

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

LINE NO.	DESCRIPTION (a)	COMBINED (b)	LARGE (c)	SMALL (d)
1	Beginning Balance	\$ 1,715,630	\$ 398,026	\$ 1,317,604
2	Base Energy Service (Over)/Under Collection	[1] (2,325,299)	(5,316,572)	2,991,273
3	RPS (Over)/Under Collection	[2] (3,473,978)	(806,046)	(2,667,932)
4	Energy Service Adjustment Factor (Over)/Under Collection	[3] (447,410)	(103,809)	(343,601)
5	Interest	[4] 686	(146,512)	147,198
6	Total (Over)/Under Collection	[5] \$ (4,530,371)	\$ (5,974,913)	\$ 1,444,542
7	Estimated Energy Service kWh Deliveries	[6] 464,381,406	105,519,591	358,861,815
8	Energy Service Adjustment Factor per kWh	[7] \$ (0.00975)	\$ (0.05662)	\$ 0.00402

[1] Schedule TCJ/JMK-3 P2, Line 13 Columns (e and g)

[2] Schedule TCJ/JMK-3 P2, Line 13 Columns (d and f)

[3] Schedule TJC/JMK-3, P2 Line 13 Column C

[4] Schedule TCJ/JMK-3 P2, Line 13 Columns (k)

[5] Sum of Lines 1 - 5

[6] Per Company forecast August 2022 - July 2023

[7] Line (5) ÷ Line (6), truncated after 5 decimal places

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

LINE NO.	MONTH	BEGINNING	ENERGY	RPS	BASE	RPS	BASE	ENDING	BALANCE	EFFECTIVE	INTEREST	CUMULATIVE
		(OVER)/UNDER	SERVICE ADJUSTMENT		ENERGY SERVICE		ENERGY SERVICE	(OVER)/UNDER	SUBJECT TO	INTEREST		
		REVENUE	REVENUE	REVENUE	REVENUE	EXPENSE	EXPENSE	BALANCE	INTEREST	RATE	INTEREST	INTEREST
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 1,715,630	\$ 45,105	\$ 366,950	\$ 9,475,368	\$ 25,520	\$ 8,188,905	\$ 42,631	\$ 879,131	4.00%	\$ 2,930	\$ 2,930
2	Sep-22	45,562	39,290	319,643	5,765,912	-	5,078,966	(1,000,318)	(477,378)	4.00%	(1,591)	1,339
3	Oct-22	(1,001,909)	39,449	320,931	7,011,923	17,994	4,300,202	(4,056,016)	(2,528,963)	5.50%	(11,591)	(10,252)
4	Nov-22	(4,067,607)	28,186	229,306	6,291,806	27,082	5,636,948	(4,952,876)	(4,510,241)	5.50%	(20,672)	(30,924)
5	Dec-22	(4,973,547)	30,944	251,740	6,857,042	-	10,892,050	(1,221,224)	(3,097,385)	5.50%	(14,196)	(45,120)
6	Jan-23	(1,235,420)	41,255	335,624	9,923,867	2,600	13,122,883	1,589,317	176,949	7.00%	1,032	(44,088)
7	Feb-23	1,590,349	41,544	337,980	10,270,096	-	14,463,259	5,403,988	3,497,168	7.00%	20,400	(23,688)
8	Mar-23	5,424,388	36,831	299,639	7,336,698	-	6,420,261	4,171,480	4,797,934	7.00%	27,988	4,300
9	Apr-23	4,199,468	34,360	279,533	5,899,407	92,696	4,414,174	2,493,039	3,346,253	7.75%	21,611	25,911
10	* May-23	2,514,650	32,747	266,408	6,368,312	-	4,139,296	(13,521)	1,250,565	7.75%	8,077	33,988
11	* Jun-23	(5,444)	36,065	293,401	7,018,973	-	4,458,056	(2,895,827)	(1,450,636)	7.75%	(9,369)	24,619
12	* Jul-23	\$ (2,905,196)	41,634	338,713	8,324,768	-	7,103,874	\$ (4,506,438)	\$ (3,705,817)	7.75%	(23,933)	\$ 686
13	TOTALS		\$ 447,410	#####	\$ 90,544,173	\$ 165,891	\$ 88,218,875				\$ 686	
14	Total (Over)/Under Collection:							\$ (4,530,371)				

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

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

LINE NO.	MONTH	BEGINNING	ENERGY	RPS	BASE	RPS	BASE	ENDING	BALANCE	EFFECTIVE	INTEREST	CUMULATIVE
		(OVER)/UNDER	SERVICE		ENERGY SERVICE		ENERGY SERVICE	(OVER)/UNDER	SUBJECT TO			
		ADJUSTMENT	REVENUE	REVENUE	REVENUE	EXPENSE	EXPENSE	BALANCE	INTEREST	RATE	INTEREST	INTEREST
		REVENUE	REVENUE	REVENUE	REVENUE	EXPENSE	EXPENSE	BALANCE	INTEREST	RATE	INTEREST	INTEREST
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 398,026	\$ 9,421	\$ 76,645	\$ 1,707,590	\$ 5,921	\$ 1,747,938	\$ 358,229	\$ 378,127	4.00%	\$ 1,260	\$ 1,260
2	Sep-22	359,489	8,895	72,361	1,283,637	-	1,373,605	368,201	363,845	4.00%	1,213	2,473
3	Oct-22	369,414	12,454	101,316	979,124	4,174	1,222,610	503,305	436,360	5.50%	2,000	4,473
4	Nov-22	505,305	6,149	50,025	1,148,379	6,283	1,455,702	762,737	634,021	5.50%	2,906	7,379
5	Dec-22	765,643	5,637	45,858	1,680,180	-	2,776,816	1,810,785	1,288,214	5.50%	5,904	13,283
6	Jan-23	1,816,690	8,651	70,379	3,000,375	603	3,394,534	2,132,422	1,974,556	7.00%	11,518	24,802
7	Feb-23	2,143,940	8,946	72,782	3,354,262	-	(2,027,948)	(3,319,998)	(588,029)	7.00%	(3,430)	21,372
8	Mar-23	(3,323,428)	8,796	71,562	1,771,952	-	629,792	(4,545,947)	(3,934,688)	7.00%	(22,952)	(1,581)
9	Apr-23	(4,568,899)	10,446	84,985	1,387,748	21,505	423,626	(5,606,947)	(5,087,923)	7.75%	(32,860)	(34,440)
10	* May-23	(5,639,807)	7,581	61,674	845,188	-	845,188	(5,709,061)	(5,674,434)	7.75%	(36,647)	(71,088)
11	* Jun-23	(5,745,709)	7,984	64,952	856,099	-	856,099	(5,818,644)	(5,782,177)	7.75%	(37,343)	(108,431)
12	* Jul-23	\$ (5,855,988)	8,850	71,995	1,129,519	-	1,129,519	\$ (5,936,832)	\$ (5,896,410)	7.75%	(38,081)	\$ (146,512)
13	TOTALS		\$ 103,809	\$ 844,533	\$ 19,144,052	\$ 38,487	\$ 13,827,480				\$ (146,512)	
14	Total (Over)/Under Collection:							\$ (5,974,913)				

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

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

LINE NO.	MONTH	BEGINNING (OVER)/UNDER BALANCE	ENERGY SERVICE ADJUSTMENT REVENUE	RPS REVENUE	BASE ENERGY SERVICE REVENUE	RPS EXPENSE	BASE ENERGY SERVICE EXPENSE	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Aug-22	\$ 1,317,604	\$ 35,684	\$ 290,305	\$ 7,767,778	\$ 19,599	\$ 6,440,967	\$ (315,597)	\$ 501,003	4.00%	\$ 1,670	\$ 1,670
2	Sep-22	(313,927)	30,396	247,282	4,482,275	-	3,705,361	(1,368,519)	(841,223)	4.00%	(2,804)	(1,134)
3	Oct-22	(1,371,323)	26,995	219,615	6,032,799	13,819	3,077,592	(4,559,321)	(2,965,322)	5.50%	(13,591)	(14,725)
4	Nov-22	(4,572,912)	22,037	179,281	5,143,427	20,799	4,181,246	(5,715,613)	(5,144,263)	5.50%	(23,578)	(38,303)
5	Dec-22	(5,739,191)	25,307	205,883	5,176,863	-	8,115,234	(3,032,009)	(4,385,600)	5.50%	(20,101)	(58,404)
6	Jan-23	(3,052,109)	32,604	265,246	6,923,493	1,997	9,728,350	(543,105)	(1,797,607)	7.00%	(10,486)	(68,890)
7	Feb-23	(553,591)	32,598	265,197	6,915,835	-	16,491,207	8,723,986	4,085,197	7.00%	23,830	(45,059)
8	Mar-23	8,747,816	28,035	228,078	5,564,746	-	5,790,469	8,717,426	8,732,621	7.00%	50,940	5,881
9	Apr-23	8,768,367	23,914	194,547	4,511,659	71,191	3,990,548	8,099,986	8,434,176	7.75%	54,471	60,352
10	* May-23	8,154,457	25,166	204,735	5,523,124	-	3,294,109	5,695,541	6,924,999	7.75%	44,724	105,076
11	* Jun-23	5,740,265	28,081	228,450	6,162,873	-	3,601,957	2,922,817	4,331,541	7.75%	27,975	133,050
12	* Jul-23	\$ 2,950,792	32,785	266,718	7,195,250	-	5,974,356	\$ 1,430,395	\$ 2,190,593	7.75%	14,148	\$ 147,198
13	TOTALS		<u>\$ 343,601</u>	<u>\$ 2,795,336</u>	<u>\$ 71,400,122</u>	<u>\$ 127,404</u>	<u>\$ 74,391,395</u>				<u>\$ 147,198</u>	
14	Total (Over)/Under Collection:							\$ 1,444,542				

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

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

LINE NO.	MONTH	TOTAL ENERGY SERVICE		ENERGY SERVICE ADJUSTMENT REVENUE		RPS		ENERGY SERVICE COST RECLASS. ADJUSTMENT FACTOR		BASE ENERGY SERVICE
		REVENUE	LARGE ES (kWh)	RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	REVENUE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Aug-22	\$ 1,818,190	9,813,658	\$ 0.00096	\$ 9,421	\$ 0.00781	\$ 76,645	\$ 0.00250	\$ 24,534	\$ 1,707,590
2	Sep-22	1,388,056	9,265,194	\$ 0.00096	8,895	\$ 0.00781	72,361	\$ 0.00250	23,163	1,283,637
3	Oct-22	1,125,325	12,972,595	\$ 0.00096	12,454	\$ 0.00781	101,316	\$ 0.00250	32,431	979,124
4	Nov-22	1,220,566	6,405,270	\$ 0.00096	6,149	\$ 0.00781	50,025	\$ 0.00250	16,013	1,148,379
5	Dec-22	1,746,353	5,871,658	\$ 0.00096	5,637	\$ 0.00781	45,858	\$ 0.00250	14,679	1,680,180
6	Jan-23	3,101,933	9,011,348	\$ 0.00096	8,651	\$ 0.00781	70,379	\$ 0.00250	22,528	3,000,375
7	Feb-23	3,459,288	9,319,105	\$ 0.00096	8,946	\$ 0.00781	72,782	\$ 0.00250	23,298	3,354,262
8	Mar-23	1,875,217	9,162,827	\$ 0.00096	8,796	\$ 0.00781	71,562	\$ 0.00250	22,907	1,771,952
9	Apr-23	1,510,384	10,881,623	\$ 0.00096	10,446	\$ 0.00781	84,985	\$ 0.00250	27,204	1,387,748
10	* May-23	934,184	7,896,737	\$ 0.00096	7,581	\$ 0.00781	61,674	\$ 0.00250	19,742	845,188
11	* Jun-23	949,826	8,316,490	\$ 0.00096	7,984	\$ 0.00781	64,952	\$ 0.00250	20,791	856,099
12	* Jul-23	1,233,409	9,218,304	\$ 0.00096	8,850	\$ 0.00781	71,995	\$ 0.00250	23,046	1,129,519
13	TOTALS	\$ 20,362,731	108,134,809		\$ 103,809		\$844,533		\$ 270,337	\$ 19,144,052

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

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

LINE NO.	MONTH	TOTAL ENERGY SERVICE REVENUE	SMALL ES (kWh)	ENERGY SERVICE ADJUSTMENT REVENUE		RPS		ENERGY SERVICE COST RECLASS. ADJUSTMENT FACTOR		BASE ENERGY SERVICE REVENUE
				RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	RATE (\$/kWh)	REVENUE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Aug-22	\$ 8,116,442	37,170,941	\$ 0.00096	\$ 35,684	\$ 0.00781	\$ 290,305	\$ 0.00061	\$ 22,674	\$ 7,767,778
2	Sep-22	4,779,267	31,662,228	\$ 0.00096	30,396	\$ 0.00781	247,282	\$ 0.00061	19,314	4,482,275
3	Oct-22	6,296,562	28,119,664	\$ 0.00096	26,995	\$ 0.00781	219,615	\$ 0.00061	17,153	6,032,799
4	Nov-22	5,358,748	22,955,345	\$ 0.00096	22,037	\$ 0.00781	179,281	\$ 0.00061	14,003	5,143,427
5	Dec-22	5,424,133	26,361,396	\$ 0.00096	25,307	\$ 0.00781	205,883	\$ 0.00061	16,080	5,176,863
6	Jan-23	7,242,059	33,962,336	\$ 0.00096	32,604	\$ 0.00781	265,246	\$ 0.00061	20,717	6,923,493
7	Feb-23	7,234,343	33,956,120	\$ 0.00096	32,598	\$ 0.00781	265,197	\$ 0.00061	20,713	6,915,835
8	Mar-23	5,838,673	29,203,266	\$ 0.00096	28,035	\$ 0.00781	228,078	\$ 0.00061	17,814	5,564,746
9	Apr-23	4,745,315	24,909,996	\$ 0.00096	23,914	\$ 0.00781	194,547	\$ 0.00061	15,195	4,511,659
10	* May-23	5,769,016	26,214,457	\$ 0.00096	25,166	\$ 0.00781	204,735	\$ 0.00061	15,991	5,523,124
11	* Jun-23	6,437,247	29,250,906	\$ 0.00096	28,081	\$ 0.00781	228,450	\$ 0.00061	17,843	6,162,873
12	* Jul-23	7,515,585	34,150,884	\$ 0.00096	32,785	\$ 0.00781	266,718	\$ 0.00061	20,832	7,195,250
13	TOTALS	<u>\$ 74,757,388</u>	<u>357,917,538</u>		<u>\$ 343,601</u>		<u>\$ 2,795,336</u>		<u>\$ 218,330</u>	<u>\$ 71,400,122</u>

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

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

LINE NO.	MONTH	LARGE ES	SMALL ES	TOTAL ES	ALLOCATION FACTOR		RPS EXPENSE		
		(kWh)	(kWh)	(kWh)	LARGE	SMALL	TOTAL	LARGE	SMALL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Aug-22	9,813,658	37,170,941	46,984,599			\$ 25,520	\$ 5,921	\$ 19,599
2	Sep-22	9,265,194	31,662,228	40,927,422			-	-	-
3	Oct-22	12,972,595	28,119,664	41,092,259			17,994	4,174	13,819
4	Nov-22	6,405,270	22,955,345	29,360,615			27,082	6,283	20,799
5	Dec-22	5,871,658	26,361,396	32,233,054			-	-	-
6	Jan-23	9,011,348	33,962,336	42,973,684			2,600	603	1,997
7	Feb-23	9,319,105	33,956,120	43,275,225			-	-	-
8	Mar-23	9,162,827	29,203,266	38,366,093			-	-	-
9	Apr-23	10,881,623	24,909,996	35,791,619			92,696	21,505	71,191
10 *	May-23	7,896,737	26,214,457	34,111,194			0	-	-
11 *	Jun-23	8,316,490	29,250,906	37,567,396			0	-	-
12 *	Jul-23	9,218,304	34,150,884	43,369,188			0	-	-
13	TOTALS	<u>108,134,809</u>	<u>357,917,538</u>	<u>466,052,347</u>	23.20%	76.80%	<u>\$ 165,891</u>	<u>\$ 38,487</u>	<u>\$ 127,404</u>

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

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

LINE NO.	DESCRIPTION (a)	COMBINED (b)	LARGE (c)	SMALL (d)
1	Beginning (Over)/Under Balance	\$ 145,752	\$ 33,115	\$ 112,637
2	ESCRAF (Over)/Under Collection	[1] (18,492)	(68,302)	49,810
3	Interest	[2] 9,788	(45)	9,834
4	Total (Over)/Under Collection	[3] \$ 137,048	\$ (35,232)	\$ 172,280
5	Estimated Energy Service kWh Deliveries	[4] 464,381,406	105,519,591	358,861,815
6	Energy Service Adjustment Factor per kWh	[5] \$ 0.00029	\$ (0.00033)	\$ 0.00048

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

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

LINE NO.	MONTH	BEGINNING (OVER)/UNDER BALANCE	REVENUE	EXPENSE	MONTHLY (OVER)/UNDER	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Aug-22	\$ 145,752	\$ 47,208	\$ 44,637	\$ (2,572)	\$ 143,180	\$ 144,466	4.00%	\$ 482	\$ 482
2	Sep-22	143,661	42,477	33,313	(9,164)	134,497	139,079	4.00%	464	945
3	Oct-22	134,961	49,584	28,843	(20,741)	114,220	124,590	5.50%	571	1,516
4	Nov-22	114,791	30,016	31,061	1,045	115,835	115,313	5.50%	529	2,045
5	Dec-22	116,364	30,760	81,677	50,917	167,281	141,822	5.50%	650	2,695
6	Jan-23	167,931	43,245	49,359	6,113	174,044	170,987	7.00%	997	3,692
7	Feb-23	175,041	44,011	47,897	3,886	178,928	176,985	7.00%	1,032	4,725
8	Mar-23	179,960	40,721	34,003	(6,718)	173,242	176,601	7.00%	1,030	5,755
9	Apr-23	174,272	42,399	29,847	(12,553)	161,720	167,996	7.75%	1,085	6,840
10	* May-23	162,805	35,733	29,847	(5,886)	156,918	159,861	7.75%	1,032	7,872
11	* Jun-23	157,951	38,634	29,847	(8,788)	149,163	153,557	7.75%	992	8,864
12	* Jul-23	\$ 150,155	43,878	29,847	\$ (14,031)	\$ 136,124	\$ 143,139	7.75%	924	\$ 9,788
13	TOTALS		<u>\$ 488,667</u>	<u>\$ 470,175</u>					<u>\$ 9,788</u>	
14	Total (Over)/Under Collection:					\$ 137,048				

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

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

LINE NO.	MONTH	BEGINNING (OVER)/UNDER BALANCE	REVENUE	EXPENSE	MONTHLY (OVER)/UNDER	ENDING (OVER)/UNDER BALANCE	BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Aug-22	\$ 33,115	\$ 24,534	\$ 18,547	\$ (5,987)	\$ 27,127	\$ 30,121	4.00%	\$ 100	\$ 100
2	Sep-22	27,228	\$ 23,163	13,884	(9,279)	17,948	22,588	4.00%	75	176
3	Oct-22	18,024	\$ 32,431	11,985	(20,447)	(2,423)	7,800	5.50%	36	211
4	Nov-22	(2,387)	\$ 16,013	12,906	(3,107)	(5,495)	(3,941)	5.50%	(18)	193
5	Dec-22	(5,513)	\$ 14,679	34,729	20,049	14,537	4,512	5.50%	21	214
6	Jan-23	14,557	\$ 22,528	21,261	(1,267)	13,290	13,924	7.00%	81	295
7	Feb-23	13,371	\$ 23,298	20,666	(2,632)	10,739	12,055	7.00%	70	366
8	Mar-23	10,809	\$ 22,907	14,993	(7,914)	2,896	6,853	7.00%	40	406
9	Apr-23	2,936	\$ 27,204	13,266	(13,938)	(11,002)	(4,033)	7.75%	(26)	380
10 *	May-23	(11,028)	\$ 19,742	13,266	(6,475)	(17,503)	(14,266)	7.75%	(92)	287
11 *	Jun-23	(17,596)	\$ 20,791	13,266	(7,525)	(25,120)	(21,358)	7.75%	(138)	149
12 *	Jul-23	\$ (25,258)	\$ 23,046	13,266	(9,779)	(35,038)	(30,148)	7.75%	(195)	\$ (45)
13	TOTALS		<u>\$ 270,337</u>	<u>\$ 202,035</u>					<u>\$ (45)</u>	
14	Total (Over)/Under Collection:					\$ (35,232)				

- (b1) LCG portion of estimated July 2022 ending balance in DE 22-024, Attachment HMT/AMH-6, page2, line 12, column (e)
- (b2 - b12) Prior Month Column (e) + Prior Month Column (h)
- (b) See TJC-JMK-4 P3-1
- (c) See TJC-JMK-4 P4-1
- (d) Column (c) - Column (b)
- (e) Column (b) + Column (d)
- (f) [Column (b) + Column (e)] ÷ 2
- (g) Interest Rate on Customer Deposits
- (h) Column (f) x Column (g) / 12
- (i) Column (h) + Prior Month Column (i)
- *Projection

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

LINE NO.	MONTH	BEGINNING (OVER)/UNDER			MONTHLY (OVER)/UNDER	ENDING (OVER)/UNDER		BALANCE SUBJECT TO INTEREST	EFFECTIVE INTEREST RATE	INTEREST	CUMULATIVE INTEREST
		BALANCE	REVENUE	EXPENSE		BALANCE	BALANCE				
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Aug-22	\$ 112,637	\$ 22,674	\$ 26,090	\$ 3,415	\$ 116,052	\$ 114,345	4.00%	\$ 381	\$ 381	
2	Sep-22	116,434	\$ 19,314	19,429	115	116,549	116,491	4.00%	388	769	
3	Oct-22	116,937	\$ 17,153	16,859	(294)	116,643	116,790	5.50%	535	1,305	
4	Nov-22	117,178	\$ 14,003	18,155	4,152	121,330	119,254	5.50%	547	1,851	
5	Dec-22	121,877	\$ 16,080	46,948	30,868	152,744	137,310	5.50%	629	2,481	
6	Jan-23	153,373	\$ 20,717	28,098	7,381	160,754	157,064	7.00%	916	3,397	
7	Feb-23	161,670	\$ 20,713	27,232	6,519	168,189	164,930	7.00%	962	4,359	
8	Mar-23	169,151	\$ 17,814	19,009	1,195	170,346	169,749	7.00%	990	5,349	
9	Apr-23	171,337	\$ 15,195	16,580	1,385	172,722	172,029	7.75%	1,111	6,460	
10 *	May-23	173,833	\$ 15,991	16,580	589	174,422	174,127	7.75%	1,125	7,585	
11 *	Jun-23	175,546	\$ 17,843	16,580	(1,263)	174,284	174,915	7.75%	1,130	8,714	
12 *	Jul-23	\$ 175,413	\$ 20,832	16,580	\$ (4,252)	\$ 171,161	\$ 173,287	7.75%	1,119	\$ 9,834	
13	TOTALS		<u>\$ 218,330</u>	<u>\$ 268,140</u>					<u>\$ 9,834</u>		
14	Total (Over)/Under Collection:					\$ 172,280					

- (b1) SCG portion of estimated July 2022 ending balance in DE 22-024, Attachment HMT/AMH-6, page2, line 12, column (e)
- (b2 - b12) Prior Month Column (e) + Prior Month Column (h)
- (b) See TJC-JMK-4 P3-1
- (c) See TJC-JMK-4 P4-1
- (d) Column (c) - Column (b)
- (e) Column (b) + Column (d)
- (f) [Column (b) + Column (e)] ÷ 2
- (g) Interest Rate on Customer Deposits
- (h) Column (f) x Column (g) / 12
- (i) Column (h) + Prior Month Column (i)
- *Projection

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

LINE NO.	MONTH	PAYROLL AND OTHER ADMIN		BAD DEBT	CASH WORKING CAPITAL		NHPUC	TOTAL
		EXPENSES		EXPENSE	EXPENSE	ASSESSMENT	EXPENSE	
	(a)	(b)		(c)	(d)	(e)	(f)	
1	Aug-22	\$ -		\$ 29,222	\$ 15,415	\$ -		\$ 44,637
2	Sep-22	495		17,404	15,415	-		33,313
3	Oct-22	-		13,429	15,415	-		28,843
4	Nov-22	-		15,646	15,415	-		31,061
5	Dec-22	31,652		24,610	15,415	10,000		81,677
6	Jan-23	8,902		25,042	15,415	-		49,359
7	Feb-23	9,040		23,443	15,415	-		47,897
8	Mar-23	10,237		8,351	15,415	-		34,003
9	Apr-23	10,237		4,195	15,415	-		29,847
10	* May-23	10,237		4,195	15,415	-		29,847
12	* Jun-23	10,237		4,195	15,415	-		29,847
13	* Jul-23	10,237		4,195	15,415	-		29,847
14	TOTALS	\$ 101,273		\$ 173,927	\$ 184,975	\$ 10,000		\$ 470,175

(b) per general ledger
(c) per general ledger
(d) \$184,975 approved in DE 22-024
(e) Annual Assessment
(f) SUM Columns (b:e)
*Projection based on previous period's costs

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

LINE NO.	MONTH	PAYROLL AND	BAD DEBT	CASH WORKING		TOTAL
		OTHER ADMIN EXPENSES		EXPENSE	CAPITAL EXPENSE	
	(a)	(b)	(c)	(d)	(e)	(f)
	Allocation:	50.00%	41.55%	41.55%	22.72%	
1	Aug-22	\$ -	\$ 12,142	\$ 6,405	\$ -	\$ 18,547
2	Sep-22	247	7,231	6,405	-	13,884
3	Oct-22	-	5,580	6,405	-	11,985
4	Nov-22	-	6,501	6,405	-	12,906
5	Dec-22	15,826	10,226	6,405	2,272	34,729
6	Jan-23	4,451	10,405	6,405	-	21,261
7	Feb-23	4,520	9,741	6,405	-	20,666
8	Mar-23	5,118	3,470	6,405	-	14,993
9	Apr-23	5,118	1,743	6,405	-	13,266
10	* May-23	5,118	1,743	6,405	-	13,266
12	* Jun-23	5,118	1,743	6,405	-	13,266
13	* Jul-23	5,118	1,743	6,405	-	13,266
14	TOTALS	\$ 50,636	\$ 72,268	\$ 76,859	\$ 2,272	\$ 202,035

(b) Allocated equally between Large and Small Customer Classes

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

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

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

(f) SUM Columns (b:e)

*Projection based on previous period's costs

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

LINE NO.	MONTH	PAYROLL AND	BAD DEBT	CASH WORKING		TOTAL
		OTHER ADMIN		CAPITAL	NHPUC	
	(a)	EXPENSES	EXPENSE	EXPENSE	ASSESSMENT	EXPENSE
		(b)	(c)	(d)	(e)	(f)
	Allocation:	50%	58.45%	58.45%	77.28%	
1	Aug-22	\$ -	\$ 17,080	\$ 9,010	\$ -	\$ 26,090
2	Sep-22	247	10,172	9,010	-	19,429
3	Oct-22	-	7,849	9,010	-	16,859
4	Nov-22	-	9,145	9,010	-	18,155
5	Dec-22	15,826	14,384	9,010	7,728	46,948
6	Jan-23	4,451	14,637	9,010	-	28,098
7	Feb-23	4,520	13,702	9,010	-	27,232
8	Mar-23	5,118	4,881	9,010	-	19,009
9	Apr-23	5,118	2,452	9,010	-	16,580
10	* May-23	5,118	2,452	9,010	-	16,580
12	* Jun-23	5,118	2,452	9,010	-	16,580
13	* Jul-23	5,118	2,452	9,010	-	16,580
14	TOTALS	\$ 50,636	\$ 101,659	\$ 108,116	\$ 7,728	\$ 268,140

(b) Allocated equally between Large and Small Customer Classes

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

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

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

(f) SUM Columns (b:e)

*Projection based on previous period's coats

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

LINE NO.		DAYS OF COST (a)	ANNUAL PERCENT (b)	CUSTOMER PAYMENT		EXPENSE (e)	WORKING CAPITAL REQUIREMENT (f)
				LAG % (c)	CWC % (d)		
[1]	2022 Purchase Power Costs	(34.045)	-9.33%	13.77%	4.44%	\$ 62,295,973	\$ 2,765,941
[2]	Renewable Portfolio Standard	(220.365)	-60.37%	13.77%	-46.60%	\$ 3,639,869	\$ (1,696,179)
[3]	Working Capital Requirement						\$ 1,069,762
[4]	Capital Structure Post-tax						7.60%
[5]	Working Capital Impact						\$ 81,302
[6]	Capital Structure Pre-tax						9.36%
[7]	Working Capital Impact						\$ 100,130

Columns:

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

Lines:

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

Invoice Month (a)	Expense Description (b)	Invoice Amount (c)	Mid-Point Service Period (d)	Invoice Date (e)	Due Date (f)	Payment Date (g)	Elapsed Days (h)	% of Total (i)	Weighted Days (j)
January 2022	Current Charge for January 2022	\$ 1,068,178.10	1/16/2022	2/10/2022	2/20/2022	2/22/2022	37	1.71%	0.63
January 2022	Current Charge for January 2022	\$ 4,154,998.79	1/16/2022	2/10/2022	2/22/2022	2/22/2022	37	6.67%	2.47
January 2022	Supplier Reallocation for September 2021	\$ (12,387.88)	1/16/2022	2/10/2022	2/20/2022	2/22/2022	37	-0.02%	(0.01)
January 2022	Supplier Reallocation for September 2021	\$ 73,633.79	1/16/2022	2/10/2022	2/22/2022	2/22/2022	37	0.12%	0.04
February 2022	Current Charge for February 2022	\$ 5,704,436.64	2/14/2022	3/8/2022	3/21/2022	3/21/2022	35	9.16%	3.20
February 2022	Current Charge for February 2022	\$ 1,618,013.06	2/14/2022	3/10/2022	3/21/2022	3/21/2022	35	2.60%	0.91
February 2022	Supplier Reallocation for October 2021	\$ (11,852.11)	2/14/2022	3/10/2022	3/21/2022	3/21/2022	35	-0.02%	(0.01)
February 2022	Supplier Reallocation for October 2021	\$ 82,851.35	2/14/2022	3/11/2022	3/22/2022	3/21/2022	35	0.13%	0.05
March 2022	Current Charge for March 2022	\$ 3,426,659.44	3/16/2022	4/6/2022	4/20/2022	4/20/2022	35	5.50%	1.93
March 2022	Current Charge for March 2022	\$ 1,107,757.12	3/16/2022	4/11/2022	4/20/2022	4/21/2022	36	1.78%	0.64
March 2022	Supplier Reallocation for November 2021	\$ 23,700.15	3/16/2022	4/11/2022	4/20/2022	4/20/2022	35	0.04%	0.01
March 2022	Supplier Reallocation for November 2021	\$ 15,326.76	3/16/2022	4/11/2022	4/21/2022	4/21/2022	36	0.02%	0.01
April 2022	Current Charge for April 2022	\$ 1,900,377.57	4/15/2022	5/9/2022	5/20/2022	5/23/2022	38	0.09%	0.03
April 2022	Current Charge for April 2022	\$ 624,105.30	4/15/2022	5/11/2022	5/23/2022	5/23/2022	38	1.00%	0.38
April 2022	Supplier Reallocation for December 2021	\$ 53,791.68	4/15/2022	5/12/2022	5/20/2022	5/19/2022	34	0.09%	0.03
April 2022	Supplier Reallocation for December 2021	\$ 5,102.16	4/15/2022	5/11/2022	5/23/2022	5/23/2022	38	0.01%	0.00
May 2022	Current Charge for May 2022	\$ 1,838,353.09	5/16/2022	6/7/2022	6/21/2022	6/23/2022	38	2.95%	1.12
May 2022	Current Charge for May 2022	\$ 551,941.44	5/16/2022	6/10/2022	6/20/2022	6/22/2022	37	0.89%	0.33
May 2022	Supplier Reallocation for January 2022	\$ 22,302.07	5/16/2022	6/10/2022	6/20/2022	6/22/2022	37	0.04%	0.01
May 2022	Supplier Reallocation for January 2022	\$ 71,736.86	5/16/2022	6/10/2022	6/21/2022	6/23/2022	38	0.12%	0.04
June 2022	Current Charge for June 2022	\$ 621,002.52	6/15/2022	7/13/2022	7/25/2022	7/21/2022	36	1.00%	0.36
June 2022	Current Charge for June 2022	\$ 1,907,854.16	6/15/2022	7/13/2022	7/20/2022	7/21/2022	36	3.06%	1.10
June 2022	Supplier Reallocation for February 2022	\$ (2,317.49)	6/15/2022	7/13/2022	7/25/2022	7/21/2022	36	0.00%	(0.00)
June 2022	Supplier Reallocation for February 2022	\$ (10,190.75)	6/15/2022	7/13/2022	7/20/2022	7/21/2022	36	-0.02%	(0.01)
July 2022	Current Charge for July 2022	\$ 779,030.23	7/16/2022	8/12/2022	8/22/2022	8/19/2022	34	1.25%	0.43
July 2022	Current Charge for July 2022	\$ 2,992,361.08	7/16/2022	8/8/2022	8/22/2022	8/19/2022	34	4.80%	1.63
July 2022	Supplier Reallocation for March 2022	\$ (36,550.00)	7/16/2022	8/12/2022	8/22/2022	8/19/2022	34	-0.06%	(0.02)
July 2022	Supplier Reallocation for March 2022	\$ 96,994.58	7/16/2022	8/8/2022	8/22/2022	8/19/2022	34	0.16%	0.05
August 2022	Current Charge for August 2022	\$ 1,769,541.45	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	2.84%	1.02
August 2022	Current Charge for August 2022	\$ 6,287,191.60	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	10.09%	3.63
August 2022	Supplier Reallocation for April 2022	\$ (6,020.55)	8/16/2022	9/7/2022	9/20/2022	9/21/2022	36	-0.01%	(0.00)
August 2022	Supplier Reallocation for April 2022	\$ 237.40	8/16/2022	9/12/2022	9/22/2022	9/21/2022	36	0.00%	0.00
September 2022	Current Charge for September 2022	\$ 1,334,080.87	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	2.14%	0.88
September 2022	Current Charge for September 2022	\$ 3,577,044.71	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	5.74%	2.35
September 2022	Supplier Reallocation for May 2022	\$ (45,056.86)	9/15/2022	10/7/2022	10/20/2022	10/26/2022	41	-0.07%	(0.03)
September 2022	Supplier Reallocation for May 2022	\$ 5,799.40	9/15/2022	10/12/2022	10/24/2022	10/26/2022	41	0.01%	0.00
October 2022	Current Charge for October 2022	\$ 1,216,779.06	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	1.95%	0.86
October 2022	Current Charge for October 2022	\$ 3,122,305.75	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	5.01%	2.21
October 2022	Supplier Reallocation for June 2022	\$ 75,719.12	10/16/2022	11/4/2022	11/21/2022	11/29/2022	44	0.12%	0.05
October 2022	Supplier Reallocation for June 2022	\$ 13,682.64	10/16/2022	11/11/2022	11/21/2022	11/29/2022	44	0.02%	0.01
November 2022	Current Charge for November 2022	\$ 1,441,942.62	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	2.31%	0.79
November 2022	Current Charge for November 2022	\$ 4,105,249.31	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	6.59%	2.24
November 2022	Supplier Reallocation for July 2022	\$ 2,755.56	11/15/2022	12/6/2022	12/20/2022	12/19/2022	34	0.00%	0.00
November 2022	Supplier Reallocation for July 2022	\$ 28,545.46	11/15/2022	12/13/2022	12/23/2022	12/16/2022	31	0.05%	0.01
December 2022	Current Charge for December 2022	\$ 2,748,237.10	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	4.41%	1.19
December 2022	Current Charge for December 2022	\$ 8,112,314.62	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	13.02%	3.52
December 2022	Supplier Reallocation for August 2022	\$ 39,723.05	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	0.06%	0.02
December 2022	Supplier Reallocation for August 2022	\$ (201,309.33)	12/16/2022	1/10/2023	1/20/2023	1/12/2023	27	-0.32%	(0.09)

[1] Total \$ 62,295,972.69 Days 34.04

Columns:

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

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

LINE NO.	INVOICE MONTH (a)	OBLIGATION AMOUNT (b)	MID-POINT OF SERVICE		ELAPSED (DAYS) (e)	% OF TOTAL (f)	WEIGHTED DAYS (g)
			PERIOD (c)	DUE DATE (d)			
1	Aug-22	\$ 366,950	8/16/2022	3/31/2023	227	10.08%	22.88
2	Sep-22	319,643	9/15/2022	3/31/2023	197	8.78%	17.30
3	Oct-22	320,931	10/16/2022	6/30/2023	257	8.82%	22.66
4	Nov-22	229,306	11/15/2022	6/30/2023	227	6.30%	14.30
5	Dec-22	251,740	12/16/2022	6/30/2023	196	6.92%	13.56
6	Jan-23	335,624	1/16/2023	9/30/2023	257	9.22%	23.70
7	Feb-23	337,980	2/14/2023	9/30/2023	228	9.29%	21.17
8	Mar-23	299,639	3/16/2023	9/30/2023	198	8.23%	16.30
9	Apr-23	279,533	4/15/2023	12/31/2023	260	7.68%	19.97
10	May-23	266,408	5/16/2023	12/31/2023	229	7.32%	16.76
11	Jun-23	293,401	6/15/2023	12/31/2023	199	8.06%	16.04
12	Jul-23	338,713	7/15/2023	12/31/2023	169	9.31%	15.73
13	[1] Total	<u>\$ 3,639,869</u>				[2] Days	<u>220.36</u>

Columns:

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

Lines:

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

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

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

Columns:

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

Lines:

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

