Adjustment Factor Effective August 1, 2024 Through July 31, 2025

Line No.	Description (a)	Large Customer Group (b)	Small Customer Group (c)	Combined (d) = (b) + (c)
1	ESCRAF Beginning (Over)/Under Balance	\$ 24,738	\$ 87,426	\$ 112,164
2	ESCRAF (Over)/Under Collection	273,937	416,364	690,301
3	Cumulative Interest	15,051	26,520	41,571
4	Total (Over)/Under Collection	\$ 313,726	\$ 530,310	\$ 844,036
5	Estimated Energy Service kWh Deliveries	69,795,408	246,657,744	316,453,153
6	Energy Service Reclassification Adjustment Factor per kWh	\$ 0.00449	\$ 0.00215	

Reference:

Line No. 1: For Large Customer Group - Schedule 4 P2-1, Column (a), Beginning Balance. For Small Customer Group - Schedule 4 P2-2, Column (a), Beginning Balance.

Line No. 2: For Large Customer Group - Schedule 4 P2-1, Line 13, Column (c) - Line 13, Column (b). For Small Customer Group - Schedule 4 P2-2, Line 13, Column (c) - Line 13, Column (b).

Line No. 3: For Large Customer Group - Schedule 4 P2-1, Line 13, Column (h). For Small Customer Group - Schedule 4 P2-2, Line 13, Column (h).

Line No. 4 - Sum of Line 1 + Line 2 + Line 3

Line No. 5: Per Company Forecast - For Large Customer Group - Schedule 4 P9, Column (b), Line 13. For Small Customer Group - Schedule 4 P9, Column (d), Line 13.

Line No. 6: Line 4 ÷ Line 5, Rounded After 5 Decimal Places

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Supply Services Solicitations
Reconciliation of Energy Service Cost Reclassification Adjustment Factor for Large and Small Customer Groups (August 1, 2023 - July 31, 2024)

Line No.	Month	Beginning (Over)/Under Balance	Revenue	Expense	Monthly (Over)/Under Balance	Ending (Over)/Under Balance	Balance Subject To Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) + (d)	(f) = [(a) + (e)] ÷ 2	(g)	(h) = [(f) x (g)] ÷ 12	(i) =
1	Aug-23	\$ 112,164	\$ 6,191	\$ 113,590	\$ 107,399	\$ 219,563	\$ 165,864	8.25%	\$ 1,140	\$ 1,140
2	Sep-23	220,704	6,375	58,188	51,813	272,517	246,610	8.25%	1,695	2,836
3	Oct-23	274,213	5,798	39,307	33,509	307,721	290,967	8.50%	2,061	4,897
4	Nov-23	309,782	3,938	47,904	43,966	353,748	331,765	8.50%	2,350	7,247
5	Dec-23	356,098	5,491	48,326	42,835	398,933	377,516	8.50%	2,674	9,921
6	Jan-24	401,607	7,337	78,624	71,286	472,894	437,250	8.50%	3,097	13,018
7	Feb-24	475,991	6,392	86,284	79,892	555,883	515,937	8.50%	3,655	16,673
8	Mar-24	559,538	5,279	65,645	60,366	619,904	589,721	8.50%	4,177	20,850
9	Apr-24	624,081	5,809	55,966	50,156	674,237	649,159	8.50%	4,598	25,448
* 10	May-24	678,835	6,673	55,966	49,292	728,128	703,482	8.50%	4,983	30,431
* 11	Jun-24	733,111	4,812	55,966	51,154	784,265	758,688	8.50%	5,374	35,805
* 12	Jul-24	\$ 789,639	7,334	55,966	\$ 48,632	\$ 838,271	\$ 813,955	8.50%	5,766	\$ 41,571
13	Totals			\$ 761,730	\$ 690,301				\$ 41,571	
14	Total (Over)/Under Collection:					\$ 844,036				

Reference:

Column (a), Line 1: Estimated Combined July 2024 Ending Balance - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 85, Line 12, Column (e))

Column (a), Lines 2-12: Prior Month's Column (e) + Prior Month's Column (h)

Column (b): Sum of Schedule 4 P4-1, Column (b) + Schedule 4 P4-2, Column (b) - Actual kWh sales multiplied by the approved Energy Service Reclassification Adjustment Factor - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 14, and Exhibit 7, Line 14, filed on June 28, 2023.

Column (c): Sum of Schedule 4 P4-1, Column (e) + Schedule 4 P4-2, Column (e) - Total Expenses For ESCRAF

Column (g): Interest Rate on Customer Deposits

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

**Projection*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Reconciliation of Energy Service Cost Reclassification Adjustment Factor for Large Customer Group (August 1, 2023 - July 31, 2024)

Line No.	Month	Beginning (Over)/Under Balance	Revenue	Expense	Monthly (Over)/Under Balance	Ending (Over)/Under Balance	Balance Subject To Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) + (d)	(f) = [(a) + (e)] ÷ 2	(g)	(h) = [(f) x (g)] ÷ 12	(i)
1	Aug-23	\$ 24,738	\$ (3,845)	\$ 46,625	\$ 50,470	\$ 75,209	\$ 49,974	8.25%	\$ 344	\$ 344
2	Sep-23	75,552	(2,503)	16,448	18,951	94,503	85,028	8.25%	585	928
3	Oct-23	95,088	(922)	9,552	10,475	105,562	100,325	8.50%	711	1,639
4	Nov-23	106,273	(3,021)	13,827	16,849	123,122	114,697	8.50%	812	2,451
5	Dec-23	123,934	(2,337)	13,986	16,323	140,258	132,096	8.50%	936	3,387
6	Jan-24	141,194	(2,134)	28,067	30,201	171,395	156,294	8.50%	1,107	4,494
7	Feb-24	172,502	(2,492)	29,340	31,832	204,334	188,418	8.50%	1,335	5,829
8	Mar-24	205,669	(2,688)	20,902	23,590	229,258	217,464	8.50%	1,540	7,369
9	Apr-24	230,799	(2,057)	16,597	18,653	249,452	240,126	8.50%	1,701	9,070
* 10	May-24	251,153	(2,515)	16,597	19,111	270,265	260,709	8.50%	1,847	10,917
* 11	Jun-24	272,111	(2,072)	16,597	18,669	290,780	281,446	8.50%	1,994	12,910
* 12	Jul-24	\$ 292,774	\$ (2,215)	16,597	18,812	311,586	302,180	8.50%	2,140	\$ 15,051
13	Totals				\$ 273,937				\$ 15,051	
14	Total (Over)/Under Collection:					\$ 313,726				

Reference:

Column (a), Line 1: Large Customer Group's Allocated Estimated July 2024 Ending Balance After Allocations - Approved in Order No. 26,854, dated June

Column (a), Lines 2-12: Prior Month's Column (e) + Prior Month's Column (h)

Column (b): Schedule 3 P3-1, Column (h) - Large Customer Group's Allocated ESCRAF Revenues

Column (c): Schedule 4 P4-1, Column (e) - Large Customer Group's Allocated Total Expenses For ESCRAF

Column (g): Interest Rate on Customer Deposits

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

**Projection*

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations**

Reconciliation of Energy Service Cost Reclassification Adjustment Factor for Small Customer Group (August 1, 2023 - July 31, 2024)

Line No.	Month	Beginning (Over)/Under Balance	Revenue	Expense	Monthly (Over)/Under Balance	Ending (Over)/Under Balance	Balance Subject To Interest	Effective Interest Rate	Interest	Cumulative Interest
		(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) + (d)	(f) = [(a) + (e)] ÷ 2	(g)	(h) = [(f) x (g)] ÷ 12	(i)
1	Aug-23	\$ 87,426	\$ 10,037	\$ 66,965	\$ 56,929	\$ 144,355	\$ 115,890	8.25%	\$ 797	\$ 797
2	Sep-23	145,151	8,878	41,740	32,863	178,014	161,583	8.25%	1,111	1,908
3	Oct-23	179,125	6,721	29,755	23,034	202,159	190,642	8.50%	1,350	3,258
4	Nov-23	203,509	6,959	34,077	27,117	230,627	217,068	8.50%	1,538	4,796
5	Dec-23	232,164	7,828	34,339	26,511	258,675	245,420	8.50%	1,738	6,534
6	Jan-24	260,414	9,471	50,556	41,085	301,499	280,956	8.50%	1,990	8,524
7	Feb-24	303,489	8,884	56,944	48,060	351,549	327,519	8.50%	2,320	10,844
8	Mar-24	353,869	7,967	44,743	36,776	390,645	372,257	8.50%	2,637	13,481
9	Apr-24	393,282	7,866	39,369	31,503	424,785	409,033	8.50%	2,897	16,378
* 10	May-24	427,682	9,188	39,369	30,181	457,863	442,773	8.50%	3,136	19,514
* 11	Jun-24	461,000	6,884	39,369	32,485	493,484	477,242	8.50%	3,380	22,895
* 12	Jul-24	\$ 496,865	\$ 9,549	39,369	\$ 29,820	\$ 526,685	\$ 511,775	8.50%	3,625	\$ 26,520
13	Totals				\$ 416,364				\$ 26,520	
14	Total (Over)/Under Collection:					\$ 530,310				

Reference:

Column (a), Line 1: Small Customer Group's Allocated Estimated July 2024 Ending Balance After Allocations - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 85, Line 12, Column (e))

Column (a), Lines 2-12: Prior Month's Column (e) + Prior Month's Column (h)

Column (b): Schedule 3 P3-2, Column (h) - Small Customer Group's Allocated ESCRAF Revenues

Column (c): Schedule 4 P4-2, Column (e) - Small Customer Group's Allocated Total Expenses For ESCRAF

Column (g): Interest Rate on Customer Deposits

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

*Projection

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
ESCRAF Expenses For Large and Small Customer Groups (August 1, 2023 - July 31, 2024)

Line No.	Month	Payroll and Other Admin Expenses	Bad Debt Expense	Cash Working Capital Expense	NHPUC Assessment	Total Expense
		(a)	(b)	(c)	(d)	(e) = (a) + (b) + (c) + (d)
1	Aug-23	\$ 79,565	\$ 815	\$ 33,210	\$ -	\$ 113,590
2	Sep-23	14,988	(10)	\$ 33,210	10,000	58,188
3	Oct-23	6,096	0	\$ 33,210	-	39,307
4	Nov-23	14,418	276	\$ 33,210	-	47,904
5	Dec-23	14,225	891	\$ 33,210	-	48,326
6	Jan-24	31,885	13,529	\$ 33,210	-	78,624
7	Feb-24	9,271	43,803	\$ 33,210	-	86,284
8	Mar-24	10,905	21,530	\$ 33,210	-	65,645
9	Apr-24	7,551	15,204	\$ 33,210	-	55,966
* 10	May-24	7,551	15,204	\$ 33,210	-	55,966
* 12	Jun-24	7,551	15,204	\$ 33,210	-	55,966
* 13	Jul-24	7,551	15,204	\$ 33,210	-	55,966
14	Totals	\$ 211,556	\$ 141,651	\$ 398,524	\$ 10,000	\$ 761,730

Reference:

Columns (a)- Column (d): Per Company's Records

Columns (c), Line 14: Schedule 4 P5, Line 7

**Projection based on previous period's costs*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
ESCRAF Expenses for Large Customer Group (August 1, 2023 - July 31, 2024)

Line No.	Month	Payroll and Other Admin Expenses	Bad Debt Expense	Cash Working Capital Expense	NHPUC Assessment	Total Expense
		(a)	(b)	(c)	(d)	(e) = (a) + (b) + (c) + (d)
1	Allocation:	50.00%	41.55%	19.58%	24.54%	
2	Aug-23	\$ 39,783	\$ 339	\$ 6,504	\$ -	\$ 46,625
3	Sep-23	7,494	(4)	6,504	2,454	16,448
4	Oct-23	3,048	0	6,504	-	9,552
5	Nov-23	7,209	115	6,504	-	13,827
6	Dec-23	7,112	370	6,504	-	13,986
7	Jan-24	15,942	5,621	6,504	-	28,067
8	Feb-24	4,635	18,201	6,504	-	29,340
9	Mar-24	5,453	8,946	6,504	-	20,902
10	Apr-24	3,775	6,318	6,504	-	16,597
* 12	May-24	3,775	6,318	6,504	-	16,597
* 13	Jun-24	3,775	6,318	6,504	-	16,597
* 14	Jul-24	3,775	6,318	6,504	-	16,597
15	Totals	\$ 105,778	\$ 58,857	\$ 78,046	\$ 2,454	\$ 245,135

Reference:

Column (a): Allocated Equally Between Large and Small Customer Groups

Column (b): Allocated Based on Methodology in DR 95-169

Column (c): Allocated Based on Purchase Power Payments for Large Customer Group Per August 2023 Through April 2024 Actuals

Column (d): Allocated Factor for Large Customer Group from Schedule 3 Page 4, Column (d)

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
 Default Services Solicitations
 ESCRAF Expenses for Small Customer Group (August 1, 2023 - July 31, 2024)**

Line No.	Month	Payroll and Other Admin Expenses	Bad Debt Expense	Cash Working Capital Expense	NHPUC Assessment	Total Expense
		(a)	(b)	(c)	(d)	(e) = (a) + (b) + (c) + (d)
1	Allocation:	50%	58.45%	80.42%	75.46%	
2	Aug-23	\$ 39,783	\$ 476	\$ 26,706	\$ -	\$ 66,965
3	Sep-23	7,494	(6)	26,706	7,546	41,740
4	Oct-23	3,048	0	26,706	-	29,755
5	Nov-23	7,209	161	26,706	-	34,077
6	Dec-23	7,112	521	26,706	-	34,339
7	Jan-24	15,942	7,907	26,706	-	50,556
8	Feb-24	4,635	25,603	26,706	-	56,944
9	Mar-24	5,453	12,584	26,706	-	44,743
10	Apr-24	3,775	8,887	26,706	-	39,369
* 12	May-24	3,775	8,887	26,706	-	39,369
* 13	Jun-24	3,775	8,887	26,706	-	39,369
* 14	Jul-24	3,775	8,887	26,706	-	39,369
15	Totals	\$ 105,778	\$ 82,794	\$ 320,477	\$ 7,546	\$ 516,595

Reference:

Column (a): Allocated Equally Between Large and Small Customer Groups

Column (b): Allocated Based on Methodology in DR 95-169

Column (c): Allocated Based on Purchase Power Payments for Small Customer Group Per August 2023 Through April 2024 Actuals

Column (d): Allocated Factor for Small Customer Group from Schedule 3 Page 4, Column (e)

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
 Default Services Solicitations
 Working Capital Summary**

Line No.	Description	Days of Cost	Annual Percent	Customer Payment Lag %	CWC %	Expense	Working Capital Requirement
		(a)	(b) = (a) ÷ 365	(c)	(d) (b) + (c)	(e)	(f)
1	2023 Purchase Power Costs	(35.620)	-9.76%	18.77%	9.01%	\$ 59,470,282	\$ 5,358,272
2	Renewable Portfolio Standard	(220.127)	-60.31%	18.77%	-41.54%	\$ 2,628,654	\$ (1,091,943)
3	Working Capital Requirement						\$ 4,266,330
4	Capital Structure Post-tax						7.60%
5	Working Capital Impact - Post-tax						\$ 324,241
6	Capital Structure Pre-tax						<u>9.34%</u>
7	Working Capital Impact - Pre-tax						\$ 398,524

Reference:

*Column (a) Line 1: Attachment 3, Page 6, Line 26
 Column (a) Line 2: Attachment 3, Page 7, Line 14
 Column (c): Schedule 4 P8, Line 18
 Column (e) Line 1: Schedule 4 P6, Line 49
 Column (e) Line 2: Schedule 4 P7, Line 13
 Column (f), Line No. 1 and Line No. 2: Column (d) x Column (e)
 Column (f), Line No. 3: Column (f), Line 1 + Column (f), Line 2
 Column (f), Line No. 4: Per Settlement Agreement Docket No. DE 19-064
 Column (f), Line No. 5: Line 3 x Line 4
 Column (f), Line No. 6: Per Settlement Agreement Docket No. DE 19-064
 Column (f), Line No. 7: Line 3 x Line 6*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
ESCRAF Expenses: Supplier Invoices

Line No.	Invoice Month	Expense Description	Invoice Amount	Mid-Point Service Period	Invoice Date	Due Date	Payment Date	Elapsed Days	% of Total Invoice Amount	Weighted Days
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (g) - (d)	(i)	(j) = (h) x (i)	
1	January 2023	Current Charge for January 2023	\$ 3,354,730.81	1/16/2023	2/7/2023	2/21/2023	2/27/2023	42	5.64%	2.37
2	January 2023	Current Charge for January 2023	\$ 9,929,379.13	1/16/2023	2/7/2023	2/21/2023	2/27/2023	42	16.70%	7.01
3	January 2023	Supplier Reallocation for September 2022	\$ 17,809.84	1/16/2023	2/7/2023	2/21/2023	2/27/2023	42	0.03%	0.01
4	January 2023	Supplier Reallocation for September 2022	\$ 112,810.68	1/16/2023	2/7/2023	2/21/2023	2/27/2023	42	0.19%	0.08
5	February 2023	Current Charge for February 2023	\$ -							
6	February 2023	Current Charge for February 2023	\$ 13,005,592.31	2/14/2023	3/10/2023	3/20/2023	3/17/2023	31	21.87%	6.78
7	February 2023	Supplier Reallocation for October 2022	\$ (433.14)	2/14/2023	3/10/2023	3/20/2023	3/17/2023	31	0.00%	(0.00)
8	February 2023	Supplier Reallocation for October 2022	\$ 130,232.37	2/14/2023	3/10/2023	3/20/2023	3/17/2023	31	0.22%	0.07
9	March 2023	Current Charge for March 2023	\$ -							
10	March 2023	Current Charge for March 2023	\$ 6,487,183.19	3/16/2023	4/10/2023	4/20/2023	4/12/2023	27	10.91%	2.95
11	March 2023	Supplier Reallocation for November 2022	\$ 84,365.10	3/16/2023	4/10/2023	4/20/2023	4/12/2023	27	0.14%	0.04
12	March 2023	Supplier Reallocation for November 2022	\$ 30,725.11	3/16/2023	4/10/2023	4/20/2023	4/12/2023	27	0.05%	0.01
13	April 2023	Current Charge for April 2023	\$ -							
14	April 2023	Current Charge for April 2023	\$ 3,881,004.69	4/15/2023	5/5/2023	5/22/2023	5/19/2023	34	6.53%	2.22
15	April 2023	Supplier Reallocation for December 2022	\$ 16,666.85	4/15/2023	5/5/2023	5/22/2023	5/19/2023	34	0.03%	0.01
16	April 2023	Supplier Reallocation for December 2022	\$ 298,401.72	4/15/2023	5/5/2023	5/22/2023	5/19/2023	34	0.50%	0.17
17	May 2023	Current Charge for May 2023	\$ 1,216,731.60	5/16/2023	6/16/2023	6/26/2023	6/23/2023	38	2.05%	0.78
18	May 2023	Current Charge for May 2023	\$ 2,307,777.89	5/16/2023	6/8/2023	6/20/2023	6/15/2023	30	3.88%	1.16
19	May 2023	Supplier Reallocation for January 2023	\$ 212,247.21	5/16/2023	6/8/2023	6/20/2023	6/15/2023	30	0.36%	0.11
20	May 2023	Supplier Reallocation for January 2023	\$ 590,315.43	5/16/2023	6/8/2023	6/20/2023	6/15/2023	30	0.99%	0.30
21	June 2023	Current Charge for June 2023	\$ 1,221,958.22	6/15/2023	7/10/2023	7/21/2023	7/20/2023	35	2.05%	0.72
22	June 2023	Current Charge for June 2023	\$ 2,360,434.96	6/15/2023	7/10/2023	7/20/2023	7/19/2023	34	3.97%	1.35
23	June 2023	Supplier Reallocation for February 2023	\$ -							
24	June 2023	Supplier Reallocation for February 2023	\$ (1,533,186.68)	6/15/2023	7/10/2023	7/20/2023	7/19/2023	34	-2.58%	(0.88)
25	July 2023	Current Charge for July 2023	\$ 1,319,542.93	7/16/2023	8/9/2023	8/21/2023	8/18/2023	33	2.22%	0.73
26	July 2023	Current Charge for July 2023	\$ 4,156,733.00	7/16/2023	8/10/2023	8/21/2023	8/18/2023	33	6.99%	2.31
27	July 2023	Supplier Reallocation for March 2023	\$ -							
28	July 2023	Supplier Reallocation for March 2023	\$ (749,587.54)	7/16/2023	8/10/2023	8/21/2023	8/18/2023	33	-1.26%	(0.42)
29	August 2023	Current Charge for August 2023	\$ 550,222.43	8/16/2023	9/7/2023	9/20/2023	9/21/2023	36	0.93%	0.33
30	August 2023	Current Charge for August 2023	\$ 2,133,419.41	8/16/2023	9/11/2023	9/20/2023	9/19/2023	34	3.59%	1.22
31	August 2023	Supplier Reallocation for April 2023	\$ -							
32	August 2023	Supplier Reallocation for April 2023	\$ 8,549.76	8/16/2023	9/7/2023	9/20/2023	9/19/2023	34	0.01%	0.00
33	September 2023	Current Charge for September 2023	\$ 352,882.00	9/15/2023	10/6/2023	10/20/2023	10/19/2023	34	0.59%	0.20
34	September 2023	Current Charge for September 2023	\$ 1,531,958.91	9/15/2023	10/10/2023	10/20/2023	10/19/2023	34	2.58%	0.88
35	September 2023	Supplier Refund for May 2023	\$ (560,691.49)				1/24/2024			
36	September 2023	Supplier Reallocation for May 2023	\$ 64,425.82	9/15/2023	10/6/2023	10/24/2023	10/19/2023	34	0.11%	0.04
37	October 2023	Current Charge for October 2023	\$ 321,843.09	10/16/2023	11/7/2023	11/20/2023	11/17/2023	32	0.54%	0.17
38	October 2023	Current Charge for October 2023	\$ 1,095,200.72	10/16/2023	11/10/2023	11/20/2023	11/17/2023	32	1.84%	0.59
39	October 2023	Supplier Refund for June 2023	\$ (602,901.77)				11/29/2023			
40	October 2023	Supplier Reallocation for June 2023	\$ 10,518.81	10/16/2023	11/10/2023	11/20/2023	11/17/2023	32	0.02%	0.01
41	November 2023	Current Charge for November 2023	\$ 687,868.27	11/15/2023	12/15/2023	12/29/2023	12/19/2023	34	1.16%	0.39
42	November 2023	Current Charge for November 2023	\$ 1,736,977.05	11/15/2023	12/15/2023	12/20/2023	12/19/2023	34	2.92%	0.99
43	November 2023	Supplier Refund for July 2023	\$ (587,878.40)				12/18/2023			
44	November 2023	Supplier Reallocation for July 2023	\$ 640,970.65	11/15/2023	12/15/2023	12/20/2023	12/19/2023	34	1.08%	0.37
45	December 2023	Current Charge for December 2023	\$ 1,207,373.63	12/16/2023	1/10/2024	1/31/2024	1/26/2024	41	2.03%	0.83
46	December 2023	Current Charge for December 2023	\$ 3,180,651.33	12/16/2023	1/10/2024	1/22/2024	1/19/2024	34	5.35%	1.82
47	December 2023	Supplier Refund for May 2023/Aug 2023	\$ (572,110.40)				1/24/2024			
48	December 2023	Supplier Reallocation for August 2023	\$ (180,433.53)	12/16/2023	1/10/2024	1/22/2024	1/19/2024	34	-0.30%	(0.10)
49		Total Invoice Amount	\$ 59,470,282							
50		Total of Weighted Days	35.620							

Reference:
 Column (a): Month in Which Obligation for Payment Occurred
 Columns (b), (c), (e), (f): Per Invoices
 Column (d): Midpoint of Applicable Service Period
 Column (g): Date Paid
 Column (i): Column (c) ÷ Column (c), Line 26
 Line No. 49: Sum of Column (c)
 Line No. 50: Sum of Column (j)
 *Line Nos. 35, 39, 43, and 47: Refunds from Suppliers and Excluded From Weighted Days Calculations

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
RPS Obligation Program Year 2023**

Line No.	Invoice Month	Obligation Amount	Mid-Point of Service Period	Due Date	Elapsed Days	% of Total Obligation Amount	Weighted Days
	(a)	(b)	(c)	(d)	(e) = (c) - (b)	(f)	(g) = (d) x (e)
1	Aug-23	\$ 284,750	8/16/2023	3/31/2024	228	10.83%	24.70
2	Sep-23	231,759	9/15/2023	3/31/2024	198	8.82%	17.46
3	Oct-23	153,667	10/16/2023	6/30/2024	258	5.85%	15.08
4	Nov-23	205,393	11/15/2023	6/30/2024	228	7.81%	17.82
5	Dec-23	207,266	12/16/2023	6/30/2024	197	7.88%	15.53
6	Jan-24	235,224	1/16/2024	9/30/2024	258	8.95%	23.09
7	Feb-24	231,640	2/14/2024	9/30/2024	229	8.81%	20.18
8	Mar-24	217,861	3/16/2024	9/30/2024	198	8.29%	16.41
9	Apr-24	201,725	4/15/2024	12/31/2024	260	7.67%	19.95
10	May-24	238,146	5/16/2024	12/31/2024	229	9.06%	20.75
11	Jun-24	182,650	6/15/2024	12/31/2024	199	6.95%	13.83
12	Jul-24	238,573	7/15/2024	12/31/2024	169	9.08%	15.34
13	Total Obligation Amount		\$	2,628,654			
14	Total Weighted Days			220.13			

Reference:

Column (a): Month in Which Obligation for Payment Occurred

Column (b): Schedule 3 P2, Column (c) - Current RPS Adder - Approved in Order No. 26,854, dated June 30, 2023, in Docket DE 23-044. (Filed on June 23, 2023, Bates 75, Line 16, and Exhibit 7, Line 16, filed on June 28, 2023).

Column (c): Midpoint of Applicable Service Period

Column (d): Date of Obligation for Payment

Column (e): Column (b) ÷ Column (b), Line 13

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

Line No.	Service Period	Monthly Customer Accounts Receivable	Monthly Sales	Days in Month	Average Daily Revenues
		(a)	(b)	(c)	(d) = (b) ÷ (c)
1	1/1/2023 1/31/2023	\$ 23,333,873	\$ 16,927,676	31	\$ 546,054
2	2/1/2023 2/28/2023	26,076,260	18,230,391	28	651,085
3	3/1/2023 3/31/2023	23,456,481	15,116,564	31	487,631
4	4/1/2023 4/30/2023	22,688,032	12,802,314	30	426,744
5	5/1/2023 5/31/2023	21,692,717	10,287,823	31	331,865
6	6/1/2023 6/30/2023	20,389,634	8,953,767	30	298,459
7	7/1/2023 7/31/2023	20,546,517	12,269,824	31	395,801
8	8/1/2023 8/31/2023	18,935,231	12,111,971	31	390,709
9	9/1/2023 9/30/2023	17,289,640	9,887,748	30	329,592
10	10/1/2023 10/31/2023	14,243,588	7,454,403	31	240,465
11	11/1/2023 11/30/2023	14,568,389	8,873,599	30	295,787
12	12/1/2023 12/31/2023	14,871,361	9,322,703	31	300,732
13	Average	\$ 19,840,977			\$ 391,244
14	Service Lag				15.21
15	Collection Lag				50.71
16	Billing Lag				<u>2.59</u>
17	Total Average Days Lag				68.51
18	Customer Payment Lag - Annual Percent				18.77%

Reference:

Column (a): Accounts Receivable per General Ledger at End of Applicable Month

Column (b): Per Company Billing Data

Column (c): Number of Days in Applicable Service Period

Line No. 13: Averages of Column (a) and Column (d) Respectively

Line No. 14: Per Settlement Agreement Docket No. DE 19-064

Line No. 15: Column (a) Line 13 ÷ Column (d) Line 13

Line No. 16: Per Settlement Agreement Docket No. DE 19-064

Line No. 17: Line 14 + Line 15 + Line 16

Line No. 18: Line 17 ÷ 365 Days

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Default Services Solicitations
Forecast for the Upcoming Period**

Line No.	Month	LCG Total Sales Volume	LCG Energy Service Sales Volume	SCG Total Sales Volume	SCG Energy Service Sales Volume
		(a)	(b)	(c)	(d)
1	Aug-24	51,543,022	6,697,341	37,417,714	22,672,389
2	Sep-24	46,582,562	6,052,794	30,920,932	18,735,816
3	Oct-24	44,471,766	5,778,524	29,920,016	18,129,334
4	Nov-24	41,070,933	5,336,630	31,941,659	19,354,301
5	Dec-24	42,297,776	5,496,043	37,802,221	22,905,372
6	Jan-25	42,535,035	5,526,871	39,375,254	23,858,514
7	Feb-25	39,385,495	5,117,630	34,285,123	20,774,269
8	Mar-25	42,692,020	5,547,270	34,175,912	20,708,095
9	Apr-25	41,343,026	5,371,985	29,364,175	17,792,535
10	May-25	45,084,626	5,858,157	29,811,775	18,063,748
11	Jun-25	47,661,998	6,193,053	33,256,511	20,151,005
12	Jul-25	52,480,151	6,819,109	38,803,980	23,512,364
13	Totals	537,148,409	69,795,408	407,075,274	246,657,744
14	Energy Service Allocation		22.06%		77.94%
15		12.99%		60.59%	

*Reference:
Per Company Forecasts*

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