

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1740 (formerly, 175.20)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ 22,822,981	\$ 16,241,166	\$ 15,690,449	\$ 16,171,303	\$ 17,027,045	\$ 17,875,064	\$ 18,507,327	\$ 22,822,981
2									
3	Add: ACTUAL COSTS	1,162,594	1,162,607	1,151,905	1,162,019	1,204,049	1,194,742	-	7,037,916
4									
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-	-
6									
7	Add: MISCELLANEOUS OVERHEADS								-
8									
9	Less: CUSTOMER BILLINGS	(7,317,897)	-	-	-	-	-	-	(7,317,897)
10	Estimated Unbilled	-	-	-	-	-	-	-	-
11	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
12	Sub-Total Accrued Customer Billings	(7,317,897)	-	-	-	-	-	-	(7,317,897)
13									
14	Less: BROKER'S REVENUES	(241,578)	(1,226,659)	(36,072)	(46,486)	6,619	(73,766)	-	(1,617,941)
15									
16	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(249,376)		(249,376)
17									
18	NON FIRM MARGIN AND CREDITS	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	-	(2,451,152)
19									
20	ENDING BALANCE PRE INTEREST	16,187,326	15,647,857	16,127,390	16,981,290	17,828,510	18,457,184	18,507,327	18,224,530
21									
22	MONTH'S AVERAGE BALANCE	19,505,154	15,944,511	15,908,919	16,576,296	17,427,777	18,166,124	18,507,327	
23									
24	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	-	
25									
26	INTEREST APPLIED	53,840	42,592	43,913	45,755	46,554	50,143	-	282,797
27									
28	ENDING BALANCE	\$ 16,241,166	\$ 15,690,449	\$ 16,171,303	\$ 17,027,045	\$ 17,875,064	\$ 18,507,327	\$ 18,507,327	\$ 18,507,327

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

OFF PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ (1,164,050)	\$ (2,245,143)	\$ (3,617,328)	\$ (5,462,158)	\$ (7,479,237)	\$ (5,202,422)	\$ (3,008,962)	\$ (1,164,050)
2									
3	Add: ACTUAL COSTS	2,296,066	1,558,060	1,181,981	750,699	1,000,005	1,615,443	-	8,402,254
4									
5	Add: MISCELLANEOUS OVERHEADS	472	472	472	472	472	472	-	2,833
6									
7									
8	Less: CUSTOMER BILLINGS	(729,961)	(1,993,462)	(958,686)	(1,199,696)	(1,074,629)	(920,672)	(1,451,985)	(8,329,091)
9	Estimated Unbilled	(2,642,972)	(3,572,406)	(5,628,489)	(7,179,207)	(4,811,326)	(3,250,645)		(27,085,045)
10	Reverse Prior Month Unbilled		2,642,972	3,572,406	5,628,489	7,179,207	4,811,326	3,250,645	27,085,045
11	Sub-Total Accrued Customer Billings	(3,372,932)	(2,922,897)	(3,014,769)	(2,750,414)	1,293,253	640,009	1,798,660	(8,329,091)
12									
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(51,147)	-	(51,147)
14									
15	ENDING BALANCE PRE INTEREST	\$ (2,240,444)	\$ (3,609,508)	\$ (5,449,644)	\$ (7,461,401)	\$ (5,185,507)	\$ (2,997,645)	\$ (1,210,302)	\$ (1,139,201)
16									
17	MONTH'S AVERAGE BALANCE	(1,702,247)	(2,927,326)	(4,533,486)	(6,461,780)	(6,332,372)	(4,100,033)	(2,109,632)	
18									
19	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	-	
20									
21	INTEREST APPLIED	(4,699)	(7,820)	(12,514)	(17,836)	(16,915)	(11,317)		(71,101)
22									
23	ENDING BALANCE	\$ (2,245,143)	\$ (3,617,328)	\$ (5,462,158)	\$ (7,479,237)	\$ (5,202,422)	\$ (3,008,962)	\$ (1,210,302)	\$ (1,210,302)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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MAY THROUGH OCTOBER 2014
GAS COSTS BY SOURCE
SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 UNION GAS							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 1,897	\$ 2,121	\$ 2,384	\$ 49,722	\$ 766	\$ -	\$ 56,891
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 1,075,851	\$ 785,921	\$ 641,066	\$ 1,010,013	\$ 950,033	\$ 1,068,461	\$ 5,531,344
11 CAPACITY RELEASE ADJ	238,774	529,257	678,892	305,546	409,203	289,481	2,451,152
12 TOTAL TRANSPORT	\$ 1,314,625	\$ 1,315,178	\$ 1,319,958	\$ 1,315,558	\$ 1,359,236	\$ 1,357,941	\$ 7,982,496
13							
14 STORAGE FIXED COSTS	\$ 124,569	\$ 124,582	\$ 113,880	\$ 123,994	\$ 123,058	\$ 124,388	\$ 734,471
15							
16 LNG	\$ -	\$ -	\$ -	\$ 4,331	\$ 1,159	\$ -	\$ 5,490
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ 7,200
21							
22 TOTAL DEMAND	\$ 1,442,891	\$ 1,443,682	\$ 1,438,022	\$ 1,495,405	\$ 1,484,220	\$ 1,482,329	\$ 8,786,549
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 CANADIAN CAPACITY MANAGED							
46							
47 BROKER INVENTORY							
48							
49 BROKER IMBALANCE							
50							
51 SUBTOTAL COMMODITY COST	\$ 1,968,483	\$ 1,229,397	\$ 831,934	\$ 408,418	\$ 670,659	\$ 1,279,889	\$ 6,388,779
52							
53 OFF SYSTEM SALES							
54							
55 NON-FIRM COST							
56							
57 TOTAL COMMODITY COST	\$ 1,968,483	\$ 1,229,397	\$ 831,934	\$ 408,418	\$ 670,659	\$ 1,279,889	\$ 6,388,779

GAS COSTS SUMMARY
SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
58							
59							
60 Total Peak Demand	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
61 Off-Peak Demand	327,583	328,663	350,047	342,281	327,546	333,754	2,009,875
62 Total Demand	\$ 1,490,177	\$ 1,491,270	\$ 1,501,952	\$ 1,504,300	\$ 1,531,595	\$ 1,528,497	\$ 9,047,791
63							
64 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Off-Peak Commodity	1,968,483	1,229,397	831,934	408,418	672,459	1,281,689	6,392,379
66 Total Commodity	\$ 1,968,483	\$ 1,229,397	\$ 831,934	\$ 408,418	\$ 672,459	\$ 1,281,689	\$ 6,392,379
67							
68 Firm Sendout Costs	\$ 3,458,660	\$ 2,720,667	\$ 2,333,886	\$ 1,912,718	\$ 2,204,054	\$ 2,810,186	\$ 15,440,170

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MAY THROUGH OCTOBER 2014
 DETAIL GAS COSTS BY SOURCE
 SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak OP	Total Peak PK	Total
1 DEMAND									
2 Fixed Charges/Supply									
3 ANE OP									
4 Emera OP									
5 TransCanada OP									
6 Transgas OP									
7 Union Gas OP									
8 Total Canadian Purchases	\$ 49,183.44	\$ 49,710.01	\$ 66,314.02	\$ 58,616.75	\$ 48,141.32	\$ 46,167.68	\$ 318,133	\$ -	\$ 318,133
9 PEAKING SUPPLY									
10 Granite Ridge PK									
11 NJR Energy PK									
12 Repsol PK									
13 JP Morgan PK									
14 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Transport Capacity									
16 IROQUOIS 470-01 RTS OP	\$ 21,348.18	\$ 18,921.21	\$ 21,268.38	\$ 18,869.42	\$ 21,420.77	\$ 21,775.86	\$ 123,604	\$ -	\$ 123,604
17 NFGS N02358 FST PK	-	-	-	-	-	-	0	0	0
18 PNGTS FT-1999-001 OP	38,695.60	38,695.60	32,645.60	32,495.60	30,045.60	35,595.60	208,174	0	208,174
19 TransCanada (BG Energy) OP	-	-	-	-	-	-	0	0	0
20 TGP 632 FTA Zone 4-6 PK	103,641.76	(134,824.63)	(95,831.96)	79,677.69	38,786.33	106,623.87	0	98,073	98,073
21 TGP 2302 FTA Zone 5-6 PK	12,165.62	(34,653.07)	(34,169.53)	10,636.99	8,518.10	(40,399.82)	0	(77,902)	(77,902)
22 TGP 8587 FTA Zone 0-6 PK	407,464.24	407,464.29	406,671.83	392,841.46	411,779.67	435,653.81	0	2,461,875	2,461,875
23 TGP 11234 FTA Zone 4-6 PK	62,526.38	62,610.39	(124,757.93)	40,736.45	5,855.29	62,191.28	0	109,162	109,162
24 TGP 95346 OP	14,460.51	13,615.38	20,519.14	19,602.08	18,242.76	32,080.09	118,520	0	118,520
25 TGP 42076 FTA OP	79,754.27	78,296.00	79,146.00	79,146.00	79,146.00	79,146.00	474,634	0	474,634
26 TGP 72694 NET OP	55,976.86	55,977.10	55,940.33	56,012.37	56,050.92	55,976.85	335,934	0	335,934
27 TGP 72694 NET PK	279,817.17	279,818.32	279,634.53	279,994.62	280,187.36	279,817.12	0	1,679,269	1,679,269
28 SubTotal Transport Capacity	\$ 1,075,850.59	\$ 785,920.59	\$ 641,066.39	\$ 1,010,012.68	\$ 950,032.80	\$ 1,068,460.66	\$ 1,260,866	\$ 4,270,478	\$ 5,531,344
29 Storage Fixed									
30 Dominion - Storage Demand PK									
31 TGP FSMA - Storage Demand PK									
32 Nat'l Fuel - Storage Demand PK									
33 Honeoye - Storage Demand PK									
34 Sempra - Storage Demand PK									
35 SubTotal Storage	\$ 124,569.23	\$ 124,582.26	\$ 113,879.67	\$ 123,994.01	\$ 123,058.42	\$ 124,387.71	\$ -	\$ 734,471	\$ 734,471
36 LNG									
37 LNG - Res Charge (Distrigas) OP									
38 PROPANE									
39 Energy North Propane OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 ICE Fees OP	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	\$ 7,200	\$ -	\$ 7,200
41 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Capacity Managed - Canadian PK									
43 Demand Subtotal	\$ 1,251,403.26	\$ 962,012.86	\$ 823,060.08	\$ 1,198,754.29	\$ 1,122,391.96	\$ 1,239,016.05	\$ 1,591,690	\$ 5,004,949	\$ 6,596,639
44 Capacity Release Adjustments									
45 TGP 72694 FTA PK									
46 TGP 72694 FTA OP									
47 Dominion 300075 OP									
48 TGP 523 OP									
49 TGP 42076 OP									
50 National Fuel O02357 OP									
51 National Fuel N02358 OP									
52 Iroquois OP									
53 TGP 95346 FTA OP									
54 TGP 632 FSMA PK									
55 TGP 11234 FTA PK									
56 TGP 2302 FTA PK									
57 TGP 8587 FTA 42076 FTA PK									
58 Emera OP									
59 Portland Gas 1999-001 OP									
60 SubTotal Capacity Releases	\$ 238,774.21	\$ 529,257.26	\$ 678,891.61	\$ 305,545.57	\$ 409,203.06	\$ 289,480.71	\$ 418,185	\$ 2,032,967	\$ 2,451,152
61 TOTAL DEMAND	\$ 1,490,177.47	\$ 1,491,270.12	\$ 1,501,951.69	\$ 1,504,299.86	\$ 1,531,595.02	\$ 1,528,496.76	2,009,875	\$ 7,037,916	\$ 9,047,791

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MAY THROUGH OCTOBER 2014
 DETAIL GAS COSTS BY SOURCE
 SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
COMMODITY									
Canadian Supply									
BP/Northeast Gas Market									
Nexen									
Sempra									
Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pipeline Transport									
ANE Union/Transgas									
Dominion									
Iroquois									
Tennessee Gas Pipeline									
Honeoye									
National Fuel									
PNGTS									
Total TGP Transportation	\$ (32,821.61)	\$ 66,906.27	\$ 30,574.67	\$ 40,147.85	\$ 43,605.98	\$ -	\$ 148,413	\$ -	\$ 148,413
Total Pipeline Transport	\$ (32,821.61)	\$ 68,564.59	\$ 32,847.10	\$ 40,147.85	\$ 45,641.49	\$ 2,837.30	\$ 157,217	\$ -	\$ 157,217
City Gate Supply									
VPEM									
Dracut Supply									
PNGTS Commodity									
Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TGP Commodity									
Andarko									
J Aron									
ANE									
BG \ TransCanada									
BP Energy									
Chevron									
Cheniere									
CITI									
Cokinos									
Eservices									
Conoco									
Emera									
EnCanUSA									
GDF Suez									
Iroquois									
JP Morgan									
Hess									
L. Dreyfus									
Macquarie									
Merrill									
National Fuel									
NJ Energy									
Nextera									
Papco									
Repsol									
South Jersey									
Shell									
Southwest									
Tennessee Gas Pipeline									
Twin Eagle									
United									
VPEM									
Sub Total	\$ 3,130,749.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,859,205.90	\$ 11,695,472	\$ -	\$ 11,695,472
Hedging (Gain)/Loss Peak								\$ -	\$ -
Hedging (Gain)/Loss Off Peak								\$ -	\$ -
Total	\$ 3,195,323.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,886,750.29	\$ 11,787,591	\$ -	\$ 11,787,591
Storage									
WITHDRAWALS Off Peak									
INJECTIONS									
Total Storage	\$ (1,217,830.54)	\$ (1,235,516.50)	\$ (1,169,514.25)	\$ (901,076.74)	\$ (565,395.48)	\$ (614,452.09)	\$ (5,703,786)	\$ -	\$ (5,703,786)
LNG									
LNG - Accounting Adjustment									
LNG - P/S Plant									
Total LNG	\$ 14,803.81	\$ 14,813.94	\$ 11,263.52	\$ -	\$ -	\$ -	\$ 40,881	\$ -	\$ 40,881

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
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MAY THROUGH OCTOBER 2014
 DETAIL GAS COSTS BY SOURCE
 SCHEDULE 2 B

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
151	PROPANE									
152	Propane Sendout - P/S Plant									
153	Energy North Propane - Tank Farm									
154	TOTAL PROPANE	\$ 9,007.82	\$ 208,328.78	\$ 83,348.38	\$ (203,519.16)	\$ 2,880.90	\$ 4,753.32	\$ 104,800	\$ -	\$ 104,800
155										
156	Taxes - West Virginia									
157										
158	Broker Cashout									
159										
160	Capacity Managed - Canadian									
161										
162	Broker Inventory									
163										
164	Broker's Imbalance Revenues									
165										
166	TOTAL COMMODITY	\$ 1,968,482.52	\$ 1,229,396.59	\$ 831,933.90	\$ 408,418.20	\$ 670,659.15	\$ 1,279,888.82	\$ 6,388,779	\$ -	\$ 6,388,779
167										
168	ICE Fees									
169										
170	OFF SYSTEM SALES COST									
171										
172	NON-FIRM COST							\$ -	\$ -	\$ -
173										
174	NET COMMODITY COST	\$ 1,968,482.52	\$ 1,229,396.59	\$ 831,933.90	\$ 408,418.20	\$ 672,459.15	\$ 1,281,688.82	\$ 6,392,379.18	\$ -	\$ 6,392,379.18

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
175	Total Peak Demand	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
176	Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	Total Peak Gas Costs	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
178								
179	Off-Peak Demand	\$ 327,583	\$ 328,663	\$ 350,047	\$ 342,281	\$ 327,546	\$ 333,754	\$ 2,009,875
180	Off-Peak Commodity	\$ 1,968,483	\$ 1,229,397	\$ 831,934	\$ 408,418	\$ 672,459	\$ 1,281,689	\$ 6,392,379
181	Total Off Peak Gas Costs	\$ 2,296,066	\$ 1,558,060	\$ 1,181,981	\$ 750,699	\$ 1,000,005	\$ 1,615,443	\$ 8,402,254
182								
183	Firm Sendout Costs	\$ 3,458,660	\$ 2,720,667	\$ 2,333,886	\$ 1,912,718	\$ 2,204,054	\$ 2,810,186	\$ 15,440,170

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

SCHEDULE 3

SUMMER COG GAS REVENUES BILLED

FOR MONTH OF:	May-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total	Total
(a)	Winter	Summer	(d)	(e)	(f)	(g)	(h)	(i)	Off-Peak	Peak
	(b)	(c)							(j)	(k)
1 VOLUMES										
2 RESIDENTIAL										
3 R-1	62,067	16,162	57,394	40,820	36,174	33,585	33,771	38,317	256,223	62,067
4 R-1 FPO	4,832	1,258	86	7	-	-	-	-	1,351	4,832
5 R-3	2,532,102	669,443	1,725,822	1,116,772	1,040,043	987,267	1,358,354	2,043,371	8,941,072	2,532,102
6 R-3 FPO	310,151	81,999	10,556	387	34	(27)	(330)	-	92,619	310,151
7 R-4	438,101	62,529	146,268	88,295	79,060	70,834	98,261	139,016	684,263	438,101
8 R-4 FPO	34,825	4,970	2,741	14	5	-	-	-	7,730	34,825
9 Total Residential	3,382,078	836,361	1,942,867	1,246,295	1,155,316	1,091,659	1,490,056	2,220,704	9,983,258	3,382,078
10										
11 COMMERCIAL/INDUSTRIAL										
12 G41 - G43	2,115,489	390,718	1,443,017	224,220	759,752	565,412	572,764	1,151,279	5,107,161	2,115,489
13 G41 - G43 FPO	93,758	17,317	(2,087)	103	-	-	-	-	15,333	93,758
14 G51 - G63	351,664	121,894	354,563	330,863	336,645	360,992	343,322	419,552	2,267,831	351,664
15 G51 - G63 FPO	8,931	3,095	240	-	-	-	-	-	3,335	8,931
16 Total Comm/Industrial	2,569,842	533,024	1,795,733	555,186	1,096,397	926,404	916,086	1,570,831	7,393,660	2,569,842
17 Total Sales Volumes	5,951,920	1,369,385	3,738,600	1,801,481	2,251,713	2,018,063	2,406,142	3,791,535	17,376,918	5,951,920
18										
19 TRANSPORTATION										
20 G41 - G43	2,135,691	292,334	783,367	851,126	882,109	912,360	1,046,112	1,555,668	6,323,076	2,135,691
21 G51 - G63	2,538,543	142,356	474,613	2,536,788	4,585,016	2,568,790	2,704,833	2,798,851	15,811,246	2,538,543
22 Total Transportation	4,674,234	434,690	1,257,980	3,387,914	5,467,125	3,481,150	3,750,945	4,354,519	22,134,323	4,674,234
23										
24 Total Volumes	10,626,154	1,804,075	4,996,580	5,189,395	7,718,838	5,499,213	6,157,087	8,146,053	39,511,241	10,626,154
25										
26 RATES										
27 R-1	\$ 1,272.4	\$ 0,533.0	\$ 0,533.0	\$ 0,533.0	\$ 0,533.0	\$ 0,533.0	\$ 0,383.0	\$ 0,383.0		
28 R-1 FPO	0,890.0	0,533.0	0,533.0	0,533.0	0,533.0	0,533.0	0,383.0	0,383.0		
29 R-3	1,272.4	0,533.0	0,533.0	0,533.0	0,533.0	0,533.0	0,383.0	0,383.0		
30 R-3 FPO	0,890.0	0,533.0	0,533.0	0,533.0	0,533.0	0,533.0	0,383.0	0,383.0		
31 R-4	1,272.4	0,533.0	0,533.0	0,533.0	0,533.0	0,533.0	0,383.0	0,383.0		
32 R-4 FPO	0,890.0	0,533.0	0,533.0	0,533.0	0,533.0	0,533.0	0,383.0	0,383.0		
33 C/I Sales G41 to G43	1,274.0	0,535.0	0,535.0	0,535.0	0,535.0	0,535.0	0,385.0	0,385.0		
34 C/I Sales G41 to G43 FPO	0,018.3	0,535.0	0,535.0	0,535.0	0,535.0	0,535.0	0,385.0	0,385.0		
35 C/I Transport G41 to G43	-	-	-	-	-	-	-	-		
36 C/I Sales G51 to G63	1,261.4	0,527.1	0,527.1	0,527.1	0,527.1	0,527.1	0,377.1	0,377.1		
37 C/I Sales G51 to G63 FPO	0,881.2	0,527.1	0,527.1	0,527.1	0,527.1	0,527.1	0,377.1	0,377.1		
38 C/I Transport G51 to G63	-	-	-	-	-	-	-	-		
39										
40										
41 REVENUES										
42 R-1	\$ 78,974	\$ 8,614	\$ 30,591	\$ 21,757	\$ 19,281	\$ 17,901	\$ 12,934	\$ 14,675	\$ 125,754	\$ 78,974
43 R-1 FPO	4,300	671	46	4	-	-	-	-	720	4,300
44 R-3	3,221,847	356,813	919,863	595,239	554,343	526,213	520,250	782,611	4,255,333	3,221,847
45 R-3 FPO	276,035	43,705	5,626	206	18	(14)	(126)	-	49,415	276,035
46 R-4	557,440	33,328	77,961	47,061	42,139	37,755	37,634	53,243	329,121	557,440
47 R-4 FPO	30,994	2,649	1,461	7	3	-	-	-	4,120	30,994
48 C/I Sales G41 to G43	2,695,133	209,034	772,014	119,958	406,467	302,495	220,514	443,242	2,473,725	2,695,133
49 C/I Sales G41 to G43 FPO	1,716	9,264	(1,117)	55	-	-	-	-	8,203	1,716
50 C/I Transport G41 to G43	-	-	-	-	-	-	-	-	-	-
51 C/I Sales G51 to G63	443,589	64,250	186,890	174,398	177,446	190,279	129,467	158,213	1,080,942	443,589
52 C/I Sales G51 to G63 FPO	7,870	1,632	127	-	-	-	-	-	1,758	7,870
53 C/I Transport G51 to G63	-	-	-	-	-	-	-	-	-	-
54 Gas Cost Revenue	\$ 7,317,897	\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	\$ 7,317,897
55										
56 Less Occupant Billing	-	-	-	-	-	-	-	-	-	-
57										
58 Less Summer Proration/adj	-	-	-	-	-	-	-	-	-	-
59 Summer Gas Cost Revenue Billed		\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	
60										
61 Winter Gas Costs Revenue Billed	\$ 7,317,897									\$ 7,317,897
62										
63 Total Gas Costs Billed	\$ 7,317,897	\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	\$ -
64										
65 Bad Debt Revenue Billed	\$ 108,920	\$ 14,379	\$ 39,255	\$ 18,916	\$ 23,643	\$ 21,190	\$ 25,264	\$ 39,811	\$ 182,458	\$ 108,920
66 Working Capital Gas Cost Billed	\$ 7,142	\$ 137	\$ 374	\$ 180	\$ 225	\$ 202	\$ 241	\$ 379	\$ 1,738	\$ 7,142
67 Broker Revenue		\$ 241,578	\$ 1,226,659	\$ 36,072	\$ 46,486	\$ (6,619)	\$ 73,766	\$ -	\$ -	\$ 1,617,941
68										
69 Total Billings	\$ 7,433,960	\$ 986,054	\$ 3,259,750	\$ 1,013,854	\$ 1,270,051	\$ 1,089,401	\$ 1,019,943	\$ 1,492,175	\$ 8,513,286	\$ 1,734,004

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

FOR MONTH OF:		Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1	Firm Gas Purchases		6,420,100	5,558,400	5,735,930	5,230,320	1,128,300	2,155,600	26,228,650
2	Firm Sales		1,369,385	3,738,600	1,801,481	2,251,713	2,018,063	6,197,677	17,376,918
3	Company Use		9,867	4,873	3,462	2,245	3,018	5,217	28,682
4	Unaccounted For %		1 28%	1 28%	1 28%	1 28%	1 28%	1 28%	
5	Unaccounted For Gas		82,177	71,148	73,420	66,948	14,442	27,592	335,727
6	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
7	COG Factor- Bad Debt Factor		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
8	COG Factor- Working Capital Factor		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
9									
10	Unbilled Volume								
11	Beginning Bal		-	4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	
12	Incremental Unbilled		4,958,671	1,743,779	3,857,567	2,909,414	(907,223)	(4,074,885)	
13	Ending Balance		4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	8,487,323	
14									
15	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
16	Gross Unbilled Gas Cost		\$2,642,972	\$3,572,406	\$5,628,489	\$7,179,207	\$4,811,326	\$3,250,645	
17									
18	Monthly Incremental Gas Cost		\$2,642,972	\$929,434	\$2,056,083	\$1,550,718	(\$2,367,881)	(\$1,560,681)	
19									
20	COG Factor- Bad Debt Only		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
21	Gross Unbilled Bad Debt Cost		\$52,066	\$70,376	\$110,880	\$141,429	\$131,903	\$89,117	
22									
23	Monthly Incremental Bad Debt Cost		\$52,066	\$18,310	\$40,504	\$30,549	(\$9,526)	(\$42,786)	
24									
25	COG Factor- Working Capital Only		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
26	Gross Unbilled Working Capital Cost		\$496	\$670	\$1,056	\$1,347	\$1,256	\$849	
27									
28	Monthly Incremental Working Capital Cost		\$496	\$174	\$386	\$291	(\$91)	(\$407)	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	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	\$ (238,774)	\$ (529,257)	\$ (678,892)	\$ (305,546)	\$ (409,203)	\$ (289,481)	\$ (2,451,152)

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

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1422 (formerly, 142.20)

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ 41,967	\$ 36,107	\$ 37,010	\$ 37,714	\$ 38,909	\$ 40,024	\$ 41,286	\$ 41,967
2									
3	Add: COST ALLOW	1,174	805	601	1,088	1,010	1,150		5,829
4									
5	Less: CUSTOMER BILLINGS	(7,142)	-	-	-	-	-	-	(7,142)
6	Estimated Unbilled	-	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(7,142)	-	-	-	-	-	-	(7,142)
9									
10	ENDING BALANCE PRE INTEREST	\$ 35,999	\$ 36,912	\$ 37,611	\$ 38,803	\$ 39,919	\$ 41,174	\$ 41,286	\$ 40,654
11									
12	MONTH'S AVERAGE BALANCE	38,983	36,510	37,311	38,259	39,414	40,599		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	108	98	103	106	105	112		632
16	ENDING BALANCE	\$ 36,107	\$ 37,010	\$ 37,714	\$ 38,909	\$ 40,024	\$ 41,286	\$ 41,286	\$ 41,286

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014
OFF-PEAK WORKING CAPITAL
Account 8840-2-0000-10-1163-1424 (formerly, 142.40)
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ (564)	\$ 1,723	\$ 3,162	\$ 4,108	\$ 4,558	\$ 5,732	\$ 7,971	(564)
2									
3	Add: ACTUAL COST	2,918	1,980	1,502	954	1,271	2,053	-	\$ 10,678
4									
5	Less: CUSTOMER BILLINGS	(137)	(374)	(180)	(225)	(202)	(241)	(379)	(1,738)
6	Estimated Unbilled	(496)	(670)	(1,056)	(1,347)	(1,256)	(849)		(5,674)
7	Reverse Prior Month Unbilled		496	670	1,056	1,347	1,256	849	5,674
8	Subtotal: Accrued Customer Billings	(633)	(548)	(566)	(516)	(111)	167	470	(1,738)
9									
10	ENDING BALANCE PRE INTEREST	\$ 1,721	\$ 3,155	\$ 4,098	\$ 4,546	\$ 5,718	\$ 7,952	\$ 8,441	\$ 8,377
11									
12	MONTH'S AVERAGE BALANCE	579	2,439	3,630	4,327	5,138	6,842		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	2	7	10	12	14	19		64
16	ENDING BALANCE	\$ 1,723	\$ 3,162	\$ 4,108	\$ 4,558	\$ 5,732.10	\$ 7,971	\$ 8,441	\$ 8,441

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 327,583	\$ 328,663	\$ 350,047	\$ 342,281	\$ 327,546	\$ 333,754	\$ 2,009,875
2 Commodity	1,968,483	1,229,397	831,934	408,418	672,459	1,281,689	6,392,379
3 Total Gas Costs	\$ 2,296,066	\$ 1,558,060	\$ 1,181,981	\$ 750,699	\$ 1,000,005	\$ 1,615,443	\$ 8,402,254
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ 2,918	\$ 1,980	\$ 1,502	\$ 954	\$ 1,271	\$ 2,053	\$ 10,678
11							
12 Prior Period (Over)Undercollection	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (1,146,406)
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	\$ 2,107,916	\$ 1,368,972	\$ 992,415	\$ 560,585	\$ 810,209	\$ 1,426,428	\$ 7,266,526
15							
16 Bad Debt Rate	0.0116	0.0116	0.0116	0.0116	0.0116	0.0116	
17							
18 Total Bad Debt Cost	\$ 24,452	\$ 15,880	\$ 11,512	\$ 6,503	\$ 9,398	\$ 16,547	\$ 84,292

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
2 Commodity	-	-	-	-	-	-	-
3 Margins and Capacity Release	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	(2,451,152)
4 Total Gas Costs	\$ 923,820	\$ 633,350	\$ 473,013	\$ 856,473	\$ 794,846	\$ 905,262	\$ 4,586,764
5							
6 Working Capital Rate	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
7							
8 Total Working Capital Costs	\$ 1,174	\$ 805	\$ 601	\$ 1,088	\$ 1,010	\$ 1,150	\$ 5,829
9							
10 Prior Period (Over)Undercollection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11							
12 Subtotal Gas Costs, Working Capital & Under Collection	\$ 924,994	\$ 634,154	\$ 473,614	\$ 857,562	\$ 795,856	\$ 906,412	\$ 4,592,593
13							
14 Bad Debt Rate	0.0116	0.0116	0.0116	0.0116	0.0116	0.0116	
15							
16 Total Bad Debt Cost	\$ 10,730	\$ 7,356	\$ 5,494	\$ 9,948	\$ 9,232	\$ 10,514	\$ 53,274

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 7
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:	May-14 Winter	May-14 Summer	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total OffPeak	Total Peak
1 VOLUMES										
2 RESIDENTIAL										
3 R-1, R-3 and R-4	3,032,270	748,134	1,929,484	1,245,887	1,155,277	1,091,686	1,490,386	2,220,704	9,881,558	3,032,270
4 R-1, R-3 and R-4 FPO	349,808	88,227	13,383	408	39	(27)	(330)	-	101,700	349,808
5										
6 COMMERCIAL/INDUSTRIAL										
7 G41 - G43	2,115,489	390,718	1,443,017	224,220	759,752	565,412	572,764	1,151,279	5,107,161	2,115,489
8 G41 - G43 FPO	93,758	17,317	(2,087)	103	-	-	-	-	15,333	93,758
9 G51 - G63	351,664	121,894	354,563	330,863	336,645	360,992	343,322	419,552	2,267,831	351,664
10 G51 - G63 FPO	8,931	3,095	240	-	-	-	-	-	3,335	8,931
11										
12 TRANSPORTATION										
13 G41 - G43	2,135,691	292,334	783,367	851,126	882,109	912,360	1,046,112	1,555,668	6,323,076	2,135,691
14 G51 - G63	2,538,543	142,356	474,613	2,536,788	4,585,016	2,568,790	2,704,833	2,798,851	15,811,246	2,538,543
15										
16 TOTAL VOLUME	10,626,154	1,804,075	4,996,580	5,189,395	7,718,838	5,499,213	6,157,087	8,146,053	39,511,241	10,626,154
17										
18 WORKING CAPITAL RATES										
19 Residential R1 & R3	\$ 0.0012	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001		
20 Residential R1 & R3 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
21 C/I Sales G41 to G43	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
22 C/I Sales G41 to G43 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
23 C/I Sales G51 to G63	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
24 C/I Sales G51 to G63 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
25										
26 WORKING CAPITAL REVENUE BILLED										
27 Residential R1 & R3	\$ 3,639	\$ 75	\$ 193	\$ 125	\$ 116	\$ 109	\$ 149	\$ 222	\$ 988	\$ 3,639
28 Residential R1 & R3 FPO	420	9	1	0	0	(0)	(0)	-	10	420
29 C/I Sales G41 to G43	2,539	39	144	22	76	57	57	115	511	2,539
30 C/I Sales G41 to G43 FPO	113	2	(0)	0	-	-	-	-	2	113
31 C/I Sales G51 to G63	422	12	35	33	34	36	34	42	227	422
32 C/I Sales G51 to G63 FPO	11	0	0	-	-	-	-	-	0	11
33 WORKING CAPITAL REVENUE BILLED	\$ 7,142	\$ 137	\$ 374	\$ 180	\$ 225	\$ 202	\$ 241	\$ 379	\$ 1,738	\$ 7,142
34										
35 BAD DEBT RATES										
36 Residential R1 & R3	\$ 0.0183	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105		
37 Residential R1 & R3 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
38 C/I Sales G41 to G43	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
39 C/I Sales G41 to G43 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
40 C/I Sales G51 to G63	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
41 C/I Sales G51 to G63 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
42										
43 BAD DEBTS REVENUE BILLED										
44 Residential R1 & R3	\$ 55,491	\$ 7,855	\$ 20,260	\$ 13,082	\$ 12,130	\$ 11,463	\$ 15,649	\$ 23,317	\$ 103,756	\$ 55,491
45 Residential R1 & R3 FPO	6,401	926	141	4	0	(0)	(3)	-	1,068	6,401
46 C/I Sales G41 to G43	38,713	4,103	15,152	2,354	7,977	5,937	6,014	12,088	53,625	38,713
47 C/I Sales G41 to G43 FPO	1,716	182	(22)	1	-	-	-	-	161	1,716
48 C/I Sales G51 to G63	6,435	1,280	3,723	3,474	3,535	3,790	3,605	4,405	23,812	6,435
49 C/I Sales G51 to G63 FPO	163	33	3	-	-	-	-	-	35	163
50 BAD DEBTS REVENUE BILLED	\$ 108,920	\$ 14,379	\$ 39,255	\$ 18,916	\$ 23,643	\$ 21,190	\$ 25,264	\$ 39,811	\$ 182,458	\$ 108,920

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
OFF PEAK COMMODITY COSTS AND THERMS
SCHEDULE 8

REDACTED

	FOR THE MONTH OF	Reference	May-14		Jun-14		Jul-14		Aug-14		Sep-14		Oct-14		Total	
			Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth
1	TENNESSEE COMMODITY															
2	Total Supply	Sch 2B line 136														
3	Off System Sales	Sch 2B line 170														
4	Transportation	Sch 2B line 90														
5	Total Tennessee Commodity															
6																
7																
8	CITY GATE SUPPLY - VPEM	Sch 2B line 95														
9																
10	DRACUT COMMODITY	Sch 2B line 97														
11																
12																
13	Hedging (Gains) Losses	Sch 2B line 138														
14																
15																
16	CANADIAN COMMODITY															
17	PNGTS Supply	Sch 2B line 101														
18	SUBTOTAL PNGTS Commodity															
19																
20	BP/Northeast Gas Market	Sch 2B line 76														
21	Nexen	Sch 2B line 77														
22	Sempra	Sch 2B line 78														
23	SUBTOTAL TGP/Niagra Commodity															
24																
25	ANE Union/Transgas Transportation	Sch 2B line 82														
26	SUBTOTAL TGP/Iroquois Commodity															
27																
28	LNG - Accounting Adjustment	Sch 2B line 147														
29	LNG VAPOR - P/S Plant	Sch 2B line 148														
30	SUBTOTAL LNG															
31																
32																
33	Propane Sendout - P/S Plant	Sch 2B line 152														
34	Energy North Propane - Tank Farm	Sch 2B line 153														
35	SUBTOTAL PROPANE															
36																
37																
38	STORAGE WITHDRAWALS	Sch 2B line 143														
39	STORAGE INJECTIONS	Sch 2B line 144														
40																
41																
42	TAXES	Sch 2B line 156														
43																
44	SUPPLIER CASHOUT	Sch 2B lines 158+164														
45																
46	CAPACITY MANAGED - CANADIAN	Sch 2B line 160														
47																
48	NON FIRM COSTS	Sch 2B line 172														
49																
50	SUBTOTAL OTHER															
51																
52																
53	TOTAL COMMODITY COST		\$ 1,968,483	642,010	\$ 1,229,397	555,840	\$ 831,934	573,593	\$ 408,418	523,032	\$ 670,659	112,830	\$ 1,279,889	215,560	\$ 6,388,779	2,622,865

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**MAY THROUGH OCTOBER 2014****MONTHLY PRIME RATES****SCHEDULE 9**

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May 2014	05/01 - 05/31	3.25%	31	3.2500%
June 2014	06/01 - 06/30	3.25%	30	3.2500%
July 2014	07/01 - 07/31	3.25%	31	3.2500%
August 2014	08/01 - 08/31	3.25%	31	3.2500%
September 2014	09/01 - 09/30	3.25%	30	3.2500%
October 2014	10/01 - 10/31	3.25%	31	3.2500%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
November 2013-October 2014
OCCUPANT DISALLOWANCE/CREDIT CALCULATION
SCHEDULE 10

1	Assumptions	Total	References
2	Calculation of Threshold		
3	No. of Occupant Accounts	3,766	Schedule 11, col (k), In 88
4	Actual Occupant Use /Cust	189	Schedule 11, col (k), In 93
5	Threshold Use/Cust- Toa	85	Schedule 12, col (d), In 19
6	Threshold Allowed	320,110	Ins 3 * 5
7			
8		COG Impact	
9		Toa <Avg.AO <Toa+20 herm	
10		85<Avg AO<105	
11	Actual Annual Occupant Accounts closed from IT Report		
12	Actual Annual Throughput (Therms)	712,194	Ins 3 * 4
13	Number of closed Accounts	3,766	In 3
14	COG Revenues for closed accounts	\$708,487	Schedule 11, col (k), In 92
15	Base Revenue for closed accounts	\$485,404	Schedule 11, col (k), In 91
16	Total Revenues for closed accounts	\$1,193,891	Ins 14 + 15
17	Avg. annual throughput for closed Occupant (Avg. AO)	189	Ins 12 / 13
18			
19	COG Data		
20	Commodity/Portion of the COG factor	85.2%	Schedule 11, col (n) , In 113
21	Avg. COG Factor	\$0 9948	Ins 14 / 12
22	Avg. Commodity only COG factor	\$0 8479	Ins 21 * 20
23			
24	Calculation of Disallowance/(Credit)		
25	Actual Occupant throughput closed	712,194	In 12
26	Number of Occupant accounts closed	3,766	In 13
27	Average Occupant throughput per customer (Avg. AO)	189	Ins 25 / 26
28	Occupant Threshold-Toa	85	In 5
29	Occupant Maximum Range	105	In 28 + '20'
30	Occupant Minimum Range	65	In 28 - '20'
31			
32	Variance (Act AO - Toa)	104	Ins 27 - 28
33	Volume within +/-20 therm Range subject to 50% sharing	20	IF(In 32>0,IF(In 32<20,In 32,20),IF(In 32>-20,In 32,-20))
34	Volume Exceeding Min/Max subject to 100%	84	Ins 32 - 33
35			
36	50% Sharing Applied	50%	
37	Volumes Adjusted	37,660	Ins 33 * 36 * 26
38	COG Factor -commodity only	\$0 8479	In 22
39	COG Revenue Disallowed/(Credit)	\$31,933	Ins 37 * 38
40			
41	100% Applied		
42	Volumes Adjusted	316,764	Ins 26 * 34
43	COG Factor -commodity only	\$0 8479	In 38
44	COG Revenue Disallowed/(Credit)	\$268,591	Ins 42 * 43
45			
46	Total COG Revenues Disallowed/(Credit)	\$300,523	Ins 44 + 39
47			
48	Peak Sales Volume	84,723,918	Recon PK 13-14: Schedule 3, col (j) , In 17
49	OffPeak Sales Volume	17,376,918	Schedule 3, col (j) , In 17
50	Total	102,100,836	Ins 48 + 49
51			
52	Peak Occupant Disallowed/(Credit)	\$249,376	Ins 48 / 50 * 46
53	OffPeak Occupant Disallowed/(Credit)	\$51,147	Ins 46 * 49 / 50
54	Total Occupant Disallowed/(Credit)	\$300,523	Ins 52 + 53

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

November 2013-October 2014

OCCUPANT DISALLOWANCE/CREDIT BACKUP
SCHEDULE 11

		Occupant bills Calculation										(n)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	Total	Residential	Comm	
1	RPT 9020 & 9021												
2	Nov-13												
3	NO. Custs	133	1,473	6	161	3	1	17	1	-	1,795	1,612	183
4	Usage	1,471	38,973	162	3,338	384	-	291	-	-	44,619	40,606	4,013
5	UAG \$	\$1,876	\$36,787	\$64	\$7,631	\$510	\$545	\$728	\$119	\$0	\$48,260	\$38,727	\$9,533
6	COG \$	\$1,037	\$28,276	\$119	\$2,522	\$260	\$0	\$192	\$0	\$0	\$32,406	\$29,433	\$2,974
7	Usage/Cust	11	26	27	21	128	-	17	-	-	25	25	22
8	Dec-13												
9	NO. Custs	151	1,881	6	195	5	1	21	2	-	2,262	2,038	224
10	Usage	2,722	95,091	525	13,099	2,945	-	985	67	-	115,434	98,338	17,096
11	UAG \$	\$2,325	\$60,808	\$115	\$11,975	\$1,560	(\$297)	\$1,876	\$210	\$0	\$78,571	\$63,248	\$15,323
12	COG \$	\$2,309	\$82,603	\$465	\$11,263	\$2,530	\$842	\$0	\$59	\$0	\$100,071	\$85,378	\$14,693
13	Usage/Cust	18	51	88	67	589	-	47	34	-	51	48	76
14	Jan-14												
15	NO. Custs	116	1,470	17	133	2	1	19	2	-	1,760	1,603	157
16	Usage	2,523	126,900	1,769	22,769	2,828	-	1,203	133	-	158,125	131,192	26,933
17	UAG \$	\$1,874	\$62,385	\$355	\$11,870	\$1,161	(\$505)	\$2,058	\$293	\$0	\$79,491	\$64,614	\$14,876
18	COG \$	\$2,400	\$118,069	\$1,860	\$21,419	\$2,686	\$1,085	\$0	\$129	\$0	\$147,448	\$122,129	\$25,319
19	Usage/Cust	22	86	104	171	1,414	-	63	67	-	90	82	172
20	Feb-14												
21	NO. Custs	130	1,172	21	123	4	1	23	2	-	1,476	1,323	153
22	Usage	3,584	120,281	2,579	18,192	2,818	-	1,445	112	-	149,011	126,444	22,567
23	UAG \$	\$2,242	\$54,938	\$489	\$10,315	\$1,402	\$510	\$1,187	\$273	\$0	\$71,356	\$57,669	\$13,686
24	COG \$	\$3,675	\$125,805	\$2,625	\$18,686	\$3,004	\$0	\$1,459	\$120	\$0	\$155,374	\$132,105	\$23,269
25	Usage/Cust	28	103	123	148	705	-	63	56	-	101	96	147
26	Mar-14												
27	NO. Custs	117	1,277	31	127	3	1	28	2	-	1,586	1,425	161
28	Usage	2,976	129,622	3,474	19,584	1,325	-	2,757	31	-	159,769	136,072	23,697
29	UAG \$	\$1,963	\$59,458	\$679	\$10,871	\$816	\$510	\$1,611	\$260	\$0	\$76,168	\$62,100	\$14,068
30	COG \$	\$3,439	\$148,056	\$3,901	\$22,281	\$1,565	\$0	\$3,089	\$35	\$0	\$182,366	\$155,396	\$26,970
31	Usage/Cust	25	102	112	154	442	-	98	16	-	101	95	147
32	Apr-14												
33	NO. Custs	120	1,041	42	91	4	(7)	19	2	-	1,312	1,203	109
34	Usage	2,466	68,817	3,449	169	1,377	-	1,965	200	-	78,443	74,732	3,711
35	UAG \$	\$1,913	\$38,389	\$758	\$4,025	\$957	(\$3,725)	\$1,114	\$274	\$0	\$43,705	\$41,059	\$2,645
36	COG \$	\$3,223	\$94,327	\$4,223	\$4,019	\$1,741	\$0	\$2,602	\$255	\$0	\$110,389	\$101,773	\$8,617
37	Usage/Cust	21	66	82	2	344	-	103	100	-	60	62	34
38	May-14												
39	NO. Custs	113	980	33	129	(6)	-	24	2	-	1,275	1,126	149
40	Usage	1,561	20,464	453	3,561	(2,633)	-	805	110	-	24,321	22,478	1,843
41	UAG \$	\$1,653	\$23,298	\$302	\$6,428	(\$1,579)	\$0	\$1,142	\$277	\$0	\$31,521	\$25,253	\$6,268
42	COG \$	\$1,787	\$25,339	\$695	\$4,251	(\$2,252)	\$0	\$948	\$81	\$0	\$30,848	\$27,821	\$3,027
43	Usage/Cust	14	21	14	28	-	-	34	55	-	19	20	12
44	Jun-14												
45	NO. Custs	53	542	35	58	2	-	13	-	-	703	630	73
46	Usage	529	(11,555)	642	(5,461)	161	-	(1,608)	-	-	(17,292)	(10,384)	(6,908)
47	UAG \$	\$743	\$6,026	\$333	\$833	\$255	\$0	\$258	\$0	\$0	\$8,448	7,102	1,346
48	COG \$	\$136	(\$19,237)	\$321	(\$6,444)	\$88	\$0	(\$1,775)	\$0	\$0	(\$26,911)	(18,780)	(8,131)
49	Usage/Cust	10	(21)	18	(94)	81	-	(124)	-	-	(25)	(16)	(95)
50	Jul-14												
51	NO. Custs	21	400	25	38	1	-	15	-	-	500	446	54
52	Usage	366	(5,795)	(345)	784	109	-	909	-	-	(3,972)	(5,774)	1,802
53	UAG \$	\$317	\$5,336	\$130	\$1,771	\$206	\$0	\$771	\$0	\$0	\$8,532	5,783	2,748
54	COG \$	\$104	(\$10,424)	(\$682)	\$410	\$59	\$0	\$489	\$0	\$0	(\$10,044)	(11,003)	959
55	Usage/Cust	17	(14)	(14)	21	109	-	61	-	-	(8)	(13)	33
56	Aug-14												
57	NO. Custs	59	642	17	49	2	-	(2)	-	-	767	718	49
58	Usage	(66)	3,585	(491)	(258)	87	-	(1,249)	-	-	1,608	3,028	(1,420)
59	UAG \$	\$699	\$12,337	\$57	\$1,925	\$273	\$0	(\$305)	\$0	\$0	\$14,986	13,093	1,893
60	COG \$	(\$330)	(\$651)	(\$693)	(\$753)	\$47	\$0	(\$1,832)	\$0	\$0	(\$4,211)	(1,673)	(2,538)
61	Usage/Cust	(1)	6	(29)	(5)	44	-	-	-	-	2	4	(29)
62	Sep-14												
63	NO. Custs	47	599	9	38	1	-	11	-	-	705	655	50
64	Usage	502	3,473	(107)	669	-	-	571	-	-	5,108	3,868	1,240
65	UAG \$	\$665	\$11,555	\$45	\$1,685	\$115	\$0	\$556	\$0	\$0	\$14,622	12,265	2,357
66	COG \$	\$259	(\$626)	(\$244)	\$57	\$0	\$0	\$475	\$0	\$0	(\$80)	(612)	532
67	Usage/Cust	11	6	(12)	18	-	-	52	-	-	7	6	25
68	Oct-14												
69	NO. Custs	34	419	30	55	1	-	(4)	-	-	535	483	52
70	Usage	375	(138)	573	66	-	-	(3,856)	-	-	(2,980)	810	(3,790)
71	UAG \$	\$486	\$7,359	\$284	\$2,245	\$136	\$0	(\$766)	\$0	\$0	\$9,744	8,130	1,615
72	COG \$	\$149	(\$6,031)	\$238	(\$595)	\$0	\$0	(\$2,933)	\$0	\$0	(\$9,170)	(5,643)	(3,528)
73	Usage/Cust	11	(0)	19	1	-	-	-	-	-	(6)	2	(73)
74	Annual Nov 13-Oct 14												
75	NO. Custs	204	3,176	149	261	9	1	35	3	-	3,766	13,262	1,414
76	Usage	19,009	589,718	12,683	76,512	9,401	-	4,218	653	-	712,194	621,410	90,784
77	UAG \$	\$16,757	\$378,676	\$3,612	\$71,574	\$5,812	(\$2,963)	\$10,230	\$1,706	\$0	\$485,404	\$399,045	\$86,359
78	COG \$	\$18,189	\$585,506	\$12,628	\$77,116	\$9,728	\$1,927	\$2,714	\$679	\$0	\$708,487	\$616,323	\$92,164
79	Usage/Cust	93	186	85	293	1,045	-	121	218	-	189	47	64

