



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

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January 31, 2019

Via ERF and US Mail

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
2018 Summer 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 No DG 17-135, I enclose for filing one redacted and one confidential copy of the 2018 Summer Period Cost of Gas reconciliation.

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

Thank you for your attention to 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 black oval.

Catherine A. McNamara

Enclosures

2330

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
SUMMER 2018 COST OF GAS RESULTS
DG 17-135
May 01, 2018 through October 31, 2018

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<u>Account 8840-2-0000-10-1920-1741</u>			
Balance 10/31/17 - (Over) / Under	\$ (767,503)	\$ (720,082)	\$ 47,421
Prior Period Adjustment	-	(405,221)	(405,221)
Interest 11/1/17 - 4/30/18	<u>(16,317)</u>	<u>(19,621)</u>	<u>(3,304)</u>
Beginning Balance 5/1/18	\$ (783,820)	\$ (1,144,924)	\$ (361,104)
Interest 5/1/18 - 10/31/18	(18,340)	19,610	37,950
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management	-	-	-
Overhead	2,433	2,433	(0)
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	-	-
Gas Costs	<u>\$ 6,719,108</u>	<u>\$ 10,563,460</u>	<u>\$ 3,844,352</u>
Total Costs	<u>\$ 6,703,201</u>	<u>\$ 10,585,503</u>	<u>\$ 3,882,302</u>
Gas Cost Billed	<u>\$ (5,919,381)</u>	<u>\$ (7,396,901)</u>	<u>\$ (1,477,520)</u>
Total (Over) / Under 10/31/18	<u>\$ -</u>	<u>\$ 2,043,678</u>	<u>\$ 2,043,678</u>
<u>Bad Debts Account 8840-2-0000-10-1163-1754</u>			
Balance 10/31/17 - (Over) / Under	\$ 96,420	\$ 167,429	\$ 71,009
Prior Period Adjustment	-	(44,613)	(44,613)
Interest 11/1/17 - 4/30/18	<u>2,050</u>	<u>2,779</u>	<u>729</u>
Beginning Balance 5/1/18	\$ 98,470	\$ 125,594	\$ 27,124
Bad Debt Costs	66,203	108,930	42,727
Bad Debt Billed	(164,681)	(323,729)	(159,048)
Adjustment	0	0	0
Interest	8	687	679
Total (Over) / Under 10/31/18	\$ -	\$ (88,518)	\$ (88,518)
<u>Working Capital Account 8840-2-0000-10-1163-1424</u>			
Balance 10/31/17 - (Over) / Under	\$ 1,490	\$ 1,788	\$ 298
Prior Period Adjustment	0	(2,704)	(2,704)
Interest 11/1/17 - 4/30/18	<u>32</u>	<u>(11)</u>	<u>(43)</u>
Beginning Balance 5/1/18	\$ 1,522	\$ (927)	\$ (2,449)
Working Capital Costs	11,167	17,556	6,389
Working Capital Billed	(12,665)	(24,550)	(11,885)
Adjustment	0	0	0
Interest	(24)	(86)	(62)
Total (Over) / Under 10/31/18	\$ -	\$ (8,007)	\$ (8,007)
Total All Accounts	\$ -	\$ 1,947,153	\$ 1,947,153

(1) As filed in the Summer 2018 Cost of Gas in DG 17-135
On October 31, 2017 the NHPUC approved the August 17, 2017 filing in DG 17-135 in its Order No 26,066

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
 SUMMER 2018 COST OF GAS RESULTS
 DG 17-135
 SUMMARY OF DEMAND CHARGES FOR PERIOD
 May 01, 2018 through October 31, 2018**

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Supplies:</u>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<u>Pipelines:</u>				
ANE (Union gas and TransCanada)	Sch 2B line 5 + 6			
IGTS Iroquois	Sch 2B line 17			
Direct Energy	Sch 2B line 18			
TGP 523	Sch 2B line 26			
TGP Contract 8587 Zone 0-6	Sch 2B lines 24 + 68			
TGP 95346	Sch 2B line 28			
TGP 42076 Dracut	Sch 2B lines 27			
TGP (Concord Lateral)	Sch 2B line 29 + 30			
TGP 2302 Z5-Z6				
Portland Natural Gas Pipeline	Sch 2B line 20 + 71			
Subtotal Pipeline Demand Charges				
<u>LNG:</u>				
Domac	Sch 2B line 44	\$ -	\$ -	\$ -
<u>Propane</u>				
EN Propane	Sch 2B line 47	\$ -	\$ -	\$ -
<u>Storage:</u>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<u>Other</u>				
Fees	Sch 2B line 49	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 50	-	-	-
Transportation Capacity Credit				
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		\$ 3,898,265	\$ 1,780,943	(\$2,117,322)

1/ Demand costs per Schedule 5A as filed in the Summer 2018 Cost of Gas in DG 17-135

This page is filed pursuant to the REDACTEDity provisions outlined in Puc 201 06(a)(26)

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
SUMMER 2018 COST OF GAS RESULTS
DG 17-135
SUMMARY OF COMMODITY COSTS FOR PERIOD
May 01, 2018 through October 31, 2018

Demand Charges (Brought from Page 2):		\$3,898,265		\$1,780,943		(\$2,117,322)
	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
<u>TGP Gulf Commodity</u>						
Therms	Sch 8, lines 5 + 40					
Cost	Sch 8, lines 5 + 40					
<u>Dracut Commodity</u>						
Therms	Sch 8, line 10					
Cost	Sch 8, line 10					
<u>PNGTS Commodity</u>						
Therms	Sch 8, line 18					
Cost	Sch 8, line 18					
<u>TGP/Iroquois Commodity (Dawn)</u>						
Therms	Sch 8, line 26					
Cost	Sch 8, line 26					
<u>TGP/Niagara Commodity</u>						
Therms	Sch 8, line 23					
Cost	Sch 8, line 23					
<u>City Gate Delivered Supply</u>						
Therms	Sch 8, line 8					
Cost	Sch 8, line 8					
<u>Storage Gas - Commodity Withdrawn</u>						
Therms	Sch 8, line 39					
Cost	Sch 8, line 39					
<u>Propane P/S Plant Commodity</u>						
Therms	Sch 8, line 33					
Cost	Sch 8, line 33					
<u>Propane Tank Farm Commodity</u>						
Therms	Sch 8, line 35					
Cost	Sch 8, line 35					
<u>LNG P/S Plant Commodity</u>						
Therms	Sch 8, line 30					
Cost	Sch 8, line 30					
<u>Hedging (Gains) Losses</u>						
	Sch 8, line 13					
<u>Other</u>						
Therms						
Cost						
Subtotal:						
Volumes (net of fuel retention)		17,049,432		17,625,030		575,598
Cost		\$ 2,820,842	0 1655	\$ 5,016,660	0 2846	\$ 2,195,818
Total Demand and Commodity Costs						
		\$ 6,719,107		\$ 6,797,603		\$ 78,496
Demand (therms):						
Firm Gas Transported		17,049,432		17,625,030		575,598
Lost Gas (Unaccounted For)		272,791		282,000		9,210
Unbilled Therms		-		(11,879)		(11,879)
Fuel Retention		-		-		-
Company Use		39,090		39,090		-
Total Demand		17,361,313		17,934,241		572,929

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2018 Cost of Gas in DG 17-135

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
SUMMER 2018 COST OF GAS RESULTS
DG 17-135
May 01, 2018 through October 31, 2018

	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference	
<u>Weather Variance - Volume Impact</u>					
TGP Gulf Commodity					
Dracut Commodity					
PNGTS Commodity					
TGP/Iroquois Commodity (Dawn)					
TGP/Niagara Commodity					
City Gate Delivered Supply					
Storage Gas - Commodity Withdrawn					
Propane P/S Plant Commodity					
Propane Tank Farm Commodity					
LNG P/S Plant Commodity					
Other					
Total Volume Weather Variance					17,625,030

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference					
<u>Demand Variance - Commodity Costs</u>									
TGP Gulf Commodity									
Dracut Commodity									
PNGTS Commodity									
TGP/Iroquois Commodity (Dawn)									
TGP/Niagara Commodity									
City Gate Delivered Supply									
Storage Gas - Commodity Withdrawn									
Propane P/S Plant Commodity									
Propane Tank Farm Commodity									
Other									
Total Demand Variance (Less: Fuel Retention)					17,049,432	17,625,030	\$	(449,009)	575,598

Demand Variance Net of Weather Variance -

	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference			
<u>Rate Variance - Commodity Costs</u>							
TGP Gulf Commodity							
Dracut Commodity							
PNGTS Commodity							
TGP/Iroquois Commodity (Dawn)							
TGP/Niagara Commodity							
City Gate Delivered Supply							
Storage Gas - Commodity Withdrawn							
Propane P/S Plant Commodity							
Propane Tank Farm Commodity							
Other							
Total Commodity Cost Rate Variance				17,625,030		\$	2,663,910
Other Rate Variance (from page 2)							(2,117,322)
Hedge (Gains)/Loss (from page 3)				0			
Total Rate Variance				\$546,588			
Due to Weather Variance				(155,586)			
Due to Demand Variance (from above)				0			
Other- Cashout, Broker Penalty, Canadian Managed				12,253			
Total Gas Cost Variance				<u>\$403,255</u>			

(a) used actual rate if there was no forecasted rate

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2018

SCHEDULE 1

PEAK DEMAND AND COMMODITY

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

	FOR THE MONTH OF: DAYS IN MONTH	May-18 31	Jun-18 30	Jul-18 31	Aug-18 31	Sep-18 30	Oct-18 31	Total
1	BEGINNING BALANCE	\$ 2,599,354	\$ 2,072,526	\$ 714,952	\$ 1,170,522	\$ 1,200,878	\$ 1,429,296	\$ 2,599,354
2								
3	Add: ACTUAL COSTS	(199,175)	(1,071,600)	11,972	(7,868)	208,590	216,384	(841,698)
4								
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-
6								
7	ADJUSTMENTS	-	-	-	33,200	14,435	6,846	54,480
8								
9	Less: CUSTOMER BILLINGS	(4,418,671)	-	-	-	-	-	(4,418,671)
10	Estimated Unbilled (Net)	4,081,916	(291,405)	439,604	-	-	-	4,230,115
11	Sub-Total Accrued Customer Billings	(336,755)	(291,405)	439,604	-	-	-	(188,556)
12								
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
14								
15	NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
16								
17	ENDING BALANCE PRE INTEREST	2,063,424	709,521	1,166,527	1,195,853	1,423,903	1,652,526	1,623,580
18								
19	MONTH'S AVERAGE BALANCE	2,331,389	1,391,023	940,739	1,183,188	1,312,390	1,540,911	
20								
21	INTEREST RATE	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
22								
23	INTEREST APPLIED	9,102	5,431	3,995	5,024	5,393	(4,430)	24,516
24								
25	ENDING BALANCE	\$ 2,072,526	\$ 714,952	\$ 1,170,522	\$ 1,200,878	\$ 1,429,296	\$ 1,648,096	\$ 1,648,096

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 1
OFF PEAK DEMAND AND COMMODITY
Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

FOR THE MONTH OF: DAYS IN MONTH		May-18 31	Jun-18 30	Jul-18 31	Aug-18 31	Sep-18 30	Oct-18 31	Total
1	BEGINNING BALANCE	\$ (1,144,924)	\$ (250,695)	\$ 181,275	\$ 617,043	\$ 1,416,472	\$ 2,108,342	\$ (1,144,924)
2								
3	Add: ACTUAL COSTS	1,790,052	1,418,314	1,510,747	1,550,912	1,492,028	2,801,408	10,563,460
4								
5	Add: MISCELLANEOUS	405	405	405	405	405	405	2,433
6								
7								
8	Less: CUSTOMER BILLINGS	(893,509)	(976,611)	(744,895)	(525,425)	(641,400)	(969,721)	(4,751,560)
9	Estimated Unbilled (Net)	-	(10,003)	(332,182)	(230,772)	(166,391)	(1,905,993)	(2,645,341)
10	Sub-Total Accrued Customer Billings	(893,509)	(986,614)	(1,077,077)	(756,197)	(807,791)	(2,875,714)	(7,396,901)
11								
12	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
13								
14	ENDING BALANCE PRE INTEREST	\$ (247,976)	\$ 181,411	\$ 615,352	\$ 1,412,164	\$ 2,101,115	\$ 2,034,442	\$ 2,024,068
15								
16	MONTH'S AVERAGE BALANCE	(696,450)	(34,642)	398,314	1,014,603	1,758,793	2,071,392	
17								
18	INTEREST RATE	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
19								
20	INTEREST APPLIED	(2,719)	(135)	1,691	4,309	7,228	9,236	19,610
21								
22	ENDING BALANCE	\$ (250,695)	\$ 181,275	\$ 617,043	\$ 1,416,472	\$ 2,108,342	\$ 2,043,678	\$ 2,043,678

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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MAY THROUGH OCTOBER 2018
SCHEDULE 2 A

GAS COSTS BY SOURCE

FOR THE MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 UNION GAS							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
11 CAPACITY RELEASE ADJ	-	-	-	-	-	-	-
12 TOTAL TRANSPORT	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
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 Dec							
50							
51 SUBTOTAL COMMODITY COST	\$ 1,468,969	\$ 1,120,012	\$ 1,204,500	\$ 1,255,825	\$ 1,211,569	\$ 2,510,093	\$ 8,770,967
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 1,470,894	\$ 1,121,937	\$ 1,206,425	\$ 1,257,750	\$ 1,213,494	\$ 2,512,018	\$ 8,782,517

GAS COSTS SUMMARY
SCHEDULE 2 A

FOR THE MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
60							
61 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 Off-Peak Demand	319,158	296,377	304,323	293,162	278,534	289,390	1,780,943
63 Total Demand	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
64							
65 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66 Off-Peak Commodity	1,470,894	1,121,937	1,206,425	1,257,750	1,213,494	2,512,018	8,782,517
67 Total Commodity	\$ 1,470,894	\$ 1,121,937	\$ 1,206,425	\$ 1,257,750	\$ 1,213,494	\$ 2,512,018	\$ 8,782,517
68							
69 Firm Sendout Costs	\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028	\$ 2,801,408	\$ 10,563,460
70							

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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							
17 IROQUOIS 470-01 RTS OP							
18 Direct OP							
19 NFGS NO2358 FST PK							
20 PNGTS FT-1999-001 OP							
21 Transcanada (BG Energy) OP							
22 TGP 632 FTA Zone 4-6 PK							
23 TGP 2302 FTA Zone 5-6 PK							
24 TGP 8587 FTA Zone 0-6 PK							
25 TGP 11234 FTA Zone 4-6 PK							
26 TGP 523 OP							
27 TGP 42076 FTA OP							
28 TGP 95346 OP							
29 TGP 2694 OP							
30 TGP 72694 NET OP							
31 TGP 72694 NET PK							
32 SubTotal Transport Capacity	\$ 319,157.91	\$ 296,376.67	\$ 304,322.69	\$ 293,162.32	\$ 278,534.13	\$ 289,389.60	\$ 1,780,943
33							
34							
35 Storage Fixed							
36 Dominion - Storage Demand PK							
37 TGP FSMA - Storage Demand PK							
38 Nat'l Fuel - Storage Demand PK							
39 Honeoye - Storage Demand PK							
40 Sempra - Storage Demand PK							
41 SubTotal Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42							
43 LNG							
44 LNG - Res Charge (Distrigas) OP							
45							
46 PROPANE							
47 ENERGINORTH Propane OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48							
49 ICE Fees OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51							
52 Capacity Managed - Canadian PK							
53							
54 Demand Subtotal	\$ 319,157.91	\$ 296,376.67	\$ 304,322.69	\$ 293,162.32	\$ 278,534.13	\$ 289,389.60	\$ 1,780,943
55 Capacity Release Adjustments							
56 TGP 72694 FTA PK							
57 TGP 72694 FTA OP							
58 Dominion 300075 OP							
59 TGP 523 OP							
60 TGP 42076 OP							
61 National Fuel 002357 OP							
62 National Fuel N02358 OP							
63 Iroquois OP							
64 TGP 95346 FTA OP							
65 TGP 632 FSMA PK							
66 TGP 11234 FTA PK							
67 TGP 2302 FTA PK							
68 TGP 8587 FTA 42076 FTA PK							
69 Emera OP							
70 Twin Eagle OP							
71 Portland Gas 1999-001 OP							
72 SubTotal Capacity Releases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73							

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
74 COMMODITY							
75							
76 Canadian Supply							
77 BP/Northeast Gas Market							
78 Nexen							
79 Sempra							
80 Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81							
82 Pipeline Transport							
83 ANE Union/Transgas							
84							
85 Dominion							
86 Iroquois							
87 Tennessee Gas Pipeline							
88 Honeoye							
89 National Fuel							
90 PNGTS							
91 Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92							
93 Total Pipeline Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94							
95 City Gate Supply							
96 VPEM							
97							
98 Dracut Supply							
99							
100 PNGTS Commodity							
101 Emera							
102 Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103							
104 Other Commodity							
105 Andarko							
106 J Aron							
107 ANE							
108 BG / TransCanada							
109 BP Energy							
110 Chevron							
111 Conoco							
112 CITI							
113 Cargill							
114 Direct							
115 DTE							
116 Emera							
117 EnCanUSA							
118 GDF Suez							
119 Iroquois							
120 JP Morgan							
121 Hess							
122 L. Dreyfus							
123 Macquarie							
124 Merrill							
125 National Fuel							
126 NGL Supply							
127 Nextera							
128 Papco							
129 Patriot Gas							
129 Repsol							
130 Sequent							
131 South Jersey							
132 Tenaska							
133 Southwest							
134 Tennessee Gas Pipeline							
135 UGI							
135 Twin Eagle							
136 United							
137 VPEM							
138 Sub Total	\$ 1,468,255.73	\$ 1,120,012.09	\$ 1,200,784.92	\$ 1,255,824.64	\$ 1,211,166.02	\$ 2,502,618.45	\$ 8,758,662
139 Hedging (Gain)/Loss Peak PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140 Hedging (Gain)/Loss Off Peak OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141 Total	\$ 1,468,255.73	\$ 1,120,012.09	\$ 1,200,784.92	\$ 1,255,824.64	\$ 1,211,166.02	\$ 2,502,618.45	\$ 8,758,662
142							
143							
144 Storage							
145 WITHDRAWALS Off Peak							
146 INJECTIONS							
147 Total Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148							
149 LNG							
149 LNG - ENGI							
150 LNG - P/S Plant							
151 Total LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152							
152 PROPANE							
153 Propane Sendout - P/S Plant							
154 ENERGNORTH Propane - Tank Farm							
155 TOTAL PROPANE	\$ 712.91	\$ -	\$ 3,714.84	\$ -	\$ 402.63	\$ 7,474.66	\$ 12,305
156							
157 Taxes - West Virginia							
158							
159 Broker Cashout							
160							
161 Capacity Managed							
162							
163 FPO Mailing Costs							
164							
165 FPO Mailing Costs Moved to Winter in December 2015							
166							
167 TOTAL COMMODITY	\$ 1,468,968.64	\$ 1,120,012.09	\$ 1,204,499.76	\$ 1,255,824.64	\$ 1,211,568.65	\$ 2,510,093.11	\$ 8,770,967
168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
169 ICE Fees							
170							
171 OFF SYSTEM SALES COST							
172							
173 NON-FIRM COST							
174							
175 NET COMMODITY COST	\$ 1,470,893.64	\$ 1,121,937.09	\$ 1,206,424.76	\$ 1,257,749.64	\$ 1,213,493.65	\$ 2,512,018.11	\$ 8,782,516.89

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:		May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
176	Total Peak Demand	PK	\$ -	\$ -	\$ -	\$ -	\$ -
177	Total Peak Commodity	PK	\$ -	\$ -	\$ -	\$ -	\$ -
178	Total Peak Gas Costs		\$ -	\$ -	\$ -	\$ -	\$ -
179							
180	Off-Peak Demand	OP	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534
181	Off-Peak Commodity	OP	\$ 1,470,894	\$ 1,121,937	\$ 1,206,425	\$ 1,257,750	\$ 1,213,494
182	Total Off Peak Gas Costs		\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028
183							
184	Firm Sendout Costs		\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 3
SUMMER COG GAS REVENUES BILLED

FOR MONTH OF:	prior collections	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	subsequent collections	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
1 VOLUMES									
2 RESIDENTIAL									
3 R-1	-	55,895	44,729	33,618	28,554	29,757	34,961	-	227,514
4 R-1 FPO	-	3,696	104	(3)	-	-	-	-	3,797
5 R-3	-	3,567,860	1,575,129	1,126,923	936,810	996,082	1,464,646	-	9,667,450
6 R-3 FPO	-	363,303	5,585	(76)	2,205	-	(29)	-	370,988
7 R-4	-	367,086	157,971	18,546	74,102	77,998	106,380	-	802,083
8 R-4 FPO	-	45,107	1,227	76,094	-	-	-	-	122,428
9 R-5	-	659	202	157	170	202	514	-	1,904
9 R-6	-	2,707	503	1,144	704	916	2,085	-	8,059
10 R-7	-	26	14	13	11	11	17	-	92
9 Total Residential	-	4,406,339	1,785,464	1,256,416	1,042,556	1,104,966	1,608,574	-	11,204,315
11 COMMERCIAL/INDUSTRIAL									
12 G41 - G45	-	2,253,683	709,024	459,167	324,251	342,689	615,599	-	4,704,413
13 G41 - G45 FPO	-	-	-	-	-	-	-	-	-
14 G51 - G63	-	595,284	463,187	438,134	355,340	395,182	452,280	-	2,699,407
15 G51 - G63 FPO	-	-	-	-	-	-	-	-	-
16 Total Comm/Industrial	-	2,848,967	1,172,211	897,301	679,591	737,871	1,067,879	-	7,403,820
17 Total Sales Volumes	-	7,255,306	2,957,675	2,153,717	1,722,147	1,842,837	2,676,453	-	18,608,135
18									
19 TRANSPORTATION									
20 G41 - G43	-	2,658,662	1,128,401	750,427	617,356	694,853	1,051,433	-	6,901,132
21 G51 - G63	-	2,722,607	2,753,253	2,772,395	2,621,615	2,763,562	2,856,107	-	16,489,539
22 Total Transportation	-	5,381,269	3,881,654	3,522,822	3,238,971	3,458,415	3,907,540	-	23,390,671
23 Total Volumes	-	12,636,575	6,839,329	5,676,539	4,961,118	5,301,252	6,583,993	-	41,998,806
24									
25 REVENUES									
26 Summer Gas Cost Revenue Billed	\$ -	\$ 893,509	\$ 976,611	\$ 744,895	\$ 525,425	\$ 641,400	\$ 969,721	\$ -	\$ 4,751,560
27									
28 Winter Gas Costs Revenue Billed	\$ -							\$ -	\$ -
29									
28 Total Gas Costs Billed	\$ -	\$ 893,509	\$ 976,611	\$ 744,895	\$ 525,425	\$ 641,400	\$ 969,721	\$ -	\$ 4,751,560
29									
30 Bad Debt Revenue Billed	\$ -	\$ 24,685	\$ 75,447	\$ 56,628	\$ 45,941	\$ 49,221	\$ 71,807	\$ -	\$ 323,729
31 Working Capital Gas Cost Billed	\$ -	\$ 1,841	\$ 5,747	\$ 4,263	\$ 3,505	\$ 3,679	\$ 5,515	\$ -	\$ 24,550
32									
33 Total Billings	\$ -	\$ 920,035	\$ 1,057,805	\$ 805,786	\$ 574,871	\$ 694,300	\$ 1,047,042	\$ -	\$ 5,099,839

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 3A
CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1	Firm Gas Purchases	3,184,680	2,370,160	1,849,380	1,844,330	2,102,880	6,273,600	17,625,030
2	Firm Sales	7,255,306	2,957,675	2,153,717	1,722,147	1,842,837	2,676,453	18,608,135
3	Company Use	13,658	6,029	3,839	3,196	4,184	8,184	39,090
4	Unaccounted For %	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	
5	Unaccounted For Gas	50,955	37,923	29,590	29,509	33,646	100,378	282,000

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 5
PEAK WORKING CAPITAL
Account 8840-2-0000-10-1163-1422 (formerly, 142.20)

	FOR THE MONTH OF: DAYS IN MONTH:	May-18 31	Jun-18 30	Jul-18 31	Aug-18 31	Sep-18 30	Oct-18 31	Total
1	BEGINNING BALANCE	\$ 4,305	\$ (1,430)	\$ 778	\$ (3,271)	\$ (3,972)	\$ (1,675)	\$ 4,305
2								
3	Add: COST ALLOW	(391)	(943)	(762)	(684)	(653)	2,035	(1,399)
4								
5	Less: CUSTOMER BILLINGS	(5,349)	(93)	(28)	(3)	(0)	10	(5,463)
6	Adjustments		3,252	(3,252)	-	2,963	(2,963)	0
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(5,349)	3,160	(3,280)	(3)	2,963	(2,954)	(5,463)
10								
11	ENDING BALANCE PRE INTEREST	\$ (1,436)	\$ 787	\$ (3,264)	\$ (3,958)	\$ (1,662)	\$ (2,594)	\$ (2,557)
12								
13	MONTH'S AVERAGE BALANCE	1,435	(322)	(1,243)	(3,615)	(2,817)	(2,134)	
14								
15	INTEREST RATE	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
16	INTEREST APPLIED	6	(9)	(7)	(14)	(13)	(7)	(44)
17	ENDING BALANCE	\$ (1,430)	\$ 778	\$ (3,271)	\$ (3,972)	\$ (1,675)	\$ (2,600)	\$ (2,600)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 5
OFF-PEAK WORKING CAPITAL
Account 8840-2-0000-10-1163-1424 (formerly, 142.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-18 31	Jun-18 30	Jul-18 31	Aug-18 31	Sep-18 30	Oct-18 31	Total
1	BEGINNING BALANCE	\$ (927)	\$ (142)	\$ (348)	\$ (5,415)	\$ (6,468)	\$ (538)	(927)
2								
3	Add: ACTUAL COST	2,768	2,216	2,397	2,475	2,506	5,194	\$ 17,556
4								
5	Less: CUSTOMER BILLINGS	(1,841)	(5,747)	(4,263)	(3,505)	(3,679)	(5,515)	(24,550)
6	Adjustments	(141)	3,331	(3,190)	-	7,129	(7,129)	-
7	Estimated Unbilled	-	-	-	-	-	-	0
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(1,982)	(2,416)	(7,453)	(3,505)	3,451	(12,644)	(24,550)
10								
11	ENDING BALANCE PRE INTEREST	\$ (141)	\$ (342)	\$ (5,405)	\$ (6,445)	\$ (511)	\$ (7,988)	\$ (7,920)
12								
13	MONTH'S AVERAGE BALANCE	(534)	(242)	(2,876)	(5,930)	(3,490)	(4,263)	
14								
15	INTEREST RATE	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
16	INTEREST APPLIED	(1)	(6)	(10)	(23)	(27)	(19)	(86)
17	ENDING BALANCE	\$ (142)	\$ (348)	\$ (5,415)	\$ (6,468)	\$ (538)	\$ (8,007)	\$ (8,007)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1 Demand	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
2 Commodity	1,470,894	1,121,937	1,206,425	1,257,750	1,213,494	2,512,018	8,782,517
3 Total Gas Costs	\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028	\$ 2,801,408	\$ 10,563,460
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
7							
8 Working Capital Rate	0.00186	0.00196	0.00196	0.00196	0.00205	0.00205	
9							
10 Working Capital Adjustment	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (3,342)
11							
12 Total Working Capital Costs	\$ 2,768	\$ 2,216	\$ 2,397	\$ 2,475	\$ 2,506	\$ 5,194	\$ 17,556
13							
14 Prior Period (Over)/Under collection	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (927)
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,792,665	\$ 1,420,375	\$ 1,512,990	\$ 1,553,233	\$ 1,494,379	\$ 2,806,447	\$ 10,580,090
17							
18 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
19							
20 Bad Debt Adjustment	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3
21							
22 Total Bad Debt Cost	\$ 19,899	\$ 15,767	\$ 16,795	\$ 17,241	\$ 16,588	\$ 31,152	\$ 117,442

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1 Demand	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
2 Commodity	1,470,894	1,121,937	1,206,425	1,257,750	1,213,494	2,512,018	8,782,517
3 Total Gas Costs	\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028	\$ 2,801,408	\$ 10,563,460
4							
5 Working Capital Rate	0.00186	0.00196	0.00196	0.00196	0.00205	0.00205	
6							
7 Working Capital Adjustment	\$ (3,716)	\$ (3,716)	\$ (3,716)	\$ (3,716)	\$ (3,716)	\$ (3,716)	\$ (22,297)
8							
9 Total Working Capital Costs	\$ (391)	\$ (943)	\$ (762)	\$ (684)	\$ (653)	\$ 2,035	\$ (1,399)
10							
11 Prior Period (Over)/Under collection	\$ 717	\$ 717	\$ 717	\$ 717	\$ 717	\$ 717	\$ 4,305
12							
13 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,790,378	\$ 1,418,088	\$ 1,510,703	\$ 1,550,946	\$ 1,492,092	\$ 2,804,160	\$ 10,566,366
14							
15 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
16							
17 Bad Debt Adjustment	\$ (19,981)	\$ (19,981)	\$ (19,981)	\$ (19,981)	\$ (19,981)	\$ (19,981)	\$ (119,887)
18							
19 Total Bad Debt Cost	\$ (108)	\$ (4,240)	\$ (3,212)	\$ (2,766)	\$ (3,419)	\$ 11,145	\$ (2,600)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 7
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0391	\$ 0.0391	\$ 0.0391	\$ 0.0391	\$ 0.0391	\$ 0.0391	
3	WORKING CAPITAL COLLECTED	\$ 1,841	\$ 5,747	\$ 4,263	\$ 3,505	\$ 3,679	\$ 5,515	\$ 24,550
4								
4	BAD DEBT RATES	\$ 0.0175	\$ 0.0175	\$ 0.0175	\$ 0.0175	\$ 0.0175	\$ 0.0175	
6	BAD DEBT COLLECTED	\$ 24,685	\$ 75,447	\$ 56,628	\$ 45,941	\$ 49,221	\$ 71,807	\$ 323,729

LIBERTY UTILITIES (ENERGY) NORTH NATURAL GAS CORP
 MAY 2018 THROUGH OCTOBER 2018
 SCHEDULE 1
 COMMODITY AND TRANSPORTED VOLUMES

REDACTED

FOR THE MONTH OF	May-18			Jun-18			Jul-18			Aug-18			Sep-18			Oct-18		Total
	Del. a	REC. VOL.	DEL. VOL.	Del. a	REC. VOL.	DEL. VOL.	Del. a	REC. VOL.	DEL. VOL.	Del. a	REC. VOL.	DEL. VOL.	Del. a	REC. VOL.	DEL. VOL.	Del. a	Del. Vol. Del.	
1 TENNESSEE COMMODITY																		
Gas Supply Pw classed to Standard																		
P pw on T supply at on Va ab e Co to																		
TOTAL TENNESSEE																		
2																		
3 C to class Supply																		
4 D to class Supply																		
5																		
6 PWETS Supply																		
7 TOTAL PWETS																		
8 TOP N supply Supply Pw classed																		
9 TOP N supply T supply Vw ab e Co to																		
10 Gas on T to standard Supply Pw classed																		
11 Gas on T to T to TOP T supply Vw ab e Co to																		
12 Gas on T to T supply T supply Vw ab e Co to																		
13 LNG																		
14 Gas																		
15 LNG Supply - P S P use																		
16 LNG Inject com																		
17 Subside LNG																		
18 Propane																		
19 Gas on T to Gas EN P supply Vw ab e Co to																		
20 NEI																		
21 Propane Standard - P S P use																		
22 EN Propane - Tank to use																		
23 Total Propane																		
24 Gas supply - supply on supply																		
25 Gas supply - supply on supply																		
26 Gas supply - supply on supply																		
27 Gas supply - supply on supply																		
28 Bo - off																		
29 LNG																		
30 LPG																		
31 Bo - o																		
32 OBA																		
33 NET COMMODITY COST	\$26,531		\$11,408	\$103,791	\$27,814		\$192,370	\$18,120	\$164,497	\$11,424		\$179,421	\$18,281	\$1,027,859	\$27,305	\$1,814,669	\$,762,583	

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2018
SCHEDULE 9
MONTHLY PRIME RATES

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May 2018	05/01 - 05/31	4.75%	31	4.7500%
June 2018	06/01 - 06/30	5.00%	30	5.0000%
July 2018	07/01 - 07/31	5.00%	31	5.0000%
August 2018	08/01 - 08/31	5.00%	31	5.0000%
September 2018	09/01 - 09/30	5.25%	30	5.2500%
October 2018	10/01 - 10/31	5.25%	31	5.2500%