

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS

Summary Page 1

2330 Cost of Gas Reconciliation Report
For the six months ended October 31, 2023 off-peak season

		Original Filing 1/	Actual	Difference
1	Off Peak Gas cost Account 1920-1741			
2	Beginning Balance 11/1/22 – (Over) / Under	\$ 10,637,079	\$ 14,395,791	\$ 3,758,712
3				
4	Net Off-Peak Gas Costs 11/1/22 – 4/30/23	\$ -	\$ 7,337,564	\$ 7,337,564
5	Fuel Financing 11/1/22 – 4/30/23	-	-	-
6	Prior Period Adjustment 11/1/22 – 4/30/23	-	(4,196,806)	(4,196,806)
7	Return on Inventory	-	-	-
8	Broker Revenue 11/1/22 – 4/30/23	-	-	-
9	IT Sales Margins 11/1/22 – 4/30/23	-	-	-
10	Off System Sales Margin 11/1/22 – 4/30/23	-	-	-
11	Capacity Release 11/1/22 – 4/30/23	-	-	-
12	Interest 11/1/22 – 4/30/23	293,432	551,854	258,423
13	Sum 11/1/22 – 4/30/23 Net Costs	\$ 293,432	\$ 3,692,612	\$ 3,399,181
14				
15	Ending Balance 4/30/23 (Over)/Under	\$ 10,930,511	\$ 18,088,404	\$ 7,157,893
16				
17	Interest 5/1/23 – 10/31/23	\$ 147,811	\$ 401,820	\$ 254,010
18				
19	Refund from Suppliers 5/1/23 – 10/31/23	\$ -	\$ -	\$ -
20				
21	Return on Inventory	\$ -	\$ -	\$ -
22				
23	Interruptible and 280-Day Sales Margins 5/1/23 – 10/31/23	\$ -	\$ -	\$ -
24				
25	Hedging costs	\$ -	\$ -	\$ -
26				
27	Off System Sales Margin 5/1/23 – 10/31/23	\$ -	\$ -	\$ -
28				
29	Capacity Release Credits 5/1/23 – 10/31/23	\$ -	\$ -	\$ -
30				
31	Fixed Price Option Admin Costs	\$ -	\$ -	\$ -
32				
33	Broker Revenues 5/1/23 – 10/31/23	\$ -	\$ -	\$ -
34				
35	Production & Storage	\$ -	\$ -	\$ -
36				
37	Gas Assistance Plan	\$ -	\$ -	\$ -
38				
39	Seasonal Correcting Entry	\$ -	\$ (12,131,927)	\$ (12,131,927)
40				
41				
42	Net Transportation Cost of Gas	\$ -	\$ -	\$ -
43				
44	Total Adjustment to Costs	\$ 147,811	\$ (11,730,106)	\$ (11,877,917)
45				
46	Gas Costs 5/1/23 – 10/31/23	\$ 12,557,918	\$ 3,516,663	\$ (9,041,255)
47				
48	Total Gas Costs and Adjustments 5/1/23 – 10/31/23	\$ 12,705,729	\$ (8,213,443)	\$ (20,919,172)
49				
50	Gas Cost Billed	\$ (24,286,383)	\$ (20,101,576)	\$ 4,184,807
51				
52	Total (Over) / Under 10/31/23	\$ (650,143)	\$ (10,226,616)	\$ (9,576,473)
53	Bad Debts Accounts 1163-1754			
54				
55	Beginning Balance 11/1/22 – (Over) / Under	\$ 337,560	\$ 758,564	\$ 421,004
56	BD Net Costs 11/1/22 – 4/30/23	-	(88,241)	(88,241)
57	Interest 11/1/22 – 4/30/23	9,312	25,570	16,258
58	Ending Balance 4/30/23 (Over)/Under	\$ 346,872	\$ 695,893	\$ 349,022
59				
60	Bad Debt Costs 5/1/23 – 10/31/23	\$ 200,572	\$ 121,992	\$ (78,580)
61				
62	Bad Debt COG Billed	\$ -	\$ (136,269)	\$ (136,269)
63				
64	Adjustment	\$ -	\$ -	\$ -
65				
66	Interest	\$ 4,590	\$ 29,545	\$ 24,955
67				
68	Total (Over) / Under 10/31/23	\$ 552,034	\$ 711,161	\$ 159,127

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
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SUMMER 2023 COST OF GAS RESULTS

Summary Page 2

2330 Cost of Gas Reconciliation Report
For the six months ended October 31, 2023 off-peak season

		Original Filing 1/		Actual		Difference
69	Working Capital Account 1163-1424					
70						
71	Beginning Balance 11/1/22 – (Over) / Under	\$ 47,458		\$ 86,896		\$ 39,438
72	WC Net Costs 11/1/22 – 4/30/23	-		(23,006)		(23,006)
73	Interest 11/1/22 – 4/30/23	1,309		2,568		1,259
74	Ending Balance 4/30/23 (Over)/Under	\$ 48,767		\$ 66,458		\$ 17,691
75						
76	Working Capital Costs 5/1/23 – 10/31/23	\$ 48,670		\$ 13,704		\$ (34,965)
77						
78	Working Capital CGA Billed	\$ -		\$ (64,534)		\$ (64,534)
79						
80	Adjustment	\$ -		\$ -		\$ -
81						
82	Interest	\$ 673		\$ 1,786		\$ 1,113
83						
84	Total (Over) / Under 10/31/23	\$ 98,110		\$ 17,414		\$ (80,695)
85						
86	Total 1920-1741, 1163-1754, 1163-1424	\$ 0		\$ (9,498,040)		\$ (9,498,040)

1/ As filed 10/07/2022 in the Summer portion of the 2022–2023 Cost of Gas DG 22-045.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
D/B/A LIBERTY
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SUMMER 2023 COST OF GAS RESULTS
SUMMARY OF DEMAND CHARGES FOR PERIOD

Summary Page 3

REDACTED

	<u>Filing</u>	<u>Actual</u>	<u>Difference</u>
1 <u>Supplies:</u>			
2 Niagara Supply			
3 BP Energy			
4 Emera			
5 Subtotal Supply Demand	\$ -	\$ 1,007,523	\$ (1,007,523)
6			
7 <u>Pipelines:</u>			
8 Iroquois Gas Trans Service RTS 470-0	\$ 127,133	\$ 115,292	\$ 11,842
9 Tenn Gas Pipeline 95346 Z5-Z6	323,664	146,172	177,492
10 Tenn Gas Pipeline 2302 Z5-Z6	142,143	114,815	27,328
11 Tenn Gas Pipeline 8587 Z0-Z6	841,106	2,570,999	(1,729,893)
12 Tenn Gas Pipeline 8587 Z1-Z6	1,545,653	-	1,545,653
13 Tenn Gas Pipeline 8587 Z4-Z6	163,995	-	163,995
14 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6	-	-	-
15 Tenn Gas Pipeline (Dracut) 358905 Z6-Z7	-	-	-
16 Tenn Gas Pipeline (Concord Lateral) Z6-Z6	-	-	-
17 Portland Natural Gas Trans Service	109,580	809,969	(700,390)
18 ANE (TransCanada via Union to Iroquois)	327,989	-	327,989
19 Portland Natural Gas	683,828	-	683,828
20 TransCanada via Union to Portland	624,542	-	624,542
21 Tenn Gas Pipeline Z4-Z6 stg 632	-	-	-
22 Tenn Gas Pipeline Z4-Z6 stg 11234	-	-	-
23 Tenn Gas Pipeline Z5-Z6 stg 11234	-	-	-
24 National Fuel FST 2358	-	-	-
25 Subtotal Pipeline Demand	\$ 4,889,632	\$ 3,757,246	\$ 1,132,386
26			
32 <u>Propane</u>			
33 Energy North Propane	\$ -	\$ -	\$ -
34			
35 <u>Storage:</u>			
36 Demand & Capacity Charges	\$ -	\$ -	\$ -
37			
38 <u>Other:</u>			
39 Capacity Managed	\$ (1,656,118)	\$ (3,069,734)	\$ 1,413,616
40 Pipeline Refunds	\$ -	\$ -	\$ -
41			
42 Total Demand Charges (Forward to Page 4)	<u>\$ 3,233,514</u>	<u>\$ 1,695,036</u>	<u>\$ 1,538,478</u>

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
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SUMMER 2023 COST OF GAS RESULTS
SUMMARY OF COMMODITY COSTS FOR PERIOD

Summary Page 4

REDACTED

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
1 Demand Charges (Brought from Page 3):	\$ 3,233,514		\$ 1,695,036		(\$1,538,478)
2					
3					
4 <u>TGP Gulf Commodity</u>					
5 Therms					
6 Cost					
7					
8 <u>Dawn Supply</u>					
9 Therms					
10 Cost					
11					
12 <u>Dracut Commodity</u>					
13 Therms					
14 Cost					
15					
16 <u>PNGTS Commodity</u>					
17 Therms					
18 Cost					
19					
20 <u>TGP/Niagara Purchases for Sendout</u>					
21 Therms					
22 Cost					
23					
24 <u>Enbridge/TC Energy Purchases for Sendout Combo</u>					
25 Therms					
26 Cost					
27					
28 <u>TGP/Niagara/Union Commodity</u>					
29 Therms					
30 Cost					
31					
32 <u>City Gate Delivered Supply</u>					
33 Therms					
34 Cost					
35					
36 <u>Storage Gas - Commodity Injected</u>					
37 Therms					
38 Cost					
39					
40 <u>Propane P/S Plant Commodity</u>					
41 Therms					
42 Cost					
43					
44 <u>Propane Off System Sales</u>					
45 Therms					
46 Cost					
47					
48 <u>LNG P/S Plant & Commodity</u>					
49 Therms					
50 Cost					
51					
52 <u>Hedging (Gains) Losses</u>					
53					
54 <u>Other- Boil Off, LNG, LPG, Berlin OBA</u>					
55 Therms					
56 Cost					
57					
58 Other Costs					
59					
60 Subtotal:					
61 Volumes (net of fuel retention)	26,067,561		16,560,761		(9,506,800)
62 Cost	\$ 9,350,399	0 3587	\$ 2,094,311	0 1265	\$ (7,256,087) (0 2322)
63					
64 Total Demand and Commodity Costs	\$ 12,583,913		\$ 3,789,347		\$ (8,794,565)
65					
66					
67 Demand (therms):	26,067,561		16,560,761		(9,506,800)
68					
69 Firm Gas Sales	26,067,561		39,057,522		12,989,961
70					
71 Lost Gas (Unaccounted For)	612,588		389,178		(223,410)
72 Unbilled Therms	(642,186)		(22,915,538)		(22,273,351)
73					
74 Fuel Retention	-		-		-
75 Company Use	29,599		29,599		-
76 Total Demand	26,067,561		16,560,761		(9,506,800)

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Summary Page 5

REDACTED

		(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
1	<u>Weather Variance - Volume Impact</u>				
2	TGP Gulf Commodity				
3	Dawn Supply				
4	Dracut Commodity				
5	PNGTS Commodity				
6	TGP/Niagara Purchases for Sendout				
7	Enbridge/TC Energy Purchases for Sendout Combo				
8	TGP/Niagara/Union Commodity				
9	City Gate Delivered Supply				
10	Storage Gas - Commodity Injected				
11	Propane P/S Plant Commodity				
12	Propane Off System Sales				
13	LNG P/S Plant & Commodity				
14	Other- Boil Off, LNG, LPG, Berlin OBA				
15	Total Volume Weather Variance	16,560,761	18,061,863	\$	-
16	<u>Volume Variance - Commodity Costs</u>	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
17	TGP Gulf Commodity				
18	Dawn Supply				
19	Dracut Commodity				
20	PNGTS Commodity				
21	TGP/Niagara Purchases for Sendout				
22	Enbridge/TC Energy Purchases for Sendout Combo				
23	TGP/Niagara/Union Commodity				
24	City Gate Delivered Supply				
25	Storage Gas - Commodity Injected				
26	Propane P/S Plant Commodity				
27	Propane Off System Sales				
28	LNG P/S Plant & Commodity				
29	Other- Boil Off, LNG, LPG, Berlin OBA				
30	Total Demand Variance (Less Fuel Retention)	26,067,561	16,560,761		
31	<u>Volume Variance Net of Weather Variance</u>				\$ 18,149,385
32	Volume Variance Net of Weather Variance				
33					
34					
35					
36					
37	<u>Rate Variance - Commodity Costs</u>	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
38	TGP Gulf Commodity				
39	Dawn Supply				
40	Dracut Commodity				
41	PNGTS Commodity				
42	TGP/Niagara Purchases for Sendout				
43	Enbridge/TC Energy Purchases for Sendout Combo				
44	TGP/Niagara/Union Commodity				
45	City Gate Delivered Supply				
46	Storage Gas - Commodity Injected				
47	Propane P/S Plant Commodity				
48	Propane Off System Sales				
49	LNG P/S Plant & Commodity				
50	Other- Boil Off, LNG, LPG, Berlin OBA				
51	Total Commodity Cost Rate Variance	16,560,761		\$	(24,896,870)
52	Demand Charge Variance (from page 3)				1,538,478
53	Other Rate Variance (from page 4)				
54	Hedging (Gains)/Losses				0
55	Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				0
56	Total Rate Variance			\$	(23,358,392)
57	Due to Weather Variance				-
58	Due to Volume Variance (from above)				18,149,385
59	Total Gas Cost Variance			\$	(5,209,006)
60					
61					
62					
63					

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 1

D/B/A LIBERTY

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DG 22-045

SUMMER 2023 COST OF GAS RESULTS

PEAK DEMAND AND COMMODITY

ACCOUNT 10168-130800-11174001 (1920-1740)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ (8,577,690)	\$ (8,732,725)	\$ (7,967,624)	\$ (6,463,916)	\$ (6,262,121)	\$ (5,104,344)	\$ (8,577,690)
2								
3	Add: Actual Costs	544,700	724,038	1,579,638	253,471	1,134,737	1,518,195	5,754,779
4								
5	Add: Adjustment for reclass from Summer to Winter	-	-	-	-	-	12,131,927	12,131,927
6								
7	Less: Customer Billings	(1,024,486)	97,493	(25,707)	(5,905)	62,606	(9,280)	(905,278)
8	Estimated Unbilled (Net)	383,359	-	-	-	-	-	383,359
9	Sub-Total Accrued Customer Billings	(641,127)	97,493	(25,707)	(5,905)	62,606	(9,280)	(521,919)
10								
11	NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
12								
13	ENDING BALANCE PRE INTEREST	(8,674,117)	(7,911,194)	(6,413,693)	(6,216,350)	(5,064,778)	8,536,498	8,787,097
14								
15	MONTH'S AVERAGE BALANCE	(8,625,903)	(8,321,960)	(7,190,658)	(6,340,133)	(5,663,449)	1,716,077	
16								
17	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
18	INTEREST APPLIED	(58,609)	(56,430)	(50,223)	(45,771)	(39,567)	12,389	(238,210)
19	ENDING BALANCE	\$ (8,732,725)	\$ (7,967,624)	\$ (6,463,916)	\$ (6,262,121)	\$ (5,104,344)	\$ 8,548,887	\$ 8,548,887

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 1

D/B/A LIBERTY

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DG 22-045

SUMMER 2023 COST OF GAS RESULTS

OFF PEAK DEMAND AND COMMODITY

ACCOUNT 10168-130800-11174002 (1920-1741)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ 18,088,404	\$ 14,288,225	\$ 13,166,005	\$ 9,879,800	\$ 8,465,171	\$ 8,476,324	\$ 18,088,404
2								
3	Add: Actual Costs	1,104,751	482,787	(304,549)	1,150,575	(280,328)	1,363,426	3,516,663
4								
5	Less: Adjustment for reclass from Summer to Winter	-	-	-	-	-	(12,131,927)	(12,131,927)
6								
7	Less: Customer Billings	(1,569,815)	(3,921,119)	(2,805,059)	(1,909,592)	(1,876,400)	(2,439,980)	(14,521,965)
8	Estimated Unbilled (Net)	(3,444,735)	2,223,345	(257,054)	(721,655)	2,108,785	(5,488,298)	(5,579,611)
9	Sub-Total Accrued Customer Billings	(5,014,549)	(1,697,774)	(3,062,114)	(2,631,247)	232,385	(7,928,278)	(20,101,576)
10								
11	ENDING BALANCE PRE INTEREST	\$ 14,178,606	\$ 13,073,239	\$ 9,799,343	\$ 8,399,128	\$ 8,417,228	\$ (10,220,454)	\$ (10,628,436)
12								
13	MONTH'S AVERAGE BALANCE	16,133,505	13,680,732	11,482,674	9,139,464	8,441,200	(872,065)	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	109,619	92,767	80,457	66,043	59,096	(6,162)	401,820
17	ENDING BALANCE	\$ 14,288,225	\$ 13,166,005	\$ 9,879,800	\$ 8,465,171	\$ 8,476,324	\$ (10,226,616)	\$ (10,226,616)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 2A
GAS COSTS BY SOURCE

Schedule 2A
REDACTED

FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1 DEMAND							
2							
3 BP ENERGY							
4 REPSOL							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 170,768	\$ 82,121	\$ 235,324	\$ 76,165	\$ 241,944	\$ 201,201	\$ 1,007,523
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 621,652	\$ 623,468	\$ 624,350	\$ 151,583	\$ 1,112,313	\$ 623,880	\$ 3,757,246
11 CAPACITY RELEASE ADJ	(189 096)	(595 962)	(1 338 087)	796 565	(1 805 629)	62 475	(3,069,734)
12 TOTAL TRANSPORT	\$ 432,556	\$ 27,506	\$ (713,737)	\$ 948,148	\$ (693,316)	\$ 686,355	\$ 687,512
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
23							
24 COMMODITY							
25							
26 BP/NORTHEAST GAS MARKETS							
27 DTE ENERGY							
28 SEMPRA							
29 TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30							
31 PIPELINE TRANSPORT							
32							
33 GAS SUPPLY							
34							
35 STORAGE							
36							
37 LNG							
38							
39 PROPANE							
40							
41 TAXES							
42							
43 SUPPLIER CASHOUT							
44							
45 CAPACITY MANAGED							
46							
47 FPO Mailing Costs							
48							
49 FPO Mailing Costs Moved to Winter in December 2015							
50							
51 SUBTOTAL COMMODITY COST	\$ 500,557	\$ 372,316	\$ 173,007	\$ 125,405	\$ 171,044	\$ 475,014	\$ 1,817,343
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 501,427	\$ 373,160	\$ 173,864	\$ 126,261	\$ 171,044	\$ 475,871	\$ 1,821,627

GAS COSTS SUMMARY
SCHEDULE 2A

FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
60 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Off-Peak Demand	603,324	109,628	(478,413)	\$ 1,024,313	(451,372)	887,556	1,695,036
62 Total Demand	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
63							
64 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Off-Peak Commodity	501,427	373,160	173,864	\$ 126,261	171,044	475,871	1,821,627
66 Total Commodity	\$ 501,427	\$ 373,160	\$ 173,864	\$ 126,261	\$ 171,044	\$ 475,871	\$ 1,821,627
67							
68 Firm Sendout Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,150,575	\$ (280,328)	\$ 1,363,426	\$ 3,516,663

This page is filed pursuant to the confidentiality provisions outlined in Pue 201.06(a)(26).

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 2B
DETAIL GAS COSTS BY SOURCE

Schedule 2B
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REDACTED

FOR THE MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1 DEMAND								
2 Fixed Charges/Supply								
3 BP Energy	OP							
4 Emera	OP							
5 TransCanada	OP							
6 Transgas	OP							
7 Union Gas	OP							
8 Total Canadian Purchases		170,768	82,121	235,324	76,165	241,944	201,201	1,007,523
9 PEAKING SUPPLY								
10 Granite Ridge	PK							
11 NJR Energy	PK							
12 Repsol	PK							
13 JP Morgan	PK							
14 Subtotal Peaking Supply		-	-	-	-	-	-	-
15								
16 Transport Capacity(Demand and Transportation Costs)								
17 Emera	OP							
18 Direct	OP							
19 IROQUOIS 470-01 RTS	OP							
20 National Fuel NFGS NO2358 FST and O02357	PK							
21 PNGTS FT-1999-001	OP							
22 TGP 2302 FTA Zone 5-6	OP							
23 TGP 72694 NET	PK							
24 TGP 8587 FTA Zone 0-6	OP							
25 TGP 95346 Z5-Z6	OP							
26 Trans Gas	OP							
27 Portland Natural Gas FTN	OP							
28 TGP 2694-Payback contract	OP							
29 TGP 11234 FTA Zone 4-6	PK							
30 TGP 11234 ZA-Z6(stg)	PK							
31 TGP 42076 FTA	PK							
32 TGP 523	PK							
33 TGP 632 FTA Zone 4-6	PK							
34 TGP Concord Lateral FT	OP							
35 SubTotal Transport Capacity		621,652	623,468	624,350	151,583	1,112,313	623,880	3,757,246
36								
37								
38 Storage Fixed								
39 Dominion - Storage Demand 300076	PK							
40 TGP FSMA - Storage Demand	PK							
41 Natl Fuel - Storage Demand	PK							
42 Honeye - Storage Demand	PK							
43 Sempna - Storage Demand	PK							
44 SubTotal Storage		-	-	-	-	-	-	-
45								
46 LNG								
47 LNG - Res Charge GAZ Metro)	OP							
48								
49 PROPANE								
50 ENERGYNORTH Propane	OP		-	-	-	-	-	-
51								
52 ICE Fees	OP							
53 TGP Pipeline Refund	OP							
54								
55 Capacity Managed - Canadian	PK							
56								
57 Demand Subtotal		792,420	705,590	859,675	227,748	1,354,257	825,080	4,764,770
58 Capacity Release Adjustments:								
59 Iroquois	OP							
60 National Fuel N02358	PK							
61 National Fuel O02357	PK							
62 Portland Gas 1999-001	OP							
63 TGP 11234 FTA	OP							
64 TGP 2302 FTA	OP							
65 TGP 72694 FTA	PK							
66 TGP 72694 FTA	PK							
67 TGP 8587	OP							
68 TGP 95346 FTA	OP							
69 Emera	OP							
70 Dominion 300076	PK							
71 TGP 42076	PK							
72 TGP 523	PK							
73 TGP 632 FSMA	PK							
74 TGP 358905	PK							
75 SubTotal Capacity Releases		(189,096)	(595,962)	(1,338,087)	796,565	(1,805,629)	62,475	(3,069,734)
76 Demand Net		603,324	109,628	(478,413)	1,024,313	(451,372)	887,556	1,695,036

This page is filed pursuant to the confidentiality provisions outlined in Puc 201.06(a)(26).

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 2B
DETAIL GAS COSTS BY SOURCE

Schedule 2B
Page 2 of 3
CONFIDENTIAL

FOR THE MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
77	COMMODITY							
78								
79	<u>Canadian Supply</u>							
80	BP/Northeast Gas Market							
81	Nexen							
82	Scenpra							
83	Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84								
85	<u>Pipeline Transport</u>							
86	ANE Union/Transgas							
87								
88	Dominion							
89	Iroquois							
90	Tennessee Gas Pipeline							
91	Honeyco							
92	National Fuel							
93	PNGTS							
94	Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95								
96	Total Pipeline Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97								
98	<u>City Gate Supply</u>							
99	VPEM							
100								
101	<u>Dracut Supply</u>							
102								
103	<u>PNGTS Commodity</u>							
104	Emera							
105	Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106								
107	<u>Other Commodity</u>							
108	Andarko							
109	J Aron (Energy Atlantica)							
110	ANE (GAZMET)							
111	BOI/TransCanada							
112	BP Energy							
113	Calpine							
114	Citidel							
115	CITI							
116	Cargill							
117	Direct							
118	DTE							
119	Emera							
120	Enbridge							
121	EnergyNorth Propane/Amerigas							
122	GDF Suez							
123	Iroquois							
124	JP Morgan							
125	Hitachi							
126	L. Dreyfus							
127	Macquarie							
128	Merrill							
129	National Fuel							
130	NRG							
131	Nestera							
132	Papco							
133	Patriot Gas							
134	Ray Energy							
135	Repsol							
136	Sequent							
137	South Jersey							
138	Tenaska							
139	Southwest							
140	SPRAGUE							
141	Tennessee Gas Pipeline							
142	UGI							
143	Twin Eagle							
144	United							
145	Vitol							
146	Sub Total	\$ 470,111	\$ 286,003	\$ 77,956	\$ 272,024	\$ (71,365)	\$ 446,454	\$ 1,481,183
147	Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	Hedging (Gain)/Loss Off Peak							
149	Total	\$ 470,111	\$ 286,003	\$ 77,956	\$ 272,024	\$ (71,365)	\$ 446,454	\$ 1,481,183
150								
151								
152	<u>Storage</u>							
153	WITHDRAWALS Off Peak							
154	INJECTIONS							
155	Total Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	LNG							
157	LNG - REV							
158	LNG - P/S Plant							
159	Total LNG	\$ 19,588	\$ 51,652	\$ 53,278	\$ 21,525	\$ 74,576	\$ 11,014	\$ 231,632
160	<u>PROPANE</u>							
161	Propane Sendout - P/S Plant							
162	ENERGYNORTH Propane - Tank Farm							
163	TOTAL PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164								
165	Taxes - West Virginia							
166	Broker Cashout							
167	Capacity Managed							
168	FPO Mailing Costs							
169	FPO Mailing Costs Moved to Winter in December 2015							
170								
171	TOTAL COMMODITY	\$ 500,557	\$ 372,316	\$ 173,007	\$ 125,405	\$ 171,044	\$ 475,014	\$ 1,817,343
172		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	ICE Fees							
174								
175	OFF SYSTEM SALES COST							
176								
177	NON-FIRM COST							
178								
179	NET COMMODITY COST	\$ 501,427	\$ 373,160	\$ 173,864	\$ 126,261	\$ 171,044	\$ 475,871	\$ 1,821,627

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 2B
DETAIL GAS COSTS BY SOURCE

Schedule 2B
Page 3 of 3

	FOR THE MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
180	Total Peak Demand	PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Total Peak Commodity	PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Total Peak Gas Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183									
184	Off-Peak Demand	OP	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
185	Off-Peak Commodity	OP	\$ 501,427	\$ 373,160	\$ 173,864	\$ 126,261	\$ 171,044	\$ 475,871	\$ 1,821,627
186	Total Off Peak Gas Costs		\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,150,575	\$ (280,328)	\$ 1,363,426	\$ 3,516,663
187									
188	Firm Sendout Costs		\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,150,575	\$ (280,328)	\$ 1,363,426	\$ 3,516,663

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 3
SUMMER COG GAS REVENUES BILLED

Schedule 3

	FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	VOLUMES BILLED							
2	RESIDENTIAL							
3	R-1, R-5	52,593	34,438	33,663	25,908	31,167	31,868	209,637
4	R-3, R-6	3,012,439	1,959,266	1,283,923	978,743	1,189,309	1,421,738	9,845,418
5	R-4, R-7							-
6	Total Residential	3,065,032	1,993,705	1,317,586	1,004,651	1,220,476	1,453,606	10,055,056
7	COMMERCIAL/INDUSTRIAL							
8	G41 - G46	2,037,711	1,075,011	590,949	404,646	504,508	693,280	5,306,106
9	G51 - G58	783,631	679,574	425,335	384,101	507,648	427,273	3,207,562
10	Total Comm/Industrial	2,821,342	1,754,585	1,016,284	788,747	1,012,156	1,120,553	8,513,668
11	Total Sales Volumes	5,886,374	3,748,289	2,333,870	1,793,398	2,232,633	2,574,159	18,568,723
12								
13	TRANSPORTATION							
14	G41 - G46	1,935,602	1,674,446	800,622	510,205	703,663	924,362	6,548,898
15	G51 - G58	2,462,405	2,118,475	1,975,794	2,920,015	2,287,211	2,176,002	13,939,900
16	Total Transportation	4,398,007	3,792,920	2,776,415	3,430,220	2,990,873	3,100,363	20,488,799
17	Total Volumes	10,284,381	7,541,209	5,110,286	5,223,618	5,223,506	5,674,523	39,057,522
18								
19	REVENUES							
20	Summer Gas Cost Billed (Acct 1920-1741)	\$ 1,569,815	\$ 3,921,119	\$ 2,805,059	\$ 1,909,592	\$ 1,876,400	\$ 2,439,980	14,521,965
21								
22	Less Occupant Billing	-	-	-	-	-	-	-
23								
24	Less Summer Proration/adj	-	-	-	-	-	-	-
25	Total Summer Gas Cost Billed (Acct 1920-1741)	\$ 1,569,815	\$ 3,921,119	\$ 2,805,059	\$ 1,909,592	\$ 1,876,400	\$ 2,439,980	\$ 14,521,965
26								
27	Winter Gas Costs Billed (Acct 1920-1740)	\$ 1,024,486	\$ (97,493)	\$ 25,707	\$ 5,905	\$ (62,606)	\$ 9,280	\$ 905,278
28	Winter Transportation Gas Costs Billed (Acct 1920-1740)	-	-	-	-	-	-	\$ -
29	Total Winter Gas Cost Billed (Acct 1920-1740)	\$ 1,024,486	\$ (97,493)	\$ 25,707	\$ 5,905	\$ (62,606)	\$ 9,280	\$ 905,278
30								
31	Total Gas Costs Billed	\$ 2,594,300	\$ 3,823,626	\$ 2,830,766	\$ 1,915,497	\$ 1,813,794	\$ 2,449,259	\$ 15,427,243
32								
33	Bad Debt Revenue Billed Summer (Acct 1163-1754)	\$ (12,572)	\$ (33,130)	\$ (23,345)	\$ (17,880)	\$ (22,623)	\$ (26,719)	\$ (136,269)
34	Working Capital Gas Cost Billed Summer (1163-1424)	\$ (5,801)	\$ (16,654)	\$ (10,808)	\$ (8,284)	\$ (10,528)	\$ (12,460)	\$ (64,534)
35								
36	Total Billings	\$ 2,575,927	\$ 3,773,843	\$ 2,796,613	\$ 1,889,333	\$ 1,780,643	\$ 2,410,081	\$ 15,226,440

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 3A

D/B/A LIBERTY**DG 22-045****SUMMER 2023 COST OF GAS RESULTS****SCHEDULE 3A****CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)**

	FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1	Firm Gas Purchases	3,714,770	2,397,719	1,933,676	2,105,019	2,296,987	4,112,590	16,560,761
2	Firm Sales	5,886,374	3,748,289	2,333,870	1,793,398	2,232,633	2,574,159	18,568,723
3	Company Use	9,479	4,798	1,971	1,982	6,067	5,302	29,599
4	Unaccounted For %	2.35%	2.35%	2.35%	2.35%	2.35%	2.35%	
5	Unaccounted For Gas	87,297	56,346	45,441	49,468	53,979	96,646	389,178

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 4

D/B/A LIBERTY

DG 22-045

REDACTED

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 4 - PEAK PERIOD ONLY

NONFIRM MARGIN

	FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8								
9	OFF SYSTEM SALES MARGIN							
10								
11	CAPACITY RELEASE CREDIT							
12								
13	TOTAL NON FIRM MARGIN AND CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

PEAK WORKING CAPITAL

ACCOUNT 10168-130801-11142004 (1163-1422)

	FOR THE MONTH OF: DAYS IN MONTH:	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ (162,369)	\$ (183,441)	\$ (182,630)	\$ (177,966)	\$ (178,296)	\$ (175,194)	\$ (162,369)
2								
3	Add: Actual Cost	2,112	2,808	6,125	983	4,400	5,887	22,315
4								
5	Less: Customer Billings	(22,014)	(759)	(203)	(31)	(68)	(67)	(23,141)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal: Accrued Customer Billings	(22,014)	(759)	(203)	(31)	(68)	(67)	(23,141)
8								
9	Adjustments	-	-	-	-	-	(107,042)	(107,042)
10								
11	ENDING BALANCE PRE INTEREST	\$ (182,271)	\$ (181,393)	\$ (176,707)	\$ (177,014)	\$ (173,964)	\$ (276,416)	\$ (270,238)
12								
13	MONTH'S AVERAGE BALANCE	(172,320)	(182,417)	(179,668)	(177,490)	(176,130)	(225,805)	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	(1,171)	(1,237)	(1,259)	(1,281)	(1,230)	(1,630)	(7,809)
17	ENDING BALANCE	\$ (183,441)	\$ (182,630)	\$ (177,966)	\$ (178,296)	\$ (175,194)	\$ (278,046)	\$ (278,046)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

OFF-PEAK WORKING CAPITAL

ACCOUNT 10168-130802-11142005 (1163-1424)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ 66,458	\$ 65,388	\$ 50,999	\$ 39,326	\$ 35,842	\$ 24,437	66,458
2								
3	Add: Actual Cost	4,284	1,872	(1,181)	4,530	(1,087)	5,287	\$ 13,704
4								
5	Less: Customer Billings	(5,801)	(16,654)	(10,808)	(8,284)	(10,528)	(12,460)	(64,534)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal: Accrued Customer Billings	(5,801)	(16,654)	(10,808)	(8,284)	(10,528)	(12,460)	(64,534)
8								
9	Adjustments	-	-	-	-	-	-	-
10								
11	ENDING BALANCE PRE INTEREST	\$ 64,941	\$ 50,606	\$ 39,011	\$ 35,572	\$ 24,227	\$ 17,264	\$ 15,629
12								
13	MONTH'S AVERAGE BALANCE	65,700	57,997	45,005	37,449	30,034	20,850	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	446	393	315	270	210	151	1,786
17	ENDING BALANCE	\$ 65,388	\$ 50,999	\$ 39,326	\$ 35,842	\$ 24,437	\$ 17,414	\$ 17,414

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

PEAK PERIOD BAD DEBT

ACCOUNT 10168-130804-11174003 (1920-1743)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ (389,248)	\$ (434,271)	\$ (432,607)	\$ (422,306)	\$ (423,225)	\$ (416,497)	\$ (389,248)
2								
3	Add: Actual Cost	4,703	6,251	13,638	2,188	9,797	13,107	49,683
4								
5	Less: Customer Billings	(46,937)	(1,658)	(352)	(66)	(145)	(142)	(49,300)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal- Accrued Customer Billings	(46,937)	(1,658)	(352)	(66)	(145)	(142)	(49,300)
8								
9	Adjustments	-	-	-	-	-	(173,342)	(173,342)
10								
11	ENDING BALANCE PRE INTEREST	\$ (431,482)	\$ (429,677)	\$ (419,321)	\$ (420,184)	\$ (413,574)	\$ (576,873)	\$ (562,207)
12								
13	MONTH'S AVERAGE BALANCE	(410,365)	(431,974)	(425,964)	(421,245)	(418,399)	(496,685)	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	(2,788)	(2,929)	(2,985)	(3,041)	(2,923)	(3,586)	\$ (18,252)
17	ENDING BALANCE	\$ (434,271)	\$ (432,607)	\$ (422,306)	\$ (423,225)	\$ (416,497)	\$ (580,459)	\$ (580,459)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

Page 4 of 4

DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

OFF PEAK BAD DEBT

ACCOUNT 10168-130803-11175002 (1163-1754)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ 695,893	\$ 712,875	\$ 703,947	\$ 698,114	\$ 710,633	\$ 705,767	\$ 695,893
2								
3	Add: Actual Cost	24,784	19,415	12,617	25,332	12,826	27,017	121,992
4								
5	Less: Customer Billings	(12,572)	(33,130)	(23,345)	(17,880)	(22,623)	(26,719)	(136,269)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal- Accrued Customer Billings	(12,572)	(33,130)	(23,345)	(17,880)	(22,623)	(26,719)	(136,269)
8								
9	Adjustments	-	-	-	-	-	-	-
10								
11	ENDING BALANCE PRE INTEREST	\$ 708,105	\$ 699,160	\$ 693,219	\$ 705,566	\$ 700,836	\$ 706,065	\$ 681,616
12								
13	MONTH'S AVERAGE BALANCE	701,999	706,017	698,583	701,840	705,735	705,916	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	4,770	4,787	4,895	5,067	4,930	5,096	\$ 29,545
17	ENDING BALANCE	\$ 712,875	\$ 703,947	\$ 698,114	\$ 710,633	\$ 705,767	\$ 711,161	\$ 711,161

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

Schedule 6
Page 1 of 2

	FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1	Demand	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
2	Commodity	501,427	373,160	173,864	126,261	171,044	475,871	1,821,627
3	Total Gas Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,150,575	\$ (280,328)	\$ 1,363,426	\$ 3,516,663
4								
5	Working Capital Rate	0.00388	0.00388	0.00388	0.00388	0.00388	0.00388	
6								
7	Working Capital Adjustment	\$ (3)	\$ (1)	\$ 1	\$ 66	\$ 1	\$ (3)	\$ 60
8								
9	Total Working Capital Costs	\$ 4,284	\$ 1,872	\$ (1,181)	\$ 4,530	\$ (1,087)	\$ 5,287	\$ 13,704
10								
11	Prior Period (Over)/Under collection	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 66,458
12								
13	Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,120,111	\$ 495,736	\$ (294,653)	\$ 1,166,181	\$ (270,339)	\$ 1,379,789	\$ 3,596,825
14								
15	Bad Debt Rate	0.00860	0.00860	0.00860	0.00860	0.00860	0.00860	
16								
17	Bad Debt Adjustment	\$ 15,151	\$ 15,151	\$ 15,151	\$ 15,303	\$ 15,151	\$ 15,151	\$ 91,059
18								
19	Total Bad Debt Cost	\$ 24,784	\$ 19,415	\$ 12,617	\$ 25,332	\$ 12,826	\$ 27,017	\$ 121,992

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

Schedule 6
Page 2 of 2

	FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Commodity	-	-	-	-	-	-	-
3	Total Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Working Capital Rate	0.00388	0.00388	0.00388	0.00388	0.00388	0.00388	
6								
7	Working Capital Adjustment	\$ 2,112	\$ 2,808	\$ 6,125	\$ 983	\$ 4,400	\$ 5,887	\$ 22,315
8								
9	Total Working Capital Costs	\$ 2,112	\$ 2,808	\$ 6,125	\$ 983	\$ 4,400	\$ 5,887	\$ 22,315
10								
11	Prior Period (Over)/Under collection	\$ (27,062)	\$ (27,062)	\$ (27,062)	\$ (27,062)	\$ (27,062)	\$ (27,062)	\$ (162,369)
12								
13	Subtotal Gas Costs, Working Capital & Over Collection	\$ (24,949)	\$ (24,254)	\$ (20,936)	\$ (26,079)	\$ (22,661)	\$ (21,175)	\$ (140,054)
14								
15	Bad Debt Rate	0.0086	0.0086	0.0086	0.0086	0.0086	0.0086	
16								
17	Bad Debt Adjustment	\$ 4,917	\$ 6,459	\$ 13,818	\$ 2,413	\$ 9,991	\$ 13,289	\$ 50,887
18								
19	Total Bad Debt Cost	\$ 4,703	\$ 6,251	\$ 13,638	\$ 2,188	\$ 9,797	\$ 13,107	\$ 49,683

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 7

D/B/A LIBERTY

DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 7

WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	
2								
3	WORKING CAPITAL COLLECTED	\$ (5,801)	\$ (16,654)	\$ (10,808)	\$ (8,284)	\$ (10,528)	\$ (12,460)	\$ (64,534)
4								
5	BAD DEBT RATES	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	
6								
7	BAD DEBT COLLECTED	\$ (12,572)	\$ (33,130)	\$ (23,345)	\$ (17,880)	\$ (22,623)	\$ (26,719)	\$ (136,269)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045
SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 8
COMMODITY AND TRANSPORTED VOLUMES

Schedule 8
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REDACTED

		May-23			Jun-23			Jul-23			Aug-23			Sep-23			Oct-23			Total	
		Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
1	TENNESEE COMMODITY																				
	Gas Supply Purchases for Sendout																				
	TGP/Supply Area Transport/Variable Costs																				
2	City Gate Purchases for Sendout																				
3	Dracut Purchases for Sendout																				
	Dracut Transport/Variable Costs																				
4	PNGTS Purchases for Sendout (Berlin)																				
	PNGTS Transport/Variable Costs																				
5	TGP/Niagara Purchases for Sendout																				
	TGP/Niagara Transport/Variable Costs																				
6	Enbridge/TC Energy Purchases for Sendout (A)																				
	(Enbridge/TCPL/IRO) Transport/Variable Costs																				
7	TGP (ENB/TCPL/IRO Path) Transport/Variable Costs																				
8	Enbridge/TC Energy Purchases for Sendout (B)																				
	(ENB/TCPL/PNGTS) Transport/Variable Costs																				
	TGP (ENB/TCPL/PNGTs Path) Transport/Variable Costs																				
8	LNG																				
	CLNG/Gaz Met/Rev LNG DMD Charge(s) Deals A/B/C																				
	LNG Vapor Sendout - P/S Plant																				
	Gaz Met/REV LNG Injection Purchase																				
	LNG Transportation/Variable Costs																				
9	Propane																				
	Off System Sales (EN/Americas- Vol Conv to MMBtus)																				
	Propane Sendout - P/S Plant																				
10	Storage																				
	Storage Withdrawals for Sendout																				
11	Storage Withdrawal /Transport costs																				
	Boil-off																				
	LNG																				
	LPG																				
	OBA																				
NET COMMODITY COST		\$577,729	371,477	\$304,635	208,706	239,772	\$212,256	146,174	193,368	\$184,288	158,493	210,502	\$233,261	128,534	229,699	\$604,098	411,259	\$2,116,267	1,656,076		
		\$1.5552		\$1.2705			\$1.0977			\$0.8755			\$1.0155			\$1.4689					

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
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SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 9
MONTHLY PRIME RATES

Schedule 9

	MONTH	PRIME RATE	DAYS IN MONTH
1	May-23	8.00%	31
2	Jun-23	8.25%	30
3	Jul-23	8.25%	31
4	Aug-23	8.50%	31
5	Sep-23	8.50%	30
6	Oct-23	8.50%	31