

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

DG 22-045

Winter 2022-2023 Cost of Gas Reconciliation

New Hampshire Public Utilities Commission Record Requests – Set 1

Date Request Received: 9/1/23  
Request No: RR 3

Date of Response: 9/29/23  
Respondent: James Bonner

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**REQUEST:**

Based on the answers to Request 2 above, please provide a brief narrative explaining the determination of RDAF, as proposed for DY 4.

**RESPONSE:**

The information contained in Response to RR 2 does not affect the determination of the RDAF as proposed for DY 4. The determination of the RDAF for DY 4 is governed by NHPUC NO. 11 – GAS, Tariff for Gas Service, Section I.19, Local Distribution Adjustment Charge and Normal Weather Adjustment, Part D, Revenue Decoupling Adjustment Factor, Paragraph 8, Calculation of Revenue Decoupling Adjustment and Reconciliation on page 38.

In pertinent part, this provision of the tariff states:

Each month the Company will record a Revenue Decoupling Adjustment in the RDA Accounts in accordance with **generally accepted accounting principles**. The Revenue Decoupling Adjustment is the difference between the Monthly Allowed Revenue and the Monthly Actual Distribution Revenue. In addition, the reconciliation amounts collected or distributed through the RDAF are also recorded in the RDA Accounts for each Customer Class Group. The RDA Accounts accrue interest on the average monthly balance using the prime lending rate. At the conclusion of each Decoupling Year, the sum of the balance in each of the RDA Accounts for each Customer Class Group shall be used to determine the RDAF for the next Billing Year. [Emphasis supplied.]

The RDAF to be applied to customers' bills in the Billing Year is the balance in the RDA Accounts at the end of the Decoupling Year for each Customer Class Group divided by the Forecasted Throughput Volume for that Customer Class Group.

Therefore, the basis for the determination of the RDAF are the accounting entries for revenue decoupling adjustment, reconciliation amount, and interest as recorded on the Company's books.

The Company's determination of the RDAF is shown in Schedule 4, Revenue Decoupling Adjustment Factor (RDAF) in its Winter 2022–2023 and Summer 2023 Cost of Gas, LDAC

filing. See Supplemental Petition to Recover RDAF Reconciliation and Gas Holder Costs (December 8, 2022), Attachment 1, Technical Statement of Craig A. Holden, pp. 6-8.

The inputs for Schedule 4, p.3 are the per-books monthly revenue decoupling adjustments (“Monthly revenue difference Inc/(Dec) revenue”, lines 4 & 14), per-books prior months revenue decoupling adjustment true-ups (“True up”, lines 5 & 15) and interest at the prime lending rate (“Interest Rate”). The per-books monthly revenue decoupling adjustments and prior months revenue decoupling adjustment true-ups are done in accordance with generally accepted accounting principles.

The calculated “Residential Revenue Decoupling Deficiency / (Excess) - Current Decoupling Period” (“Ending Balance”, line 10) and “Total Commercial Revenue Decoupling Deficiency / (Excess) - October 31, 2022” (“Ending Balance”, line 20) on Schedule 4, p. 3 are carried forward to Schedule 4, p. 1, lines 2 & 8, combined with their respective prior period reconciliation balances (lines 1 & 6) to compute the “Total Residential Revenue Decoupling Deficiency / (Excess)” and “Total Commercial Revenue Decoupling Deficiency / (Excess)” (lines 3 & 8), then divided by the forecasted sales (lines 4 & 9) to produce the “Residential Revenue Decoupling Adjustment Factor” and “Commercial Revenue Decoupling Adjustment Factor” (lines 5 & 10).

Thus, the Company’s determination of the RDAF complies with the foregoing tariff provision.

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

DG 22-045

Winter 2022-2023 Cost of Gas Reconciliation

New Hampshire Public Utilities Commission Record Requests – Set 1

Date Request Received: 9/1/23  
Request No: RR 4

Date of Response: 9/29/23  
Respondent: James Bonner

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**REQUEST:**

Please confirm, in calculating the allowed revenue, whether any adjustment for uncollectible revenue or bad debt is accounted for.

**RESPONSE:**

There is no adjustment for uncollectible revenue or bad debt in the calculation of allowed revenue.

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

DG 22-045

Winter 2022-2023 Cost of Gas Reconciliation

New Hampshire Public Utilities Commission Record Requests – Set 1

Date Request Received: 9/1/23  
Request No: RR 5

Date of Response: 9/29/23  
Respondent: James Bonner

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**REQUEST:**

In calculating the actual monthly revenues:

- a. Does the Company rely only on bills that are already paid for, or does it include issued bills that have not been paid for yet?
- b. Does the Company adjust for uncollectible revenue or bad debt in its actual revenue calculations? If so, please demonstrate using the schedules filed to confirm that.

**RESPONSE:**

- a. The Company records all revenue when earned; thus, all issued bills are included regardless of payment status.
- b. The Company does not adjust for uncollectible revenue or bad debt in its actual revenue calculations.

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

DG 22-045  
Winter 2022-2023 Cost of Gas Reconciliation

New Hampshire Public Utilities Commission Record Requests – Set 1

Date Request Received: 9/1/23  
Request No: RR 6

Date of Response: 9/29/23  
Respondent: James Bonner

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**REQUEST:**

Please describe the methodology used to calculate the RDAF for DY 1 and DY 2. Please apply that methodology to determine the RDAF for DY 4. Provide the analysis in live Excel format, as necessary.

**RESPONSE:**

Appended to this Response is Attachment 22-045 RR 6 in PDF and Excel formats. The following description will refer to this attachment.

The methodology used to calculate the RDAF for DY 1 and DY 2 is based on a month-by-month price-out of the Allowed Revenues for the approved Revenue Per Customer rates by rate class compared to a month-by-month price-out of the Actual Revenues for the approved Base Distribution rates by rate class using calculated actual weather-normalized billing units (equivalent bills, head block consumption, and tail block consumption). The calculated actual weather-normalized billing units are computed on a rate class level using the same methodology used in the Company's rate cases. Below is a description of each step of the process. All calculations are done by month by rate class:

1. As shown in Attachment 22-045 RR 6, p. 4, the 2021-22 Customers (Equivalent Bills) (lines 1-3, 5-11) are multiplied by the 2021-22 Allowed Revenue Per Bill (lines 14-16, lines 18-24) to produce the 2021-22 Allowed Base Revenue (lines 26-28, 30-37). The 2021-22 Allowed Revenues Per Bill are the Revenue Per Customer rates in effect for each month in DY 4.
2. Next, as shown in Attachment 22-045 RR 6, pp. 5-8, the same 2021-22 Customers (Equivalent Bills) (lines 1-3, 5-11) are multiplied by the 2021-22 Customer Charge (lines 14-23) to produce 2021-22 Customer Revenue (lines 24-26, 28-34).

The 2021-22 Decoupling Year Weather Normalized Volume Headblock (lines 37-39, 41-47) is multiplied by the 2021-22 Headblock Charge (lines 50-59) to produce the 2021-22 Decoupling Year Weather Normalized Volume Headblock Revenue (lines 60-62, 64-70). The 2021-22 Decoupling Year Weather Normalized Volume Tailblock (lines 73-75, 77-

83) are multiplied by the 2021-22 Tailblock Charge (lines 86-95) to produce the 2021-22 Decoupling Year Weather Normalized Volume Tailblock Revenue (lines 96-98, 100-106).

The 2021-22 Customer Revenue plus the 2021-22 Decoupling Year Weather Normalized Volume Headblock Revenue plus the 2021-22 Decoupling Year Weather Normalized Volume Tailblock Revenue equals the 2021-22 Decoupling Year Weather Normalized Base Revenue (lines 135-137, 139-145).

The 2021-22 Decoupling Year Weather Normalized Base Revenues are the 2021-22 Actual Base Revenues. The Base Distribution rates (Customer Charge, Headblock Volumetric Charge, and Tailblock Volumetric Charge) are from the Rate Schedules in effect for each month in DY 4.

3. Next, as shown in Attachment 22-045 RR 6, pp. 9-10, the 2021-22 Allowed Base Revenue (lines 1-13) is carried forward from p.4 and the 2021-22 Decoupling Year Weather Normalized Base Revenues (lines 14-26) are carried forward from p. 5.

The 2021-22 Allowed Base Revenue minus the 2021-22 Decoupling Year Weather Normalized Base Revenues equals 2021-22 Decoupling Year Revenue Difference (lines 27-38). The 2021-22 Decoupling Year Revenue Difference is the Revenue Decoupling Adjustment.

4. Attachment 22-045 RR 6, pp. 1-3, is a copy of the Revised RDAF Schedule 4, pp. 1-3, filed with the Commission on December 8, 2022, updated to reflect the DY 1 and DY 2 methodology described above. Thus, the next step is to carry the monthly 2021-22 Decoupling Year Revenue Differences (lines 30 & 38) forward from p.10 and enter them on p. 3, line 4 for Residential and p. 3, line 10 for Commercial customers.

The True-Up amount (p. 3, lines 5 & 15) is zeroed out. True-up's are unnecessary with the DY 1 and DY 2 methodology as their effect is already reflected in the equivalent bills used in the calculation of the Allowed Base Revenue in Step 1 above.

These are the only two changes needed to update RDAF Schedule 4, p. 3. The remaining calculations on RDAF Schedule 4, p. 3 update automatically. RDAF Schedule 4, p. 2 is unchanged, and RDAF Schedule 4, p. 1 updates automatically to reflect the RDAF Schedule 4, p. 3 changes.

The net differences, excluding interest, between the two methodologies are shown in Attachment 22-045 RR 6, p.10, lines 49-51. Overall, the DY 1 and DY 2 methodology compared the currently effective DG 20-105 methodology results in a \$306,057 reduction in the net RDAF Decoupling Deficiency.

Schedule 4  
 RDAF - DY1/2 Method  
 Page 1 of 3

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**November 2022 – October 2023 LDAC**  
**Revenue Decoupling Adjustment Factor (RDAF)**

<u>Residential</u>		
1	Residential Projected October 31, 2022 Reconciliation Balance of Prior Recoveries / (Refunds)	\$307,157 Sch 4, Pg 2 Col. I Line 16 + Col. M Line 16
2	Residential Revenue Decoupling Deficiency / (Excess) - Current Decoupling Period	<u>\$1,659,530</u> Sch 4, Pg 3 Line 10
3	Total Residential Revenue Decoupling Deficiency / (Excess) - October 31, 2022	\$1,966,687 Line 1 + Line 2
4	Estimated Residential November 2022 - October 2023 Sales (therms)	67,543,787 Company Forecast
5	Residential Revenue Decoupling Adjustment Factor rate per therm November 2022 - October 2023	\$0.0291 Line 3 / Line 4
<u>Commercial</u>		
6	Commercial Projected October 31, 2022 Reconciliation Balance of Prior Recoveries / (Refunds)	\$420,513 Sch 4, Pg 2 Col. I Line 41 + Col. M Line 41
7	Commercial Revenue Decoupling Deficiency / (Excess) - Current Decoupling Period	<u>\$814,326</u> Sch 4, Pg 3 Line 20
8	Total Commercial Revenue Decoupling Deficiency / (Excess) - October 31, 2022	\$1,234,838 Line 6 + Line 7
9	Estimated Commercial November 2022 - October 2023 Sales (therms)	118,794,774 Company Forecast
10	Commercial Revenue Decoupling Adjustment Factor rate per therm November 2022 - October 2023	\$0.0104 Line 8 / Line 9
11	Total Revenue Decoupling Deficiency / (Excess) - October 31, 2022	\$3,201,526 Line 3 + Line 8

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**Revenue Decoupling Reconciliation**  
**Reconciliation of Previous Period November 2021 – October 2022**

<b>Residential</b>									
Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
DY 20/21 Deficiency/(Surplus)	\$1,431,746								
Nov-21	\$1,039,034	\$87,443	\$1,126,477	\$1,082,756	3.25%	30	\$2,892	\$2,892	
Dec-21	\$1,129,369	(\$102,982)	\$1,026,387	\$1,077,878	3.25%	31	\$2,975	\$5,868	
Jan-22	\$1,029,362	(\$146,295)	\$883,068	\$956,215	3.25%	31	\$2,639	\$8,507	
Feb-22	\$885,707	(\$179,954)	\$705,754	\$795,730	3.25%	28	\$1,984	\$10,491	
Mar-22	\$707,737	(\$149,368)	\$558,369	\$633,053	3.25%	31	\$1,747	\$12,238	
Apr-22	\$560,117	(\$103,150)	\$456,966	\$508,542	3.50%	30	\$1,463	\$13,701	
May-22	\$458,429	(\$60,488)	\$397,942	\$428,186	3.50%	31	\$1,273	\$14,974	
Jun-22	\$399,215	(\$27,256)	\$371,959	\$385,587	4.00%	30	\$1,268	\$16,242	
Jul-22	\$373,226	(\$17,818)	\$355,408	\$364,317	4.75%	31	\$1,470	\$17,711	
Aug-22	\$356,878	(\$16,434)	\$340,444	\$348,661	5.50%	31	\$1,629	\$19,340	
Sep-22	\$342,072	(\$17,136)	\$324,936	\$333,504	5.50%	30	\$1,508	\$20,848	
Oct-22	\$326,443	(\$20,763)	\$305,681	\$316,062	5.50%	31	\$1,476	\$22,324	
Total		(\$754,201)							
<b>Projected Cumulative Collection</b>		<b>(\$754,201)</b>							
<b>Total Approved Collection</b>		<b>\$1,039,034</b>							
<b>(Over)/Under Collection, excluding interest</b>		<b>\$284,833</b>							
<b>Cumulative Interest</b>		<b>\$22,324</b>							
<b>Total (Over)/Under Collection, including interest</b>		<b>\$307,157</b>							

<b>Commercial</b>									
Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
DY 20/21 Deficiency/(Surplus)	\$943,031								
Nov-21	\$677,519	\$98,009	\$775,527	\$726,523	3.25%	30	\$1,941	\$1,941	
Dec-21	\$777,468	(\$42,314)	\$735,154	\$756,311	3.25%	31	\$2,088	\$4,028	
Jan-22	\$737,241	(\$49,658)	\$687,583	\$712,412	3.25%	31	\$1,966	\$5,995	
Feb-22	\$689,550	(\$66,175)	\$623,375	\$656,462	3.25%	28	\$1,637	\$7,631	
Mar-22	\$625,012	(\$60,403)	\$564,608	\$594,810	3.25%	31	\$1,642	\$9,273	
Apr-22	\$566,250	(\$43,469)	\$522,781	\$544,516	3.50%	30	\$1,566	\$10,840	
May-22	\$524,347	(\$30,800)	\$493,547	\$508,947	3.50%	31	\$1,513	\$12,353	
Jun-22	\$495,060	(\$20,842)	\$474,218	\$484,639	4.00%	30	\$1,593	\$13,946	
Jul-22	\$475,812	(\$14,440)	\$461,372	\$468,592	4.75%	31	\$1,890	\$15,836	
Aug-22	\$463,262	(\$14,154)	\$449,108	\$456,185	5.50%	31	\$2,131	\$17,967	
Sep-22	\$451,239	(\$16,562)	\$434,677	\$442,958	5.50%	30	\$2,002	\$19,970	
Oct-22	\$436,679	(\$18,164)	\$418,515	\$427,597	5.50%	31	\$1,997	\$21,967	
Total		(\$278,973)							
<b>Projected Cumulative Collection</b>		<b>(\$278,973)</b>							
<b>Total Approved Collection</b>		<b>\$677,519</b>							
<b>(Over)/Under Collection, excluding interest</b>		<b>\$398,545</b>							
<b>Cumulative Interest</b>		<b>\$21,967</b>							
<b>Total (Over)/Under Collection, including interest</b>		<b>\$420,513</b>							

**References:**

- (a) Line 4 (Res) and Line 29 (Com): DG 21-130, revised with actuals through August 2021
- (b) Company records
- (c) Column (a) + Column (b)
- (d) [Column (a) + Column (c)] ÷ 2
- (e) Prime Rate effective first of each month
- (f) Days per month
- (g) [Column (d) x ((Column (e) / 365) \* Column (f))]
- (h) Column (g) + Prior Month Column (h)
- \* Projected



Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
September 2021 through August 2022  
Revenue Decoupling Activity by Sector

<b>RESIDENTIAL</b>		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)
1	<b>FOR THE MONTH OF:</b>	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
2	<b>DAYS IN MONTH</b>	30	31	30	31	31	28	31	30	31	30	31	31
3	Over Under Beginning Balance	\$ -	\$ 122,155	\$ 481,854	\$ 568,263	\$ 658,786	\$ 827,015	\$ 947,322	\$ 1,170,398	\$ 1,236,189	\$ 1,535,122	\$ 1,572,881	\$ 1,591,468
4	Monthly revenue difference Inc/(Dec) revenue	\$ 121,992	\$ 358,867	\$ 85,009	\$ 88,831	\$ 166,182	\$ 118,098	\$ 220,157	\$ 62,334	\$ 294,820	\$ 32,659	\$ 12,217	\$ 60,487
5	True up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Ending Balance Pre-Interest	\$ 121,992	\$ 481,022	\$ 566,863	\$ 657,094	\$ 824,967	\$ 945,113	\$ 1,167,480	\$ 1,232,733	\$ 1,531,009	\$ 1,567,781	\$ 1,585,098	\$ 1,651,955
7	Month's Average Balance	\$ 60,996	\$ 301,588	\$ 524,358	\$ 612,679	\$ 741,876	\$ 886,064	\$ 1,057,401	\$ 1,201,565	\$ 1,383,599	\$ 1,551,451	\$ 1,578,990	\$ 1,621,711
8	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	5.50%
9	Interest Applied	\$ 163	\$ 832	\$ 1,401	\$ 1,691	\$ 2,048	\$ 2,209	\$ 2,919	\$ 3,457	\$ 4,113	\$ 5,101	\$ 6,370	\$ 7,575
10	Ending Balance	\$ 122,155	\$ 481,854	\$ 568,263	\$ 658,786	\$ 827,015	\$ 947,322	\$ 1,170,398	\$ 1,236,189	\$ 1,535,122	\$ 1,572,881	\$ 1,591,468	\$ 1,659,530
<b>COMMERCIAL &amp; INDUSTRIAL</b>													
11	<b>FOR THE MONTH OF:</b>	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
12	<b>DAYS IN MONTH</b>	30	31	30	31	31	28	31	30	31	30	31	31
13	Over Under Beginning Balance	\$ -	\$ 71,227	\$ 280,141	\$ 320,790	\$ 386,717	\$ 390,083	\$ 409,463	\$ 496,109	\$ 512,495	\$ 713,746	\$ 727,228	\$ 757,114
14	Monthly revenue difference Inc/(Dec) revenue	\$ 71,132	\$ 208,429	\$ 39,848	\$ 64,952	\$ 2,296	\$ 18,384	\$ 85,398	\$ 14,937	\$ 199,431	\$ 11,118	\$ 26,898	\$ 53,550
15	True up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Ending Balance Pre-Interest	\$ 71,132	\$ 279,657	\$ 319,989	\$ 385,742	\$ 389,013	\$ 408,468	\$ 494,861	\$ 511,047	\$ 711,926	\$ 724,863	\$ 754,126	\$ 810,664
17	Month's Average Balance	\$ 35,566	\$ 175,442	\$ 300,065	\$ 353,266	\$ 387,865	\$ 399,276	\$ 452,162	\$ 503,578	\$ 612,211	\$ 719,304	\$ 740,677	\$ 783,889
18	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	5.50%
19	Interest Applied	\$ 95	\$ 484	\$ 802	\$ 975	\$ 1,071	\$ 995	\$ 1,248	\$ 1,449	\$ 1,820	\$ 2,365	\$ 2,988	\$ 3,662
20	Ending Balance	\$ 71,227	\$ 280,141	\$ 320,790	\$ 386,717	\$ 390,083	\$ 409,463	\$ 496,109	\$ 512,495	\$ 713,746	\$ 727,228	\$ 757,114	\$ 814,326
21	Total Ending Balance	\$ 193,382.11	\$ 761,995.14	\$ 889,053.48	\$ 1,045,502.55	\$ 1,217,098.36	\$ 1,356,785.73	\$ 1,666,507.50	\$ 1,748,684.43	\$ 2,248,867.53	\$ 2,300,109.30	\$ 2,348,581.82	\$ 2,473,856.06

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Allowed Decoupling Year Revenues

REVENUE

EnergyNorth Natural Gas Inc

2021-22 Customers (Equivalent Bills)

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
1. R-1	3,521	3,638	3,520	3,637	3,625	3,264	3,603	3,465	3,574	3,417	3,558	3,546	42,368
2. R-3	75,063	77,311	74,797	77,579	77,687	70,250	77,785	75,173	77,494	73,808	83,583	83,453	923,983
3. R-4	5,415	6,023	6,225	6,423	6,437	6,419	6,224	6,430	6,094	6,430	-	-	61,491
4. Total Resid.	83,999	86,972	84,541	87,640	87,749	79,316	87,806	84,862	87,498	83,319	87,141	86,999	1,027,841
5. G-41	9,240	9,699	9,613	10,044	10,090	9,133	10,113	9,730	9,902	9,238	9,640	9,595	116,037
6. G-42	1,442	1,497	1,456	1,511	1,516	1,372	1,520	1,471	1,511	1,431	1,507	1,504	17,737
7. G-43	61	65	63	66	66	60	66	64	65	62	66	66	771
8. G-51	1,287	1,331	1,288	1,329	1,328	1,201	1,331	1,289	1,329	1,265	1,329	1,325	15,632
9. G-52	406	419	405	420	421	381	421	406	421	401	423	422	4,947
10. G-53	34	35	34	35	34	31	33	32	32	30	35	35	400
11. G-54	27	28	27	27	27	24	27	27	26	24	29	29	321
12. Total C/I	12,498	13,074	12,886	13,431	13,482	12,202	13,512	13,019	13,286	12,451	13,028	12,975	155,845
13. Total All	96,497	100,046	97,427	101,071	101,231	91,518	101,318	97,881	100,783	95,770	100,169	99,974	1,183,686

2021-22 Allowed Revenue Per Bill

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
14. R-1	\$ 19,435	\$ 20,546	\$ 22,982	\$ 25,299	\$ 26,014	\$ 25,540	\$ 24,307	\$ 22,609	\$ 20,956	\$ 19,755	\$ 18,931	\$ 19,941	\$ 22,190
15. R-3	\$ 25,352	\$ 37,025	\$ 62,207	\$ 83,921	\$ 97,157	\$ 93,255	\$ 74,713	\$ 50,567	\$ 34,034	\$ 25,472	\$ 22,948	\$ 24,009	\$ 52,035
16. R-4	\$ 25,352	\$ 37,025	\$ 62,207	\$ 83,921	\$ 97,157	\$ 93,255	\$ 74,713	\$ 50,567	\$ 34,034	\$ 25,472	\$ 22,948	\$ 24,009	\$ 58,892
17. Total Resid.	\$ 25,104	\$ 36,336	\$ 60,574	\$ 81,488	\$ 94,217	\$ 90,468	\$ 72,645	\$ 49,425	\$ 33,500	\$ 25,238	\$ 22,784	\$ 23,844	\$ 51,215
18. G-41	\$ 70,916	\$ 94,488	\$ 154,776	\$ 204,268	\$ 235,956	\$ 226,979	\$ 184,606	\$ 128,146	\$ 88,800	\$ 70,623	\$ 66,093	\$ 72,139	\$ 133,922
19. G-42	\$ 360,170	\$ 572,697	\$ 1,034,777	\$ 1,394,253	\$ 1,578,472	\$ 1,524,667	\$ 1,241,555	\$ 855,091	\$ 523,642	\$ 346,741	\$ 294,872	\$ 325,902	\$ 836,732
20. G-43	\$ 1,462,191	\$ 2,016,955	\$ 5,871,987	\$ 7,656,083	\$ 8,928,306	\$ 8,426,278	\$ 7,012,866	\$ 4,981,917	\$ 1,969,310	\$ 1,450,046	\$ 1,304,759	\$ 1,521,300	\$ 4,378,909
21. G-51	\$ 98,750	\$ 101,809	\$ 115,084	\$ 126,203	\$ 133,825	\$ 130,979	\$ 121,907	\$ 111,427	\$ 104,493	\$ 98,646	\$ 94,516	\$ 106,232	\$ 111,918
22. G-52	\$ 384,365	\$ 407,882	\$ 611,436	\$ 669,830	\$ 731,471	\$ 706,568	\$ 650,770	\$ 576,938	\$ 402,135	\$ 377,110	\$ 367,473	\$ 412,875	\$ 523,983
23. G-53	\$ 2,356,654	\$ 2,625,619	\$ 5,366,438	\$ 6,077,525	\$ 6,797,367	\$ 6,197,111	\$ 5,755,166	\$ 4,877,206	\$ 2,508,532	\$ 2,307,268	\$ 2,328,947	\$ 2,756,543	\$ 4,157,295
24. G-54	\$ 2,982,545	\$ 2,965,834	\$ 4,662,611	\$ 3,822,712	\$ 3,719,928	\$ 3,726,283	\$ 3,387,343	\$ 3,833,707	\$ 2,775,284	\$ 2,874,002	\$ 2,966,625	\$ 3,412,621	\$ 3,426,714
25. Total C/I	\$ 136,662	\$ 182,528	\$ 315,642	\$ 403,773	\$ 458,472	\$ 440,581	\$ 365,413	\$ 265,853	\$ 170,055	\$ 132,727	\$ 124,031	\$ 138,201	\$ 262,195

2021-22 Allowed Base Revenue

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
26. R-1	\$ 68,426	\$ 74,749	\$ 80,886	\$ 92,013	\$ 94,304	\$ 83,371	\$ 87,570	\$ 78,339	\$ 74,897	\$ 67,511	\$ 67,358	\$ 70,706	\$ 940,130
27. R-3	\$ 1,902,965	\$ 2,862,452	\$ 4,652,930	\$ 6,510,566	\$ 7,547,815	\$ 6,551,160	\$ 5,811,563	\$ 3,801,240	\$ 2,637,440	\$ 1,880,046	\$ 1,918,044	\$ 2,003,655	\$ 48,079,877
28. R-4	\$ 137,277	\$ 223,014	\$ 387,213	\$ 539,064	\$ 625,392	\$ 541,015	\$ 479,565	\$ 314,741	\$ 218,823	\$ 155,221	\$ -	\$ -	\$ 3,621,326
29. Total Resid.	\$ 2,108,668	\$ 3,160,214	\$ 5,121,029	\$ 7,141,643	\$ 8,267,511	\$ 7,175,546	\$ 6,378,698	\$ 4,194,321	\$ 2,931,161	\$ 2,102,778	\$ 1,985,403	\$ 2,074,361	\$ 52,641,333
30. G-41	\$ 655,293	\$ 916,400	\$ 1,487,795	\$ 2,051,709	\$ 2,380,845	\$ 2,073,096	\$ 1,866,845	\$ 1,246,852	\$ 879,261	\$ 652,406	\$ 637,160	\$ 692,180	\$ 15,539,842
31. G-42	\$ 519,347	\$ 857,289	\$ 1,506,566	\$ 2,106,858	\$ 2,392,175	\$ 2,091,878	\$ 1,887,448	\$ 1,257,758	\$ 791,148	\$ 496,101	\$ 444,300	\$ 490,131	\$ 14,840,999
32. G-43	\$ 89,535	\$ 131,304	\$ 370,131	\$ 502,494	\$ 590,459	\$ 503,329	\$ 463,784	\$ 318,843	\$ 128,596	\$ 90,338	\$ 86,346	\$ 100,617	\$ 3,375,777
33. G-51	\$ 127,134	\$ 135,547	\$ 148,242	\$ 167,724	\$ 177,733	\$ 157,327	\$ 162,286	\$ 143,585	\$ 138,861	\$ 124,814	\$ 125,567	\$ 140,706	\$ 1,749,527
34. G-52	\$ 156,026	\$ 170,807	\$ 247,896	\$ 281,218	\$ 308,168	\$ 269,039	\$ 274,127	\$ 234,486	\$ 169,383	\$ 151,292	\$ 155,312	\$ 174,148	\$ 2,591,903
35. G-53	\$ 80,126	\$ 92,246	\$ 182,459	\$ 210,484	\$ 231,790	\$ 190,870	\$ 190,304	\$ 156,071	\$ 80,356	\$ 68,680	\$ 81,590	\$ 97,153	\$ 1,662,129
36. G-54	\$ 80,529	\$ 82,746	\$ 124,181	\$ 102,703	\$ 100,066	\$ 90,516	\$ 92,617	\$ 103,510	\$ 71,695	\$ 68,976	\$ 85,636	\$ 98,284	\$ 1,101,458
37. Total C/I	\$ 1,707,991	\$ 2,386,339	\$ 4,067,271	\$ 5,423,191	\$ 6,181,235	\$ 5,376,056	\$ 4,937,410	\$ 3,461,105	\$ 2,259,300	\$ 1,652,606	\$ 1,615,913	\$ 1,793,219	\$ 40,861,636
38. Total All	\$ 3,816,659	\$ 5,546,554	\$ 9,188,300	\$ 12,564,833	\$ 14,448,747	\$ 12,551,602	\$ 11,316,108	\$ 7,655,426	\$ 5,190,461	\$ 3,755,384	\$ 3,601,315	\$ 3,867,580	\$ 93,502,969

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 Docket DG 22-045  
 Revenue Decoupling Adjustment Factor  
 Actual Decoupling Year Revenues

SALES AND TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc

2021-22 Customers (Equivalent Bills)

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
1. R-1	3,521	3,638	3,520	3,637	3,625	3,264	3,603	3,465	3,574	3,417	3,558	3,546	42,368
2. R-3	75,063	77,311	74,797	77,579	77,687	70,250	77,785	75,173	77,494	73,808	83,583	83,453	923,983
3. R-4	5,415	6,023	6,225	6,423	6,437	5,801	6,419	6,224	6,430	6,094	-	-	61,491
4. Total Resid.	83,999	86,972	84,541	87,640	87,749	79,316	87,806	84,862	87,498	83,319	87,141	86,999	1,027,841
5. G-41	9,240	9,699	9,613	10,044	10,090	9,133	10,113	9,730	9,902	9,238	9,640	9,595	116,037
6. G-42	1,442	1,497	1,456	1,511	1,516	1,372	1,520	1,471	1,511	1,431	1,507	1,504	17,737
7. G-43	61	65	63	66	66	60	66	64	65	62	66	66	771
8. G-51	1,287	1,331	1,288	1,329	1,328	1,201	1,331	1,289	1,329	1,265	1,329	1,325	15,632
9. G-52	406	419	405	420	421	381	421	406	421	401	423	422	4,947
10. G-53	34	35	34	35	34	31	33	32	32	30	35	35	400
11. G-54	27	28	27	27	27	24	27	27	26	24	29	29	321
12. Total C/I	12,498	13,074	12,886	13,431	13,482	12,202	13,512	13,019	13,286	12,451	13,028	12,975	155,845
13. Total All	96,497	100,046	97,427	101,071	101,231	91,518	101,318	97,881	100,783	95,770	100,169	99,974	1,183,686

2021-22 Customer Charge

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22
14. R-1	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39
15. R-3	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39
16. R-4	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39
17. G-41	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 62.03
18. G-42	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 186.03
19. G-43	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 734.69	\$ 796.32
20. G-51	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 57.06	\$ 62.08
21. G-52	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 171.19	\$ 185.80
22. G-53	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 821.64
23. G-54	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 756.10	\$ 821.64

2021-22 Customer Revenue

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
24. R-1	\$ 54,194	\$ 55,998	\$ 54,174	\$ 55,983	\$ 55,799	\$ 50,246	\$ 55,453	\$ 53,335	\$ 55,012	\$ 52,603	\$ 54,767	\$ 54,569	\$ 652,132
25. R-3	\$ 1,155,399	\$ 1,189,993	\$ 1,151,305	\$ 1,194,131	\$ 1,195,789	\$ 1,081,317	\$ 1,197,292	\$ 1,157,087	\$ 1,192,818	\$ 1,136,073	\$ 1,286,538	\$ 1,284,340	\$ 14,222,084
26. R-4	\$ 83,349	\$ 92,713	\$ 95,811	\$ 98,872	\$ 99,080	\$ 89,298	\$ 98,799	\$ 95,806	\$ 98,966	\$ 93,797	\$ -	\$ -	\$ 946,491
27. Total Resid.	\$ 1,292,942	\$ 1,338,704	\$ 1,301,290	\$ 1,348,986	\$ 1,350,668	\$ 1,220,862	\$ 1,351,545	\$ 1,306,228	\$ 1,346,796	\$ 1,282,473	\$ 1,341,305	\$ 1,338,909	\$ 15,820,707
28. G-41	\$ 527,266	\$ 553,413	\$ 548,503	\$ 573,132	\$ 575,758	\$ 521,162	\$ 577,035	\$ 555,201	\$ 564,992	\$ 527,122	\$ 550,086	\$ 595,179	\$ 6,668,850
29. G-42	\$ 246,852	\$ 256,264	\$ 249,246	\$ 258,690	\$ 259,443	\$ 234,881	\$ 260,252	\$ 251,809	\$ 258,648	\$ 244,935	\$ 257,946	\$ 279,775	\$ 3,058,741
30. G-43	\$ 44,988	\$ 47,829	\$ 46,310	\$ 48,220	\$ 48,588	\$ 43,886	\$ 48,588	\$ 47,020	\$ 47,975	\$ 45,771	\$ 48,621	\$ 52,668	\$ 570,463
31. G-51	\$ 73,463	\$ 75,970	\$ 73,502	\$ 75,834	\$ 75,783	\$ 68,540	\$ 75,962	\$ 73,529	\$ 75,828	\$ 72,198	\$ 75,807	\$ 82,226	\$ 898,640
32. G-52	\$ 69,493	\$ 71,690	\$ 69,407	\$ 71,873	\$ 72,124	\$ 65,185	\$ 72,113	\$ 69,578	\$ 72,108	\$ 68,681	\$ 72,354	\$ 78,369	\$ 852,974
33. G-53	\$ 25,707	\$ 26,564	\$ 25,707	\$ 26,186	\$ 25,783	\$ 23,288	\$ 25,002	\$ 24,195	\$ 24,220	\$ 22,507	\$ 26,489	\$ 28,958	\$ 304,608
34. G-54	\$ 20,415	\$ 21,095	\$ 20,138	\$ 20,314	\$ 20,339	\$ 18,367	\$ 20,673	\$ 20,415	\$ 19,533	\$ 18,146	\$ 21,826	\$ 23,663	\$ 244,924
35. Total C/I	\$ 1,008,184	\$ 1,052,825	\$ 1,032,812	\$ 1,074,249	\$ 1,077,817	\$ 975,308	\$ 1,079,625	\$ 1,041,747	\$ 1,063,305	\$ 999,360	\$ 1,053,129	\$ 1,140,839	\$ 12,599,200
36. Total All	\$ 2,301,125	\$ 2,391,529	\$ 2,334,102	\$ 2,423,236	\$ 2,428,486	\$ 2,196,169	\$ 2,431,169	\$ 2,347,974	\$ 2,410,101	\$ 2,281,833	\$ 2,394,434	\$ 2,479,748	\$ 28,419,906

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Actual Decoupling Year Revenues

ENERGY COMPONENT

HEADBLOCK

2021-22 Decoupling Year Weather Normalized Volume Headblock

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
37. R-1	34,728	48,357	83,240	112,372	127,183	109,748	100,922	71,998	47,897	39,995	32,662	30,748	839,850
38. R-3	1,124,452	2,379,896	6,088,314	9,318,134	11,024,932	9,535,650	7,831,546	4,588,683	2,081,995	1,264,145	1,099,588	1,041,473	57,378,808
39. R-4	83,546	183,965	485,735	732,078	873,785	752,064	634,198	379,197	174,851	106,993	-	-	4,406,411
40. Total Resid.	1,242,725	2,612,218	6,657,289	10,162,584	12,025,900	10,397,462	8,566,666	5,039,878	2,304,743	1,411,134	1,132,250	1,072,221	62,625,070
41. G-41	67,717	197,292	685,564	844,454	970,271	792,943	813,578	587,216	191,271	74,673	60,937	59,423	5,345,338
42. G-42	306,006	580,520	1,305,770	1,441,797	1,577,404	1,307,615	1,433,522	1,173,558	558,263	328,321	263,959	262,616	10,539,350
43. G-43	370,277	611,606	1,316,295	1,742,079	2,169,297	1,841,276	1,665,740	1,109,206	569,004	375,057	297,220	319,744	12,386,801
44. G-51	75,856	79,361	88,262	88,744	97,802	81,320	89,202	83,469	80,978	84,511	80,103	80,021	1,009,629
45. G-52	311,162	333,908	384,136	387,701	424,777	351,025	384,016	353,658	331,786	342,479	325,979	326,301	4,256,926
46. G-53	739,589	776,203	982,729	1,026,569	1,226,035	1,017,685	989,651	769,590	639,550	695,305	607,422	638,861	10,109,550
47. G-54	1,695,103	1,430,843	1,624,520	1,332,276	1,339,082	1,086,647	1,286,278	1,470,597	1,302,872	1,307,503	1,460,239	1,697,243	17,033,205
48. Total C/I	3,565,711	4,009,734	6,387,276	6,863,619	7,804,668	6,478,511	6,661,986	5,547,654	3,673,724	3,207,850	3,095,858	3,384,209	60,680,800
49. Total All	4,808,437	6,621,952	13,044,565	17,026,203	19,830,568	16,875,973	15,228,652	10,587,532	5,978,467	4,618,983	4,228,108	4,456,430	123,305,870

2021-22 Headblock Charge

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22
50. R-1	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.4873
51. R-3	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.6337
52. R-4	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.6337
53. G-41	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.4688	\$ 0.5007
54. G-42	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4261	\$ 0.4558
55. G-43	\$ 0.1198	\$ 0.1198	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.1198	\$ 0.1198	\$ 0.1198	\$ 0.1392
56. G-51	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.2819	\$ 0.3020
57. G-52	\$ 0.1759	\$ 0.1759	\$ 0.2428	\$ 0.2428	\$ 0.2428	\$ 0.2428	\$ 0.2428	\$ 0.2428	\$ 0.1759	\$ 0.1759	\$ 0.1759	\$ 0.1933
58. G-53	\$ 0.0814	\$ 0.0814	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.0814	\$ 0.0814	\$ 0.0814	\$ 0.0936
59. G-54	\$ 0.0352	\$ 0.0352	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0352	\$ 0.0352	\$ 0.0352	\$ 0.0397

2021-22 Decoupling Year Weather Normalized Volume Headblock Revenue

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
60. R-1	\$ 13,348	\$ 18,587	\$ 31,994	\$ 43,192	\$ 48,885	\$ 42,183	\$ 38,791	\$ 27,674	\$ 18,410	\$ 15,373	\$ 12,554	\$ 14,984	\$ 325,974
61. R-3	\$ 633,331	\$ 1,340,442	\$ 3,429,153	\$ 5,248,302	\$ 6,209,630	\$ 5,370,814	\$ 4,411,003	\$ 2,584,508	\$ 1,172,653	\$ 712,011	\$ 619,327	\$ 659,982	\$ 32,391,155
62. R-4	\$ 47,056	\$ 103,615	\$ 273,583	\$ 412,332	\$ 492,146	\$ 423,589	\$ 357,202	\$ 213,577	\$ 98,482	\$ 60,262	\$ -	\$ -	\$ 2,481,846
63. Total Resid.	\$ 693,735	\$ 1,462,644	\$ 3,734,731	\$ 5,703,826	\$ 6,750,661	\$ 5,836,587	\$ 4,806,996	\$ 2,825,759	\$ 1,289,545	\$ 787,646	\$ 631,881	\$ 674,965	\$ 35,198,975
64. G-41	\$ 31,745	\$ 92,487	\$ 321,380	\$ 395,864	\$ 454,845	\$ 371,717	\$ 381,390	\$ 275,276	\$ 89,665	\$ 35,006	\$ 28,566	\$ 29,753	\$ 2,507,693
65. G-42	\$ 130,375	\$ 247,332	\$ 556,326	\$ 614,281	\$ 672,056	\$ 557,112	\$ 610,755	\$ 499,997	\$ 237,849	\$ 139,882	\$ 112,460	\$ 119,700	\$ 4,498,126
66. G-43	\$ 44,358	\$ 73,268	\$ 344,841	\$ 456,388	\$ 568,310	\$ 482,375	\$ 436,389	\$ 290,589	\$ 68,164	\$ 44,930	\$ 35,606	\$ 44,508	\$ 2,889,726
67. G-51	\$ 21,384	\$ 22,372	\$ 24,881	\$ 25,017	\$ 27,570	\$ 22,924	\$ 25,146	\$ 23,530	\$ 22,828	\$ 23,824	\$ 22,581	\$ 24,166	\$ 286,223
68. G-52	\$ 54,743	\$ 58,745	\$ 93,283	\$ 94,149	\$ 103,153	\$ 85,243	\$ 93,254	\$ 85,882	\$ 58,372	\$ 60,253	\$ 57,350	\$ 63,074	\$ 907,501
69. G-53	\$ 60,231	\$ 63,213	\$ 166,814	\$ 174,256	\$ 208,115	\$ 172,748	\$ 167,989	\$ 130,696	\$ 52,084	\$ 56,624	\$ 49,467	\$ 59,797	\$ 1,362,035
70. G-54	\$ 59,620	\$ 50,326	\$ 105,211	\$ 86,284	\$ 86,725	\$ 70,376	\$ 83,305	\$ 95,242	\$ 45,825	\$ 45,988	\$ 51,360	\$ 67,381	\$ 847,641
71. Total C/I	\$ 402,455	\$ 607,742	\$ 1,612,737	\$ 1,846,239	\$ 2,120,774	\$ 1,762,495	\$ 1,798,228	\$ 1,401,212	\$ 574,786	\$ 406,506	\$ 357,390	\$ 408,380	\$ 13,298,945
72. Total All	\$ 1,096,190	\$ 2,070,386	\$ 5,347,468	\$ 7,550,064	\$ 8,871,435	\$ 7,599,082	\$ 6,605,225	\$ 4,226,970	\$ 1,864,331	\$ 1,194,153	\$ 989,271	\$ 1,083,345	\$ 48,497,920

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Actual Decoupling Year Revenues

TAILBLOCK

2021-22 Decoupling Year Weather Normalized Volume Tailblock													
	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
73. R-1	-	-	-	-	-	-	-	-	-	-	-	-	-
74. R-3	-	-	-	-	-	-	-	-	-	-	-	-	-
75. R-4	-	-	-	-	-	-	-	-	-	-	-	-	-
76. Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-
77. G-41	234,125	622,402	1,840,906	3,389,772	4,236,374	3,691,382	2,719,638	1,311,712	524,682	266,886	194,150	178,781	19,210,811
78. G-42	354,556	907,508	2,400,409	4,268,931	5,128,812	4,553,632	3,422,981	1,714,860	687,869	332,144	236,613	237,588	24,245,902
79. G-43	-	-	-	-	-	-	-	-	-	-	-	-	-
80. G-51	166,971	198,936	274,367	348,572	419,232	359,851	323,597	240,642	192,232	184,512	166,630	150,288	3,025,831
81. G-52	212,142	271,938	434,413	582,419	699,087	608,541	534,399	365,358	259,966	234,483	196,313	198,936	4,597,996
82. G-53	-	-	-	-	-	-	-	-	-	-	-	-	-
83. G-54	-	-	-	-	-	-	-	-	-	-	-	-	-
84. Total C/I	967,795	2,000,784	4,950,095	8,589,694	10,483,505	9,213,405	7,000,616	3,632,572	1,664,749	1,018,026	793,706	765,593	51,080,539
85. Total All	967,795	2,000,784	4,950,095	8,589,694	10,483,505	9,213,405	7,000,616	3,632,572	1,664,749	1,018,026	793,706	765,593	51,080,539

2021-22 Tailblock Charge													
	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	
86. R-1	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.3844	\$ 0.4873	
87. R-3	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.6337	
88. R-4	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.5632	\$ 0.6337	
89. G-41	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3149	\$ 0.3469	
90. G-42	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.2839	\$ 0.3136	
91. G-43	\$ 0.1198	\$ 0.1198	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.1198	\$ 0.1198	\$ 0.1198	\$ 0.1392	
92. G-51	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.1833	\$ 0.2034	
93. G-52	\$ 0.1000	\$ 0.1000	\$ 0.1617	\$ 0.1617	\$ 0.1617	\$ 0.1617	\$ 0.1617	\$ 0.1617	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1174	
94. G-53	\$ 0.0814	\$ 0.0814	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.0814	\$ 0.0814	\$ 0.0814	\$ 0.0936	
95. G-54	\$ 0.0352	\$ 0.0352	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0648	\$ 0.0352	\$ 0.0352	\$ 0.0352	\$ 0.0397	

2021-22 Decoupling Year Weather Normalized Volume Tailblock Revenue													
	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
96. R-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97. R-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98. R-4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99. Total Resid.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100. G-41	\$ 73,736	\$ 196,021	\$ 579,779	\$ 1,067,583	\$ 1,334,214	\$ 1,162,573	\$ 856,530	\$ 413,114	\$ 165,245	\$ 84,054	\$ 61,146	\$ 62,019	\$ 6,056,014
101. G-42	\$ 100,671	\$ 257,673	\$ 681,561	\$ 1,212,100	\$ 1,456,251	\$ 1,292,937	\$ 971,905	\$ 486,909	\$ 195,310	\$ 94,307	\$ 67,183	\$ 74,507	\$ 6,891,317
102. G-43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103. G-51	\$ 30,606	\$ 36,465	\$ 50,292	\$ 63,893	\$ 76,845	\$ 65,961	\$ 59,315	\$ 44,110	\$ 35,236	\$ 33,821	\$ 30,543	\$ 30,569	\$ 557,655
104. G-52	\$ 21,206	\$ 27,184	\$ 70,242	\$ 94,174	\$ 113,038	\$ 98,397	\$ 86,409	\$ 59,076	\$ 25,987	\$ 23,440	\$ 19,624	\$ 23,355	\$ 662,133
105. G-53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106. G-54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107. Total C/I	\$ 226,219	\$ 517,343	\$ 1,381,874	\$ 2,437,751	\$ 2,980,348	\$ 2,619,868	\$ 1,974,159	\$ 1,003,209	\$ 421,778	\$ 235,622	\$ 178,496	\$ 190,450	\$ 14,167,119
108. Total All	\$ 226,219	\$ 517,343	\$ 1,381,874	\$ 2,437,751	\$ 2,980,348	\$ 2,619,868	\$ 1,974,159	\$ 1,003,209	\$ 421,778	\$ 235,622	\$ 178,496	\$ 190,450	\$ 14,167,119

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Actual Decoupling Year Revenues

HEADBLOCK + TAILBLOCK

2021-22 Decoupling Year Weather Normalized Volume Headblock + Tailblock

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
109. R-1	34,728	48,357	83,240	112,372	127,183	109,748	100,922	71,998	47,897	39,995	32,662	30,748	839,850
110. R-3	1,124,452	2,379,896	6,088,314	9,318,134	11,024,932	9,535,650	7,831,546	4,588,683	2,081,995	1,264,145	1,099,588	1,041,473	57,378,808
111. R-4	83,546	183,965	485,735	732,078	873,785	752,064	634,198	379,197	174,851	106,993	-	-	4,406,411
112. Total Resid.	1,242,725	2,612,218	6,657,289	10,162,584	12,025,900	10,397,462	8,566,666	5,039,878	2,304,743	1,411,134	1,132,250	1,072,221	62,625,070
113. G-41	301,843	819,693	2,526,470	4,234,226	5,206,645	4,484,324	3,533,216	1,898,928	715,954	341,560	255,087	238,204	24,556,149
114. G-42	660,562	1,488,028	3,706,179	5,710,727	6,706,216	5,861,246	4,856,503	2,888,418	1,246,132	660,465	500,572	500,203	34,785,252
115. G-43	370,277	611,606	1,316,295	1,742,079	2,169,297	1,841,276	1,665,740	1,109,206	569,004	375,057	297,220	319,744	12,386,801
116. G-51	242,828	278,298	362,629	437,316	517,034	441,171	412,799	324,111	273,210	269,024	246,733	230,309	4,035,460
117. G-52	523,305	605,846	818,549	970,120	1,123,863	959,566	918,414	719,016	591,752	576,962	522,292	525,237	8,854,922
118. G-53	739,589	776,203	982,729	1,026,569	1,226,035	1,017,685	989,651	769,950	639,550	695,305	607,422	638,861	10,109,550
119. G-54	1,695,103	1,430,843	1,624,520	1,332,276	1,339,982	1,086,647	1,286,278	1,470,597	1,302,872	1,307,503	1,460,239	1,697,243	17,033,205
120. Total C/I	4,533,506	6,010,518	11,337,371	15,453,313	18,288,173	15,691,916	13,662,601	9,180,226	5,338,473	4,225,876	3,889,564	4,149,802	111,761,339
121. Total All	5,776,231	8,622,736	17,994,660	25,615,897	30,314,073	26,089,378	22,229,267	14,220,104	7,643,216	5,637,009	5,021,814	5,222,023	174,386,409

2021-22 Decoupling Year Weather Normalized Volume Headblock + Tailblock Revenue

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
122. R-1	\$ 13,348	\$ 18,587	\$ 31,994	\$ 43,192	\$ 48,885	\$ 42,183	\$ 38,791	\$ 27,674	\$ 18,410	\$ 15,373	\$ 12,554	\$ 14,984	\$ 325,974
123. R-3	\$ 633,331	\$ 1,340,442	\$ 3,429,153	\$ 5,248,302	\$ 6,209,630	\$ 5,370,814	\$ 4,411,003	\$ 2,584,508	\$ 1,172,653	\$ 712,011	\$ 619,327	\$ 659,982	\$ 32,391,155
124. R-4	\$ 47,056	\$ 103,615	\$ 273,583	\$ 412,332	\$ 492,146	\$ 423,589	\$ 357,202	\$ 213,577	\$ 98,482	\$ 60,262	\$ -	\$ -	\$ 2,481,846
125. Total Resid.	\$ 693,735	\$ 1,462,644	\$ 3,734,731	\$ 5,703,826	\$ 6,750,661	\$ 5,836,587	\$ 4,806,996	\$ 2,825,759	\$ 1,289,545	\$ 787,646	\$ 631,881	\$ 674,965	\$ 35,198,975
126. G-41	\$ 105,481	\$ 288,508	\$ 901,159	\$ 1,463,448	\$ 1,789,059	\$ 1,534,290	\$ 1,237,920	\$ 688,390	\$ 254,909	\$ 119,059	\$ 89,712	\$ 91,772	\$ 8,563,707
127. G-42	\$ 231,046	\$ 505,006	\$ 1,237,887	\$ 1,826,381	\$ 2,128,630	\$ 1,850,049	\$ 1,582,660	\$ 986,906	\$ 433,159	\$ 234,189	\$ 179,643	\$ 194,208	\$ 11,389,442
128. G-43	\$ 44,358	\$ 73,268	\$ 344,841	\$ 456,388	\$ 568,310	\$ 482,375	\$ 436,389	\$ 290,589	\$ 68,164	\$ 44,930	\$ 35,606	\$ 44,508	\$ 2,889,726
129. G-51	\$ 51,990	\$ 58,837	\$ 75,173	\$ 88,910	\$ 104,416	\$ 88,885	\$ 84,461	\$ 67,640	\$ 58,064	\$ 57,645	\$ 53,124	\$ 54,735	\$ 843,879
130. G-52	\$ 75,950	\$ 85,929	\$ 163,525	\$ 188,323	\$ 216,191	\$ 183,640	\$ 179,663	\$ 144,958	\$ 84,359	\$ 83,693	\$ 76,974	\$ 86,429	\$ 1,569,634
131. G-53	\$ 60,231	\$ 63,213	\$ 166,814	\$ 174,256	\$ 208,115	\$ 172,748	\$ 167,989	\$ 130,696	\$ 52,084	\$ 56,624	\$ 49,467	\$ 59,797	\$ 1,362,035
132. G-54	\$ 59,620	\$ 50,326	\$ 105,211	\$ 86,284	\$ 86,725	\$ 70,376	\$ 83,305	\$ 95,242	\$ 45,825	\$ 45,988	\$ 51,360	\$ 67,381	\$ 847,641
133. Total C/I	\$ 628,674	\$ 1,125,085	\$ 2,994,611	\$ 4,283,989	\$ 5,101,122	\$ 4,382,363	\$ 3,772,388	\$ 2,404,421	\$ 996,564	\$ 642,129	\$ 535,886	\$ 598,830	\$ 27,466,064
134. Total All	\$ 1,322,409	\$ 2,587,729	\$ 6,729,342	\$ 9,987,815	\$ 11,851,784	\$ 10,218,950	\$ 8,579,384	\$ 5,230,179	\$ 2,286,109	\$ 1,429,775	\$ 1,167,767	\$ 1,273,795	\$ 62,665,039

TOTAL REVENUE

2021-22 Decoupling Year Weather Normalized Base Revenue

	S&T Sep-21	S&T Oct-21	S&T Nov-21	S&T Dec-21	S&T Jan-22	S&T Feb-22	S&T Mar-22	S&T Apr-22	S&T May-22	S&T Jun-22	S&T Jul-22	S&T Aug-22	S&T Total
135. R-1	\$ 67,542	\$ 74,585	\$ 86,168	\$ 99,175	\$ 104,684	\$ 92,429	\$ 94,244	\$ 81,008	\$ 73,422	\$ 67,976	\$ 67,321	\$ 69,553	\$ 978,106
136. R-3	\$ 1,788,730	\$ 2,530,434	\$ 4,580,458	\$ 6,442,433	\$ 7,405,408	\$ 6,452,131	\$ 5,608,295	\$ 3,741,595	\$ 2,365,471	\$ 1,848,084	\$ 1,905,865	\$ 1,944,322	\$ 46,613,238
137. R-4	\$ 130,405	\$ 196,328	\$ 369,394	\$ 511,204	\$ 591,226	\$ 512,888	\$ 456,002	\$ 309,384	\$ 197,448	\$ 154,059	\$ -	\$ -	\$ 3,428,337
138. Total Resid.	\$ 1,986,677	\$ 2,801,347	\$ 5,036,020	\$ 7,052,812	\$ 8,101,330	\$ 7,057,448	\$ 6,158,541	\$ 4,131,986	\$ 2,636,341	\$ 2,070,119	\$ 1,973,186	\$ 2,013,874	\$ 51,019,681
139. G-41	\$ 632,747	\$ 841,920	\$ 1,449,662	\$ 2,036,580	\$ 2,364,818	\$ 2,055,452	\$ 1,814,955	\$ 1,243,590	\$ 819,901	\$ 646,182	\$ 639,798	\$ 686,951	\$ 15,232,558
140. G-42	\$ 477,897	\$ 761,270	\$ 1,487,133	\$ 2,085,071	\$ 2,387,751	\$ 2,084,930	\$ 1,842,913	\$ 1,238,715	\$ 691,808	\$ 479,125	\$ 437,589	\$ 473,983	\$ 14,448,183
141. G-43	\$ 89,345	\$ 121,096	\$ 391,152	\$ 504,608	\$ 616,898	\$ 526,261	\$ 484,976	\$ 337,609	\$ 116,140	\$ 90,702	\$ 84,226	\$ 97,176	\$ 3,460,190
142. G-51	\$ 125,452	\$ 134,807	\$ 148,674	\$ 164,744	\$ 180,198	\$ 157,425	\$ 160,423	\$ 141,168	\$ 133,892	\$ 129,843	\$ 128,932	\$ 136,961	\$ 1,742,519
143. G-52	\$ 145,442	\$ 157,618	\$ 232,933	\$ 260,195	\$ 288,314	\$ 248,825	\$ 251,776	\$ 214,537	\$ 156,467	\$ 152,373	\$ 149,329	\$ 164,799	\$ 2,422,607
144. G-53	\$ 85,938	\$ 89,777	\$ 192,522	\$ 200,442	\$ 233,898	\$ 196,036	\$ 192,991	\$ 154,891	\$ 76,304	\$ 79,131	\$ 75,956	\$ 88,756	\$ 1,666,642
145. G-54	\$ 80,035	\$ 71,421	\$ 125,348	\$ 106,598	\$ 107,064	\$ 88,743	\$ 103,978	\$ 115,657	\$ 65,357	\$ 64,134	\$ 73,186	\$ 91,044	\$ 1,092,564
146. Total C/I	\$ 1,636,858	\$ 2,177,910	\$ 4,027,423	\$ 5,358,239	\$ 6,178,960	\$ 5,357,671	\$ 4,852,013	\$ 3,446,167	\$ 2,059,869	\$ 1,641,489	\$ 1,589,015	\$ 1,739,669	\$ 40,065,263
147. Total All	\$ 3,623,535	\$ 4,979,257	\$ 9,063,444	\$ 12,411,051	\$ 14,280,269	\$ 12,415,119	\$ 11,010,553	\$ 7,578,154	\$ 4,696,210	\$ 3,711,608	\$ 3,562,201	\$ 3,753,543	\$ 91,084,945

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Allowed Decoupling Year Revenue Variance

REVENUE

2021-22 Allowed Base Revenue														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
1. R-1	\$ 68,426	\$ 74,749	\$ 80,886	\$ 92,013	\$ 94,304	\$ 83,371	\$ 87,570	\$ 78,339	\$ 74,897	\$ 67,511	\$ 67,358	\$ 70,706	\$ 940,130	
2. R-3	\$ 1,902,965	\$ 2,862,452	\$ 4,652,930	\$ 6,510,566	\$ 7,547,815	\$ 6,551,160	\$ 5,811,563	\$ 3,801,240	\$ 2,637,440	\$ 1,880,046	\$ 1,918,044	\$ 2,003,655	\$ 48,079,877	
3. R-4	\$ 137,277	\$ 223,014	\$ 387,213	\$ 539,064	\$ 625,392	\$ 541,015	\$ 479,565	\$ 314,741	\$ 218,823	\$ 155,221	\$ -	\$ -	\$ 3,621,326	
<b>4. Total Resid.</b>	<b>\$ 2,108,668</b>	<b>\$ 3,160,214</b>	<b>\$ 5,121,029</b>	<b>\$ 7,141,643</b>	<b>\$ 8,267,511</b>	<b>\$ 7,175,546</b>	<b>\$ 6,378,698</b>	<b>\$ 4,194,321</b>	<b>\$ 2,931,161</b>	<b>\$ 2,102,778</b>	<b>\$ 1,985,403</b>	<b>\$ 2,074,361</b>	<b>\$ 52,641,333</b>	
5. G-41	\$ 655,293	\$ 916,400	\$ 1,487,795	\$ 2,051,709	\$ 2,380,845	\$ 2,073,096	\$ 1,866,845	\$ 1,246,852	\$ 879,261	\$ 652,406	\$ 637,160	\$ 692,180	\$ 15,539,842	
6. G-42	\$ 519,347	\$ 857,289	\$ 1,506,566	\$ 2,106,858	\$ 2,392,175	\$ 2,091,878	\$ 1,887,448	\$ 1,257,758	\$ 791,148	\$ 496,101	\$ 444,300	\$ 490,131	\$ 14,840,999	
7. G-43	\$ 89,535	\$ 131,304	\$ 370,131	\$ 502,494	\$ 590,459	\$ 503,329	\$ 463,784	\$ 318,843	\$ 128,596	\$ 90,338	\$ 86,346	\$ 100,617	\$ 3,375,777	
8. G-51	\$ 127,134	\$ 135,547	\$ 148,242	\$ 167,724	\$ 177,733	\$ 157,327	\$ 162,286	\$ 143,585	\$ 138,861	\$ 124,814	\$ 125,567	\$ 140,706	\$ 1,749,527	
9. G-52	\$ 156,026	\$ 170,807	\$ 247,896	\$ 281,218	\$ 308,168	\$ 269,039	\$ 274,127	\$ 234,486	\$ 169,383	\$ 151,292	\$ 155,312	\$ 174,148	\$ 2,591,903	
10. G-53	\$ 80,126	\$ 92,246	\$ 182,459	\$ 210,484	\$ 231,790	\$ 190,870	\$ 190,304	\$ 156,071	\$ 80,356	\$ 68,680	\$ 81,590	\$ 97,153	\$ 1,662,129	
11. G-54	\$ 80,529	\$ 82,746	\$ 124,181	\$ 102,703	\$ 100,066	\$ 90,516	\$ 92,617	\$ 103,510	\$ 71,695	\$ 68,976	\$ 85,636	\$ 98,284	\$ 1,101,458	
<b>12. Total C/I</b>	<b>\$ 1,707,991</b>	<b>\$ 2,386,339</b>	<b>\$ 4,067,271</b>	<b>\$ 5,423,191</b>	<b>\$ 6,181,235</b>	<b>\$ 5,376,056</b>	<b>\$ 4,937,410</b>	<b>\$ 3,461,105</b>	<b>\$ 2,259,300</b>	<b>\$ 1,652,606</b>	<b>\$ 1,615,913</b>	<b>\$ 1,793,219</b>	<b>\$ 40,861,636</b>	
<b>13. Total All</b>	<b>\$ 3,816,659</b>	<b>\$ 5,546,554</b>	<b>\$ 9,188,300</b>	<b>\$ 12,564,833</b>	<b>\$ 14,448,747</b>	<b>\$ 12,551,602</b>	<b>\$ 11,316,108</b>	<b>\$ 7,655,426</b>	<b>\$ 5,190,461</b>	<b>\$ 3,755,384</b>	<b>\$ 3,601,315</b>	<b>\$ 3,867,580</b>	<b>\$ 93,502,969</b>	
2021-22 Decoupling Year Weather Normalized Base Revenue														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
14. R-1	\$ 67,542	\$ 74,585	\$ 86,168	\$ 99,175	\$ 104,684	\$ 92,429	\$ 94,244	\$ 81,008	\$ 73,422	\$ 67,976	\$ 67,321	\$ 69,553	\$ 978,106	
15. R-3	\$ 1,788,730	\$ 2,530,434	\$ 4,580,458	\$ 6,442,433	\$ 7,405,420	\$ 6,452,131	\$ 5,608,295	\$ 3,741,595	\$ 2,365,471	\$ 1,848,084	\$ 1,905,865	\$ 1,944,322	\$ 46,613,238	
16. R-4	\$ 130,405	\$ 196,328	\$ 369,394	\$ 511,204	\$ 591,226	\$ 512,888	\$ 456,002	\$ 309,384	\$ 197,448	\$ 154,059	\$ -	\$ -	\$ 3,428,337	
<b>17. Total Resid.</b>	<b>\$ 1,986,677</b>	<b>\$ 2,801,347</b>	<b>\$ 5,036,020</b>	<b>\$ 7,052,812</b>	<b>\$ 8,101,330</b>	<b>\$ 7,057,448</b>	<b>\$ 6,158,541</b>	<b>\$ 4,131,986</b>	<b>\$ 2,636,341</b>	<b>\$ 2,070,119</b>	<b>\$ 1,973,186</b>	<b>\$ 2,013,874</b>	<b>\$ 51,019,681</b>	
18. G-41	\$ 632,747	\$ 841,920	\$ 1,449,662	\$ 2,036,580	\$ 2,364,818	\$ 2,055,452	\$ 1,814,955	\$ 1,243,590	\$ 819,901	\$ 646,182	\$ 639,798	\$ 686,951	\$ 15,232,558	
19. G-42	\$ 477,897	\$ 761,270	\$ 1,487,133	\$ 2,085,071	\$ 2,387,751	\$ 2,084,930	\$ 1,842,913	\$ 1,238,715	\$ 691,808	\$ 479,125	\$ 437,589	\$ 473,983	\$ 14,448,183	
20. G-43	\$ 89,345	\$ 121,096	\$ 391,152	\$ 504,608	\$ 616,898	\$ 526,261	\$ 484,976	\$ 337,609	\$ 116,140	\$ 90,702	\$ 84,226	\$ 97,176	\$ 3,460,190	
21. G-51	\$ 125,452	\$ 134,807	\$ 148,674	\$ 164,744	\$ 180,198	\$ 157,425	\$ 160,423	\$ 141,168	\$ 133,892	\$ 129,843	\$ 128,932	\$ 136,961	\$ 1,742,519	
22. G-52	\$ 145,442	\$ 157,618	\$ 232,933	\$ 260,195	\$ 288,314	\$ 248,825	\$ 251,776	\$ 214,537	\$ 156,467	\$ 152,373	\$ 149,329	\$ 164,799	\$ 2,422,607	
23. G-53	\$ 85,938	\$ 89,777	\$ 192,522	\$ 200,442	\$ 233,898	\$ 196,036	\$ 192,991	\$ 154,891	\$ 76,304	\$ 79,131	\$ 75,956	\$ 88,756	\$ 1,666,642	
24. G-54	\$ 80,035	\$ 71,421	\$ 125,348	\$ 106,598	\$ 107,064	\$ 88,743	\$ 103,978	\$ 115,657	\$ 65,357	\$ 64,134	\$ 73,186	\$ 91,044	\$ 1,092,564	
<b>25. Total C/I</b>	<b>\$ 1,636,858</b>	<b>\$ 2,177,910</b>	<b>\$ 4,027,423</b>	<b>\$ 5,358,239</b>	<b>\$ 6,178,940</b>	<b>\$ 5,357,671</b>	<b>\$ 4,852,013</b>	<b>\$ 3,446,167</b>	<b>\$ 2,059,869</b>	<b>\$ 1,641,489</b>	<b>\$ 1,589,015</b>	<b>\$ 1,739,669</b>	<b>\$ 40,065,263</b>	
<b>26. Total All</b>	<b>\$ 3,623,535</b>	<b>\$ 4,979,257</b>	<b>\$ 9,063,444</b>	<b>\$ 12,411,051</b>	<b>\$ 14,280,269</b>	<b>\$ 12,415,119</b>	<b>\$ 11,010,553</b>	<b>\$ 7,578,154</b>	<b>\$ 4,696,210</b>	<b>\$ 3,711,608</b>	<b>\$ 3,562,201</b>	<b>\$ 3,753,543</b>	<b>\$ 91,084,945</b>	

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Allowed Decoupling Year Revenue Variance

DECOUPLING YEAR REVENUE DIFFERENCE AND VARIANCE

2021-22 Decoupling Year Revenue Difference														S&T	S&T	
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total			
27. R-1	\$ 885	\$ 164	\$ (5,282)	\$ (7,162)	\$ (10,380)	\$ (9,058)	\$ (6,674)	\$ (2,669)	\$ 1,476	\$ (465)	\$ 37	\$ 1,154	\$ (37,976)	\$	\$	
28. R-3	\$ 114,235	\$ 332,017	\$ 72,472	\$ 68,133	\$ 142,396	\$ 99,029	\$ 203,269	\$ 59,646	\$ 271,969	\$ 31,962	\$ 12,179	\$ 59,333	\$ 1,466,639	\$	\$	
29. R-4	\$ 6,872	\$ 26,686	\$ 17,819	\$ 27,860	\$ 34,166	\$ 28,127	\$ 23,563	\$ 5,358	\$ 21,375	\$ 1,162	\$ -	\$ -	\$ 192,989	\$	\$	
30. Total Resid.	\$ 121,992	\$ 358,867	\$ 85,009	\$ 88,831	\$ 166,182	\$ 118,098	\$ 220,157	\$ 62,334	\$ 294,820	\$ 32,659	\$ 12,217	\$ 60,487	\$ 1,621,652	\$	\$	
31. G-41	\$ 22,546	\$ 74,480	\$ 38,133	\$ 15,130	\$ 16,027	\$ 17,644	\$ 51,889	\$ 3,262	\$ 59,359	\$ 6,224	\$ (2,638)	\$ 5,228	\$ 307,285	\$	\$	
32. G-42	\$ 41,450	\$ 96,019	\$ 19,434	\$ 21,787	\$ 4,425	\$ 6,948	\$ 44,535	\$ 19,043	\$ 99,340	\$ 16,976	\$ 6,711	\$ 16,148	\$ 392,817	\$	\$	
33. G-43	\$ 189	\$ 10,207	\$ (2,114)	\$ (2,114)	\$ (26,439)	\$ (22,932)	\$ (21,192)	\$ (18,766)	\$ 12,456	\$ (364)	\$ 2,120	\$ 3,441	\$ (84,413)	\$	\$	
34. G-51	\$ 1,682	\$ 740	\$ (432)	\$ 2,980	\$ (2,465)	\$ (98)	\$ 1,863	\$ 2,417	\$ 4,969	\$ (5,029)	\$ (3,364)	\$ 3,746	\$ 7,008	\$	\$	
35. G-52	\$ 10,584	\$ 13,188	\$ 14,964	\$ 21,022	\$ 19,854	\$ 20,214	\$ 22,352	\$ 19,949	\$ 12,916	\$ (1,081)	\$ 5,983	\$ 9,350	\$ 169,295	\$	\$	
36. G-53	\$ (5,812)	\$ 2,470	\$ (10,063)	\$ 10,042	\$ (2,108)	\$ (5,165)	\$ (2,687)	\$ 1,179	\$ 4,052	\$ (10,451)	\$ 5,634	\$ 8,397	\$ (4,513)	\$	\$	
37. G-54	\$ 494	\$ 11,326	\$ (1,168)	\$ (3,895)	\$ (6,998)	\$ 1,773	\$ (11,362)	\$ (12,147)	\$ 6,337	\$ 4,842	\$ 12,451	\$ 7,240	\$ 8,893	\$	\$	
38. Total C/I	\$ 71,132	\$ 208,429	\$ 39,848	\$ 64,952	\$ 2,296	\$ 18,384	\$ 85,398	\$ 14,937	\$ 199,431	\$ 11,118	\$ 26,898	\$ 53,550	\$ 796,373	\$	\$	
39. Total All	\$ 193,124	\$ 567,296	\$ 124,856	\$ 153,783	\$ 168,477	\$ 136,483	\$ 305,555	\$ 77,272	\$ 494,250	\$ 43,776	\$ 39,114	\$ 114,037	\$ 2,418,024	\$	\$	
fr. RDAF - REVISED 12/08/2022 Schedule 4 p.3																
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total			
40. ResMo	\$ 170,543	\$ 695,995	\$ 602,442	\$ 288,165	\$ (52,190)	\$ 276,867	\$ (263,559)	\$ (180,617)	\$ (103,419)	\$ 59,549	\$ (67,861)	\$ 105,253	\$ 1,531,167	\$	\$	
41. ResTruUp	\$ 16,775	\$ 36,250	\$ 2,410	\$ 129,397	\$ 28,989	\$ 136,093	\$ 352,512	\$ 60,121	\$ 94,837	\$ 49,631	\$ 48,244	\$ (5,442)	\$ 949,817	\$	\$	
42. ResTTL	\$ 187,318	\$ 732,245	\$ 604,852	\$ 417,562	\$ (23,202)	\$ 412,960	\$ 88,953	\$ (120,496)	\$ (8,582)	\$ 109,180	\$ (19,617)	\$ 99,811	\$ 2,480,984	\$	\$	
43. ComMo	\$ 43,875	\$ (239,968)	\$ (949,941)	\$ 25,392	\$ (1,055,358)	\$ 1,765,498	\$ 9,429	\$ (364,478)	\$ 249,240	\$ (59,661)	\$ 90,541	\$ (54,411)	\$ (539,840)	\$	\$	
44. ComTruUp	\$ 2,414	\$ 8,997	\$ (18,644)	\$ 105,067	\$ 45,348	\$ 65,699	\$ 284,028	\$ (26,173)	\$ 188,630	\$ 64,469	\$ (5,572)	\$ 68,675	\$ 782,938	\$	\$	
45. ComTTL	\$ 46,290	\$ (230,971)	\$ (968,585)	\$ 130,459	\$ (1,010,010)	\$ 1,831,197	\$ 293,458	\$ (390,651)	\$ 437,870	\$ 4,808	\$ 84,969	\$ 14,264	\$ 243,098	\$	\$	
46. TotMo	\$ 214,418	\$ 456,027	\$ (347,499)	\$ 313,557	\$ (1,107,548)	\$ 2,042,365	\$ (254,129)	\$ (545,095)	\$ 145,821	\$ (112)	\$ 22,680	\$ 50,841	\$ 991,327	\$	\$	
47. TotTruUp	\$ 19,189	\$ 45,247	\$ (16,234)	\$ 234,464	\$ 74,337	\$ 201,792	\$ 636,540	\$ 33,948	\$ 283,467	\$ 114,100	\$ 42,672	\$ 63,233	\$ 1,732,755	\$	\$	
48. TotTTL	\$ 233,608	\$ 501,274	\$ (363,733)	\$ 548,021	\$ (1,033,212)	\$ 2,244,157	\$ 382,411	\$ (511,147)	\$ 429,288	\$ 113,988	\$ 65,352	\$ 114,075	\$ 2,724,082	\$	\$	
49. ResDiff	\$ (65,326)	\$ (373,378)	\$ (519,843)	\$ (328,731)	\$ 189,383	\$ (294,862)	\$ 131,204	\$ 182,830	\$ 303,402	\$ (76,521)	\$ 31,834	\$ (39,324)	\$ (859,332)	\$	\$	
50. ComDiff	\$ 24,843	\$ 439,401	\$ 1,008,432	\$ (65,507)	\$ 1,012,305	\$ (1,812,813)	\$ (208,060)	\$ 405,588	\$ (238,440)	\$ 6,309	\$ (58,071)	\$ 39,286	\$ 553,275	\$	\$	
51. TTL Diff	\$ (40,484)	\$ 66,022	\$ 488,589	\$ (394,238)	\$ 1,201,689	\$ (2,107,674)	\$ (76,856)	\$ 588,419	\$ 64,962	\$ (70,212)	\$ (26,237)	\$ (38)	\$ (306,057)	\$	\$	



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Revenue Per Bill Variance

REVENUE PER BILL

2021-22 Decoupling Year Weather Normalized Base Revenue															
	S&T		S&T		S&T		S&T		S&T		S&T		S&T		S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total		
1. R-1	\$ 67,542	\$ 74,585	\$ 86,168	\$ 99,175	\$ 104,684	\$ 92,429	\$ 94,244	\$ 81,008	\$ 73,422	\$ 67,976	\$ 67,321	\$ 69,553	\$ 978,106		
2. R-3	\$ 1,788,730	\$ 2,530,434	\$ 4,580,458	\$ 6,442,433	\$ 7,405,420	\$ 6,452,131	\$ 5,608,295	\$ 3,741,595	\$ 2,365,471	\$ 1,848,084	\$ 1,905,865	\$ 1,944,322	\$ 46,613,238		
3. R-4	\$ 130,405	\$ 196,328	\$ 369,394	\$ 511,204	\$ 591,226	\$ 512,888	\$ 456,002	\$ 309,384	\$ 197,448	\$ 154,059	\$ -	\$ -	\$ 3,428,337		
4. Total Resid.	\$ 1,986,677	\$ 2,801,347	\$ 5,036,020	\$ 7,052,812	\$ 8,101,330	\$ 7,057,448	\$ 6,158,541	\$ 4,131,986	\$ 2,636,341	\$ 2,070,119	\$ 1,973,186	\$ 2,013,874	\$ 51,019,681		
5. G-41	\$ 632,747	\$ 841,920	\$ 1,449,662	\$ 2,036,580	\$ 2,364,818	\$ 2,055,452	\$ 1,814,955	\$ 1,243,590	\$ 819,901	\$ 646,182	\$ 639,798	\$ 686,951	\$ 15,232,558		
6. G-42	\$ 477,897	\$ 761,270	\$ 1,487,133	\$ 2,085,071	\$ 2,387,751	\$ 2,084,930	\$ 1,842,913	\$ 1,238,715	\$ 691,808	\$ 479,125	\$ 437,589	\$ 473,983	\$ 14,448,183		
7. G-43	\$ 89,345	\$ 121,096	\$ 391,152	\$ 504,608	\$ 616,898	\$ 526,261	\$ 484,976	\$ 337,609	\$ 116,140	\$ 90,702	\$ 84,226	\$ 97,176	\$ 3,460,190		
8. G-51	\$ 125,452	\$ 134,807	\$ 148,674	\$ 164,744	\$ 180,198	\$ 157,425	\$ 160,423	\$ 141,168	\$ 133,892	\$ 129,843	\$ 128,932	\$ 136,961	\$ 1,742,519		
9. G-52	\$ 145,442	\$ 157,618	\$ 232,933	\$ 260,195	\$ 288,314	\$ 248,825	\$ 251,776	\$ 214,537	\$ 156,467	\$ 152,373	\$ 149,329	\$ 164,799	\$ 2,422,607		
10. G-53	\$ 85,938	\$ 89,777	\$ 192,522	\$ 200,442	\$ 233,898	\$ 196,036	\$ 192,991	\$ 154,891	\$ 76,304	\$ 79,131	\$ 75,956	\$ 88,756	\$ 1,666,642		
11. G-54	\$ 80,035	\$ 71,421	\$ 125,348	\$ 106,598	\$ 107,064	\$ 88,743	\$ 103,978	\$ 115,657	\$ 65,357	\$ 64,134	\$ 73,186	\$ 91,044	\$ 1,092,564		
12. Total C/I	\$ 1,636,858	\$ 2,177,910	\$ 4,027,423	\$ 5,358,239	\$ 6,178,940	\$ 5,357,671	\$ 4,852,013	\$ 3,446,167	\$ 2,059,869	\$ 1,641,489	\$ 1,589,015	\$ 1,739,669	\$ 40,065,263		
13. Total All	\$ 3,623,535	\$ 4,979,257	\$ 9,063,444	\$ 12,411,051	\$ 14,280,269	\$ 12,415,119	\$ 11,010,553	\$ 7,578,154	\$ 4,696,210	\$ 3,711,608	\$ 3,562,201	\$ 3,753,543	\$ 91,084,945		

2021-22 Customers (Equivalent Bills)															
	S&T		S&T		S&T		S&T		S&T		S&T		S&T		S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total		
14. R-1	3,521	3,638	3,520	3,637	3,625	3,264	3,603	3,465	3,574	3,417	3,558	3,546	42,368		
15. R-3	75,063	77,311	74,797	77,579	77,687	70,250	77,785	75,173	77,494	73,808	83,583	83,453	923,983		
16. R-4	5,415	6,023	6,225	6,423	6,437	5,801	6,419	6,224	6,430	6,094	-	-	61,491		
17. Total Resid.	83,999	86,972	84,541	87,640	87,749	79,316	87,806	84,862	87,498	83,319	87,141	86,999	1,027,841		
18. G-41	9,240	9,699	9,613	10,044	10,090	9,133	10,113	9,730	9,902	9,238	9,640	9,595	116,037		
19. G-42	1,442	1,497	1,456	1,511	1,516	1,372	1,520	1,471	1,511	1,431	1,507	1,504	17,737		
20. G-43	61	65	63	66	66	60	66	64	65	62	66	66	771		
21. G-51	1,287	1,331	1,288	1,329	1,328	1,201	1,331	1,289	1,329	1,265	1,329	1,325	15,632		
22. G-52	406	419	405	420	421	381	421	406	421	401	423	422	4,947		
23. G-53	34	35	34	35	34	31	33	32	32	30	35	35	400		
24. G-54	27	28	27	27	27	24	27	27	26	24	29	29	321		
25. Total C/I	12,498	13,074	12,886	13,431	13,482	12,202	13,512	13,019	13,286	12,451	13,028	12,975	155,845		
26. Total All	96,497	100,046	97,427	101,071	101,231	91,518	101,318	97,881	100,783	95,770	100,169	99,974	1,183,686		

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Revenue Per Bill Variance

REVENUE PER BILL

2021-22 Actual Base Revenue Per Bill														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
27. R-1	\$ 19.184	\$ 20.501	\$ 24.483	\$ 27.268	\$ 28.877	\$ 28.315	\$ 26.160	\$ 23.379	\$ 20.543	\$ 19.891	\$ 18.921	\$ 19.616	\$ 23.086	
28. R-3	\$ 23.830	\$ 32.731	\$ 61.238	\$ 83.043	\$ 95.324	\$ 91.845	\$ 72.100	\$ 49.773	\$ 30.525	\$ 25.039	\$ 22.802	\$ 23.298	\$ 50.448	
29. R-4	\$ 24.082	\$ 32.595	\$ 59.345	\$ 79.584	\$ 91.849	\$ 88.406	\$ 71.042	\$ 49.706	\$ 30.710	\$ 25.282	\$ -	\$ -	\$ 55.754	
<b>30. Total Resid.</b>	<b>\$ 23.651</b>	<b>\$ 32.210</b>	<b>\$ 59.569</b>	<b>\$ 80.475</b>	<b>\$ 92.324</b>	<b>\$ 88.979</b>	<b>\$ 70.138</b>	<b>\$ 48.691</b>	<b>\$ 30.130</b>	<b>\$ 24.846</b>	<b>\$ 22.644</b>	<b>\$ 23.148</b>	<b>\$ 49.638</b>	
31. G-41	\$ 68.476	\$ 86.808	\$ 150.809	\$ 202.762	\$ 234.367	\$ 225.047	\$ 179.475	\$ 127.811	\$ 82.805	\$ 69.949	\$ 66.367	\$ 71.595	\$ 131.274	
32. G-42	\$ 331.424	\$ 508.553	\$ 1,021.429	\$ 1,379.835	\$ 1,575.553	\$ 1,519.603	\$ 1,212.260	\$ 842.144	\$ 457.891	\$ 334.875	\$ 290.418	\$ 315.164	\$ 814.585	
33. G-43	\$ 1,459.097	\$ 1,860.160	\$ 6,205.467	\$ 7,688.288	\$ 9,328.092	\$ 8,810.177	\$ 7,333.311	\$ 5,275.140	\$ 1,778.557	\$ 1,455.885	\$ 1,272.721	\$ 1,469.271	\$ 4,488.406	
34. G-51	\$ 97.443	\$ 101.253	\$ 115.419	\$ 123.961	\$ 135.681	\$ 131.060	\$ 120.507	\$ 109.552	\$ 100.754	\$ 102.620	\$ 97.048	\$ 103.405	\$ 111.469	
35. G-52	\$ 358.293	\$ 376.389	\$ 574.528	\$ 619.758	\$ 684.344	\$ 653.481	\$ 597.708	\$ 527.854	\$ 371.470	\$ 379.805	\$ 353.316	\$ 390.708	\$ 489.758	
36. G-53	\$ 2,527.598	\$ 2,555.329	\$ 5,662.411	\$ 5,787.571	\$ 6,859.185	\$ 6,364.819	\$ 5,836.437	\$ 4,840.349	\$ 2,382.033	\$ 2,658.379	\$ 2,168.119	\$ 2,518.290	\$ 4,168.583	
37. G-54	\$ 2,964.258	\$ 2,559.897	\$ 4,706.452	\$ 3,967.678	\$ 3,980.085	\$ 3,653.285	\$ 3,802.883	\$ 4,283.593	\$ 2,529.966	\$ 2,672.248	\$ 2,535.307	\$ 3,161.240	\$ 3,399.046	
<b>38. Total C/I</b>	<b>\$ 130.970</b>	<b>\$ 166.585</b>	<b>\$ 312.549</b>	<b>\$ 398.938</b>	<b>\$ 458.302</b>	<b>\$ 439.074</b>	<b>\$ 359.093</b>	<b>\$ 264.705</b>	<b>\$ 155.044</b>	<b>\$ 131.834</b>	<b>\$ 121.966</b>	<b>\$ 134.074</b>	<b>\$ 257.085</b>	
2021-22 Allowed Revenue Per Bill														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
39. R-1	\$ 19.435	\$ 20.546	\$ 22.982	\$ 25.299	\$ 26.014	\$ 25.540	\$ 24.307	\$ 22.609	\$ 20.956	\$ 19.755	\$ 18.931	\$ 19.941	\$ 22.190	
40. R-3	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 24.009	\$ 52.035	
41. R-4	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 24.009	\$ 58.892	
<b>42. Total Resid.</b>	<b>\$ 25.104</b>	<b>\$ 36.336</b>	<b>\$ 60.574</b>	<b>\$ 81.488</b>	<b>\$ 94.217</b>	<b>\$ 90.468</b>	<b>\$ 72.645</b>	<b>\$ 49.425</b>	<b>\$ 33.500</b>	<b>\$ 25.238</b>	<b>\$ 22.784</b>	<b>\$ 23.844</b>	<b>\$ 51.215</b>	
43. G-41	\$ 70.916	\$ 94.488	\$ 154.776	\$ 204.268	\$ 235.956	\$ 226.979	\$ 184.606	\$ 128.146	\$ 88.800	\$ 70.623	\$ 66.093	\$ 72.139	\$ 133.922	
44. G-42	\$ 360.170	\$ 572.697	\$ 1,034.777	\$ 1,394.253	\$ 1,578.472	\$ 1,524.667	\$ 1,241.555	\$ 855.091	\$ 523.642	\$ 346.741	\$ 294.872	\$ 325.902	\$ 836.732	
45. G-43	\$ 1,462.191	\$ 2,016.955	\$ 5,871.987	\$ 7,656.083	\$ 8,928.306	\$ 8,426.278	\$ 7,012.866	\$ 4,981.917	\$ 1,969.310	\$ 1,450.046	\$ 1,304.759	\$ 1,521.300	\$ 4,378.909	
46. G-51	\$ 98.750	\$ 101.809	\$ 115.084	\$ 126.203	\$ 133.825	\$ 130.979	\$ 121.907	\$ 111.427	\$ 104.493	\$ 98.646	\$ 94.516	\$ 106.232	\$ 111.918	
47. G-52	\$ 384.365	\$ 407.882	\$ 611.436	\$ 669.830	\$ 731.471	\$ 706.568	\$ 650.770	\$ 576.938	\$ 402.135	\$ 377.110	\$ 367.473	\$ 412.875	\$ 523.983	
48. G-53	\$ 2,356.654	\$ 2,625.619	\$ 5,366.438	\$ 6,077.525	\$ 6,797.367	\$ 6,197.111	\$ 5,755.166	\$ 4,877.206	\$ 2,508.532	\$ 2,307.268	\$ 2,328.947	\$ 2,756.543	\$ 4,157.295	
49. G-54	\$ 2,982.545	\$ 2,965.834	\$ 4,662.611	\$ 3,822.712	\$ 3,719.928	\$ 3,726.283	\$ 3,387.343	\$ 3,833.707	\$ 2,775.284	\$ 2,874.002	\$ 2,966.625	\$ 3,412.621	\$ 3,426.714	
<b>50. Total C/I</b>	<b>\$ 136.662</b>	<b>\$ 182.528</b>	<b>\$ 315.642</b>	<b>\$ 403.773</b>	<b>\$ 458.472</b>	<b>\$ 440.581</b>	<b>\$ 365.413</b>	<b>\$ 265.853</b>	<b>\$ 170.055</b>	<b>\$ 132.727</b>	<b>\$ 124.031</b>	<b>\$ 138.201</b>	<b>\$ 262.195</b>	

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 Docket DG 22-045  
 Revenue Decoupling Adjustment Factor  
 Revenue Per Bill Variance

REVENUE PER BILL

2021-22 Revenue Per Bill Difference (Allowed - Actual)														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	Total
51. R-1	\$ 0.251	\$ 0.045	\$ (1.501)	\$ (1.969)	\$ (2.863)	\$ (2.775)	\$ (1.853)	\$ (0.770)	\$ 0.413	\$ (0.136)	\$ 0.010	\$ 0.325	\$ (0.896)	\$ (0.896)
52. R-3	\$ 1.522	\$ 4.295	\$ 0.969	\$ 0.878	\$ 1.833	\$ 1.410	\$ 2.613	\$ 0.793	\$ 3.510	\$ 0.433	\$ 0.146	\$ 0.711	\$ 1.587	\$ 1.587
53. R-4	\$ 1.269	\$ 4.431	\$ 2.863	\$ 4.337	\$ 5.308	\$ 4.848	\$ 3.671	\$ 0.861	\$ 3.325	\$ 0.191	\$ 22.948	\$ 24.009	\$ 3.138	\$ 3.138
54. Total Resid.	\$ 1.452	\$ 4.126	\$ 1.006	\$ 1.014	\$ 1.894	\$ 1.489	\$ 2.507	\$ 0.735	\$ 3.369	\$ 0.392	\$ 0.140	\$ 0.695	\$ 1.578	\$ 1.578
55. G-41	\$ 2.440	\$ 7.679	\$ 3.967	\$ 1.506	\$ 1.588	\$ 1.932	\$ 5.131	\$ 0.335	\$ 5.995	\$ 0.674	\$ (0.274)	\$ 0.545	\$ 2.648	\$ 2.648
56. G-42	\$ 28.746	\$ 64.144	\$ 13.348	\$ 14.418	\$ 2.920	\$ 5.064	\$ 29.295	\$ 12.946	\$ 65.751	\$ 11.865	\$ 4.454	\$ 10.738	\$ 22.147	\$ 22.147
57. G-43	\$ 3.094	\$ 156.796	\$ (333.480)	\$ (32.205)	\$ (399.786)	\$ (383.900)	\$ (320.445)	\$ (293.223)	\$ 190.753	\$ (5.839)	\$ 32.037	\$ 52.029	\$ (109.496)	\$ (109.496)
58. G-51	\$ 1.306	\$ 0.556	\$ (0.335)	\$ 2.242	\$ (1.856)	\$ (0.081)	\$ 1.400	\$ 1.875	\$ 3.739	\$ (3.974)	\$ (2.532)	\$ 2.828	\$ 0.448	\$ 0.448
59. G-52	\$ 26.072	\$ 31.493	\$ 36.908	\$ 50.073	\$ 47.126	\$ 53.087	\$ 53.062	\$ 49.084	\$ 30.664	\$ (2.695)	\$ 14.157	\$ 22.167	\$ 34.225	\$ 34.225
60. G-53	\$ (170.943)	\$ 70.290	\$ (295.972)	\$ 289.954	\$ (61.818)	\$ (167.708)	\$ (81.271)	\$ 36.857	\$ 126.499	\$ (351.111)	\$ 160.828	\$ 238.253	\$ (11.287)	\$ (11.287)
61. G-54	\$ 18.287	\$ 405.937	\$ (43.840)	\$ (144.967)	\$ (260.158)	\$ 72.998	\$ (415.539)	\$ (449.886)	\$ 245.318	\$ 201.754	\$ 431.318	\$ 251.381	\$ 27.668	\$ 27.668
62. Total C/I	\$ 5.692	\$ 15.942	\$ 3.092	\$ 4.836	\$ 0.170	\$ 1.507	\$ 6.320	\$ 1.147	\$ 15.011	\$ 0.893	\$ 2.065	\$ 4.127	\$ 5.110	\$ 5.110

2021-22 Revenue Per Bill Percent Difference (Allowed - Actual)														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	Total
63. R-1	1.3%	0.2%	(6.1%)	(7.2%)	(9.9%)	(9.8%)	(7.1%)	(3.3%)	2.0%	(0.7%)	0.1%	1.7%	(3.9%)	(3.9%)
64. R-3	6.4%	13.1%	1.6%	1.1%	1.9%	1.5%	3.6%	1.6%	11.5%	1.7%	0.6%	3.1%	3.1%	3.1%
65. R-4	5.3%	13.6%	4.8%	5.4%	5.8%	5.5%	5.2%	1.7%	10.8%	0.8%	0.0%	0.0%	5.6%	5.6%
66. Total Resid.	6.1%	12.8%	1.7%	1.3%	2.1%	1.7%	3.6%	1.5%	11.2%	1.6%	0.6%	3.0%	3.2%	3.2%
67. G-41	3.6%	8.8%	2.6%	0.7%	0.7%	0.9%	2.9%	0.3%	7.2%	1.0%	(0.4%)	0.8%	2.0%	2.0%
68. G-42	8.7%	12.6%	1.3%	1.0%	0.2%	0.3%	2.4%	1.5%	14.4%	3.5%	1.5%	3.4%	2.7%	2.7%
69. G-43	0.2%	8.4%	(5.4%)	(0.4%)	(4.3%)	(4.4%)	(4.4%)	(5.6%)	10.7%	(0.4%)	2.5%	3.5%	(2.4%)	(2.4%)
70. G-51	1.3%	0.5%	(0.3%)	1.8%	(1.4%)	(0.1%)	1.2%	1.7%	3.7%	(3.9%)	(2.6%)	2.7%	0.4%	0.4%
71. G-52	7.3%	8.4%	6.4%	8.1%	6.9%	8.1%	8.9%	9.3%	8.3%	(0.7%)	4.0%	5.7%	7.0%	7.0%
72. G-53	(6.8%)	2.8%	(5.2%)	5.0%	(0.9%)	(2.6%)	(1.4%)	0.8%	5.3%	(13.2%)	7.4%	9.5%	(0.3%)	(0.3%)
73. G-54	0.6%	15.9%	(0.9%)	(3.7%)	(6.5%)	2.0%	(10.9%)	(10.5%)	9.7%	7.5%	17.0%	8.0%	0.8%	0.8%
74. Total C/I	4.3%	9.6%	1.0%	1.2%	0.0%	0.3%	1.8%	0.4%	9.7%	0.7%	1.7%	3.1%	2.0%	2.0%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Docket DG 22-045  
Revenue Decoupling Adjustment Factor  
Revenue Per Bill Variance

REVENUE

2021-22 Decoupling Year Revenue Difference														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
75. R-1	\$ 885	\$ 164	\$ (5,282)	\$ (7,162)	\$ (10,380)	\$ (9,058)	\$ (6,674)	\$ (2,669)	\$ 1,476	\$ (465)	\$ 37	\$ 1,154	\$ (37,976)	
76. R-3	\$ 114,235	\$ 332,017	\$ 72,472	\$ 68,133	\$ 142,396	\$ 99,029	\$ 203,269	\$ 59,646	\$ 271,969	\$ 31,962	\$ 12,179	\$ 59,333	\$ 1,466,639	
77. R-4	\$ 6,872	\$ 26,686	\$ 17,819	\$ 27,860	\$ 34,166	\$ 28,127	\$ 23,563	\$ 5,358	\$ 21,375	\$ 1,162	\$ -	\$ -	\$ 192,989	
<b>78. Total Resid.</b>	<b>\$ 121,992</b>	<b>\$ 358,867</b>	<b>\$ 85,009</b>	<b>\$ 88,831</b>	<b>\$ 166,182</b>	<b>\$ 118,098</b>	<b>\$ 220,157</b>	<b>\$ 62,334</b>	<b>\$ 294,820</b>	<b>\$ 32,659</b>	<b>\$ 12,217</b>	<b>\$ 60,487</b>	<b>\$ 1,621,652</b>	
79. G-41	\$ 22,546	\$ 74,480	\$ 38,133	\$ 15,130	\$ 16,027	\$ 17,644	\$ 51,889	\$ 3,262	\$ 59,359	\$ 6,224	\$ (2,638)	\$ 5,228	\$ 307,285	
80. G-42	\$ 41,450	\$ 96,019	\$ 19,434	\$ 21,787	\$ 4,425	\$ 6,948	\$ 44,535	\$ 19,043	\$ 99,340	\$ 16,976	\$ 6,711	\$ 16,148	\$ 392,817	
81. G-43	\$ 189	\$ 10,207	\$ (21,020)	\$ (2,114)	\$ (26,439)	\$ (22,932)	\$ (21,192)	\$ (18,766)	\$ 12,456	\$ (364)	\$ 2,120	\$ 3,441	\$ (84,413)	
82. G-51	\$ 1,682	\$ 740	\$ (432)	\$ 2,980	\$ (2,465)	\$ (98)	\$ 1,863	\$ 2,417	\$ 4,969	\$ (5,029)	\$ (3,364)	\$ 3,746	\$ 7,008	
83. G-52	\$ 10,584	\$ 13,188	\$ 14,964	\$ 21,022	\$ 19,854	\$ 20,214	\$ 22,352	\$ 19,949	\$ 12,916	\$ (1,081)	\$ 5,983	\$ 9,350	\$ 169,295	
84. G-53	\$ (5,812)	\$ 2,470	\$ (10,063)	\$ 10,042	\$ (2,108)	\$ (5,165)	\$ (2,687)	\$ 1,179	\$ 4,052	\$ (10,451)	\$ 5,634	\$ 8,397	\$ (4,513)	
85. G-54	\$ 494	\$ 11,326	\$ (1,168)	\$ (3,895)	\$ (6,998)	\$ 1,773	\$ (11,362)	\$ (12,147)	\$ 6,337	\$ 4,842	\$ 12,451	\$ 7,240	\$ 8,893	
<b>86. Total C/I</b>	<b>\$ 71,132</b>	<b>\$ 208,429</b>	<b>\$ 39,848</b>	<b>\$ 64,952</b>	<b>\$ 2,296</b>	<b>\$ 18,384</b>	<b>\$ 85,398</b>	<b>\$ 14,937</b>	<b>\$ 199,431</b>	<b>\$ 11,118</b>	<b>\$ 26,898</b>	<b>\$ 53,550</b>	<b>\$ 796,373</b>	
<b>87. Total All</b>	<b>\$ 193,124</b>	<b>\$ 567,296</b>	<b>\$ 124,856</b>	<b>\$ 153,783</b>	<b>\$ 168,477</b>	<b>\$ 136,483</b>	<b>\$ 305,555</b>	<b>\$ 77,272</b>	<b>\$ 494,250</b>	<b>\$ 43,776</b>	<b>\$ 39,114</b>	<b>\$ 114,037</b>	<b>\$ 2,418,024</b>	
2021-22 Decoupling Year Revenue Percent Difference														
	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	S&T	
	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Total	
88. R-1	1.3%	0.2%	(6.5%)	(7.8%)	(11.0%)	(10.9%)	(7.6%)	(3.4%)	2.0%	(0.7%)	0.1%	1.6%	(4.0%)	
89. R-3	6.0%	11.6%	1.6%	1.0%	1.9%	1.5%	3.5%	1.6%	10.3%	1.7%	0.6%	3.0%	3.1%	
90. R-4	5.0%	12.0%	4.6%	5.2%	5.5%	5.2%	4.9%	1.7%	9.8%	0.7%	0.0%	0.0%	5.3%	
<b>91. Total Resid.</b>	<b>5.8%</b>	<b>11.4%</b>	<b>1.7%</b>	<b>1.2%</b>	<b>2.0%</b>	<b>1.6%</b>	<b>3.5%</b>	<b>1.5%</b>	<b>10.1%</b>	<b>1.6%</b>	<b>0.6%</b>	<b>2.9%</b>	<b>3.1%</b>	
92. G-41	3.4%	8.1%	2.6%	0.7%	0.7%	0.9%	2.8%	0.3%	6.8%	1.0%	(0.4%)	0.8%	2.0%	
93. G-42	8.0%	11.2%	1.3%	1.0%	0.2%	0.3%	2.4%	1.5%	12.6%	3.4%	1.5%	3.3%	2.6%	
94. G-43	0.2%	7.8%	(5.7%)	(0.4%)	(4.5%)	(4.6%)	(4.6%)	(5.9%)	9.7%	(0.4%)	2.5%	3.4%	(2.5%)	
95. G-51	1.3%	0.5%	(0.3%)	1.8%	(1.4%)	(0.1%)	1.1%	1.7%	3.6%	(4.0%)	(2.7%)	2.7%	0.4%	
96. G-52	6.8%	7.7%	6.0%	7.5%	6.4%	7.5%	8.2%	8.5%	7.6%	(0.7%)	3.9%	5.4%	6.5%	
97. G-53	(7.3%)	2.7%	(5.5%)	4.8%	(0.9%)	(2.7%)	(1.4%)	0.8%	5.0%	(15.2%)	6.9%	8.6%	(0.3%)	
98. G-54	0.6%	13.7%	(0.9%)	(3.8%)	(7.0%)	(2.0%)	(12.3%)	(11.7%)	8.8%	7.0%	14.5%	7.4%	0.8%	
<b>99. Total C/I</b>	<b>4.2%</b>	<b>8.7%</b>	<b>1.0%</b>	<b>1.2%</b>	<b>0.0%</b>	<b>0.3%</b>	<b>1.7%</b>	<b>0.4%</b>	<b>8.8%</b>	<b>0.7%</b>	<b>1.7%</b>	<b>3.0%</b>	<b>1.9%</b>	
<b>100. Total All</b>	<b>5.1%</b>	<b>10.2%</b>	<b>1.4%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.1%</b>	<b>2.7%</b>	<b>1.0%</b>	<b>9.5%</b>	<b>1.2%</b>	<b>1.1%</b>	<b>2.9%</b>	<b>2.6%</b>	