

Liberty Utilities (EnergyNorth Natural Gas) Corp.
November 2020 through August 2021
Revenue Decoupling - Collections by Sector

RESIDENTIAL	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
FOR THE MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	
DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	
Over / Under Beginning Balance	\$ (3,682,012)	\$ (3,465,584)	\$ (3,070,769)	\$ (2,529,984)	\$ (1,925,470)	\$ (1,325,885)	\$ (964,491)	\$ (760,172)	\$ (654,619)	\$ (581,484)	
Monthly billing activity	\$ 225,962	\$ 403,824	\$ 548,504	\$ 610,062	\$ 604,066	\$ 364,448	\$ 206,696	\$ 107,440	\$ 74,839	\$ 59,303	
Ending Balance Pre-Interest	\$ (3,456,051)	\$ (3,061,761)	\$ (2,522,265)	\$ (1,919,923)	\$ (1,321,404)	\$ (961,436)	\$ (757,795)	\$ (652,732)	\$ (579,780)	\$ (522,181)	
Month's Average Balance	\$ (3,569,032)	\$ (3,263,672)	\$ (2,796,517)	\$ (2,224,953)	\$ (1,623,437)	\$ (1,143,661)	\$ (861,143)	\$ (706,452)	\$ (617,200)	\$ (551,832)	
Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Interest Applied	\$ (9,534)	\$ (9,009)	\$ (7,719)	\$ (5,547)	\$ (4,481)	\$ (3,055)	\$ (2,377)	\$ (1,887)	\$ (1,704)	\$ (1,523)	
Ending Balance	\$ (3,465,584)	\$ (3,070,769)	\$ (2,529,984)	\$ (1,925,470)	\$ (1,325,885)	\$ (964,491)	\$ (760,172)	\$ (654,619)	\$ (581,484)	\$ (523,704)	

Descriptions requested in Request No. PUC RR1-2

Represents the rolling over/under balance of prior approved filings, adjusted for the activity below in each month

Represents refunds to / (collections from) customers

Sum of the above

Average of beginning and ending monthly balance

Interest rate

Month's Average Balance times the interest rate

Sum of Ending Balance Pre-Interest and Interest Applied

COMMERCIAL & INDUSTRIAL	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
FOR THE MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	
DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	
Over / Under Beginning Balance	\$ (2,441,102)	\$ (2,273,218)	\$ (2,038,784)	\$ (1,750,239)	\$ (1,422,472)	\$ (1,089,831)	\$ (870,841)	\$ (725,225)	\$ (617,318)	\$ (528,882)	
Monthly billing activity	\$ 174,172	\$ 240,378	\$ 293,767	\$ 331,718	\$ 336,103	\$ 221,606	\$ 147,815	\$ 109,698	\$ 90,016	\$ 83,991	
Ending Balance Pre-Interest	\$ (2,266,930)	\$ (2,032,841)	\$ (1,745,017)	\$ (1,418,522)	\$ (1,086,369)	\$ (868,225)	\$ (723,025)	\$ (615,527)	\$ (527,302)	\$ (444,890)	
Month's Average Balance	\$ (2,354,016)	\$ (2,153,030)	\$ (1,891,900)	\$ (1,584,380)	\$ (1,254,420)	\$ (979,028)	\$ (796,933)	\$ (670,376)	\$ (572,310)	\$ (486,886)	
Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Interest Applied	\$ (6,288)	\$ (5,943)	\$ (5,222)	\$ (3,950)	\$ (3,463)	\$ (2,615)	\$ (2,200)	\$ (1,791)	\$ (1,580)	\$ (1,344)	
Ending Balance	\$ (2,273,218)	\$ (2,038,784)	\$ (1,750,239)	\$ (1,422,472)	\$ (1,089,831)	\$ (870,841)	\$ (725,225)	\$ (617,318)	\$ (528,882)	\$ (446,234)	

Represents the rolling over/under balance of prior approved filings, adjusted for the activity below in each month

Represents refunds to / (collections from) customers

Sum of the above

Average of beginning and ending monthly balance

Interest rate

Month's Average Balance times the interest rate

Sum of Ending Balance Pre-Interest and Interest Applied

Total Ending Balance	\$ (5,738,803)	\$ (5,109,553)	\$ (4,280,223)	\$ (3,347,941)	\$ (2,415,716)	\$ (1,835,332)	\$ (1,485,397)	\$ (1,271,937)	\$ (1,110,366)	\$ (969,938)	
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Sum of the Residential and Commercial & Industrial Ending Balances

Liberty Utilities (EnergyNorth Natural Gas) Corp.
September 2020 through August 2021
Revenue Decoupling Activity by Sector

RESIDENTIAL												
	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
1 FOR THE MONTH OF:	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
2 DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
3 Over Under Beginning Balance		\$ 257,090	\$ 810,822	\$ 1,511,842	\$ 1,582,770	\$ 2,215,950	\$ 2,187,009	\$ 2,273,003	\$ 1,546,131	\$ 1,519,036	\$ 1,546,764	\$ 1,364,717
4												
5 Monthly revenue difference Inc/(Dec) revenue	\$ 240,943	\$ 517,074	\$ 585,965	\$ (5,280)	\$ 630,944	\$ (31,172)	\$ 4,026	\$ (790,048)	\$ (59,223)	\$ 21,114	\$ (186,059)	\$ 154,008
6												
7 True up	15,804	35,187	111,956	71,943	(2,999)	(3,251)	75,821	58,082	27,903	2,525		
8												
9 Ending Balance Pre-Interest	\$ 256,747	\$ 809,350	\$ 1,508,744	\$ 1,578,505	\$ 2,210,715	\$ 2,181,527	\$ 2,266,856	\$ 1,541,037	\$ 1,514,811	\$ 1,542,674	\$ 1,360,705	\$ 1,518,726
10												
11 Month's Average Balance	\$ 128,373	\$ 533,220	\$ 1,159,783	\$ 1,545,174	\$ 1,896,742	\$ 2,198,738	\$ 2,226,932	\$ 1,907,020	\$ 1,530,471	\$ 1,530,855	\$ 1,453,734	\$ 1,441,721
12												
13 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
14												
15 Interest Applied	\$ 343	\$ 1,472	\$ 3,098	\$ 4,265	\$ 5,236	\$ 5,482	\$ 6,147	\$ 5,094	\$ 4,225	\$ 4,089	\$ 4,013	\$ 3,980
16												
17 Ending Balance	\$ 257,090	\$ 810,822	\$ 1,511,842	\$ 1,582,770	\$ 2,215,950	\$ 2,187,009	\$ 2,273,003	\$ 1,546,131	\$ 1,519,036	\$ 1,546,764	\$ 1,364,717	\$ 1,522,705
COMMERCIAL & INDUSTRIAL												
	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
18 FOR THE MONTH OF:	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
19 DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
20 Over Under Beginning Balance		\$ 29,045	\$ (347,758)	\$ (718,458)	\$ (1,539,810)	\$ (908,753)	\$ (595,095)	\$ 382,115	\$ 405,459	\$ 771,334	\$ 960,953	\$ 838,916
21												
22 Monthly revenue difference Inc/(Dec) revenue	\$ 30,086	\$ (399,411)	\$ (532,021)	\$ (762,675)	\$ 638,015	\$ 406,808	\$ 946,452	\$ (57,824)	\$ 362,977	\$ 219,735	\$ (124,518)	\$ 62,341
23												
24 True up	(1,079)	23,047	162,743	(55,564)	(3,584)	(91,277)	31,051	80,118	1,276	(32,427)		
25												
26 Ending Balance Pre-Interest	\$ 29,007	\$ (347,319)	\$ (717,036)	\$ (1,536,698)	\$ (905,379)	\$ (593,222)	\$ 382,409	\$ 404,409	\$ 769,712	\$ 958,642	\$ 836,435	\$ 901,257
27												
28 Month's Average Balance	\$ 14,503	\$ (159,137)	\$ (532,397)	\$ (1,127,578)	\$ (1,222,594)	\$ (750,988)	\$ (106,343)	\$ 393,262	\$ 587,586	\$ 864,988	\$ 898,694	\$ 870,086
29												
30 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
31												
32 Interest Applied	\$ 39	\$ (439)	\$ (1,422)	\$ (3,112)	\$ (3,375)	\$ (1,872)	\$ (294)	\$ 1,050	\$ 1,622	\$ 2,311	\$ 2,481	\$ 2,402
33												
34 Ending Balance	\$ 29,045	\$ (347,758)	\$ (718,458)	\$ (1,539,810)	\$ (908,753)	\$ (595,095)	\$ 382,115	\$ 405,459	\$ 771,334	\$ 960,953	\$ 838,916	\$ 903,659
35 Total Ending Balance	\$ 286,135	\$ 463,064	\$ 793,384	\$ 42,960	\$ 1,307,197	\$ 1,591,914	\$ 2,655,118	\$ 1,951,590	\$ 2,290,370	\$ 2,507,716	\$ 2,203,633	\$ 2,426,364

Descriptions requested in Request No. PUC RR1-2

Monthly beginning balance (first month shows \$0 balance as the approved filing from the prior year is rolled into the asset account and shows there)

Difference between Actual and Allowed revenues recorded each month

True ups recorded related to each month for related estimates, any bills cancelled or reissued, etc

Sum of the above

Average of beginning and ending monthly balance

Interest rate

Month's Average Balance times the interest rate

Sum of Ending Balance Pre-Interest and Interest Applied

Monthly beginning balance (first month shows \$0 balance as the approved filing from the prior year is rolled into the asset account and shows there)

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Sum of the above

Average of beginning and ending monthly balance

Interest rate

Month's Average Balance times the interest rate

Sum of Ending Balance Pre-Interest and Interest Applied

Sum of the Residential and Commercial & Industrial Ending Balances