

**Liberty Utilities**  
**November**  
**Revenue De**

<b>RESIDENTIAL</b>	(Actual)	(Actual)	(Actual)
<b>FOR THE MONTH OF:</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>Jan-21</b>
<b>DAYS IN MONTH</b>	<b>30</b>	<b>31</b>	<b>31</b>
Over / Under Beginning Balance	\$ (3,682,012)	\$ (3,465,584)	\$ (3,070,769)
Monthly billing activity	\$ 225,962	\$ 403,824	\$ 548,504
Ending Balance Pre-Interest	\$ (3,456,051)	\$ (3,061,761)	\$ (2,522,265)
Month's Average Balance	\$ (3,569,032)	\$ (3,263,672)	\$ (2,796,517)
Interest Rate	3.25%	3.25%	3.25%
Interest Applied	\$ (9,534)	\$ (9,009)	\$ (7,719)
Ending Balance	<b>\$ (3,465,584)</b>	<b>\$ (3,070,769)</b>	<b>\$ (2,529,984)</b>

<b>COMMERCIAL &amp; INDUSTRIAL</b>	(Actual)	(Actual)	(Actual)
<b>FOR THE MONTH OF:</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>Jan-21</b>
<b>DAYS IN MONTH</b>	<b>30</b>	<b>31</b>	<b>31</b>
Over / Under Beginning Balance	\$ (2,441,102)	\$ (2,273,218)	\$ (2,038,784)
Monthly billing activity	\$ 174,172	\$ 240,378	\$ 293,767
Ending Balance Pre-Interest	\$ (2,266,930)	\$ (2,032,841)	\$ (1,745,017)
Month's Average Balance	\$ (2,354,016)	\$ (2,153,030)	\$ (1,891,900)
Interest Rate	3.25%	3.25%	3.25%
Interest Applied	\$ (6,288)	\$ (5,943)	\$ (5,222)
Ending Balance	<b>\$ (2,273,218)</b>	<b>\$ (2,038,784)</b>	<b>\$ (1,750,239)</b>

Total Ending Balance	\$ (5,738,803)	\$ (5,109,553)	\$ (4,280,223)
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**s (EnergyNorth Natural Gas) Corp.**  
**er 2020 through August 2021**  
**ecoupling - Collections by Sector**

(Actual) <b>Feb-21</b> <b>28</b>	(Actual) <b>Mar-21</b> <b>31</b>	(Actual) <b>Apr-21</b> <b>30</b>	(Actual) <b>May-21</b> <b>31</b>	(Actual) <b>Jun-21</b> <b>30</b>
\$ (2,529,984)	\$ (1,925,470)	\$ (1,325,885)	\$ (964,491)	\$ (760,172)
\$ 610,062	\$ 604,066	\$ 364,448	\$ 206,696	\$ 107,440
\$ (1,919,923)	\$ (1,321,404)	\$ (961,436)	\$ (757,795)	\$ (652,732)
\$ (2,224,953)	\$ (1,623,437)	\$ (1,143,661)	\$ (861,143)	\$ (706,452)
3.25%	3.25%	3.25%	3.25%	3.25%
\$ (5,547)	\$ (4,481)	\$ (3,055)	\$ (2,377)	\$ (1,887)
<b>\$ (1,925,470)</b>	<b>\$ (1,325,885)</b>	<b>\$ (964,491)</b>	<b>\$ (760,172)</b>	<b>\$ (654,619)</b>

(Actual) <b>Feb-21</b> <b>28</b>	(Actual) <b>Mar-21</b> <b>31</b>	(Actual) <b>Apr-21</b> <b>30</b>	(Actual) <b>May-21</b> <b>31</b>	(Actual) <b>Jun-21</b> <b>30</b>
\$ (1,750,239)	\$ (1,422,472)	\$ (1,089,831)	\$ (870,841)	\$ (725,225)
\$ 331,718	\$ 336,103	\$ 221,606	\$ 147,815	\$ 109,698
\$ (1,418,522)	\$ (1,086,369)	\$ (868,225)	\$ (723,025)	\$ (615,527)
\$ (1,584,380)	\$ (1,254,420)	\$ (979,028)	\$ (796,933)	\$ (670,376)
3.25%	3.25%	3.25%	3.25%	3.25%
\$ (3,950)	\$ (3,463)	\$ (2,615)	\$ (2,200)	\$ (1,791)
<b>\$ (1,422,472)</b>	<b>\$ (1,089,831)</b>	<b>\$ (870,841)</b>	<b>\$ (725,225)</b>	<b>\$ (617,318)</b>

\$ (3,347,941)	\$ (2,415,716)	\$ (1,835,332)	\$ (1,485,397)	\$ (1,271,937)
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(Actual)	(Estimate)
<b>Jul-21 31</b>	<b>Aug-21 31</b>
\$ (654,619)	\$ (581,484)
\$ 74,839	\$ 59,303
\$ (579,780)	\$ (522,181)
<u>\$ (617,200)</u>	<u>\$ (551,832)</u>
3.25%	3.25%
<u>\$ (1,704)</u>	<u>\$ (1,523)</u>
<b>\$ (581,484)</b>	<b>\$ (523,704)</b>

(Actual)	(Estimate)
<b>Jul-21 31</b>	<b>Aug-21 31</b>
\$ (617,318)	\$ (528,882)
\$ 90,016	\$ 83,991
\$ (527,302)	\$ (444,890)
<u>\$ (572,310)</u>	<u>\$ (486,886)</u>
3.25%	3.25%
<u>\$ (1,580)</u>	<u>\$ (1,344)</u>
<b>\$ (528,882)</b>	<b>\$ (446,234)</b>

\$ (1,110,366)	\$ (969,938)
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Reference to supporting work papers

Starting balance Nov-20 represents prior year filing, updating estimates for actuals ("Prior Year RDAF Pa

Data from "pvtSmry" tab

Calculation

Calculation

Monthly interest rate

Calculation

Calculation

Starting balance Nov-20 represents prior year filing, updating estimates for actuals ("Prior Year RDAF Pa

Data from "pvtSmry" tab

Calculation

Calculation

Monthly interest rate

Calculation

Calculation

Calculation



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

<b>RESIDENTIAL</b>												
<b>1 FOR THE MONTH OF:</b>	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
<b>2 DAYS IN MONTH</b>	Sep-20 30	Oct-20 31	Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	May-21 31	Jun-21 30	Jul-21 31	Aug-21 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 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
5 True up	15,804	35,187	111,956	71,943	(2,999)	(3,251)	75,821	58,082	27,903	2,525		
6 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
7 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
8 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%
9 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
10 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
<b>COMMERCIAL &amp; INDUSTRIAL</b>												
<b>18 FOR THE MONTH OF:</b>	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
<b>19 DAYS IN MONTH</b>	Sep-20 30	Oct-20 31	Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	May-21 31	Jun-21 30	Jul-21 31	Aug-21 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 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
22 True up	(1,079)	23,047	162,743	(55,564)	(3,584)	(91,277)	31,051	80,118	1,276	(32,427)		
23 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
24 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
25 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%
26 Interest Applied	\$ 39	\$ (439)	\$ (1,422)	\$ (3,112)	\$ (3,375)	\$ (1,872)	\$ (294)	\$ 1,050	\$ 1,622	\$ 2,311	\$ 2,481	\$ 2,402
27 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
28												
29												
30												
31												
32												
33												
34												
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

**Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Utilities**  
**Revenue Decoupling Adjustment Factor (RDAF)**  
**For LDAC effective November 1, 2020 - October 31, 2021**

**Schedule 19**  
**RDAF**  
**Revised Page 1 of 15**

Residential

1	Residential Projected November 1, 2020 Reconciliation Balance - RDAF Page 2	(\$531,269)	Updated for Page 2 estimates for
2	Residential Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	<u>(\$3,150,744)</u>	From PY filing
3	Total Residential Revenue Decoupling Deficiency / (Excess)	(\$3,682,012)	Sum
4	Estimated Residential November 2020 - October 2021 Sales (therms)	63,939,354	From PY filing
5	Residential Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0562)	This will not recalculate because i

Commercial

6	Commercial Projected November 1, 2020 Reconciliation Balance - RDAF Page 2	(\$625,898)	Updated for Page 2 estimates for
7	Commercial Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	<u>(\$1,815,203)</u>	From PY filing
8	Total Commercial Revenue Decoupling Deficiency / (Excess)	(\$2,441,102)	Sum
9	Estimated Commercial November 2020 - October 2021 Sales (therms)	115,635,325	From PY filing
10	Commercial Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0206)	This will not recalculate because i

File represents revenues (refunded to) / collected from customers each period.

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Billing Month RDAF Revenues (Legacy EnergyNorth and Keene)

Sum of Billed_Amount Row Labels	Column Labels Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total
<b>Commercial</b>	<b>(\$682,102.03)</b>	<b>(\$682,761.28)</b>	<b>(\$665,497.46)</b>	<b>(\$474,615.53)</b>	<b>(\$345,983.59)</b>	<b>(\$232,107.79)</b>	<b>(\$178,580.63)</b>	<b>(\$98,261.44)</b>	<b>(\$99,438.44)</b>	<b>(\$117,129.03)</b>	<b>(\$213,754.13)</b>	<b>(\$556,693.40)</b>	<b>(\$4,346,924.75)</b>
<b>2019</b>													
40-RDAF Commercial											(\$39,582.63)	(\$316,315.81)	(\$355,898.44)
43-RDAF Commercial											(\$130.96)	(\$3,470.58)	(\$3,601.54)
<b>2020</b>	<b>(\$388,335.29)</b>	<b>(\$351,043.70)</b>	<b>(\$329,394.64)</b>	<b>(\$253,009.48)</b>	<b>(\$198,168.14)</b>	<b>(\$122,409.84)</b>	<b>(\$88,564.80)</b>	<b>(\$98,261.44)</b>	<b>(\$99,438.44)</b>	<b>(\$117,129.03)</b>	<b>(\$174,171.50)</b>	<b>(\$240,377.59)</b>	<b>(\$2,460,303.89)</b>
40-RDAF Commercial	(\$382,572.59)	(\$347,174.00)	(\$325,463.49)	(\$250,407.69)	(\$197,914.63)	(\$121,079.93)	(\$87,398.09)	(\$97,417.09)	(\$98,271.29)	(\$116,084.00)	(\$172,465.60)	(\$237,032.26)	(\$2,433,280.66)
43-RDAF Commercial	(\$5,762.70)	(\$3,869.70)	(\$3,931.15)	(\$2,601.79)	(\$253.51)	(\$1,329.91)	(\$1,166.71)	(\$844.35)	(\$1,167.15)	(\$1,045.03)	(\$1,705.90)	(\$3,345.33)	(\$27,023.23)
<b>2021</b>	<b>(\$293,766.74)</b>	<b>(\$331,717.58)</b>	<b>(\$336,102.82)</b>	<b>(\$221,606.05)</b>	<b>(\$147,815.45)</b>	<b>(\$109,697.95)</b>	<b>(\$90,015.83)</b>						<b>(\$1,530,722.42)</b>
40-RDAF Commercial	(\$290,226.40)	(\$331,799.29)	(\$329,160.44)	(\$219,746.91)	(\$146,733.81)	(\$108,746.41)	(\$89,287.53)						(\$1,515,700.79)
43-RDAF Commercial	(\$3,540.34)	\$81.71	(\$6,942.38)	(\$1,859.14)	(\$1,081.64)	(\$951.54)	(\$728.30)						(\$15,021.63)
<b>Residential</b>	<b>(\$1,204,556.48)</b>	<b>(\$1,207,959.49)</b>	<b>(\$1,152,563.30)</b>	<b>(\$779,818.68)</b>	<b>(\$507,204.29)</b>	<b>(\$243,725.57)</b>	<b>(\$156,894.71)</b>	<b>(\$65,740.25)</b>	<b>(\$72,043.26)</b>	<b>(\$107,705.88)</b>	<b>(\$326,460.19)</b>	<b>(\$940,812.47)</b>	<b>(\$6,765,484.57)</b>
<b>2019</b>													
40-RDAF Residential											(\$100,498.37)	(\$536,988.74)	(\$637,487.11)
43-RDAF Residential											(\$190.16)	(\$2,912.18)	(\$3,102.34)
<b>2020</b>	<b>(\$656,052.19)</b>	<b>(\$597,897.94)</b>	<b>(\$548,497.12)</b>	<b>(\$415,370.43)</b>	<b>(\$300,508.15)</b>	<b>(\$136,285.13)</b>	<b>(\$82,056.14)</b>	<b>(\$65,740.25)</b>	<b>(\$72,043.26)</b>	<b>(\$107,705.88)</b>	<b>(\$225,961.82)</b>	<b>(\$403,823.73)</b>	<b>(\$3,611,942.04)</b>
40-RDAF Residential	(\$652,666.55)	(\$594,963.46)	(\$545,328.27)	(\$413,151.48)	(\$298,733.54)	(\$135,341.99)	(\$81,466.49)	(\$65,368.46)	(\$71,544.01)	(\$106,863.52)	(\$224,425.61)	(\$401,076.33)	(\$3,590,929.71)
43-RDAF Residential	(\$3,385.64)	(\$2,934.48)	(\$3,168.85)	(\$2,218.95)	(\$1,774.61)	(\$943.14)	(\$589.65)	(\$371.79)	(\$499.25)	(\$842.36)	(\$1,536.21)	(\$2,747.40)	(\$21,012.33)
<b>2021</b>	<b>(\$548,504.29)</b>	<b>(\$610,061.55)</b>	<b>(\$604,066.18)</b>	<b>(\$364,448.25)</b>	<b>(\$206,696.14)</b>	<b>(\$107,440.44)</b>	<b>(\$74,838.57)</b>						<b>(\$2,516,055.42)</b>
40-RDAF Residential	(\$545,382.67)	(\$610,086.21)	(\$597,819.95)	(\$363,036.75)	(\$205,909.25)	(\$106,913.54)	(\$74,487.91)						(\$2,503,636.28)
43-RDAF Residential	(\$3,121.62)	\$24.66	(\$6,246.23)	(\$1,411.50)	(\$786.89)	(\$526.90)	(\$350.66)						(\$12,419.14)
<b>Grand Total</b>	<b>(\$1,886,658.51)</b>	<b>(\$1,890,720.77)</b>	<b>(\$1,818,060.76)</b>	<b>(\$1,254,434.21)</b>	<b>(\$853,187.88)</b>	<b>(\$475,833.36)</b>	<b>(\$335,475.34)</b>	<b>(\$164,001.69)</b>	<b>(\$171,481.70)</b>	<b>(\$224,834.91)</b>	<b>(\$540,214.32)</b>	<b>(\$1,497,505.87)</b>	<b>(\$11,112,409.32)</b>

			Recast Aug 2021
Residential 2020 r	-0.0623		-59303.40369
Residential 2021 r	-0.0562		
Commercial 2020	-0.0241		-83991.10639
Commercial 2021	-0.0206		

		Sep-20	Oct-20	Nov-20
<b>Total monthly revenue difference per filing</b>		<b>271,029</b>	<b>117,663</b>	<b>53,944</b>
Per GL Smartlist (entries recorded)	KN:	(220)	10,019	22,806
Per EN updated calculation (part of correcting entry recorded in December 2020)	EN:	271,249	107,644	31,138
Difference		0	0	(0)
<b>Total true up per filing</b>		<b>14,724</b>	<b>58,234</b>	<b>274,699</b>
Per GL Smartlist (entries recorded)		14,724	58,234	274,699
Difference		-	0	0

Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21
<b>(767,955)</b>	<b>1,268,959</b>	<b>375,636</b>	<b>950,478</b>	<b>(847,872)</b>	<b>303,754</b>
34,847 KN + EN:	1,268,959	375,636	950,478	(847,872)	303,754
(802,802)					
0	(0)	(0)	(0)	-	-
<b>16,378</b>	<b>(6,583)</b>	<b>(94,528)</b>	<b>106,872</b>	<b>138,200</b>	<b>29,179</b>
16,378	(6,583)	(94,528)	106,872	138,200	29,179
0	(0)	-	-	0	(0)

Jun-21	Jul-21
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240,849 (310,577)

240,849 (310,577)

- -

**(29,903)**

(29,903)

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Sum of Net Row Labels	Column Labels		
	8840	8843	(blank) Grand Total
(blank)			
(blank)			
<b>Jan</b>	<b>1,154,183.52</b>	<b>52,150.52</b>	<b>1,206,334.04</b>
December 2020	(274,956.49)	(3,585.93)	(278,542.42)
Interest	(8,035.33)		(8,035.33)
January 2021	1,213,466.57	55,492.38	1,268,958.95
November 2020	206,228.00	231.92	206,459.92
October 2020	16,190.19	12.15	16,202.34
September 2020	1,290.58	0.00	1,290.58
<b>Feb</b>	<b>225,564.92</b>	<b>41,838.53</b>	<b>267,403.45</b>
December 2020	219,938.66	(450.63)	219,488.03
February 2021	331,129.89	44,505.71	375,635.60
Interest	(5,622.49)	812.18	(4,810.31)
January 2021	(361,800.00)	(3,094.28)	(364,894.28)
November 2020	36,072.79	65.55	36,138.34
October 2020	5,846.07	0.00	5,846.07
<b>Mar</b>	<b>1,058,054.89</b>	<b>35,196.79</b>	<b>1,093,251.68</b>
December 2020	61,654.27	240.47	61,894.74
February 2021	(268,381.83)	162.27	(268,219.56)
Interest	(1,156.60)	1,343.18	186.58
January 2021	326,081.02	1,117.40	327,198.42
March 2021	918,300.04	32,177.83	950,477.87
November 2020	21,557.99	155.64	21,713.63
<b>Apr</b>	<b>(702,127.24)</b>	<b>24,225.45</b>	<b>(677,901.79)</b>
April 2021	(868,338.17)	20,466.59	(847,871.58)
December 2020	13,538.04	0.06	13,538.10
February 2021	152,367.72	474.73	152,842.45
Interest	(645.89)	1,378.95	733.06
January 2021	23,435.50	0.02	23,435.52
March 2021	(22,484.44)	1,905.10	(20,579.34)
<b>May</b>	<b>455,686.44</b>	<b>13,891.27</b>	<b>469,577.71</b>
April 2021	38,105.23	424.67	38,529.90
February 2021	9,596.88	0.00	9,596.88
Interest	(1,006.12)	1,477.25	471.13
January 2021	7,677.43	0.00	7,677.43
March 2021	109,350.04	197.96	109,548.00
May 2021	291,962.98	11,791.39	303,754.37
<b>Jun</b>	<b>256,772.20</b>	<b>6,525.14</b>	<b>263,297.34</b>
April 2021	95,747.68	313.83	96,061.51
February 2021	11,252.32	0.00	11,252.32
Interest	(26.00)	1,456.81	1,430.81
June 2021	236,463.20	4,386.23	240,849.43
March 2021	14,899.21	0.00	14,899.21



May 2021	(101,564.21)	368.27	(101,195.94)
<b>Jul</b>	<b>(204,669.16)</b>	<b>2,788.97</b>	<b>(201,880.19)</b>
April 2021	3,618.24	(10.09)	3,608.15
Interest	44.75	1,567.01	1,611.76
July 2021	(311,488.81)	912.08	(310,576.73)
June 2021	(30,079.84)	177.13	(29,902.71)
March 2021	3,029.79	(25.26)	3,004.53
May 2021	130,206.71	168.10	130,374.81
<b>Sep</b>	<b>161,784.55</b>	<b>157.22</b>	<b>161,941.77</b>
April 2019	45.37		45.37
April 2020	39.59	0.00	39.59
August 2019	45.96		45.96
August 2020	(61,800.37)	(468.77)	(62,269.14)
December 2018	80.04		80.04
December 2019	578.00	0.00	578.00
February 2019	78.27		78.27
February 2020	167.57	0.00	167.57
Interest	(7,329.69)	787.88	(6,541.81)
January 2019	91.76		91.76
January 2020	339.50	0.00	339.50
July 2019	20.57		20.57
July 2020	37,107.88	57.26	37,165.14
June 2019	0.01		0.01
June 2020	(16.36)	0.00	(16.36)
March 2019	74.24		74.24
March 2020	198.91	0.00	198.91
May 2019	34.33		34.33
May 2020	75.45	1.13	76.58
November 2018	57.78		57.78
November 2019	366.74	0.00	366.74
October 2019	186.14		186.14
September 2019	65.38		65.38
September 2020	191,277.48	(220.28)	191,057.20
<b>Oct</b>	<b>(19,250.74)</b>	<b>10,985.90</b>	<b>(8,264.84)</b>
April 2019	0.00		0.00
April 2020	1,265.36	21.67	1,287.03
August 2019	91.90		91.90
August 2020	74,605.49	141.10	74,746.59
December 2018	0.00		0.00
December 2019	593.37		593.37
February 2019	0.00		0.00
February 2020	1,489.35		1,489.35
Interest	(7,377.77)	802.70	(6,575.07)
January 2019	0.00		0.00
January 2020	1,214.37		1,214.37
July 2019	35.80		35.80
July 2020	1,220.82	7.58	1,228.40

June 2019	3.41		3.41
June 2020	1,061.05	3.16	1,064.21
March 2019	0.00		0.00
March 2020	1,519.03	44.94	1,563.97
May 2019	0.00		0.00
May 2020	1,205.12	21.63	1,226.75
November 2018	0.00		0.00
November 2019	374.31		374.31
October 2019	215.75		215.75
October 2020	(5,818.70)	10,019.29	4,200.59
September 2019	101.89		101.89
September 2020	(91,051.29)	(76.17)	(91,127.46)
<b>Nov</b>	<b>(235,381.12)</b>	<b>22,686.57</b>	<b>(212,694.55)</b>
April 2019	0.00		0.00
April 2020	(6,395.06)	21.66	(6,373.40)
August 2019	(2,699.62)		(2,699.62)
August 2020	711.05	19.29	730.34
December 2018	0.00		0.00
December 2019	(5,041.26)		(5,041.26)
February 2019	0.00		0.00
February 2020	(3,844.37)		(3,844.37)
Interest	(7,497.57)	847.49	(6,650.08)
January 2019	0.00		0.00
January 2020	(4,390.75)		(4,390.75)
July 2019	(38.09)		(38.09)
July 2020	(2,081.13)	19.57	(2,061.56)
June 2019	(25.58)		(25.58)
June 2020	(2,178.53)	19.54	(2,158.99)
March 2019	0.00		0.00
March 2020	(2,868.72)	17.86	(2,850.86)
May 2019	0.00		0.00
May 2020	(1,789.01)	24.62	(1,764.39)
November 2018	(57.78)		(57.78)
November 2019	(4,517.46)		(4,517.46)
November 2020	(149,190.80)	22,365.44	(126,825.36)
October 2019	(3,364.05)		(3,364.05)
October 2020	(138,260.95)	(711.52)	(138,972.47)
September 2019	(2,894.94)		(2,894.94)
September 2020	101,043.50	62.62	101,106.12
<b>Dec</b>	<b>599,337.76</b>	<b>47,127.05</b>	<b>646,464.81</b>
August 2020	278.81	360.29	639.10
Clean up entry	1,385,215.71		1,385,215.71
December 2020	(998,532.44)	34,846.82	(963,685.62)
Interest	(9,275.74)	938.92	(8,336.82)
November 2020	4,138.64	6,248.80	10,387.44
October 2020	171,736.44	3,421.18	175,157.62
September 2020	2,584.59	870.43	3,455.02

Adjustment	43,191.75	440.61	43,632.36
<b>Grand Total</b>	<b>2,749,956.02</b>	<b>257,573.41</b>	<b>3,007,529.43</b>

Journal Entry Series	TRX Date	Fiscal Month	Company	Account Number
1437054	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1437057	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1437059	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1437061	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1437062	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1437067	Financial	10/1/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452045	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452105	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452107	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452109	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452110	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452111	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452113	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452114	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542
1452200	Financial	10/31/2020	Oct-20 8843	8843-2-0000-20-2910-2542

Account Description	Class	Debit Amount	Credit Amount	Net	Description
Deferral Decoupling Liability 20		-	2,704.89	(2,704.89)	
Deferral Decoupling Liability 20		-	2,458.25	(2,458.25)	
Deferral Decoupling Liability 20		2,132.99	-	2,132.99	
Deferral Decoupling Liability 20		-	277.39	(277.39)	
Deferral Decoupling Liability 20		-	1,458.67	(1,458.67)	
Deferral Decoupling Liability 20		468.77	-	468.77	
Deferral Decoupling Liability 20		10,019.29	-	10,019.29	
Deferral Decoupling Liability 20		2,749.83	-	2,749.83	
Deferral Decoupling Liability 20		2,479.92	-	2,479.92	
Deferral Decoupling Liability 20		-	2,111.36	(2,111.36)	
Deferral Decoupling Liability 20		280.55	-	280.55	
Deferral Decoupling Liability 20		1,466.25	-	1,466.25	
Deferral Decoupling Liability 20		-	327.67	(327.67)	
Deferral Decoupling Liability 20		-	76.17	(76.17)	
Deferral Decoupling Liability 20		802.70	-	802.70	

Reference	Pivot Description
March 2020 True Up	March 2020
April 2020 true up	April 2020
May 2020 True Up	May 2020
June 2020 True Up	June 2020
July 2020 Tru Up	July 2020
August 2020 True Up	August 2020
Oct Current Month 2020	October 2020
March 2020 Tru Up	March 2020
April 2020 Tru Up	April 2020
May 2020 Tru Up	May 2020
June 2020 Tru Up	June 2020
July 2020 Tru Up	July 2020
August 2020 tru up	August 2020
Sept 2020 Tru Up	September 2020
Interest on deferral accounts	INTEREST

Residential

Commercial

4,257.73

5,761.56

sub total check

Previous/Current Year

Originating Master ID

Previous

Previous

Previous

Previous

Previous

Previous

- Current Year

Previous

Previous

Previous

Previous

Previous

Previous

Current Year

Current Year Interest







Originating Source	Document Status	Source Document	Batch Source	Originating TRX Source
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843-DECUPTRUUP	History	GJ		GLREV00099172
8843DECUPADJ	History	GJ		GLTRX00100264
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843 DECTRUUP	History	GJ		GLTRX00100280
8843-INTEREST	History	GJ		GLTRX00100319

Originating Posted Date	Last User	User Who Posted
10/6/2020	SBILLECI	JBROUILLET
10/6/2020	SBILLECI	JBROUILLET
10/6/2020	SBILLECI	JBROUILLET
10/6/2020	SBILLECI	JBROUILLET
10/6/2020	SBILLECI	JBROUILLET
10/6/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/5/2020	SBILLECI	JBROUILLET
11/6/2020	SBILLECI	KCONDON

EnergyNorth Monthly Revenue Decoupling Adjustment

September 2020		Allowed Revenue - Actual & Estimated							
Month	Actual Bills for Calendar Bills			Est bills to complete calander month		Est Daily Meters		TOTAL	
Rates	Per cust	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue
R-1	\$ 19.22	673	\$ 12,939.91	2,539	\$ 48,816.46	\$ -	-	3,212	\$ 61,756.37
R-3	\$ 25.97	20,289	\$ 526,839.22	53,211	\$ 1,381,713.89	\$ -	-	73,500	\$ 1,908,553.11
R-4	\$ 25.97	1,185	\$ 30,765.02	3,858	\$ 100,174.26	\$ -	-	5,043	\$ 130,939.28
R-5	\$ 19.22		\$ -	-	\$ -	\$ -	-	-	\$ -
R-6	\$ 25.97		\$ -	-	\$ -	\$ -	-	-	\$ -
R-7	\$ 10.11		\$ -	-	\$ -	\$ -	-	-	\$ -
<b>Total Residential</b>		<b>22,147</b>	<b>\$ 570,544.16</b>	<b>59,608</b>	<b>\$ 1,530,704.60</b>	<b>-</b>	<b>\$ -</b>	<b>81,755</b>	<b>\$ 2,101,248.76</b>
G-41	\$ 73.57	2,437	\$ 179,295.62	6,482	\$ 476,913.37	\$ -	-	8,920	\$ 656,208.99
G-42	\$ 356.97	369	\$ 131,842.31	1,039	\$ 370,813.49	12	\$ 4,283.70	1,420	\$ 506,939.50
G-43	\$ 1,601.91	5	\$ 8,062.97	20	\$ 31,984.90	38	\$ 60,872.76	63	\$ 100,920.62
G-44	\$ 73.57		\$ -	-	\$ -	\$ -	-	-	\$ -
G-45	\$ 356.97		\$ -	-	\$ -	\$ -	-	-	\$ -
G-46	\$ 1,601.91		\$ -	-	\$ -	\$ -	-	-	\$ -
G-51	\$ 91.46	299	\$ 27,322.15	915	\$ 83,700.62	1	\$ 91.46	1,215	\$ 111,114.23
G-52	\$ 372.07	100	\$ 37,330.62	290	\$ 107,961.44	4	\$ 1,488.27	394	\$ 146,780.33
G-53	\$ 2,391.19	3	\$ 7,093.89	7	\$ 16,818.06	25	\$ 59,779.83	35	\$ 83,691.77
G-54	\$ 2,924.54		\$ -	-	\$ -	27	\$ 78,962.47	27	\$ 78,962.47
G-55	\$ 91.46		\$ -	-	\$ -	\$ -	-	-	\$ -
G-56	\$ 372.07		\$ -	-	\$ -	\$ -	-	-	\$ -
G-57	\$ 2,391.19		\$ -	-	\$ -	\$ -	-	-	\$ -
G-58	\$ 2,924.54		\$ -	-	\$ -	\$ -	-	-	\$ -
<b>Total Commercial</b>	\$ -	<b>3,213</b>	<b>\$ 390,947.55</b>	<b>8,754</b>	<b>\$ 1,088,191.88</b>	<b>107</b>	<b>\$ 205,478.48</b>	<b>12,074</b>	<b>\$ 1,684,617.91</b>
<b>Total</b>		<b>25,360</b>	<b>\$ 961,491.70</b>	<b>68,362</b>	<b>\$ 2,618,896.49</b>	<b>107</b>	<b>\$ 205,478.48</b>	<b>93,829</b>	<b>\$ 3,785,866.67</b>

less: Actual Revenue	3,361,160.32
Add MEP Premium	(3,610.67)
<b>sub</b>	<b>3,357,549.65</b>
Less: Unbilled Daily Meter Difference	13,634.30
less: Unbilled Revenue Difference	143,433.40
<b>Sub Total Act Revenue</b>	<b>3,514,617.36</b>
<b>Revenue Decoupling Adjustment</b>	<b>\$ 271,249.31</b>

Non Reversing Entry

Journal Entry	Debit	Credit
8840-2-0000-40-4460-4951		271,249.31
8840-2-0000-20-2910-2542	271,249.31	-

Inputs		
Unbilled September Entry Tab	September Unbilled	2,260,111.49
Unbilled August Entry tab	August Unbilled	2,116,678.08
		143,433.40
Accrd Daily Meters Septemb	September Meters	231,088.01
Accrd Daily Meters August Ta	August Meters	217,453.71
		13,634.30
September Revenue Tab	Revenue	3,361,160.32
MEP Premium	Revenue	(3,610.67)
September Bills	Act Bills	25,360.42
Est Unbilled Customers	Est Bills	68,361.70
Estimate Revenue TOTAL	Checks	3,785,866.67
Unbilled Revenue Difference		143,433.40
Daily Meter Difference		13,634.30
Actual revenue		3,361,160.32
MEP Premium		(3,610.67)
Decoupling Adjustment		\$ 271,249.31
	Variance	\$ -

EnergyNorth Monthly Revenue Decoupling Adjustment

October 2020		Allowed Revenue - Actual & Estimated							
Month	Actual Bills for Calendar Bills			Est bills to complete calander month		Est Daily Meters		TOTAL	
Rates	Per cust	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue
R-1	\$ 20.67	649	\$ 13,413.66	2,644	\$ 54,658.53	\$ -	\$ -	3,293	\$ 68,072.19
R-3	\$ 37.34	19,635	\$ 733,194.23	56,502	\$ 2,109,874.00	\$ -	\$ -	76,137	\$ 2,843,068.23
R-4	\$ 37.34	1,121	\$ 41,857.95	3,896	\$ 145,474.73	\$ -	\$ -	5,017	\$ 187,332.68
R-5	\$ 20.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R-6	\$ 37.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R-7	\$ 14.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Residential</b>		<b>21,405</b>	<b>\$ 788,465.84</b>	<b>63,042</b>	<b>\$ 2,310,007.26</b>	<b>-</b>	<b>\$ -</b>	<b>84,447</b>	<b>\$ 3,098,473.10</b>
G-41	\$ 95.07	2,411	\$ 229,200.94	6,808	\$ 647,266.19	\$ -	\$ -	9,219	\$ 876,467.13
G-42	\$ 576.09	362	\$ 208,755.49	1,072	\$ 617,602.54	13	\$ 7,489.12	1,447	\$ 833,847.15
G-43	\$ 2,028.63	5	\$ 9,466.91	20	\$ 40,843.05	38	\$ 77,087.87	63	\$ 127,397.84
G-44	\$ 95.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-45	\$ 576.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-46	\$ 2,028.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-51	\$ 102.53	295	\$ 30,295.58	965	\$ 98,952.03	1	\$ 102.53	1,262	\$ 129,350.15
G-52	\$ 410.12	99	\$ 40,739.04	312	\$ 128,149.40	4	\$ 1,640.49	416	\$ 170,528.93
G-53	\$ 2,638.44	3	\$ 7,299.68	9	\$ 22,690.58	26	\$ 68,599.43	37	\$ 98,589.69
G-54	\$ 2,977.64	\$ -	\$ -	2	\$ 6,153.79	27	\$ 80,396.28	29	\$ 86,550.07
G-55	\$ 102.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-56	\$ 410.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-57	\$ 2,638.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G-58	\$ 2,977.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Commercial</b>	\$ -	<b>3,175</b>	<b>\$ 525,757.66</b>	<b>9,189</b>	<b>\$ 1,561,657.58</b>	<b>109</b>	<b>\$ 235,315.73</b>	<b>12,473</b>	<b>\$ 2,322,730.96</b>
<b>Total</b>		<b>24,580</b>	<b>\$ 1,314,223.50</b>	<b>72,231</b>	<b>\$ 3,871,664.84</b>	<b>109</b>	<b>\$ 235,315.73</b>	<b>96,920</b>	<b>\$ 5,421,204.07</b>

less: Actual Revenue	3,878,955.38
Add MEP Premium	(4,551.09)
<b>sub</b>	<b>3,874,404.29</b>
Less: Unbilled Daily Meter Difference	60,512.72
less: Unbilled Revenue Difference	1,378,643.26
<b>Sub Total Act Revenue</b>	<b>5,313,560.27</b>
<b>Revenue Decoupling Adjustment</b>	<b>\$ 107,643.79</b>

Non Reversing Entry

<b>Journal Entry</b>	<b>Debit</b>	<b>Credit</b>
8840-2-0000-40-4460-4951	(107,643.79)	
8840-2-0000-20-2910-2542	-	(107,643.79)

Inputs		
Unbilled October Entry Tab	October Unbilled	3,638,754.75
Unbilled September Entry tab	September Unbilled	2,260,111.49
		1,378,643.26
Accrd Daily Meters October 1	October Meters	291,600.73
Accrd Daily Meters September	September Meter:	231,088.01
		60,512.72
October Revenue Tab	Revenue	3,878,955.38
MEP Premium	Revenue	(4,551.09)
October Bills	Act Bills	24,580.16
Est Unbilled Customers	Est Bills	72,230.77
Estimate Revenue TOTAL	Checks	5,421,204.07
Unbilled Revenue Difference		1,378,643.26
Daily Meter Difference		60,512.72
Actual revenue		3,878,955.38
MEP Premium		(4,551.09)
Decoupling Adjustment		\$ 107,643.79
	Variance	\$ (0.00)

EnergyNorth Monthly Revenue Decoupling Adjustment

Month	Allowed Revenue - Actual & Estimated									
	Actual Bills for Calendar Bills			Est bills to complete calander month		Est Daily Meters		TOTAL		
Rates	Per cust	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue	
R-1	\$ 23.12	607	\$ 14,039.35	2,564	\$ 59,283.19	\$ -	\$ -	3,172	\$ 73,322.54	
R-3	\$ 62.81	17,644	\$ 1,108,154.75	55,663	\$ 3,496,020.19	\$ -	\$ -	73,307	\$ 4,604,174.94	
R-4	\$ 62.81	1,012	\$ 63,544.50	3,694	\$ 232,036.58	\$ -	\$ -	4,706	\$ 295,581.08	
R-5	\$ 23.12		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
R-6	\$ 62.81		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
R-7	\$ 24.49		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
<b>Total Residential</b>		<b>19,263</b>	<b>\$ 1,185,738.61</b>	<b>61,922</b>	<b>\$ 3,787,339.96</b>	<b>-</b>	<b>\$ -</b>	<b>81,184</b>	<b>\$ 4,973,078.56</b>	
G-41	\$ 155.65	2,003	\$ 311,790.02	6,701	\$ 1,042,981.64	\$ -	\$ -	8,704	\$ 1,354,771.66	
G-42	\$ 1,040.69	305	\$ 317,128.89	1,056	\$ 1,099,417.91	13	\$ 13,528.95	1,374	\$ 1,430,075.74	
G-43	\$ 5,903.90	4	\$ 25,583.46	21	\$ 122,013.96	38	\$ 224,348.24	63	\$ 371,945.66	
G-44	\$ 155.65		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-45	\$ 1,040.69		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-46	\$ 5,903.90		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-51	\$ 115.91	260	\$ 30,171.68	953	\$ 110,434.48	1	\$ 115.91	1,214	\$ 140,722.06	
G-52	\$ 614.54	84	\$ 51,478.03	301	\$ 185,121.15	4	\$ 2,458.18	389	\$ 239,057.35	
G-53	\$ 5,391.26	2	\$ 12,579.55	7	\$ 35,941.76	26	\$ 140,172.88	35	\$ 188,694.19	
G-54	\$ 4,684.89		\$ -	-	\$ -	26	\$ 121,807.15	26	\$ 121,807.15	
G-55	\$ 115.91		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-56	\$ 614.54		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-57	\$ 5,391.26		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
G-58	\$ 4,684.89		\$ -	-	\$ -	\$ -	\$ -	-	\$ -	
<b>Total Commercial</b>	\$ -	<b>2,659</b>	<b>\$ 748,731.63</b>	<b>9,038</b>	<b>\$ 2,595,910.89</b>	<b>108</b>	<b>\$ 502,431.30</b>	<b>11,805</b>	<b>\$ 3,847,073.82</b>	
<b>Total</b>		<b>21,921</b>	<b>\$ 1,934,470.23</b>	<b>70,960</b>	<b>\$ 6,383,250.85</b>	<b>108</b>	<b>\$ 502,431.30</b>	<b>92,989</b>	<b>\$ 8,820,152.38</b>	

Inputs		
Unbilled November Entry Tab	November Unbilled	6,299,895.73
Unbilled October Entry tab	October Unbilled	3,638,754.75
		2,661,140.98
Accrd Daily Meters Novembe	November Meters	554,760.21
Accrd Daily Meters October 1	October Meters	291,600.73
		263,159.48
November Revenue Tab	Revenue	\$5,871,767.73
MEP Premium	Revenue	(7,054.15)
November Bills	Act Bills	21,921.38
Est Unbilled Customers	Est Bills	70,960.03
Estimate Revenue TOTAL	Checks	8,820,152.38
Unbilled Revenue Difference		2,661,140.98
Daily Meter Difference		263,159.48
Actual revenue		5,871,767.73
MEP Premium		(7,054.15)
Decoupling Adjustment		\$ 31,138.34
	Variance	\$ (0.00)

less: Actual Revenue	5,871,767.73
Add MEP Premiim	(7,054.15)
<b>sub</b>	<b>5,864,713.58</b>
Less: Unbilled Daily Meter Difference	263,159.48
less: Unbilled Revenue Difference	2,661,140.98
<b>Sub Total Act Revenue</b>	<b>8,789,014.04</b>
<b>Revenue Decoupling Adjustment</b>	<b>\$ 31,138.34</b>

Non Reversing Entry

Journal Entry	Debit	Credit
8840-2-0000-40-4460-4951	(31,138.34)	
8840-2-0000-20-2910-2542	-	(31,138.34)

EnergyNorth Monthly Revenue Decoupling Adjustment

December 2020	Allowed Revenue - Actual & Estimated								
	Actual Bills for Calendar Bills			Est bills to complete calander month		Est Daily Meters		TOTAL	
Month	Per cust	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue	# of Cust	Revenue
R-1	\$ 25.45	726	\$ 18,482.01	2,575	\$ 65,528.61	\$ -	-	3,302	\$ 84,010.62
R-3	\$ 84.74	21,385	\$ 1,812,226.73	55,512	\$ 4,704,167.30	\$ -	-	76,898	\$ 6,516,394.03
R-4	\$ 84.74	1,224	\$ 103,693.51	3,745	\$ 317,383.83	\$ -	-	4,969	\$ 421,077.34
R-5	\$ 25.45	-	\$ -	-	\$ -	\$ -	-	-	\$ -
R-6	\$ 84.74	-	\$ -	-	\$ -	\$ -	-	-	\$ -
R-7	\$ 32.99	-	\$ -	-	\$ -	\$ -	-	-	\$ -
<b>Total Residential</b>		<b>23,335</b>	<b>\$ 1,934,402.26</b>	<b>61,833</b>	<b>\$ 5,087,079.73</b>	<b>-</b>	<b>\$ -</b>	<b>85,168</b>	<b>\$ 7,021,481.98</b>
G-41	\$ 205.39	2,635	\$ 541,113.35	7,087	\$ 1,455,489.44	\$ -	-	9,721	\$ 1,996,602.78
G-42	\$ 1,402.11	397	\$ 557,010.07	1,081	\$ 1,516,194.44	12	\$ 16,825.31	1,491	\$ 2,090,029.83
G-43	\$ 7,697.30	6	\$ 48,807.39	23	\$ 173,702.29	38	\$ 292,497.22	67	\$ 515,006.90
G-44	\$ 205.39	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-45	\$ 1,402.11	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-46	\$ 7,697.30	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-51	\$ 127.11	323	\$ 41,048.23	947	\$ 120,343.41	1	\$ 127.11	1,271	\$ 161,518.74
G-52	\$ 673.20	109	\$ 73,164.41	305	\$ 205,257.70	4	\$ 2,692.79	418	\$ 281,114.90
G-53	\$ 6,105.36	3	\$ 19,333.66	9	\$ 56,372.86	26	\$ 158,739.47	38	\$ 234,445.99
G-54	\$ 3,841.34	-	\$ -	-	\$ -	26	\$ 99,874.79	26	\$ 99,874.79
G-55	\$ 127.11	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-56	\$ 673.20	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-57	\$ 6,105.36	-	\$ -	-	\$ -	\$ -	-	-	\$ -
G-58	\$ 3,841.34	-	\$ -	-	\$ -	\$ -	-	-	\$ -
<b>Total Commercial</b>	\$ -	<b>3,473</b>	<b>\$ 1,280,477.11</b>	<b>9,451</b>	<b>\$ 3,527,360.15</b>	<b>107</b>	<b>\$ 570,756.68</b>	<b>13,032</b>	<b>\$ 5,378,593.94</b>
<b>Total</b>		<b>26,808</b>	<b>\$ 3,214,879.36</b>	<b>71,284</b>	<b>\$ 8,614,439.88</b>	<b>107</b>	<b>\$ 570,756.68</b>	<b>98,200</b>	<b>\$ 12,400,075.92</b>

Inputs		
Unbilled December Entry Tab	December Unbilled	9,143,084.55
Unbilled November Entry Tab	November Unbilled	6,299,895.73
		2,843,188.81
Accrd Daily Meters Decembe	December Meters	647,992.12
Accrd Daily Meters Novembe	November Meters	554,760.21
		93,231.91
December Revenue Tab	Revenue	\$10,277,924.04
MEP Premium	Revenue	(11,466.96)
December Bills	Act Bills	26,808.47
Est Unbilled Customers	Est Bills	71,284.33
Estimate Revenue TOTAL	Checks	12,400,075.92
Unbilled Revenue Difference		2,843,188.81
Daily Meter Difference		93,231.91
Actual revenue		10,277,924.04
MEP Premium		(11,466.96)
Decoupling Adjustment		\$ (802,801.88)
	Variance	\$ (0.00)

less: Actual Revenue	10,277,924.04
Add MEP Premuim	(11,466.96)
<b>sub</b>	<b>10,266,457.08</b>
Less: Unbilled Daily Meter Difference	93,231.91
less: Unbilled Revenue Difference	2,843,188.81
<b>Sub Total Act Revenue</b>	<b>13,202,877.80</b>
<b>Revenue Decoupling Adjustment</b>	<b>\$ (802,801.88)</b>

Non Reversing Entry

Journal Entry	Debit	Credit
8840-2-0000-40-4460-4951	802,801.88	
8840-2-0000-20-2910-2542	-	802,801.88