

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Docket No. DG 22-041

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
d/b/a LIBERTY

**Supplement to Petition for Approval to Recover Revenue Decoupling
Adjustment Factor Costs**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty, and in accordance with the Procedural Order issued in the above-referenced docket on November 17, 2022, Liberty hereby submits a supplement to the Company's initial filing made on July 7, 2022 ("Initial Filing") to provide information on the tariff provisions and formulas that factor into consideration of the tariff interpretation and application. Below, the Company provides the following parts:

- 1) Tariff provisions for calculation of the Revenue Decoupling Adjustment Factor ("RDAF");
- 2) Explanations of the RDAF Formula and Key Definitions; and
- 3) Live Excel spreadsheets for performing RDAF calculations.

1. Tariff Provisions for RDAF Calculations

In the Company's Initial Filing, Bates 1284-1329, the Company provided Tariff NHPUC No. 10, approved in Order No. 26,187 in Docket No. DG 17-048, effective November 1, 2018. This is the tariff under which the Company calculated the revenue decoupling excess/deficiency for decoupling Year 1 (November 1, 2018 – August 31, 2019) and decoupling Year 2 (September 1, 2019 – August 31, 2020).

https://www.puc.nh.gov/Regulatory/Docketbk/2017/17-048/LETTERS-MEMOS-TARIFFS/17-048_2019-01-29_ENGI_COMPLIANCE_TARIFF.PDF

2. Explanations of the RDAF Formula and Key Definitions

In the Company’s Initial Filing, Bates 1290-1296, the Company provided the definition of the RDAF. The key definitions and terms that pertain to the issue under consideration in this docket are identified in the tariff, centering on the definition and calculation of “Benchmark Base Revenue” and “Actual Base Revenue,” as used in the revenue decoupling reconciliation.

The Revenue Decoupling Adjustment shall be determined by calculating the monthly difference between the **Benchmark Base Revenue per Customer** times the **actual number of Equivalent Bills** for the applicable **Customer Class** and the **Actual Base Revenue** for that month. The sum of these monthly Revenue Decoupling Adjustments in the Decoupling Year shall be divided by forecasted Billing Year sales to derive the volumetric rate per therm to be applied to customers’ bills in the Billing Year. The Revenue Decoupling Adjustment shall also include a reconciliation component for the previous Decoupling Year, which represents the difference between the accrued decoupling amount in the Decoupling Year compared to the actual revenues billed in the billing Year.

$$RD_{CG} = \sum_{RC=1}^{RC=n} [(BRPC_{T-1} \times ACUSTS_{T-1}) - AR_{T-1}]$$

Variable	Definition
RD _{CG}	The Revenue Decoupling adjustment to revenues, representing the sum of the monthly Revenue Decoupling Adjustments in the Decoupling Year.
CG	Customer Class Groups as defined in Section 4(D).
RC	Rate Classes in a Customer Group.
BRPC _{T-1}	The Benchmark Base Revenue Per Equivalent Bill for the applicable Customer Class as determined in accordance with Section 4 (D) for the most recently completed Decoupling Year, stated on a monthly basis (T-1).
ACUSTS _{T-1}	The Actual Number of Equivalent Bills for the applicable Customer Class for the most recently completed Decoupling Year (T-1)
AR _{T-1}	The Actual Base Revenue for the applicable Customer Class for the most recently completed Decoupling Year, (T-1), as defined in Section 4(D). For purposes of calculating the Actual Base Revenue, base revenues for

Variable	Definition
	Low Income rate class R4, shall be determined based on non-discounted rate R-3.

Tariff NHPUC No. 10, at 34-35, Section 4 Definitions (Bates 1292-1293).

Term	Definition
d. Customer Class	The group of all customers taking service pursuant to the same Rate Schedule
e. Customer Class Group (CG)	<p>The group of Rate Schedules combined for purposes of calculating the Revenue Decoupling Adjustment. The two Customer Class Groups are as follows:</p> <ul style="list-style-type: none"> Residential Customer Class Group (CG1): defined as both Residential Non-Heating Customer Class and Residential Heating Customer Class, shall consist of all customers taking service pursuant to the Company’s residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7. The Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company’s general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G58.

Tariff NHPUC No. 10, at page i (Bates 1284).

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1 RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-1.....	44
2 RESIDENTIAL HEATING RATE: CLASSIFCATION NO. R-3	46
3 LOW INCOME RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-4.....	48

3. **Live Excel Spreadsheets for performing RDAF calculations**

Please refer to Attachment RR-1, which accompanies this explanation, for the live excel spreadsheet containing the revenue decoupling calculations. Note, benchmark revenue per customer is calculated holding the billing determinants (equivalent bills and calendarized, weather-normalized volumes) constant at the 2016 test year but calculating the revenues based on the approved revenue level for the decoupling year.

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

By its Attorney,



Date: December 1, 2022

By: _____

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Certificate of Service

I hereby certify that on December 1, 2022, a copy of this Supplement has been electronically forwarded to the service list.

A handwritten signature in black ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Revenue Decoupling Adjustment Factor Calculation Summary
DY1 (2018/2019) and DY2 (2019/2020) As Filed vs. Adjusted Calculation Comparison

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Reference
2018-19 Decoupling Variance Deficiency / (Excess) - As Filed															
2	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19			Total	
3	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)			\$ 13,619	SUPP-ELM-1 Page 2, Line 72
4	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123			\$ (2,074,860)	SUPP-ELM-1 Page 2, Line 73
5	R-4	\$ (228,770)	\$ (314,152)	\$ (366,482)	\$ (318,085)	\$ (265,512)	\$ (171,659)	\$ (119,445)	\$ (83,833)	\$ (78,992)	\$ (76,982)			\$ (2,023,912)	SUPP-ELM-1 Page 2, Line 74
6	Total Resid.	\$ (579,845)	\$ (760,856)	\$ (853,516)	\$ (808,760)	\$ (351,241)	\$ (454,636)	\$ (116,966)	\$ (30,456)	\$ (69,507)	\$ (59,369)			\$ (4,085,153)	Line 3 + Line 4 + Line 5
2018-19 Decoupling Variance Deficiency / (Excess) - Revised															
9	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19			Total	
11	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)			\$ 13,619	SUPP-ELM-1 Page 3, Line 72
12	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123			\$ (2,074,860)	SUPP-ELM-1 Page 3, Line 73
13	R-4	\$ (16,239)	\$ (16,896)	\$ (22,523)	\$ (22,467)	\$ 2,725	\$ (19,848)	\$ 1,149	\$ 2,417	\$ (339)	\$ 332			\$ (91,689)	SUPP-ELM-1 Page 3, Line 74
14	Total Resid.	\$ (367,314)	\$ (463,600)	\$ (509,557)	\$ (513,142)	\$ (83,004)	\$ (302,825)	\$ 3,628	\$ 55,793	\$ 9,147	\$ 17,944			\$ (2,152,930)	Line 11 + Line 12 + Line 13
16	DY1 18/19 Adjustment	\$ 212,531	\$ 297,256	\$ 343,959	\$ 295,619	\$ 268,237	\$ 151,811	\$ 120,594	\$ 86,249	\$ 78,654	\$ 77,313			\$ 1,932,224	Line 14 - Line 6
2019-20 Decoupling Variance Deficiency / (Excess) - As Filed															
20	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total	
21	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	SUPP-ELM-1 Page 4, Line 72
22	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,480)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	SUPP-ELM-1 Page 4, Line 73
23	R-4	\$ (80,251)	\$ (125,689)	\$ (225,781)	\$ (299,125)	\$ (344,134)	\$ (295,400)	\$ (245,547)	\$ (163,638)	\$ (118,551)	\$ (77,847)	\$ (79,574)	\$ (77,676)	\$ (2,133,212)	SUPP-ELM-1 Page 4, Line 74
24	Total Resid.	\$ (50,005)	\$ (144,924)	\$ (462,761)	\$ (589,952)	\$ (675,310)	\$ (381,741)	\$ (154,376)	\$ (432,334)	\$ (137,362)	\$ 6,195	\$ (64,194)	\$ (63,981)	\$ (3,150,744)	Line 21 + Line 22 + Line 23
2019-20 Decoupling Variance Deficiency / (Excess) - Revised															
28	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total	
29	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	SUPP-ELM-1 Page 5, Line 72
30	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,480)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	SUPP-ELM-1 Page 5, Line 73
31	R-4	\$ 2,403	\$ 1,162	\$ (11,007)	\$ (10,979)	\$ (12,224)	\$ (332)	\$ 10,228	\$ (20,191)	\$ (3,607)	\$ 4,461	\$ (269)	\$ (252)	\$ (40,608)	SUPP-ELM-1 Page 5, Line 74
32	Total Resid.	\$ 32,649	\$ (18,072)	\$ (247,987)	\$ (301,807)	\$ (343,401)	\$ (86,674)	\$ 101,399	\$ (288,887)	\$ (22,419)	\$ 88,504	\$ 15,112	\$ 13,443	\$ (1,058,139)	Line 29 + Line 30 + Line 31
34	DY2 19/20 Adjustment	\$ 82,654	\$ 126,851	\$ 214,774	\$ 288,145	\$ 331,909	\$ 295,067	\$ 255,775	\$ 143,447	\$ 114,944	\$ 82,309	\$ 79,305	\$ 77,424	\$ 2,092,605	Line 32 - Line 24
36	Total Adjustment	\$ 295,185	\$ 424,107	\$ 558,733	\$ 583,764	\$ 600,147	\$ 446,878	\$ 376,369	\$ 229,696	\$ 193,597	\$ 159,622	\$ 79,305	\$ 77,424	\$ 4,024,828	Line 16 + Line 34

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Revenue Decoupling Adjustment Factor Calculation: Year 1 (11/1/2018-8/31/2019) per DG 17-048 Tariff
Sales and Transport Data

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Reference
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate		
2018-19 Customers (Equivalent Bills)													
3	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-18	Aug-18	Total	
4	R-1	3,492	3,607	3,611	3,258	3,608	3,489	3,605	3,481	3,574	3,586	35,311	Calculation based on Company Billing Data
5	R-3	71,747	74,482	74,676	67,598	74,949	72,450	74,670	72,069	73,360	73,237	729,238	Calculation based on Company Billing Data
6	R-4	5,948	6,205	6,210	5,599	6,170	5,875	5,956	5,679	5,777	5,675	59,095	Calculation based on Company Billing Data
7	Total Resid.	81,187	84,295	84,496	76,455	84,727	81,814	84,231	81,229	82,711	82,498	823,643	Line 4 + Line 5 + Line 6
2018-19 Benchmark Base Revenue Per Customer (Equivalent Bill)													
11	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
12	R-1	\$ 23,348	\$ 25,283	\$ 26,012	\$ 25,753	\$ 24,068	\$ 21,406	\$ 20,682	\$ 19,317	\$ 18,581	\$ 18,520		Calculation based on DG 17-048 billing determinants and approved revenue levels
13	R-3	\$ 57,780	\$ 77,468	\$ 88,801	\$ 83,856	\$ 71,842	\$ 45,379	\$ 33,218	\$ 25,573	\$ 22,855	\$ 22,974		Calculation based on DG 17-048 billing determinants and approved revenue levels
14	R-4	\$ 22,047	\$ 29,563	\$ 33,409	\$ 31,062	\$ 28,369	\$ 19,541	\$ 12,971	\$ 10,385	\$ 9,239	\$ 9,352		Calculation based on DG 17-048 billing determinants and approved revenue levels
2018-19 Allowed Base Revenue													
18	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
19	R-1	\$ 81,527	\$ 91,197	\$ 93,922	\$ 83,891	\$ 86,847	\$ 74,680	\$ 74,567	\$ 67,246	\$ 66,414	\$ 66,407	\$ 786,697	Line 4 * Line 12
20	R-3	\$ 4,145,546	\$ 5,770,020	\$ 6,631,299	\$ 5,968,528	\$ 5,394,448	\$ 3,287,719	\$ 2,480,407	\$ 1,842,996	\$ 1,676,613	\$ 1,682,555	\$ 30,570,131	Line 5 * Line 13
21	R-4	\$ 131,133	\$ 183,445	\$ 207,454	\$ 173,927	\$ 175,042	\$ 114,809	\$ 77,260	\$ 58,978	\$ 53,370	\$ 53,073	\$ 1,228,492	Line 6 * Line 14
22	Total Resid.	\$ 4,358,207	\$ 6,044,662	\$ 6,932,675	\$ 5,926,346	\$ 5,646,337	\$ 3,477,208	\$ 2,632,234	\$ 1,969,220	\$ 1,796,397	\$ 1,802,035	\$ 40,585,321	Line 19 + Line 20 + Line 21
2018-19 Actual Customer Charge													
26	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
27	R-1	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Nov 2018: DG 17-048; Jul 2019: DG 19-054
28	R-3	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Nov 2018: DG 17-048; Jul 2019: DG 19-054
29	R-4	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Line 28
2018-19 Actual Customer Revenue													
33	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
34	R-1	\$ 52,451	\$ 54,183	\$ 54,237	\$ 48,932	\$ 54,202	\$ 52,404	\$ 54,158	\$ 52,291	\$ 54,337	\$ 54,511	\$ 531,706	Line 4 * Line 27
35	R-3	\$ 1,077,733	\$ 1,118,817	\$ 1,121,723	\$ 1,015,408	\$ 1,125,820	\$ 1,088,293	\$ 1,121,628	\$ 1,082,561	\$ 1,115,259	\$ 1,113,383	\$ 10,980,626	Line 5 * Line 28
36	R-4	\$ 89,344	\$ 93,209	\$ 93,275	\$ 84,110	\$ 92,684	\$ 88,256	\$ 89,469	\$ 85,305	\$ 87,820	\$ 86,280	\$ 889,752	Line 6 * Line 29
37	Total Resid.	\$ 1,219,528	\$ 1,266,209	\$ 1,269,235	\$ 1,148,451	\$ 1,272,707	\$ 1,228,953	\$ 1,265,255	\$ 1,220,157	\$ 1,257,416	\$ 1,254,174	\$ 12,402,084	Line 34 * Line 35 + Line 36
2018-19 Actual Weather Normalized Volume in Therms (Headblock and Tailblock)													
41	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
42	R-1	66,792	67,822	99,362	85,820	83,304	65,051	51,933	39,449	32,291	32,765	644,390	Company Billing Records
43	R-3	6,221,642	9,273,573	10,904,070	9,354,740	7,899,041	4,508,297	2,467,008	1,285,515	990,721	989,518	53,894,124	Company Billing Records
44	R-4	491,772	735,019	873,656	741,408	632,293	360,273	194,913	104,523	79,984	78,607	4,292,449	Company Billing Records
45	Total Resid.	6,780,206	10,096,414	11,877,089	10,181,768	8,614,637	4,933,621	2,713,854	1,429,487	1,102,997	1,100,890	58,830,964	Line 42 + Line 43 + Line 44
2018-19 Volumetric Charge \$/Therm (Headblock and Tailblock)													
49	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
50	R-1	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3786	\$ 0.3786		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
51	R-3	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
52	R-4	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Line 51
2018-19 Actual Volumetric Revenue													
56	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
57	R-1	\$ 24,988	\$ 32,856	\$ 37,173	\$ 32,032	\$ 31,165	\$ 24,337	\$ 19,429	\$ 14,759	\$ 12,227	\$ 12,406	\$ 241,372	Line 42 * Line 50
58	R-3	\$ 3,422,977	\$ 5,102,066	\$ 5,999,121	\$ 5,146,722	\$ 4,345,836	\$ 2,480,341	\$ 1,357,280	\$ 707,255	\$ 551,719	\$ 551,049	\$ 29,664,365	Line 43 * Line 51
59	R-4	\$ 270,560	\$ 404,388	\$ 480,662	\$ 407,903	\$ 347,870	\$ 198,212	\$ 107,236	\$ 57,505	\$ 44,542	\$ 43,775	\$ 2,362,653	Line 44 * Line 52
60	Total Resid.	\$ 3,718,524	\$ 5,539,309	\$ 6,516,956	\$ 5,586,656	\$ 4,724,871	\$ 2,702,891	\$ 1,483,945	\$ 779,519	\$ 608,488	\$ 607,230	\$ 32,268,390	Line 57 + Line 58 + Line 59
2018-19 Actual Total Revenue (Customer and Volumetric)													
64	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
65	R-1	\$ 77,439	\$ 87,039	\$ 91,410	\$ 80,964	\$ 85,368	\$ 76,741	\$ 73,587	\$ 67,049	\$ 66,563	\$ 66,917	\$ 773,078	Line 34 + Line 57
66	R-3	\$ 4,500,710	\$ 6,220,883	\$ 7,120,844	\$ 6,162,130	\$ 5,471,656	\$ 3,568,634	\$ 2,478,908	\$ 1,789,816	\$ 1,666,978	\$ 1,664,432	\$ 40,644,991	Line 35 + Line 58
67	R-4	\$ 359,903	\$ 497,596	\$ 573,936	\$ 492,013	\$ 440,554	\$ 286,468	\$ 196,705	\$ 142,811	\$ 132,362	\$ 130,055	\$ 3,252,404	Line 36 + Line 59
68	Total Resid.	\$ 4,938,052	\$ 6,805,518	\$ 7,786,191	\$ 6,735,107	\$ 5,997,578	\$ 3,931,843	\$ 2,749,200	\$ 1,999,677	\$ 1,865,904	\$ 1,861,404	\$ 44,670,474	Line 65 + Line 66 + Line 67
2018-19 Decoupling Variance Deficiency / (Excess)													
71	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
72	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)	\$ 13,619	Line 19 - Line 65
73	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123	\$ (2,074,860)	Line 20 - Line 66
74	R-4	\$ (228,770)	\$ (314,152)	\$ (366,482)	\$ (318,085)	\$ (265,512)	\$ (171,659)	\$ (119,445)	\$ (83,833)	\$ (78,992)	\$ (76,982)	\$ (2,023,912)	Line 21 - Line 67
75	Total Resid.	\$ (579,845)	\$ (760,856)	\$ (853,516)	\$ (808,760)	\$ (351,241)	\$ (454,636)	\$ (116,966)	\$ (30,456)	\$ (69,507)	\$ (59,369)	\$ (4,085,153)	Line 73 + Line 74 + Line 75

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Revenue Decoupling Adjustment Factor Calculation Summary
Illustrative Example of Decoupling Variance Calculation As Filed vs. Adjusted
DG 22-041 (Bates 062) Table 7. Indicative RDAF Calculation for R-4 Customers
Adjusted for Actual Revenues**

Line	Col. A	Col. B	Col. C	Col. D	Col. E
		R-3	As Filed Tariff No. 10 R-4 Adjusted	As Proposed Using R-3 for Allowed R-4	Reference
1	Allowed Benchmark RPC	\$ 57.78	\$ 22.05	\$ 57.78	(a)
2	Number of Customer	71,747	5,948	5,948	(b)
3	Allowed Revenue per Customer	\$ 4,145,546	\$ 131,133	\$ 343,665	(c) = (b) * (a)
4					
5	Customer charge	\$ 15.02	\$ 15.02	\$ 15.02	(d)
6	Customer revenues	\$ 1,077,733	\$ 89,344	\$ 89,344	(e) = (b) * (d)
7					
8	Volumetric charge	\$ 0.5502	\$ 0.5502	\$ 0.5502	(f)
9	Monthly WN usage (therms)	6,221,642	491,772	491,772	(g)
10	Volumetric revenues	\$ 3,422,977	\$ 270,560	\$ 270,560	(h) = (f) * (g)
11					
12	Actual base revenues	\$ 4,500,710	\$ 359,903	\$ 359,903	(i) = (e) + (h)
13	RDAF adjustment	\$ (355,163)	\$ (228,770)	\$ (16,239)	(j) = (c) - (i)
14					
15	<u>LDAC Recovery</u>				
16	Value of customer charge	N/A	\$ 6.01	\$ 6.01	(k) = (d) * (1-60%)
17	Customer revenues	N/A	\$ 35,738	\$ 35,738	(l) = (b) * (k)
18					
19	Value of volumetric charge	N/A	\$ 0.2201	\$ 0.2201	(m) = (f) * (1-60%)
20	Volumetric revenues	N/A	\$ 108,224	\$ 108,224	(n) = (g) * (m) * (b)
21	Total RLIAP recovery	N/A	\$ 143,961	\$ 143,961	(o) = (l) + (n)
22					
23	Adjustment for actual revenues	N/A	\$ (143,961)	\$ (143,961)	(p) = -(e+h)*(1-60%)
24					
25	Total revenues	\$ 4,145,546	\$ 131,133	\$ 343,665	(q) = (i) + (j) + (o) + (p)