

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP.
d/b/a LIBERTY

Docket No. DE 19-064

Distribution Service Rate Case

2020 Step Increase

Record Request – Exhibit 79

REQUEST:

Please provide the Company's burden rates by month for the years 2019 and 2020.

RESPONSE:

Please see the table below for the Company's burden rates by month for the years 2019 and 2020.

The Labor burden consists of overhead charges for benefits to be allocated to capital jobs that used internal labor and fleet. The New Hampshire and Corporate burdens consist of overhead charges for work orders that incurred charges for payroll, materials, and invoices. The Inventory burden consists of overhead charges for jobs where materials have been charged.

Starting in February 2020, the Company began to review the prior quarter's burden rates to forecast future rates. This allowed for more uniform burden rates to be applied each month and reconciled. Prior to February 2020, the burdens applied to the jobs were based on all burden charges for the previous month and allocating all of those charges to open work orders, rather than using a percent to later be reconciled. Given this former practice, the 2019 rates were more variable.

Month	Labor	NH	Corporate	Inventory
Jan-19	126.15%	14.33%	7.74%	12.34%
Feb-19	173.50%	34.71%	19.67%	-21.35%
Mar-19	136.72%	52.05%	21.52%	26.06%
Apr-19	110.01%	37.56%	15.81%	16.12%
May-19	133.95%	44.19%	12.48%	-43.95%
Jun-19	1050.34%	24.86%	16.26%	15.25%
Jul-19	157.12%	76.59%	7.10%	61.55%
Aug-19	135.24%	135.24%	17.25%	-32.52%
Sep-19	135.27%	49.37%	10.15%	220.73%
Oct-19	127.60%	23.11%	5.26%	22.66%
Nov-19	167.40%	27.82%	8.82%	34.83%
Dec-19	94.73%	31.05%	5.57%	31.94%
Jan-20	132.77%	30.52%	7.68%	8.74%
Feb-20	138.48%	30.64%	7.65%	8.72%
Mar-20	139.12%	30.64%	7.65%	8.72%
Apr-20	129.80%	25.17%	7.58%	7.58%
May-20	129.80%	25.17%	7.58%	7.58%
Jun-20	129.80%	25.17%	7.58%	7.58%
Jul-20	120.89%	23.40%	5.20%	10.29%
Aug-20	120.89%	23.40%	5.20%	10.29%
Sep-20	120.89%	23.40%	5.20%	10.29%
Oct-20	95.26%	44.90%	4.50%	11.55%
Nov-20	95.26%	44.90%	4.50%	11.55%
Dec-20	95.26%	44.90%	4.50%	11.55%