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July 27, 2018

Via ERF and US Mail

**CONFIDENTIAL
MATERIAL
IN COMM FILE**

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

**RE: DG 17-135 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2017-2018 Winter Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 26,066 dated October 31, 2017, in Docket DG 17-135, I enclose for filing one redacted and one confidential copy of the 2017-2018 Winter Period Cost of Gas reconciliation.

Please note this report has been filed via the Commission's Electronic Report Filing System.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "C. McNamara", enclosed in a simple oval shape.

Catherine A. McNamara

Enclosures

2330

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2017-2018 COST OF GAS RESULTS
DG 17-135

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2018 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
Peak Gas cost Account 1920-1740			
Balance 05/01/17 - (Over) / Under	\$1,714,057	\$1,669,057	(\$45,000)
Net Peak Gas Costs 5/1/17 - 10/31/17	\$1,133,292	\$241,319	(891,973)
Fuel Financing 5/1/17 - 10/31/17	-	-	-
Prior Period Adjustment 5/1/17-10/31/17	-	(1,177,691)	(1,177,691)
Broker Revenue 5/1/17 - 10/31/17	(4,123,594)	-	4,123,594
Bad Debt Adjustment 5/1/17 - 10/31/17	-	(3,266)	(3,266)
IT Sales Margins 5/1/17 - 10/31/17	-	-	-
Off System Sales Margin 5/1/17 - 10/31/17	-	-	-
Capacity Release 5/1/17 - 10/31/17	-	-	-
Interest 5/1/17 - 10/31/17	2,481	(4,480)	(6,961)
Sum 5/1/17 - 10/31/17 Net Costs	(\$2,987,821)	(\$944,117)	\$2,043,704
Beginning Balance 10/31/17 (Over)/Under	(1,273,764)	724,939	\$1,998,703
Interest 11/1/17 - 4/30/18	(92,813)	115,162	207,975
Refund from Suppliers 11/1/17 - 4/30/18	-	1,054	1,054
Interruptible and 280-Day Sales Margins 11/1/17 - 4/30/18	-	-	-
Hedging costs	-	-	-
Off System Sales Margin 11/1/17 - 4/30/18	-	-	-
Capacity Release Credits 11/1/17 - 4/30/18	(2,099,545)	(1,877,737)	221,808
Fixed Price Option Admin Costs	45,000	-	(45,000)
Broker Revenues 11/1/17 - 4/30/18	(456,981)	(497,759)	(40,778)
Production & Storage	1,980,428	1,980,428	0
Misc Overhead	10,737	10,737	(0)
Bad Debt Adjustment %	-	227,016	227,016
Transportation Cost of Gas Revenue	(207,219)	(59,496)	147,723
Total Adjustment to Costs	(3,227,449)	(\$100,595)	\$3,126,854
Gas Costs 11/1/17 - 4/30/18	\$57,816,182	62,387,063	\$4,570,881
Total Gas Costs and Adjustments 11/17 - 04/18	\$54,588,733	\$62,286,467	\$7,697,734
Gas Cost Billed	(\$53,314,969)	(60,412,053)	(\$7,097,084)
Total (Over) / Under 04/30/18	\$0	\$2,599,354	\$2,599,354

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2017-2018 COST OF GAS RESULTS
DG 17-135

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2018 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Bad Debts Accounts 1920-1743</u>			
Beginning Balance	(\$652,777)	(\$652,777)	(\$0)
BD Net Costs 5/1/17 - 10/31/17	(141,967)	(145,614)	(3,647)
Interest 5/1/17 - 10/31/17	(15,710)	(15,647)	63
Beginning Balance 10/31/17 (Over)/Under	(\$810,454)	(\$814,038)	(\$3,584)
Bad Debt Costs 11/1/17 - 4/30/18	682,039	685,522	3,483
Bad Debt COG Billed	128,415	(7,772)	(136,187)
Adjustment	-	-	-
Interest	-	(8,039)	(8,039)
Total (Over) / Under 04/30/18	\$0	(\$144,328)	(\$144,328)
<u>Working Capital Account 1163-1422</u>			
Beginning Balance	(\$24,267)	(\$24,266)	\$1
WC Net Costs 5/1/17 - 10/31/17	(1,908)	(2,131)	(223)
Interest 5/1/17 - 10/31/17	(544)	(531)	13
Beginning Balance 10/31/17 (Over)/Under	(\$26,719)	(\$26,929)	(\$210)
Working Capital Costs 11/1/17 - 4/30/18	99,144	99,638	494
Working Capital CGA Billed	(72,425)	(68,249)	4,176
Adjustment	-	(137)	(137)
Interest	-	(19)	(19)
Total (Over) / Under 04/30/18	\$0	\$4,304	\$4,304
Total 1920-1740, 1920-1743, 1163-1422	\$0	\$2,459,330	\$2,459,330

1/ As filed 8-29-17 in the Winter portion of the 2017-2018 Cost of Gas DG 17-135

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2017-2018 COST OF GAS RESULTS
DG 17-135
SUMMARY OF DEMAND CHARGES FOR PERIOD

	<u>Filing</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	(a)	May 17 - Oct 17 (b)	Nov 17 - Apr 18 (c)	Total Peak Demand (d)=(b)+(c)	(e)=(d)-(a)
<u>Supplies:</u>					
Union Gas					
ICE					
Subtotal Supply Demand Charges	\$0	\$16,442	\$0	\$16,442	\$16,442
<u>Pipelines:</u>					
Iroquois Gas Trans	\$145,648	\$173,861	\$148,036	\$321,897	\$176,249
TGP NET	171,751	426,770	216,127	642,897	\$471,146
TGP FTA Z5-Z6 2302	134,052	0	165,114	165,114	\$31,062
TGP FTA Z0 - Z6 8587	2,966,794	0	3,118,586	3,118,586	\$151,792
TGP Dracut FTA Z6 - Z6 42076	569,364	664,258	877,622	1,541,880	\$972,516
TGP (Concord Lateral) Z6-Z6	2,194,380		1,702,093	1,702,093	(\$492,287)
Portland Natural Gas Pipeline	155,906	181,890	99,038	280,928	\$125,022
ANE (Uniongas and TransCanada)	377,665	0	0	-	(\$377,665)
TGP FTA 632	1,492,459	0	907,347	907,347	(\$585,112)
TGP FTA 11234	860,466	0	549,856	549,856	(\$310,610)
TGP 523	0	460,683			
TGP 95346	0	200,376			
TGP 2694	0	(731)			
Twin Eagle	0	0	0	-	\$0
National Fuel	265,578	0	394,654	394,654	\$129,076
Subtotal Pipeline Demand Charges	\$9,334,063	\$2,107,107	\$8,178,472	\$9,625,251	\$291,188
<u>Peaking Supply</u>					
Emera					
Transcanada					
ENGIE					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$3,969,000	\$0	\$0	\$0	(\$3,969,000)
<u>Propane</u>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<u>Storage:</u>					
Demand & Capacity Charges	\$1,388,181	\$0	\$598,633	\$598,633	(\$789,548)
<u>Other:</u>					
Capacity Managed	(\$4,715,754)	\$0	(\$1,877,737)	(\$1,877,737)	\$2,838,017
Pipeline Refunds	\$0	\$0	\$1,054	\$1,054	\$1,054
Total Demand Charges (Forward to Page 4)	\$9,975,490	\$2,123,549	\$6,900,422	\$8,363,643	(\$1,611,847)
	SO				

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 D/B/A LIBERTY UTILITIES
 WINTER 2017-2018 COST OF GAS RESULTS
 DG 17-135
 SUMMARY OF COMMODITY COSTS FOR PERIOD

	<u>Filing</u>	Average Cost per <u>Therm</u>	<u>Actual</u>	Average Cost per <u>Therm</u>	<u>Difference</u>
Demand Charges (Brought from Page 3):	\$9,975,490		\$8,363,643		(\$1,611,847)
<u>TGP Gulf Commodity</u>					
Therms					
Cost					
<u>Dracut Commodity</u>					
Therms					
Cost					
<u>PNGTS Comodity</u>					
Therms					
Cost					
<u>Dawn Supply</u>					
Therms					
Cost					
<u>ENGIE COMBO</u>					
Therms					
Cost					
<u>TGP/Niagara/Union Commodity</u>					
Therms					
Cost					
<u>City Gate Delivered Supply</u>					
Therms					
Cost					
<u>DOMAC</u>					
Therms					
Cost					
<u>Storage Gas - Commodity Injected</u>					
Therms					
Cost					
<u>Propane P/S Plant Commodity</u>					
Therms					
Cost					
<u>Propane Tank Farm Commodity</u>					
Therms					
Cost					
<u>LNG P/S Plant & Commodity</u>					
Therms					
Cost					
<u>Hedging (Gains) Losses</u>					
<u>Other- Boil Off, LNG, LPG, Berlin OBA</u>					
Therms					
Cost					
Other Costs					
Subtotal:					
Volumes (net of fuel retention)	89,487,445		92,177,230		3,139,919
Cost	\$ 47,840,692	0.5346	\$ 53,687,416	0.5824	\$ 5,846,722 0.0478
Total Demand and Commodity Costs	\$ 57,816,182		\$ 62,051,059		\$ 4,234,875
Demand (therms):	89,487,445		92,177,230		2,689,785
Firm Gas Sales	84,893,215		83,403,894		(1,489,321)
Lost Gas (Unaccounted For)	1,697,860		1,295,427		(402,433)
Unbilled Therms	2,780,448		7,169,880		4,389,432
Fuel Retention	-		-		-
Company Use	115,922		308,029		192,107
Total Demand	89,487,445		92,177,230		2,689,785

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2017-2018 COST OF GAS RESULTS
DG 17-135**

	(A) <u>Actual Volume</u>	(B) <u>Normal Volume</u>	(C) <u>Actual Rate</u>	(A-B)*C <u>Difference</u>				
<u>Weather Variance - Volume Impact</u>								
TGP Gulf								
TGP/Iroquios								
TGP/Niagra								
PNGTS								
Dracut								
City Gate Delivered Supply								
DOMAC								
Storage Gas - Commodity Injected								
Propane								
Other								
LNG								
Total Volume Weather Variance					92,177,230	91,455,254		\$ 197,928
	(A) <u>Forecast Volume</u>	(B) <u>Actual Volume</u>	(C) <u>Forecast Rate</u>	(B-A)*C <u>Difference</u>				
<u>Demand Variance - Commodity Costs</u>								
TGP Gulf								
Dawn Supply								
ENGIE COMBO								
TGP/Niagra								
PNGTS Commodity								
City Gate Delivered Supply								
Dracut								
Storage Gas - Commodity Injected								
Propane P/S Plant Commodity								
LNG P/S Plant & Commodity								
Other								
Total Demand Variance (Less: Fuel Retention)					89,487,444	92,177,230		\$ (286,842)
Demand Variance Net of Weather Variance				(484,770)				
	(A) <u>Actual Volume</u>	(B) <u>Forecast Rate</u>	(C) <u>Actual Rate</u>	(C-B)*A <u>Difference</u>				
<u>Rate Variance - Commodity Costs</u>								
TGP Gulf								
Dawn Supply								
TGP/Niagra								
Dracut								
City Gate Delivered Supply								
Storage Gas - Commodity Injected								
Propane P/S Plant Commodity								
LNG P/S Plant & Commodity								
Other								
Total Commodity Cost Rate Variance					92,177,230			\$ 35,474,192
Demand Charge Variance (from page 3)								(1,611,847)
Other Rate Variance (from page 4)								
Hedging (Gains)/Losses				0				
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				(199,372)				
Total Rate Variance				\$ 33,662,973				
Due to Weather Variance				197,928				
Due to Demand Variance (from above)				(484,770)				
Total Gas Cost Variance				<u>\$ 33,376,131</u>				

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2017-2018 COST OF GAS RESULTS
DG 17-135

	<u>FILING</u>	<u>ACTUAL</u>
Cost of Propane	\$ 2,145,938	\$ 50,907
Cost of LNG	<u>788,768</u>	<u>870,646</u>
Total Costs	2,934,706	921,553
Percentage of Supplies Used For Pressure Support Purposes	9.9%	9.9%
Cost of Supplies Used For Pressure Support Purposes	<u>290,536</u>	<u>91,234</u>
Firm Therms Sold	85,410,999	83,403,894
Firm Therms Transported	<u>51,964,128</u>	<u>45,072,130</u>
Total Therms	137,375,127	128,476,024
Actual Liquid Cost/Therm	0.0021	0.0007
Firm Therms Transported	<u>51,964,128</u>	<u>45,072,130</u>
Liquid Costs Allocated to Transported Therms	109,899	32,007
Prior (Over) or under Collection	<u>28,808</u>	<u>28,808</u>
Total	<u>138,707</u>	<u>60,815</u>
Costs Recovered:		
Therms Transported	51,964,128	45,072,130
Recovery Rate	<u>0.0027</u>	<u>0.0027</u>
Costs Recovered	<u>138,707</u>	<u>120,311</u>
(Over) / Under Collection For Period	0	(59,496)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740

FOR THE MONTH OF: DAYS IN MONTH	Nov-17 30	Dec-17 31	Jan-18 31	Feb-18 28	Mar-18 31	Apr-18 30	May-18	Total
1 BEGINNING BALANCE	\$ 724,939	\$ (1,314,578)	\$ 256,031	\$ 9,831,598	\$ 11,592,019	\$ 5,181,241	\$ 2,599,354	\$ 724,939
2								
3 Add: Actual Costs	5,398,566	13,940,597	21,822,804	10,281,536	6,518,348	4,366,770		62,328,620
4								
5 Add FPO Admin Costs [1]	-	-	-	-	-	-		-
6 Add Prior Period Adjustment	-	-	-	-	-	-		-
7 Add: MISC OH	1,789	1,789	1,789	1,789	1,789	1,789		10,737
8 Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
9 Add: Fuel Financing	-	-	-	-	-	-		-
10 Reverse Fuel Finance Estimate	-	-	-	-	-	-		-
11 Add Adjustment for Bad Debt %	227,016	-	-	-	-	-		227,016.38
12								
13 Less: CUSTOMER BILLINGS	(608,419)	(7,927,192)	(13,230,853)	(12,401,797)	(11,443,631)	(10,570,046)	-	(56,181,938)
14 Estimated Net Unbilled	(6,830,666)	(4,078,930)	926,668	3,125,172	(1,171,535)	3,799,176		(4,230,115)
15 Sub-Total Accrued Customer Billings	(7,439,085)	(12,006,122)	(12,304,185)	(9,276,625)	(12,615,166)	(6,770,870)	-	(60,412,053)
16								
17 Less: REFUND	-	-	-	-	-	-		-
18								
19 Less: Broker Revenues	(227,504)	(368,407)	(17,997)	703,749	(369,992)	(217,609)	-	(497,759)
20								
21 NON FIRM MARGIN AND CREDITS	(329,343)	(334,366)	(284,042)	(314,967)	(307,820)	(307,198)	-	(1,877,737)
22								
23 ENDING BALANCE PRE INTEREST	\$ (1,313,550)	\$ 248,984	\$ 9,804,472	\$ 11,557,152	\$ 5,149,249	\$ 2,584,195	\$ 2,599,354	\$ 2,484,192
24								
25								
26 INTEREST APPLIED	(1,028)	7,046	27,127	34,867	31,992	15,159		115,162
27								
28 ENDING BALANCE	\$ (1,314,578)	\$ 256,031	\$ 9,831,598	\$ 11,592,019	\$ 5,181,241	\$ 2,599,354	\$ 2,599,354	\$ 2,599,354

[1] A correcting entry will be made July 2017 to move approximately \$45,000 of FPO administrative costs to account 1920-1740 Schedule 1 ties to the books and does not include the \$45,000

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2017 THROUGH APRIL 2018
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1741

FOR THE MONTH OF: DAYS IN MONTH		Nov-17 30	Dec-17 31	Jan-18 31	Feb-18 28	Mar-18 31	Apr-18 30	May-18	Total
1	BEGINNING BALANCE	\$ (720,082)	\$ (1,128,526)	\$ (0)	\$ (1,134,644)	\$ (1,138,343)	\$ (0)	\$ (1,144,924)	(720,082)
2									
3	Add: ACTUAL COST	(399)	-	-	-	-	-	-	\$ (399)
4									
5	Add: MISC OH & PROD and STOR	-	-	-	-	-	-	-	-
6									
7	Less: CUSTOMER BILLINGS	(1,920,338)	-	-	-	-	-	-	(1,920,338)
8	Net Unbilled	1,550,146	-	-	-	-	-	-	1,550,146
9									
10	Sub-Total Accrued Customer Billings	(370,192)	-	-	-	-	-	-	(370,192)
11									
12	Add: ADJUSTMENTS	(34,630)	1,132,600	(1,132,600)	-	1,142,694	(1,142,694)	-	(34,630)
13									
14	ENDING BALANCE PRE INTEREST	\$ (1,125,303)	\$ 4,074	\$ (1,132,600)	\$ (1,134,644)	\$ 4,351	\$ (1,142,694)	\$ (1,144,924)	\$ (1,125,303)
15									
16									
17	INTEREST APPLIED	(3,223)	(4,074)	(2,044)	(3,699)	(4,351)	(2,231)		(19,621)
18									
19	ENDING BALANCE	\$ (1,128,526)	\$ (0)	\$ (1,134,644)	\$ (1,138,343)	\$ (0)	\$ (1,144,924)	\$ (1,144,924)	\$ (1,144,924)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2017 THROUGH OCTOBER 2017
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	May-17 31	Jun-17 30	Jul-17 31	Aug-17 31	Sep-17 30	Oct-17 31	Total
1	BEGINNING BALANCE	\$ (652,777)	\$ (869,105)	\$ (0)	\$ (808,100)	\$ (816,303)	\$ (0)	(652,777)
2								
3	Add: COST ALLOW	(90,670)	(30,731)	99,517	(2,489)	6,990	1,506	\$ (15,877)
4								
5	Adjustment	-	906,048	(906,048)	-	812,551	(812,551)	-
6								
7	Less: CUSTOMER BILLINGS	(123,077)	(3,299)	(113)	(2,787)	(398)	(62)	(129,737)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(123,077)	(3,299)	(113)	(2,787)	(398)	(62)	(129,737)
11								
12	ENDING BALANCE PRE INTEREST	\$ (866,524)	\$ 2,913	\$ (806,644)	\$ (813,376)	\$ 2,840	\$ (811,107)	\$ (798,391)
13								
14								
15	INTEREST APPLIED	(2,581)	(2,913)	(1,456)	(2,926)	(2,840)	(2,930)	\$ (15,647)
16								
17	ENDING BALANCE	\$ (869,105)	\$ (0)	\$ (808,100)	\$ (816,303)	\$ (0)	\$ (814,038)	\$ (814,038)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

**NOVEMBER 2017 THROUGH APRIL 2018
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743**

	FOR THE MONTH OF: DAYS IN MONTH	Nov-17 30	Dec-17 31	Jan-18 31	Feb-18 28	Mar-18 31	Apr-18 30	Total
1	BEGINNING BALANCE	\$ (814,038)	\$ (759,902)	\$ (0)	\$ (373,566)	\$ (254,468)	\$ (0)	(814,038)
2								
3	Add: COST ALLOW	57,003	150,281	242,449	121,750	68,167	45,871	\$ 685,522
4								
5	Adjustment	-	613,270	(613,270)	-	188,608	(188,608)	-
6								
7	Less: CUSTOMER BILLINGS	(123)	(1,175)	(2,072)	(1,629)	(1,463)	(1,309)	(7,772)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(123)	(1,175)	(2,072)	(1,629)	(1,463)	(1,309)	(7,772)
11								
12	ENDING BALANCE PRE INTEREST	\$ (757,158)	\$ 2,474	\$ (372,893)	\$ (253,446)	\$ 845	\$ (144,046)	\$ (136,288)
13								
14								
15	INTEREST APPLIED	(2,744)	(2,474)	(673)	(1,022)	(845)	(281)	\$ (8,039)
16								
17	ENDING BALANCE	\$ (759,902)	\$ (0)	\$ (373,566)	\$ (254,468)	\$ (0)	\$ (144,328)	\$ (144,328)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
GAS COSTS BY SOURCE
SCHEDULE 2A

FOR THE MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 StatOil							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN DEMAND	\$ 307,107.66	\$ 368,191.36	\$ 340,778.50	\$ 412,361.62	\$ 296,645.61	\$ 41,417.31	\$ 1,766,502.06
7							
8 PEAKING SUPPLY	-	-	-	-	-	-	-
9							
10 TRANSPORT CAPACITY	1,432,663.97	1,428,661.62	1,388,661.20	1,577,829.41	1,343,926.65	1,336,632.85	8,508,375.70
11 CAPACITY RELEASE ADJUSTMENT	(329,343.27)	(334,366.40)	(284,042.24)	(314,967.23)	(307,820.13)	(307,197.65)	(1,877,736.92)
12 TOTAL TRANSPORT	\$ 1,103,320.70	\$ 1,094,295.22	\$ 1,104,618.96	\$ 1,262,862.18	\$ 1,036,106.52	\$ 1,029,435.20	\$ 6,630,638.78
13							
14 STORAGE FIXED COSTS	81,025.46	75,189.76	81,956.96	15,976.75	84,188.33	78,033.47	416,370.73
15							
16 LNG	5,177.10	52,535.03	76,785.68	25,492.00	22,272.24	0.01	182,262.06
17							
18 PROPANE	-	-	-	-	-	-	-
19							
20 PIPELINE REFUNDS	1,053.65	-	-	-	-	-	1,053.65
21							
22 OTHER	-	-	-	-	-	-	-
23							
24							
25							
26 TOTAL DEMAND	\$ 1,497,684.57	\$ 1,590,211.37	\$ 1,604,140.10	\$ 1,716,692.55	\$ 1,439,212.70	\$ 1,148,885.99	\$ 8,996,827.28
27							
28 COMMODITY							
29							
30 ALBERTA NORTHEAST / BP							
31 ALBERTA NORTHEAST / Emera							
32 SHELL CANADA							
33 TOTAL CANADIAN COMMODITY							
34							
35 PIPELINE TRANSPORT							
36							
37 GAS SUPPLY							
38							
39 STORAGE							
40							
41 LNG							
42							
43 PROPANE							
44							
45 OTHER COST ADJUSTMENTS							
46 CANADIAN CAPACITY MANAGED							
47 OTHER - ICE							
48 NET OTHER COST ADJUSTMENTS							
49							
50 SUBTOTAL COMMODITY COST	\$ 3,344,033.83	\$ 11,647,612.09	\$ 19,916,625.03	\$ 8,953,625.06	\$ 4,401,323.79	\$ 2,693,077.02	\$ 50,956,296.82
51							
52 OFF SYSTEM SALES COST							
53 OFF SYSTEM SALES COST - PPA							
54 NON-FIRM COST							
55							
56 TOTAL COMMODITY COST	\$ 3,344,033.83	\$ 11,647,612.09	\$ 19,916,625.03	\$ 8,953,625.06	\$ 4,401,323.79	\$ 2,693,077.02	\$ 50,956,296.82
57							
58 LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP							
59							
60 NOVEMBER 2017 THROUGH APRIL 2018							
61 GAS COSTS SUMMARY							
62 SCHEDULE 2A							
63							
64 FOR THE MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
65							
66 Total Peak Demand	\$ 1,497,684.57	\$ 1,590,211.37	\$ 1,604,140.10	\$ 1,716,692.55	\$ 1,439,212.70	\$ 1,148,885.99	\$ 8,996,827.28
67 Off-Peak Demand	-	-	-	-	-	-	-
68 Total Demand	\$ 1,497,684.57	\$ 1,590,211.37	\$ 1,604,140.10	\$ 1,716,692.55	\$ 1,439,212.70	\$ 1,148,885.99	\$ 8,996,827.28
69							
70 Total Peak Commodity	\$ 3,344,033.83	\$ 11,647,612.09	\$ 19,916,625.03	\$ 8,953,625.06	\$ 4,401,323.79	\$ 2,693,077.02	\$ 50,956,296.82
71 Off-Peak Commodity	-	-	-	-	-	-	-
72 Total Commodity	\$ 3,344,033.83	\$ 11,647,612.09	\$ 19,916,625.03	\$ 8,953,625.06	\$ 4,401,323.79	\$ 2,693,077.02	\$ 50,956,296.82
73							
74 Firm Sendout Costs	\$ 4,841,718.40	\$ 13,237,823.46	\$ 21,520,765.13	\$ 10,670,317.61	\$ 5,840,536.49	\$ 3,841,963.01	\$ 59,953,124.10

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

FOR THE MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
1 DEMAND							
2 <u>Supply</u>							
3 Alberta Northeast							
4 StatOil							
5 Northeast Gas Markets/BP							
6 <u>Subtotal Canadian Supply</u>	\$ 307,107.66	\$ 368,191.36	\$ 340,778.50	\$ 412,361.62	\$ 296,645.61	\$ 41,417.31	\$ 1,766,502.06
7 <u>Peaking Supply</u>							
8 Repsol							
9 Granite Ridge							
10 BG Energy							
11 NJR Energy							
12 <u>Subtotal Peaking Supply</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13							
14 <u>Transport Capacity</u>							
15 Iroquois 470-01-RTS							
16 ENGIE							
17 Dominion							
18 Northern Gas							
19 National Fuel N02358							
20 National Fuel O02357							
21 PNGTS FT-1999-001							
22 Twin Eagle							
23 Transcanada							
24 Tenn Reservation FSMA 523							
25 TGP 632 FTA							
26 TGP 2302 FTA Zone 5-6							
27 TGP 8587 FTA							
28 TGP 95346 FTA							
29 TGP 11234 FTA							
30 TGP 33371 NET							
31 TGP 72694 NET							
32 TGP 42076 FTA							
33 Tenaska							
34 Emera Union-M12100							
35 <u>Subtotal Transport Capacity</u>	\$ 1,432,663.97	\$ 1,428,661.62	\$ 1,388,661.20	\$ 1,577,829.41	\$ 1,343,926.65	\$ 1,336,632.85	\$ 8,508,375.70
36							
37 <u>Storage Fixed</u>							
38 Sempra							
39 Dominion 300076-Storage							
40 NFG Deliverability FSS 2357							
41 Tenn Reservation FSMA 523							
42 Honeoye Storage SS-NY							
43 <u>Subtotal Storage</u>	\$ 81,025.46	\$ 75,189.76	\$ 81,956.96	\$ 15,976.75	\$ 84,188.33	\$ 78,033.47	\$ 416,370.73
44							
45 <u>LNG / DISTRIGAS</u>							
46 LNG/ DISTRIGAS FLS160							
47 Transgas Trucking							
48 <u>Subtotal DISTRIGAS</u>	\$ 5,177.10	\$ 52,535.03	\$ 76,785.68	\$ 25,492.00	\$ 22,272.24	\$ 0.01	\$ 182,262.06
49							
50 <u>Propane</u>							
51 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52							
53 <u>Intercontinental Exchange</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54							
55 <u>Capacity Managed - Canadian</u>							
56							
57 <u>PNGTS Refund</u>							
58 TGP Pipeline Refund							
59 TGP Pipeline Refund							
60 <u>Demand Subtotal</u>	\$ 1,827,027.84	\$ 1,924,577.77	\$ 1,888,182.34	\$ 2,031,659.78	\$ 1,747,032.83	\$ 1,456,083.64	\$ 10,874,564.20
61							
62 <u>Capacity Release Adjustment</u>							
63 PNGTS FT-1999-001							
64 TGP 72694 NET-NE							
65 Tenn Reservation FSMA 523							
66 Dominion 300076-Storage							
67 National Fuel N02358							
68 National Fuel O02357							
69 TGP 42076 FTA							
70 TGP 632 FTA							
71 TGP 2302 FTA Zone 5-6							
72 TGP 8587 FTA							
73 TGP 95346 FTA							
74 TGP 72694 NET							
75 Iroquois 470-01							
76 TGP FT-A 11234							
77 <u>Total Capacity Release Adjustment</u>							
78							
79 <u>TOTAL DEMAND</u>	\$ 1,497,684.57	\$ 1,590,211.37	\$ 1,604,140.10	\$ 1,716,692.55	\$ 1,439,212.70	\$ 1,148,885.99	\$ 8,996,827.28

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

80 FOR THE MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
81							
82 COMMODITY							
83							
84 Canadian Supply							
85 VPEM							
86 ANE Union/Dawn/Iroquois (BG)							
87 Shell Canada							
88 Subtotal Canadian Commodity							
89							
90 Pipeline Transport							
91 ANE Union/Dawn							
92							
93 Dominion							
94 El Paso							
95 Iroquois							
96 National Fuel							
97 PNGTS							
98 Subtotal TGP Transportation							
99 Total Transportation							
100							
101 Gas Supply							
102 Andarko							
103 Direct							
104 BG Energy							
105 Barclay							
106 BP Energy							
107 Cargill							
108 Chevron							
109 Cheniere							
110 DTE							
111 EServices							
112 StarOil							
113 Exelon							
114 Emera							
115 ENGIE							
116 GDF Suez							
117 Shell							
118 NGL							
119 Macquarie							
120 Nextera							
121 NJR Energy							
122 Repsol							
123 South Jersey							
124 Sequent							
125 Spark							
126 Transcanada							
127 Twin Eagle							
128 Tenska							
129 UGL							
129 VPEM							
130 United							
131 Total Supply							
132							
133 Peaking Supply							
134 Granite Ridge (formerly AES)							
135							
136 NYMEX Hedging (Gains) Losses							
137							
138 STORAGE WITHDRAWALS							
139							
140 STORAGE INJECTIONS							
141							
142 ENGIE							
143 LNG WITHDRAWAL							
144 LNG INJECTION							
145 Subtotal LNG							
146 PROPANE							
147 Energy North							
148 Propane Storage Withdrawal							
149 Propane Storage Injection							
150 Subtotal Propane							
151							
152 Broker Cashout							
153 Other - ICE							
154 Subtotal Cashout & Other							
155							
156 Capacity Managed							
157 Broker Invoices							
158 Subtotal Capacity Managed							
159							
160 SUBTOTAL COMMODITY							
161							
162 Off System Gas Sales Cost							
163 Off System Sales Costs - PPA							
164 NON-FIRM COST							
165							
166 TOTAL COMMODITY COST	\$ 3,344,033.83	\$ 11,647,612.09	\$ 19,916,625.03	\$ 8,953,625.06	\$ 4,401,323.79	\$ 2,693,077.02	\$ 50,956,296.82

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

167	FOR THE MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
168								
169	Peak Demand 1920-1740	\$ 1,497,684.57	\$ 1,590,211.37	\$ 1,604,140.10	\$ 1,716,692.55	\$ 1,439,212.70	\$ 1,148,885.99	\$ 8,996,827.28
170	Peak Commodity 1920-1740	3,344,033.83	11,647,612.09	19,916,625.03	8,953,625.06	4,401,323.79	2,693,077.02	50,956,296.82
171	Total Peak Gas Costs	\$ 4,841,718.40	\$ 13,237,823.46	\$ 21,520,765.13	\$ 10,670,317.61	\$ 5,840,536.49	\$ 3,841,963.01	\$ 59,953,124.10
172								
173	Off-Peak Demand 1920-1741 OP	-	-	-	-	-	-	-
174	Off-Peak Comm 1920-1741 OP	-	-	-	-	-	-	-
175	Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176								
177	Firm Sendout Costs	\$ 4,841,718.40	\$ 13,237,823.46	\$ 21,520,765.13	\$ 10,670,317.61	\$ 5,840,536.49	\$ 3,841,963.01	\$ 59,953,124.10

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
SCHEDULE 3
WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	prior collections	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	subsequent collections	Total
	OffPeak	Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak
VOLUMES BILLED									
RESIDENTIAL									
R-1, R-5	-	43,194	65,236	88,370	85,979	77,322	75,229	-	435,330
R-1 FPO	-	1,024	5,434	7,235	6,596	5,885	5,861	-	32,035
R-3, R-6	-	2,558,433	6,276,541	10,047,912	8,564,489	6,954,746	6,563,218	-	40,965,339
R-3 FPO	-	135,043	773,814	1,221,728	1,039,207	826,634	772,127	-	4,768,553
R-4, R-7	-	40,365	100,402	160,680	139,106	116,261	111,235	-	668,049
R-4, R-7 FPO	-	129,667	393,336	663,741	620,178	518,713	586,853	-	2,912,488
Total Residential	-	2,907,726	7,614,763	12,189,666	10,455,555	8,499,561	8,114,523	-	-
COMMERCIAL/INDUSTRIAL									
G41 - G43	-	1,315,885	3,958,386	7,157,003	6,241,434	4,810,020	4,415,501	-	27,898,229
G41 - G43 (FPO)	-	-	-	-	-	-	-	-	0
Total G41- G43	-	1,315,885	3,958,386	7,157,003	6,241,434	4,810,020	4,415,501	-	-
G51 - G63	-	475,680	719,305	1,124,878	1,475,967	1,170,311	757,730	-	5,723,871
G51 - G63 (FPO)	-	-	-	-	-	-	-	-	0
Total G51-G63	-	475,680	719,305	1,124,878	1,475,967	1,170,311	757,730	-	-
Total Sales Volumes	-	4,699,291	12,292,454	20,471,547	18,172,956	14,479,892	13,287,754	-	83,403,894
TRANSPORTATION									
G41 - G43	-	1,764,824	4,126,767	6,316,649	5,694,377	4,447,288	4,330,414	-	26,680,319
G51 - G63	-	3,071,991	3,348,827	3,260,142	3,142,468	2,628,243	2,940,140	-	18,391,811
Total Transportation Volumes	0	4,836,815	7,475,594	9,576,791	8,836,845	7,075,531	7,270,554	0	45,072,130
Total Volumes	0	9,536,106	19,768,048	30,048,338	27,009,801	21,555,423	20,558,308	0	128,476,024
REVENUES									
Total Sales COG Billed	\$ -	\$ 608,419	\$ 7,927,192	\$ 13,230,853	\$ 12,401,797	\$ 11,443,631	\$ 10,570,046	\$ -	\$ 56,181,938
Plus Working Capital Gas Cost Billed	-	1,681	9,808	17,933	14,825	12,844	11,159	-	68,249
Plus Bad Debt Cost Billed	-	123	1,175	2,072	1,629	1,463	1,309	-	7,772
Plus Broker Revenues	-	227,504	368,407	17,997	(703,749)	369,992	217,609	-	497,759
Total Winter Gas Costs Billed	\$ -	\$ 837,727	\$ 8,306,583	\$ 13,268,855	\$ 11,714,502	\$ 11,827,930	\$ 10,800,123	\$ -	\$ 56,755,718

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
1	Firm Gas Purchases		9,185,509	14,769,400	13,858,199	11,620,142	10,943,899	7,803,210	68,180,360
2	Firm Sales		4,699,291	12,292,454	20,471,547	18,172,956	14,479,892	13,287,754	83,403,894
3	Company Use		21,786	44,117	97,872	59,687	46,735	37,832	308,029
4	Unaccounted For %		1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	
5	Unaccounted For Gas		174,525	280,619	263,306	220,783	207,934	148,261	1,295,427

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ (329,343)	\$ (334,366)	\$ (284,042)	\$ (314,967)	\$ (307,820)	\$ (307,198)	\$ (1,877,737)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
PEAK PERIOD WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-17 30	Dec-17 31	Jan-18 31	Feb-18 28	Mar-18 31	Apr-18 30	Total
1	BEGINNING BALANCE	\$ (26,928)	\$ (20,645)	\$ (0)	\$ 9,343	\$ 11,731	\$ 9,188	\$ (26,928)
2								
3	Add: COST ALLOW	8,047	22,000	35,766	17,733	9,707	6,385	99,638
4								
5	Less: CUSTOMER BILLINGS	(1,681)	(9,808)	(17,933)	(14,825)	(12,844)	(11,159)	(68,249)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(1,681)	(9,808)	(17,933)	(14,825)	(12,844)	(11,159)	(68,249)
9								
10	Adjustment	0	8,506	(8,506)	(556)	556	(137)	(137)
11								
12	ENDING BALANCE PRE INTEREST	(20,562)	53	9,327	11,697	9,149	4,278	4,324
13								
14	INTEREST APPLIED	(83)	(53)	17	34	40	26	(19)
15	ENDING BALANCE	\$ (20,645)	\$ (0)	\$ 9,343	\$ 11,731	\$ 9,188	\$ 4,305	\$ 4,305

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
OFF PEAK WORKING CAPITAL
ACCOUNT 1163-1424
SCHEDULE 5

FOR THE MONTH OF:		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
DAYS IN MONTH		30	31	31	28	31	30	
1	BEGINNING BALANCE	\$ 1,788	\$ (794)	\$ (0)	\$ (909)	\$ (917)	\$ (0)	\$ 1,788
2								
3	Add: ACTUAL COST	(1)	-	-	-	(0)	-	(1)
4								
5	Less: CUSTOMER BILLINGS	(2,584)	(107)	(3)	(5)	(4)	(1)	(2,703)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(2,584)	(107)	(3)	(5)	(4)	(1)	(2,703)
9								
10	Adjustment	0	904	(904)	-	924	(924)	0
11								
12	ENDING BALANCE PRE INTEREST	(796)	3	(907)	(914)	4	(925)	(915)
13								
14	INTEREST APPLIED	2	(3)	(2)	(3)	(4)	(2)	(11)
15	ENDING BALANCE	\$ (794)	\$ (0)	\$ (909)	\$ (917)	\$ (0)	\$ (927)	\$ (927)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
1 Demand	\$ 1,497,685	\$ 1,590,211	\$ 1,604,140	\$ 1,716,693	\$ 1,439,213	\$ 1,148,886	\$ 8,996,827
2 Commodity	3,344,034	11,647,612	19,916,625	8,953,625	4,401,324	2,693,077	50,956,297
3 Total Gas Costs	\$ 4,841,718	\$ 13,237,823	\$ 21,520,765	\$ 10,670,318	\$ 5,840,536	\$ 3,841,963	\$ 59,953,124
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	4.25%	4.50%	4.50%	4.50%	4.75%	4.75%	
7							
8 Working Capital Rate 1/	0.00166	0.00176	0.00176	0.00176	0.00186	0.00186	
9							
10 Total Working Capital Costs	\$ 8,046.57	\$ 22,000	\$ 35,766	\$ 17,733	\$ 9,707	\$ 6,385	\$ 99,638
11							
12 Prior Period Undercollection	285,676	285,676	285,676	285,676	285,676	285,676	1,714,057
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	5,135,441	13,545,500	21,842,207	10,973,727	6,135,919	4,134,024	61,766,819
15							
16 Bad Debt Rate 1/	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
17							
18 Total Bad Debt Cost	\$ 57,003	\$ 150,281	\$ 242,449	\$ 121,750	\$ 68,167	\$ 45,871	\$ 685,522

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2017 THROUGH OCTOBER 2017
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1 Demand	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111	\$ 1,907,193
2 Commodity	868,968	670,370	888,668	778,885	658,067	877,306	4,742,264
3 Total Gas Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417	\$ 6,649,457
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
7							
8 Working Capital Rate	0.00156	0.00166	0.00166	0.00166	0.00166	0.00166	
9							
10 Working Capital Adjustment	\$ 8	\$ 6	\$ 7	\$ 7	\$ 6	\$ 7	\$ 41
11							
12 Total Working Capital Costs	\$ 1,833	\$ 1,735	\$ 1,986	\$ 1,806	\$ 1,617	\$ 2,000	\$ 10,978
13							
14 Prior Period (Over)Undercollection	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 10,883
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,170,683	\$ 1,043,815	\$ 1,194,506	\$ 1,086,334	\$ 972,749	\$ 1,203,231	\$ 6,671,318
17							
18 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
19							
20 Bad Debt Adjustment	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 40,688
21							
22 Total Bad Debt Cost	\$ 19,776	\$ 18,368	\$ 20,040	\$ 18,840	\$ 17,579	\$ 20,137	\$ 114,739

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Total
WORKING CAPITAL RATES	\$ 0.0008	\$ 0.0008	\$ 0.0008	\$ 0.0008	\$ 0.0008	\$ 0.0008	
WORKING CAPITAL COLLECTED	\$ 1,680.74	\$ 9,807.71	\$ 17,932.81	\$ 14,824.54	\$ 12,844.37	\$ 11,158.63	\$ 68,248.80
BAD DEBT RATES	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	
BAD DEBTS COLLECTED	\$ 123.36	\$ 1,175.44	\$ 2,072.07	\$ 1,629.43	\$ 1,462.57	\$ 1,309.44	\$ 42,555.35

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2017 THROUGH APRIL 2018
MONTHLY PRIME RATES
SCHEDULE 9

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
Nov-17	11/01 - 11/30	4.25%	30	4.2500%
Dec-17	12/01 - 012/31	4.50%	31	4.5000%
Jan-18	01/01 - 01/31	4.50%	31	4.5000%
Feb-18	02/01 - 02/28	4.50%	28	4.5000%
Mar-18	03/01 - 03/31	4.75%	31	4.7500%
Apr-18	04/01 - 04/30	4.75%	30	4.7500%