

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

DG 22-041

Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs

Department of Energy Data Requests - Set 1

Date Request Received: 12/8/22
Request No. DOE 1-1

Date of Response: 12/22/22
Respondent: Erica Menard

REQUEST:

Concerning “Equivalent Bills” - reference, for example, in Liberty’s December 1, 2022 Supplemental Filing, in the Excel file titled “2022-12-01 DG 22-041 Attachment SUPP-ELM-1.xlsx” in tab “202007 Test Year Billing Data, Rows 6 through 26”:

- a. Please provide the associated/background data supporting the calculation of the “Equivalent Bills”.
- b. Please provide a narrative description of these “Equivalent Bills” explaining how the various quantities of Equivalent Bills shown are calculated.

RESPONSE:

- a. For the example cited in the request above, the equivalent bills are from the calendar 2016 test year billing data in Docket No. DG 17-048. For that proceeding, the equivalent bills were computed in four (4) separate parts: legacy EnergyNorth, Keene, Concord Steam Adjustment, and End of Year Adjustment. The legacy EnergyNorth portion comprises most of the equivalent bills, accounting for approximately 97 percent of the total. The source for the legacy EnergyNorth data is the 2016 Bills & Volume Reports shown in twelve monthly Excel files with the naming convention ENN Revenue 2016_*mm* Bills&Volume (V4A).xlsx where *mm* is the month number. See Attachment DOE 1-1.zip, which contains the twelve Excel files.
- b. An equivalent bill is the Company term for the billing determinant used to calculate the customer charge for each customer’s bill under the rate schedules in the Company’s tariff. It is defined as the number of days in the billing period for that bill divided by 30 as shown below:

$$\text{Equivalent Bill} = \text{Number of Billing Days} / 30$$

And the billing amount for the customer charge is computed as:

$$\text{Billing Amount} = \text{Equivalent Bill} * \text{Monthly Customer Charge Rate}$$

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The Equivalent Bills are calculated directly from a data file containing the billing detail records for every bill rendered in the month. For each billing detail line containing a customer charge record, the Equivalent Bill for that line is computed as:

$$\text{Equivalent Bill} = \text{Billing Amount} / \text{Monthly Customer Charge Rate}$$

The results of the individual billing detail line calculations are then summed and aggregated by rate class to produce the values shown for that rate class for each month in the Bills & Volume Reports.

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Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs

Department of Energy Data Requests - Set 3

Date Request Received: 3/9/23
Request No. DOE 3-1

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

Ref: Technical Session held on March 2, 2023.

Please describe in detail any safeguards or guardrails in-built into the NWA (Normal Weather Adjustment) calculation or system that help to ensure NWA accuracy since the commencement of the Revenue Decoupling Mechanism (RDM or RDAF mechanism) as implemented on and after November 1, 2018?

RESPONSE:

There are three features built into the Normal Weather Adjustment (“NWA”) billing calculation to help ensure accuracy. All three have been in place since the calculation’s inception on November 1, 2018. All three features are designed to work in tandem to mitigate the inherent inaccuracy of the “base-slope” methodology under certain conditions.

The accuracy of the “base-slope” methodology of weather normalization is sensitive to the number of degree days in the billing period over which the calculation takes place. This is especially true if the calculation is done on an individual customer basis. The “base” value for each customer is determined on a historical basis prior to the commencement of the Winter Season. This value is fixed for the entire season. The “slope” is determined by subtracting the base portion of consumption from the actual consumption, then dividing the difference by the actual number of heating degree days in the billing period. If the difference is relatively large and the number of degree days is relatively small, the calculated slope will be a relatively large value and often much greater than slope values calculated for the same customer for periods with larger numbers of degree days. These exaggerated slope values suggest a degree of weather sensitivity that is not there. When such values are used in the NWA calculation, they tend to produce large billing adjustments that are not correct.

The three features designed to mitigate this problem are:

1. The NWA calculation is only active during the Winter Season (November 1 through April 30, inclusive). The winter months have large number of degree days and are highly

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unlikely contain billing periods with so few degree days that the accuracy issue will arise. In contrast, the shoulder months of May and October have far fewer degree days, are less consistent from year to year, and are much more likely to contain billing periods with few degree days where accuracy may be an issue.

2. The NWA adjustment is set to zero if the calculated slope is less than zero. Some customers, for a variety of reasons, have relatively high base usage and low weather sensitivity. This combination may, under certain circumstances, result in a total actual consumption that is less than the base usage for the billing period. In such circumstances, all the actual consumption is, in fact, base usage. It is necessary to reflect this in the NWA calculation. One way to do it is to set the NWA adjustment to zero if the calculated slope is less than zero.
3. The NWA adjustment is set to zero if the total number of actual degree days in the billing period is less than 100. This is an additional safeguard to prevent inaccurate NWA adjustments at the beginning and end of the Winter Season when it is possible for abnormal weather to affect the early billing cycles at the start of the season and the later billing cycles at the end of the season. This value was initially set based on judgement and observation and can be set to a different value in a system configuration option should actual experience indicate that an adjustment is warranted.

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Department of Energy Data Requests - Set 3

Date Request Received: 3/9/23
Request No. DOE 3-2

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

Ref: Technical Session held on March 2, 2023.

Please compare and quantify the test year (2019) weather normalization adjustment from DG 20-105 and the decoupling NWA results for 2019.

RESPONSE:

Objection by counsel: DOE 3-2 does not seek information that is relevant to the matters at issue in this docket, nor is it likely to lead to discoverable information. Without waiving this objection, the Company responds as follows.

The Company does not have any existing analysis that compares and quantifies the differences between the Docket DG 20-105 EnergyNorth general rate case 2019 test year weather normalization adjustment and the actual Normal Weather Adjustment for 2019, nor can such an analysis be conducted from available data with reasonable accuracy absent extraordinary and overly burdensome effort.

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Department of Energy Data Requests - Set 3

Date Request Received: 3/9/23
Request No. DOE 3-3

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

How much would Liberty's revenue collections have been different if the decoupling weather normalization adjustment (NWA) revenue was performed at the customer class level as opposed to individual customer level (and then rolled up to that customer class). In other words, what is the overall impact between an aggregate approach versus an individual customer approach for a given year.

RESPONSE:

Objection by counsel: DOE 3-3 does not seek information that is relevant to the matters at issue in this docket, nor is it likely to lead to discoverable information. Without waiving this objection, the Company responds as follows.

The Company does not have any existing analysis that would quantify the difference in revenue recovery for the existing Normal Weather Adjustment ("NWA") mechanism, which is conducted on an individual customer basis, and a hypothetical mechanism for computing the normal weather adjustment on a customer or rate class basis. Such an analysis cannot be conducted from available data absent extraordinary and overly burdensome effort. This request is tantamount to a complete redesign of the weather adjustment portion of the Company's revenue decoupling mechanism.

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

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Department of Energy Data Requests - Set 3

Date Request Received: 3/17/23
Request No. DOE 3-4 (Revised)

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

Ref: Technical Session held on March 2, 2023.

What is the total amount Liberty collected under the NWA by rate class and by total company, by year since the commencement of the NWA Program? Please fill in the data table below.

DOE 3-4 – Revised to Reduce the Number of Years Data Requested to 3 Years

COG Year 1: November 1, 2018 to October 31, 2019

Rate Class	WNA Amount (\$)

COG Year 2: November 1, 2019 to October 31, 2020

Rate Class	WNA Amount (\$)

Docket No. DG 22-041 Request No. DOE 3-4 (Revised)

COG Year 3: November 1, 2020 to October 31, 2021

Rate Class	WNA Amount (\$)

RESPONSE:

See Attachment DOE 3-4, which shows NWA revenues for the period November 2018 through October 2021.

Liberty Utilities (EnergyNorth Natural Gas) Corporation

Docket DG 22-041 RDAF Recovery

Response to DOE 3-4

Normal Weather Adjustment Revenues by COG Year

November 2018 to October 2021

Sum of Billed_Amount			11/18-10/19	11/19-10/20	11/20-10/21
Co	RateCl2	RateCl	COG_Yr1	COG_Yr2	COG_Yr3
ENN	Residential	R-1	\$415.99	\$6,824.80	\$11,562.15
		R-3	(\$14,025.52)	\$1,379,478.40	\$1,911,427.43
		R-4	(\$706.84)	\$40,838.17	\$70,696.78
		R-5	(\$21.57)	\$303.30	\$645.20
		R-6	(\$94.07)	\$7,182.59	\$9,899.07
		R-7	(\$0.79)	\$44.90	\$82.96
		Residential Total	(\$14,432.80)	\$1,434,672.16	\$2,004,313.59
	Commercial	G-41	\$1,821.21	\$373,209.56	\$491,150.97
		G-42	\$17,693.85	\$405,392.67	\$609,317.73
		G-43	(\$7,464.86)	\$107,206.13	\$167,997.22
		G-44	(\$6.07)	\$445.85	\$735.80
		G-45	(\$146.16)	\$3,485.27	\$6,776.69
		G-51	\$2,992.06	\$11,174.09	\$18,230.52
		G-52	\$5,945.13	\$22,371.91	\$33,245.08
		G-53	(\$2,482.60)	\$22,193.87	\$32,864.41
		G-54	(\$1,236.38)	\$6,057.50	\$8,077.50
		G-55	\$6.12	\$43.95	\$55.80
		G-58	\$0.00	\$215.99	\$192.09
		Commercial Total	\$17,122.30	\$951,796.79	\$1,368,643.81
		ENN Total			\$2,689.50
KEN	Residential	R-1	\$106.95	\$182.04	\$406.74
		R-3	\$1,329.83	\$5,369.19	\$8,009.79
		R-4	\$59.29	\$329.77	\$572.05
	Residential Total	\$1,496.07	\$5,881.00	\$8,988.58	
	Commercial	G-41	\$1,279.69	\$5,634.26	\$8,091.25
		G-42	\$1,005.81	\$3,837.09	\$5,667.42
		G-51	\$102.45	\$227.15	\$395.37
		G-52	\$109.27	\$179.74	\$302.93
Commercial Total	\$2,497.22	\$9,878.24	\$14,456.97		
KEN Total			\$3,993.29	\$15,759.24	\$23,445.55
Grand Total			\$6,682.79	\$2,402,228.19	\$3,396,402.95

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

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Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs

Department of Energy Data Requests - Set 3

Date Request Received: 3/17/23
Request No. DOE 3-5 (Revised)

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

Ref: Technical Session held on March 2, 2023.

What is the total amount Liberty has collected under the RLAIP and/or GAP factor of the LDAC by rate class and by total company, by year? Please fill in the data table below.

DOE 3-5 - Revised to Reduce the Number of Years Data Requested to 3 Years

COG Year 1: November 1, 2018 to October 31, 2019

Rate Class	RLAIP and/or GAP Amount (\$)

COG Year 2: November 1, 2019 to October 31, 2020

Rate Class	RLAIP and/or GAP Amount (\$)

Docket No. DG 22-041 Request No. DOE 3-5 (Revised)

COG Year 3: November 1, 2020 to October 31, 2021

Rate Class	RLAIP and/or GAP Amount (\$)

RESPONSE:

See Attachment DOE 3-5 for RLIAP and GAP revenues recorded for the period November 2018 through October 2021.

Liberty Utilities (EnergyNorth Natural Gas) Corporation

Docket DG 22-041 RDAF Recovery

Response to DOE 3-5

Low Income Discount Revenues by COG Year

November 2018 to October 2021

Sum of Billed_Amount Co	RateCl2	RateCl	11/18-10/19	11/19-10/20	11/20-10/21
			COG_Yr	COG_Yr	COG_Yr
			COG_Yr1	COG_Yr2	COG_Yr3
ENN	Residential	R-1	\$8,853.60	\$8,396.02	\$8,738.82
		R-3	\$760,147.21	\$675,573.90	\$655,850.94
		R-4	\$59,995.19	\$50,443.50	\$45,155.21
		R-5	\$196.65	\$199.71	\$262.78
		R-6	\$1,830.73	\$2,490.10	\$2,549.25
		R-7	\$18.72	\$33.87	\$39.22
		Residential Total	\$831,042.10	\$737,137.10	\$712,596.22
	Commercial	G-41	\$319,387.57	\$271,763.00	\$266,334.47
		G-42	\$447,161.96	\$386,661.00	\$380,144.21
		G-43	\$145,651.50	\$137,409.35	\$139,070.99
		G-44	\$61.43	\$226.92	\$318.66
		G-45	\$1,308.84	\$2,459.46	\$2,881.42
		G-51	\$51,727.12	\$43,708.53	\$46,210.84
		G-52	\$122,356.91	\$104,415.71	\$101,685.19
		G-53	\$137,981.59	\$123,617.98	\$122,602.69
		G-54	\$240,928.46	\$210,964.24	\$209,620.95
		G-55	\$38.54	\$52.50	\$77.14
		G-56			\$56.81
		G-58	\$3,485.35	\$3,252.71	\$2,783.08
		Commercial Total	\$1,470,089.27	\$1,284,531.40	\$1,271,786.45
ENN Total			\$2,301,131.37	\$2,021,668.50	\$1,984,382.67
KEN	Residential	R-1	\$571.81	\$553.15	\$522.88
		R-3	\$3,552.40	\$3,097.37	\$2,950.49
		R-4	\$457.53	\$408.11	\$374.23
		Residential Total	\$4,581.74	\$4,058.63	\$3,847.60
	Commercial	G-41	\$5,817.37	\$4,962.56	\$4,881.94
		G-42	\$5,581.86	\$5,576.61	\$5,442.29
		G-51	\$1,881.39	\$1,476.58	\$1,490.37
		G-52	\$1,716.48	\$1,338.85	\$1,336.33
		Commercial Total	\$14,997.10	\$13,354.60	\$13,150.93
		KEN Total			\$19,578.84
Grand Total			\$2,320,710.21	\$2,039,081.73	\$2,001,381.20

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Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs

Department of Energy Data Requests - Set 3

Date Request Received: 3/17/23
Request No. DOE 3-6 (Revised)

Date of Response: 3/23/23
Respondent: James Bonner

REQUEST:

Ref: Technical Session held on March 2, 2023.

Has Liberty undertaken any rate re-classifications or performed any inter-class migration among customer classes since the commencement of the RDAF mechanism as implemented on and after November 1, 2018? If yes, please provide details on such adjustments by rate class, by month, by year.

DOE 3-6 - Revised to Reduce the Number of Years Data Requested to 3 Years

COG Year 1: November 1, 2018 to October 31, 2019

Rate Class	Month	No. of Equivalent Bills <u>prior</u> to the adjustments	No. of Equivalent Bills <u>after</u> to the adjustments

COG Year 2: November 1, 2019 to October 31, 2020

Rate Class	Month	No. of Equivalent Bills <u>prior</u> to the adjustments	No. of Equivalent Bills <u>after</u> to the adjustments

Docket No. DG 22-041 Request No. DOE 3-6 (Revised)

COG Year 3: November 1, 2020 to October 31, 2021

Rate Class	Month	No. of Equivalent Bills <u>prior</u> to the adjustments	No. of Equivalent Bills <u>after</u> to the adjustments

RESPONSE:

Yes. EnergyNorth ran its Rate Review process in June 2019, June 2020, and July 2021.

The Rate Review process is a computer-generated weather-normalized historical annual billing comparison for each customer of their present rate to one or more proposed rates based on the rate class eligibility criteria shown in the tariff rate schedules. The results are then manually reviewed by customer care personnel, and if the recommended change is determined to be appropriate, each affected customer is notified, and a rate change is made. The process was run annually starting January 2017, then each subsequent year, except for 2022, after the May financial closing to ensure that the annual comparison completely contains the most recent Winter Season billing for each customer.

The summary results of the computer-generated billing comparison and recommendations for 2019, 2020, and 2021 are shown in Attachments DOE 3-6.1, DOE 3-6.2, and DOE 3-6.3, respectively. The summary results consist of two tables: the left-hand table contains the annual revenue comparison; the right-hand table compares the annual normalized weather consumption to the actual consumption.

For the revenue comparison table, the first column with the rate identifier in bold is the current rate class and the non-bold rate identifier is the recommended rate class. The second column shows the number of customers affected. The third column is the expected annual distribution revenue for the affected customers in aggregate under the recommended rate at prices in effect when the Rate Review was run. The fourth column is the expected annual distribution revenue for the affected customers in aggregate under the customer’s present rate at prices in effect when the Rate Review was run. The fifth and sixth columns contain the annual revenue difference and percent annual revenue difference between recommended and present rates. For the annual normalized weather consumption to the actual consumption table, the information is presented in the same fashion.

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2019

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Difference	PctDiff
40-GC41	252	\$893,318	\$718,233	\$175,085	24.4%
40-GC42	112	\$694,890	\$488,412	\$206,478	42.3%
40-GC43	1	\$41,232	\$44,700	(\$3,467)	-7.8%
40-GC51	134	\$134,949	\$162,704	(\$27,754)	-17.1%
40-GC52	5	\$22,246	\$22,418	(\$172)	-0.8%
40-GC42	114	\$1,049,148	\$1,411,277	(\$362,129)	-25.7%
40-GC41	55	\$162,688	\$262,925	(\$100,237)	-38.1%
40-GC43	15	\$545,544	\$539,883	\$5,661	1.0%
40-GC51	8	\$16,426	\$38,945	(\$22,518)	-57.8%
40-GC52	32	\$222,323	\$366,681	(\$144,358)	-39.4%
40-GC53	3	\$76,856	\$112,938	(\$36,083)	-31.9%
40-GC54	1	\$25,311	\$89,905	(\$64,594)	-71.8%
40-GC43	21	\$615,905	\$799,023	(\$183,118)	-22.9%
40-GC42	15	\$312,436	\$365,006	(\$52,570)	-14.4%
40-GC53	6	\$303,469	\$434,017	(\$130,547)	-30.1%
40-GC51	97	\$279,788	\$190,963	\$88,825	46.5%
40-GC41	76	\$111,073	\$87,662	\$23,411	26.7%
40-GC42	7	\$46,063	\$21,545	\$24,518	113.8%
40-GC43	1	\$66,808	\$45,307	\$21,501	47.5%
40-GC52	13	\$55,843	\$36,449	\$19,394	53.2%
40-GC52	50	\$555,263	\$446,824	\$108,439	24.3%
40-GC41	5	\$13,628	\$16,947	(\$3,319)	-19.6%
40-GC42	27	\$286,518	\$180,032	\$106,485	59.1%
40-GC43	1	\$30,725	\$17,269	\$13,456	77.9%
40-GC51	9	\$20,153	\$33,239	(\$13,086)	-39.4%
40-GC53	5	\$151,608	\$123,332	\$28,276	22.9%
40-GC54	3	\$52,630	\$76,003	(\$23,373)	-30.8%
40-GC53	12	\$222,669	\$302,529	(\$79,860)	-26.4%
40-GC42	3	\$35,431	\$41,062	(\$5,631)	-13.7%
40-GC43	1	\$54,200	\$38,649	\$15,551	40.2%
40-GC52	5	\$65,827	\$94,694	(\$28,867)	-30.5%
40-GC54	3	\$67,211	\$128,124	(\$60,913)	-47.5%
40-GC54	9	\$703,414	\$331,439	\$371,975	112.2%
40-GC41	1	\$2,210	\$9,259	(\$7,048)	-76.1%
40-GC52	1	\$6,596	\$10,359	(\$3,762)	-36.3%
40-GC53	7	\$694,608	\$311,822	\$382,786	122.8%
40-GR1	84	\$60,944	\$46,350	\$14,594	31.5%
40-GR3	84	\$60,944	\$46,350	\$14,594	31.5%
40-GR5	4	\$4,327	\$3,246	\$1,081	33.3%
40-GR6	4	\$4,327	\$3,246	\$1,081	33.3%
Grand Total	643	\$4,384,777	\$4,249,885	\$134,891	3.2%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Recalc_Consumption_S	DiffConsump	PctDiffConsump
40-GC41	252	1,719,198	1,743,606	(24,408)	-1.4%
40-GC42	112	1,304,708	1,324,744	(20,036)	-1.5%
40-GC43	1	143,162	145,220	(2,058)	-1.4%
40-GC51	134	211,164	212,952	(1,789)	-0.8%
40-GC52	5	60,164	60,689	(525)	-0.9%
40-GC42	114	3,871,191	3,915,045	(43,854)	-1.1%
40-GC41	55	389,948	396,517	(6,569)	-1.7%
40-GC43	15	1,780,973	1,804,556	(23,584)	-1.3%
40-GC51	8	56,869	57,413	(544)	-0.9%
40-GC52	32	956,509	964,786	(8,277)	-0.9%
40-GC53	3	373,483	376,608	(3,125)	-0.8%
40-GC54	1	313,409	315,165	(1,756)	-0.6%
40-GC43	21	2,826,357	2,850,676	(24,320)	-0.9%
40-GC42	15	963,516	977,848	(14,332)	-1.5%
40-GC53	6	1,862,840	1,872,828	(9,988)	-0.5%
40-GC51	97	658,351	663,772	(5,421)	-0.8%
40-GC41	76	173,559	175,163	(1,604)	-0.9%
40-GC42	7	89,915	90,550	(635)	-0.7%
40-GC43	1	248,787	251,484	(2,697)	-1.1%
40-GC52	13	146,090	146,575	(485)	-0.3%
40-GC52	50	2,265,906	2,280,948	(15,042)	-0.7%
40-GC41	5	31,558	31,913	(355)	-1.1%
40-GC42	27	724,575	733,027	(8,452)	-1.2%
40-GC43	1	102,015	102,852	(838)	-0.8%
40-GC51	9	72,666	72,705	(40)	-0.1%
40-GC53	5	809,905	814,158	(4,252)	-0.5%
40-GC54	3	525,187	526,293	(1,106)	-0.2%
40-GC53	12	1,526,191	1,532,860	(6,669)	-0.4%
40-GC42	3	95,122	96,027	(905)	-0.9%
40-GC43	1	212,772	214,982	(2,210)	-1.0%
40-GC52	5	389,990	392,415	(2,425)	-0.6%
40-GC54	3	828,307	829,436	(1,129)	-0.1%
40-GC54	9	4,890,357	4,920,817	(30,459)	-0.6%
40-GC41	1	4,662	4,739	(77)	-1.6%
40-GC52	1	27,295	27,676	(381)	-1.4%
40-GC53	7	4,858,401	4,888,402	(30,001)	-0.6%
40-GR1	84	82,872	84,138	(1,266)	-1.5%
40-GR3	84	82,872	84,138	(1,266)	-1.5%
40-GR5	4	4,721	4,825	(104)	-2.2%
40-GR6	4	4,721	4,825	(104)	-2.2%
Grand Total	643	17,845,143	17,996,687	(151,543)	-0.8%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2020

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Difference	PctDiff
40-GC41	214	\$717,998	\$588,054	\$129,944	22.1%
40-GC42	91	\$582,586	\$410,170	\$172,416	42.0%
40-GC51	120	\$117,959	\$154,958	(\$36,999)	-23.9%
40-GC52	3	\$17,454	\$22,926	(\$5,472)	-23.9%
40-GC42	114	\$784,820	\$1,079,310	(\$294,489)	-27.3%
40-GC41	60	\$194,229	\$306,192	(\$111,963)	-36.6%
40-GC43	8	\$302,196	\$298,111	\$4,085	1.4%
40-GC51	9	\$13,449	\$38,367	(\$24,917)	-64.9%
40-GC52	35	\$226,293	\$366,479	(\$140,187)	-38.3%
40-GC53	2	\$48,654	\$70,161	(\$21,507)	-30.7%
40-GC43	19	\$555,300	\$751,697	(\$196,397)	-26.1%
40-GC42	11	\$200,493	\$241,365	(\$40,872)	-16.9%
40-GC52	1	\$14,245	\$25,312	(\$11,067)	-43.7%
40-GC53	7	\$340,563	\$485,020	(\$144,457)	-29.8%
40-GC51	131	\$292,092	\$180,492	\$111,600	61.8%
40-GC41	115	\$155,324	\$117,409	\$37,916	32.3%
40-GC42	3	\$19,892	\$7,097	\$12,794	180.3%
40-GC43	1	\$65,655	\$30,272	\$35,383	116.9%
40-GC52	12	\$51,221	\$25,714	\$25,506	99.2%
40-GC52	62	\$514,797	\$435,091	\$79,706	18.3%
40-GC41	2	\$4,772	\$6,345	(\$1,573)	-24.8%
40-GC42	28	\$327,977	\$201,828	\$126,148	62.5%
40-GC43	1	\$41,586	\$24,402	\$17,184	70.4%
40-GC51	27	\$48,483	\$98,675	(\$50,192)	-50.9%
40-GC53	2	\$51,646	\$40,225	\$11,421	28.4%
40-GC54	2	\$40,334	\$63,616	(\$23,282)	-36.6%
40-GC53	11	\$304,531	\$408,197	(\$103,667)	-25.4%
40-GC42	1	\$12,619	\$14,367	(\$1,749)	-12.2%
40-GC43	3	\$130,870	\$95,472	\$35,399	37.1%
40-GC52	3	\$45,990	\$63,500	(\$17,510)	-27.6%
40-GC54	4	\$115,052	\$234,858	(\$119,807)	-51.0%
40-GC54	11	\$1,042,766	\$467,647	\$575,119	123.0%
40-GC43	1	\$49,533	\$19,140	\$30,393	158.8%
40-GC53	10	\$993,232	\$448,506	\$544,726	121.5%
40-GR1	108	\$78,958	\$60,085	\$18,873	31.4%
40-GR3	108	\$78,958	\$60,085	\$18,873	31.4%
40-GR5	6	\$5,290	\$4,056	\$1,234	30.4%
40-GR6	6	\$5,290	\$4,056	\$1,234	30.4%
Grand Total	676	\$4,296,552	\$3,974,630	\$321,923	8.1%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Recalc_Consumption_S	DiffConsump	PctDiffConsump
40-GC41	214	1,367,512	1,308,393	59,119	4.5%
40-GC42	91	1,087,749	1,032,640	55,109	5.3%
40-GC51	120	213,507	210,806	2,700	1.3%
40-GC52	3	66,257	64,947	1,310	2.0%
40-GC42	114	2,631,681	2,540,784	90,898	3.6%
40-GC41	60	473,146	449,365	23,782	5.3%
40-GC43	8	972,839	927,455	45,384	4.9%
40-GC51	9	50,442	49,877	565	1.1%
40-GC52	35	907,934	891,214	16,720	1.9%
40-GC53	2	227,320	222,873	4,447	2.0%
40-GC43	19	2,752,851	2,688,903	63,948	2.4%
40-GC42	11	592,945	563,088	29,857	5.3%
40-GC52	1	86,596	86,554	42	0.0%
40-GC53	7	2,073,310	2,039,261	34,049	1.7%
40-GC51	131	633,027	612,369	20,658	3.4%
40-GC41	115	217,710	210,007	7,703	3.7%
40-GC42	3	38,520	36,376	2,144	5.9%
40-GC43	1	248,847	240,142	8,705	3.6%
40-GC52	12	127,950	125,845	2,105	1.7%
40-GC52	62	1,915,722	1,876,117	39,605	2.1%
40-GC41	2	10,258	9,911	347	3.5%
40-GC42	28	847,644	821,417	26,227	3.2%
40-GC43	1	152,234	148,227	4,007	2.7%
40-GC51	27	214,875	212,538	2,337	1.1%
40-GC53	2	254,354	252,266	2,088	0.8%
40-GC54	2	436,357	431,757	4,600	1.1%
40-GC53	11	2,367,653	2,340,514	27,140	1.2%
40-GC42	1	33,603	32,043	1,560	4.9%
40-GC43	3	484,448	471,431	13,017	2.8%
40-GC52	3	275,060	271,249	3,811	1.4%
40-GC54	4	1,574,542	1,565,790	8,752	0.6%
40-GC54	11	7,288,269	7,222,430	65,839	0.9%
40-GC43	1	157,587	141,936	15,651	11.0%
40-GC53	10	7,130,683	7,080,494	50,189	0.7%
40-GR1	108	105,848	100,098	5,751	5.7%
40-GR3	108	105,848	100,098	5,751	5.7%
40-GR5	6	5,322	5,057	265	5.2%
40-GR6	6	5,322	5,057	265	5.2%
Grand Total	676	19,067,887	18,694,665	373,222	2.0%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2021

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Difference	PctDiff
40-GC41	301	\$1,118,025	\$909,746	\$208,279	22.9%
40-GC42	135	\$907,816	\$650,967	\$256,849	39.5%
40-GC51	160	\$175,243	\$214,690	(\$39,447)	-18.4%
40-GC52	6	\$34,967	\$44,090	(\$9,123)	-20.7%
40-GC42	186	\$1,172,249	\$1,605,675	(\$433,425)	-27.0%
40-GC41	127	\$396,444	\$633,991	(\$237,546)	-37.5%
40-GC43	12	\$490,702	\$490,724	(\$22)	0.0%
40-GC51	12	\$19,855	\$48,470	(\$28,615)	-59.0%
40-GC52	34	\$235,948	\$387,801	(\$151,853)	-39.2%
40-GC53	1	\$29,300	\$44,690	(\$15,389)	-34.4%
40-GC43	14	\$278,573	\$360,685	(\$82,112)	-22.8%
40-GC42	11	\$197,811	\$242,546	(\$44,734)	-18.4%
40-GC52	1	\$5,305	\$13,184	(\$7,879)	-59.8%
40-GC53	2	\$75,456	\$104,955	(\$29,499)	-28.1%
40-GC51	224	\$536,871	\$381,592	\$155,279	40.7%
40-GC41	195	\$284,435	\$227,108	\$57,327	25.2%
40-GC42	11	\$92,174	\$45,653	\$46,521	101.9%
40-GC43	1	\$85,999	\$61,100	\$24,899	40.8%
40-GC52	17	\$74,262	\$47,730	\$26,532	55.6%
40-GC52	119	\$930,237	\$717,758	\$212,480	29.6%
40-GC41	22	\$60,701	\$76,375	(\$15,675)	-20.5%
40-GC42	61	\$694,375	\$433,347	\$261,028	60.2%
40-GC51	33	\$73,608	\$123,116	(\$49,508)	-40.2%
40-GC53	3	\$101,553	\$84,919	\$16,634	19.6%
40-GC53	12	\$270,358	\$384,438	(\$114,080)	-29.7%
40-GC42	1	\$15,120	\$15,676	(\$556)	-3.5%
40-GC43	2	\$84,760	\$62,115	\$22,645	36.5%
40-GC52	5	\$63,220	\$93,079	(\$29,859)	-32.1%
40-GC54	4	\$107,257	\$213,567	(\$106,309)	-49.8%
40-GC54	12	\$1,071,945	\$486,804	\$585,141	120.2%
40-GC41	1	\$3,126	\$9,746	(\$6,620)	-67.9%
40-GC43	1	\$53,110	\$20,504	\$32,606	159.0%
40-GC53	10	\$1,015,709	\$456,553	\$559,156	122.5%
40-GR1	140	\$106,082	\$80,577	\$25,505	31.7%
40-GR3	140	\$106,082	\$80,577	\$25,505	31.7%
40-GR5	13	\$12,007	\$9,183	\$2,824	30.7%
40-GR6	13	\$12,007	\$9,183	\$2,824	30.7%
Grand Total	1,021	\$5,496,347	\$4,936,457	\$559,891	11.3%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Recalc_Consumption_S	DiffConsump	PctDiffConsump
40-GC41	301	2,134,930	2,005,817	129,113	6.4%
40-GC42	135	1,711,850	1,593,141	118,710	7.5%
40-GC51	160	299,171	292,256	6,915	2.4%
40-GC52	6	123,909	120,420	3,489	2.9%
40-GC42	186	3,681,914	3,472,919	208,995	6.0%
40-GC41	127	930,928	868,399	62,529	7.2%
40-GC43	12	1,582,429	1,468,498	113,930	7.8%
40-GC51	12	56,516	54,705	1,811	3.3%
40-GC52	34	967,109	941,051	26,058	2.8%
40-GC53	1	144,931	140,265	4,666	3.3%
40-GC43	14	1,010,493	961,011	49,482	5.1%
40-GC42	11	572,672	531,516	41,155	7.7%
40-GC52	1	19,425	18,127	1,298	7.2%
40-GC53	2	418,396	411,368	7,028	1.7%
40-GC51	224	1,129,296	1,072,271	57,026	5.3%
40-GC41	195	420,997	399,543	21,454	5.4%
40-GC42	11	198,775	186,913	11,861	6.3%
40-GC43	1	326,544	306,417	20,127	6.6%
40-GC52	17	182,981	179,397	3,584	2.0%
40-GC52	119	2,679,695	2,571,852	107,843	4.2%
40-GC41	22	136,038	128,560	7,479	5.8%
40-GC42	61	1,731,080	1,645,615	85,465	5.2%
40-GC51	33	252,945	246,775	6,170	2.5%
40-GC53	3	559,631	550,902	8,729	1.6%
40-GC53	12	2,102,187	2,080,828	21,359	1.0%
40-GC42	1	41,549	38,940	2,609	6.7%
40-GC43	2	304,400	295,895	8,505	2.9%
40-GC52	5	352,976	347,051	5,925	1.7%
40-GC54	4	1,403,263	1,398,942	4,321	0.3%
40-GC54	12	7,141,715	7,031,834	109,881	1.6%
40-GC41	1	7,422	6,839	583	8.5%
40-GC43	1	201,755	193,079	8,675	4.5%
40-GC53	10	6,932,539	6,831,915	100,623	1.5%
40-GR1	140	140,294	130,819	9,475	7.2%
40-GR3	140	140,294	130,819	9,475	7.2%
40-GR5	13	11,949	11,085	864	7.8%
40-GR6	13	11,949	11,085	864	7.8%
Grand Total	1,021	20,032,474	19,338,435	694,038	3.6%