

## Attachment A

### Monthly Report of EAP Operating Activity

**Pursuant to Utility Procedures Manual (dated 11/30/07) Section:**

**8.2.2**

**8.2.5**

**Pursuant to Fiscal Procedures Manual (dated 11/30/07) Section:**

**3.4.1**

**Pursuant to EAP Monitoring & Evaluation Manual (dated 11/20/07) Section:**

**2.4.1**

**Electric Assistance Program  
System Benefits Charge Reconciliation Report  
December 2014**

Attachment A  
Page 1 of 2

Liberty Utilities			
Retail Delivery KWHs		83,195,737	
Call-In Sales		-	
Company Sales (if not already excluded)		-	
Adjusted Retail Delivery KWHs		83,195,737	
SBC Low Income EAP Rate	(1)	See Below	
SBC Low Income EAP Billed Amount	(1)	\$124,793.61	Source: Attachment A, Page 2
Interest on Reserve	(2)	\$7.56	Source: Attachment A, Page 2
<b>Net SBC Low Income EAP Funding</b>		<b>\$124,801.17</b>	
EAP Costs			
Discounts Applied to Customers' Bills		\$58,522.99	Source: Attachment A, Page 2
Payments to Community Action Programs (CAP)	(3)	\$10,065.78	Source: Attachment A, Page 2
Incremental Program Expenditures		\$0.00	Source: Attachment A, Page 2
Program Year 10 Ongoing Administrative Costs		\$0.00	Source: Attachment A, Page 2
<b>Total EAP Costs</b>		<b>\$68,588.77</b>	
<b>SBC Low Income EAP Balance</b>		<b>\$56,212.40</b>	
Program to Date 10% Reserve Balance		\$37,923.49	

(1) The SBC billed by the Company is 0.330¢ per kWh, which includes a 0.150¢ per kWh for EAP and 0.180¢ per kWh for Energy Efficiency. Therefore, Liberty Utilities must allocate the total amount of SBC between the EAP program and the Energy Efficiency programs. The amount reflected here represents the portion related to the EAP program after the portion related to the Energy Efficiency programs has been calculated.

(2) Pursuant to Order No. 24,329 in Docket DE 03-195 State-wide Low Income Electric Assistance Program approving the Settlement Agreement, Liberty Utilities is paying interest on the reserve balance of \$37,923.49. The interest rate, which is based on the three month London Interbank Offer Rates (LIBOR) on the first business day of the month, is 0.23460% for the month of December 2014.

(3) This amount reflects payment of the invoice issued by the CAA for the month of December 2014 in the amount of \$10,065.78.

Liberty Utilities  
Electric Assistance Program - Monthly Reporting of Activity  
For the Period October 2014 through September 2015

Attachment A  
Page 2 of 2

<u>Month</u>	<u>System Benefits Charge Funds</u> (a)	<u>Ongoing Administrative Expense</u> (b)	<u>System Benefits Provided</u> (c)	<u>Adjustment</u> (d)	<u>Interest on Reserve</u> (e)	<u>Due to/ (Due from) State Treasury</u> (f)
Oct-14	\$117,178.94	\$0.00	\$41,973.63	\$0.00	\$7.49	\$75,212.80
Nov-14	\$100,640.18	\$28,102.40	\$41,524.58	\$0.00	\$7.24	\$31,020.44
Dec-14	\$124,793.61	\$10,065.78	\$58,522.99	\$0.00	\$7.56	\$56,212.40
Jan-15						\$0.00
Feb-15						\$0.00
Mar-15						\$0.00
Apr-15						\$0.00
May-15						\$0.00
Jun-15						\$0.00
Jul-15						\$0.00
Aug-15						\$0.00
Sep-15						\$0.00

(a) Mar-15 - Sep-15 include revenue collected from Border Sales customers.

(b) This amount reflects payment of the invoice issued by the CAA for the month of Dec-14 for \$10,065.78.

(c) Total discounts provided.

(d)

(e) Pursuant to Order No. 24,329 in Docket DE 03-195 State-wide Low Income Electric Assistance Program approving the Settlement Agreement, Liberty Utilities is paying interest on the reserve balance of \$37,923.49. The interest rate is based on the three month London Interbank Offer Rates (LIBOR) on the first business day of the month.

(f) Column (a) - Column (b) - Column (c) - Column (d) + Column (e)

## Attachment B

### Monthly Report of EAP Program Data

**Pursuant to Utility Procedures Manual Section:**  
**8.2.3**

**Pursuant to Fiscal Procedures Manual Section:**  
**2.1.4**

**Pursuant to EAP Monitoring & Evaluation Manual Section:**  
**2.4.2**

**Liberty Utilites (Granite State Electric) Corp.**  
**Electric Assistance Program (EAP)**

	<u>July 2014</u>		<u>August 2014</u>		<u>September 2014</u>		<u>October 2014</u>		<u>November 2014</u>		<u>December 2014</u>	
(a) # of Customers enrolled in EAP	1,242		1,311		N/A		N/A		N/A		N/A	
(b) # of Active Customers participating in EAP	<b>Customers</b>	<b>Discounts</b>	<b>Customers</b>	<b>Discounts</b>	<b>Customers</b>	<b>Discounts</b>	<b>Customers</b>	<b>Discounts</b>	<b>Customers</b>	<b>Discounts</b>	<b>Customers</b>	<b>Discounts</b>
Tier 1	0	\$ -	0	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -
Tier 2	254	\$ 1,878.09	292	\$ 2,246.82	322	\$ 2,343.32	322	\$ 2,529.85	343	\$ 2,590.66	351	\$ 3,472.96
Tier 3	237	\$ 4,397.43	252	\$ 4,837.93	257	\$ 4,787.80	257	\$ 5,024.44	251	\$ 4,739.01	263	\$ 6,265.29
Tier 4	230	\$ 6,557.14	247	\$ 7,085.59	280	\$ 8,000.17	279	\$ 8,277.98	275	\$ 8,119.96	283	\$ 11,351.49
Tier 5	231	\$ 9,254.67	254	\$ 10,359.65	256	\$ 10,320.64	256	\$ 10,378.88	257	\$ 10,849.67	283	\$ 15,351.44
Tier 6	197	\$ 13,050.53	211	\$ 14,525.54	232	\$ 15,250.00	230	\$ 15,762.49	231	\$ 15,225.28	259	\$ 22,081.81
Unassigned	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Total</b>	1149		1256		1348		1345		1358		1440	
(c) \$ Amount of Discounts Given	\$35,137.86		\$39,055.53		\$40,701.93		\$41,973.64		\$41,524.58		\$58,522.99	
(d) # of Customers with Arrears Forgiven	0		0		0		0		0		0	
(e) \$ Amount of Arrears Forgiven	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
(f) \$ of Monthly Arrears Amortization	N/A		N/A		N/A		N/A		N/A		N/A	

Source:

- (a) CN100M#B
- (b) Billing System Query
- (c) CR97992A (total monthly revenue - crystal report)
- (d) CN900M#C
- (e) CN900M#C

## Attachment C

### Monthly Report of Aging

**Liberty Utilities (Granite State Electric) Corp.**  
**Electric Assistance Program (EAP)**  
**Aging Report**  
**December-14**

**Non-EAP Customers**

	<u>Percentage of Customers</u>		<u>Balance</u>
Current Balance	86.9%	\$	5,028,300.96
1st Arrears	4.5%	\$	327,383.79
2nd Arrears	2.0%	\$	217,254.45
3rd Arrears	1.6%	\$	179,425.75
4th Arrears	<u>4.9%</u>	\$	<u>1,361,580.06</u>
Total Arrears	100.0%	\$	2,085,644.05
Customer Count			32,441

**EAP Customers**

Current Balance	66.0%	\$	189,337.61
1st Arrears	7.4%	\$	28,422.06
2nd Arrears	3.1%	\$	19,426.41
3rd Arrears	3.7%	\$	28,085.06
4th Arrears	<u>19.9%</u>	\$	<u>356,742.24</u>
Total Arrears	100.0%	\$	432,675.77
Customer Count			1,440

[1] Arrears data is as of January 1, 2015