

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty

DG 21-130

Winter 2021/2022 Cost of Gas and Summer 2022 Cost of Gas

New Hampshire Public Utilities Commission Record Requests - Set 1

Date Request Received: 9/29/21
Request No. PUC RR1-2

Date of Response: 10/7/21
Respondent: Erin O'Brien

REQUEST:

Reference Schedule 19 RDAF (Bates 130).

- a. Explain the schedule with a description of each line item and how it is calculated:
- b. Provide all supporting work papers (in live Excel) used to develop this schedule; particularly calculations of monthly revenue difference increase/(decrease) (Lines 5, and 22). True up (Lines 7, 24) in the format of last year's actual and allowed base revenue (see DG 20-141, starting Bates 112-116). Please include the NWA revenue as a separate item.

RESPONSE:

- a. Please refer to Attachment PUC RR1-2.a for this information.
- b. Please refer to Attachment PUC RR1-2.b.1.xlsx for supporting workpapers for the filing calculations linked in Excel. Please note that we are unable to provide information in the format of last year's actual and allowed base revenue as the calculation has been corrected in line with the DG 20-105 rate case. NWA revenue is included in Attachment PUC RR1-2.b.2.xlsx.

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

RESIDENTIAL FOR THE MONTH OF: DAYS IN MONTH	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
	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
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)
COMMERCIAL & INDUSTRIAL FOR THE MONTH OF: DAYS IN MONTH	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
	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
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)
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)

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

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

Sum of the Residential and Commercial & Industrial Ending Balances

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

RESIDENTIAL		(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	Ever 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
6	True up	15,804	35,187	111,956	71,943	(2,999)	(3,251)	75,821	58,082	27,903	2,525		
8	Ending Balance Pre-Interest	\$ 256,747	\$ 809,350	\$ 1,408,744	\$ 1,578,505	\$ 2,210,715	\$ 2,181,527	\$ 2,266,836	\$ 1,541,037	\$ 1,514,811	\$ 1,542,674	\$ 1,360,705	\$ 1,518,726
10	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	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	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	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	Ever Under Beginning Balance		\$ 29,043	\$ (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)	\$ (522,021)	\$ (762,675)	\$ 638,015	\$ 406,808	\$ 946,432	\$ (57,824)	\$ 362,977	\$ 219,735	\$ (124,518)	\$ 62,341
23	True up	(1,079)	23,047	162,743	(55,564)	(3,584)	(91,277)	31,051	80,118	1,276	(32,427)		
25	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
26	Month's Average Balance	\$ 14,503	\$ (159,137)	\$ (352,397)	\$ (1,127,578)	\$ (1,222,904)	\$ (750,988)	\$ (106,243)	\$ 393,262	\$ 587,586	\$ 864,988	\$ 898,694	\$ 870,086
28	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%
29	Interest Applied	\$ 30	\$ (439)	\$ (1,422)	\$ (3,112)	\$ (3,375)	\$ (1,872)	\$ (294)	\$ 1,650	\$ 1,622	\$ 2,311	\$ 2,481	\$ 2,402
31	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
33	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

Dispositions requested in Request No. PUC DCL7

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)

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

Sum of the Residential and Commercial & Industrial Ending Balances