

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

DE 22-014

Vegetation Management Program
Calendar Year 2021 Reconciliation and Rate Adjustment

State of New Hampshire Public Utilities Commission – Record Requests

Date Request Received: 4/19/22
Request No. RR 1-4

Date of Response: 4/22/22
Respondent: Heather Tebbetts

REQUEST:

Please explain the various charges and credits in the table in Exhibit 1, Bates 023, titled “Appendix 3 - O&M Expenses, Vegetation Management Spending by Month.”

RESPONSE:

Please see Attachment RR 1-4.xlsx for an updated table showing the various charges and credits in the table in Exhibit 1, Bates 023, titled “Appendix 3 - O&M Expenses, Vegetation Management Spending by Month.”

On a monthly basis, the Company posts accruals to the general ledger (“GL”) to include charges for work that has been completed but not yet invoiced. Accruals are normally posted on the last day of the reporting month and reversed on the first day of the following month. In this instance, a system glitch occurred whereby the reversal of the April 2021 accruals incorrectly shows a GL posting date of April 30, 2021, instead of a reversal date of May 1, 2021. A review of the GL account balance during the April 2021 monthly financial closing process confirmed that the April 2021 accruals were posted correctly on April 30, 2021, and that the reversal of the accruals was posted correctly to the GL on May 1, 2021.

The other miscellaneous credits would reflect corrections due to the miscoding of invoices.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 22-014
CY2021 VMP
Appendix 3
Page 1 of 1

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Appendix 3 - O&M Expenses
Vegetation Management Spending by Month

VM Only Jobs	GL Posting Month												Grand Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
VM1000	\$ 36,575.98	\$ 42,447.88	\$ 35,358.25	\$ 16,055.49	\$ 26,142.01	\$ 22,776.85	\$ 27,067.40	\$ 20,349.24	\$ 23,124.13	\$ 29,569.45	\$ (23,962.16)	\$ 104,832.52	\$ 360,337.04
VM1010	1,568.88	818.50	1,443.92	3,266.73	3,046.62	4,663.03	5,823.19	2,129.60	2,535.02	3,559.19	(3,868.35)	7,574.69	32,561.02
VM1210	13,636.72	2,810.67	3,013.74	(877.16)	13,162.02	10,127.75	(12,701.58)	16,150.02	18,201.73	11,987.94	(12,088.50)	29,494.08	92,917.43
VM1215	50,196.02	1,547.40	46,487.00	493.00	43,368.72	80,692.85	260,742.07	78,298.67	137,460.30	(5,126.10)	58,121.28	154,930.22	907,211.43
VM1218	3,375.00	11,675.00	10,834.00	(664.00)	17,480.00	5,370.00	32,400.00	(6,350.00)	461.50	270.00	-	22,584.00	97,435.50
VM1220		3,650.00	7,800.00	-	1,313.46	-	13,325.00	(3,800.00)	17,869.80	18,951.85	(12,706.50)	13,501.09	59,904.70
VM1225	23,600.00	-	-	-	-	-	-	-	-	-	-	80,206.03	103,806.03
VM1235						661.05				1,509.60	(1,509.60)	65,507.71	66,168.76
VM1240												10,245.75	10,245.75
VM1280	44,200.20	10,642.36	1,584.24	340.96	629.88	970.12	102.98	-	-	80,622.06	-	152,260.03	291,352.83
ClearWay invoices			(151,127.98)										(151,127.98)
Grand Total	\$ 173,152.80	\$ 73,591.81	\$ (44,606.83)	\$ 18,615.02	\$ 105,142.71	\$ 125,261.65	\$ 326,759.06	\$ 106,777.53	\$ 199,652.48	\$ 141,343.99	\$ 3,986.17	\$ 641,136.12	\$ 1,870,812.51