

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

D/B/A LIBERTY

DG 22-045

SUMMER 2023 COST OF GAS RESULTS

PEAK DEMAND AND COMMODITY

ACCOUNT 10168-130800-11174001 (1920-1740)

Schedule 1

Page 1 of 2

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 22-045

SUMMER 2023 COST OF GAS RESULTS
OFF PEAK DEMAND AND COMMODITY
ACCOUNT 10168-130800-11174002 (1920-1741)

	FOR THE MONTH OF: DAYS IN MONTH	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Total
1	BEGINNING BALANCE	\$ 18,088,404	\$ 14,288,225	\$ 13,166,005	\$ 9,879,800	\$ 8,482,784	\$ 8,493,937	\$ 18,088,404
2								
3	Add: Actual Costs	1,104,751	482,787	(304,549)	1,168,188	(280,328)	1,363,426	3,534,276
4								
5	Less: Adjustment for reclass from Summer to Winter	-	-	-	-	-	(12,131,927)	(12,131,927)
6								
7	Less: Customer Billings	(1,569,815)	(3,921,119)	(2,805,059)	(1,909,592)	(1,967,713)	(2,579,466)	(14,752,765)
8	Estimated Unbilled (Net)	(3,444,735)	2,223,345	(257,054)	(721,655)	2,200,098	(5,348,812)	(5,348,812)
9	Sub-Total Accrued Customer Billings	(5,014,549)	(1,697,774)	(3,062,114)	(2,631,247)	232,385	(7,928,278)	(20,101,576)
10								
11	ENDING BALANCE PRE INTEREST	\$ 14,178,606	\$ 13,073,239	\$ 9,799,343	\$ 8,416,741	\$ 8,434,841	\$ (10,202,841)	\$ (10,610,823)
12								
13	MONTH'S AVERAGE BALANCE	16,133,505	13,680,732	11,482,674	9,148,271	8,458,813	(854,452)	
14								
15	INTEREST RATE	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	109,619	92,767	80,457	66,043	59,096	(6,162)	401,820
17	ENDING BALANCE	\$ 14,288,225	\$ 13,166,005	\$ 9,879,800	\$ 8,482,784	\$ 8,493,937	\$ (10,209,003)	\$ (10,209,003)

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

Schedule 2A
REDACTED

FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1 DEMAND							
2							
3 BP ENERGY							
4 REPSOL							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 170,768	\$ 82,121	\$ 235,324	\$ 76,165	\$ 241,944	\$ 201,201	\$ 1,007,523
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 621,652	\$ 623,468	\$ 624,350	\$ 151,583	\$ 1,112,313	\$ 623,880	\$ 3,757,246
11 CAPACITY RELEASE ADJ	(189,096)	(595,962)	(1,338,087)	796,565	(1,805,629)	62,475	(3,069,734)
12 TOTAL TRANSPORT	\$ 432,556	\$ 27,506	\$ (713,737)	\$ 948,148	\$ (693,316)	\$ 686,355	\$ 687,512
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
23							
24 COMMODITY							
25							
26 BP/NORTHEAST GAS MARKETS							
27 DTE ENERGY							
28 SEMPra							
29 TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30							
31 PIPELINE TRANSPORT							
32							
33 GAS SUPPLY							
34							
35 STORAGE							
36							
37 LNG							
38							
39 PROPANE							
40							
41 TAXES							
42							
43 SUPPLIER CASHOUT							
44							
45 CAPACITY MANAGED							
46							
47 FPO Mailing Costs							
48							
49 FPO Mailing Costs Moved to Winter in December 2015							
50							
51 SUBTOTAL COMMODITY COST	\$ 500,557	\$ 372,316	\$ 173,007	\$ 143,018	\$ 171,044	\$ 517,108	\$ 1,877,050
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 501,427	\$ 373,160	\$ 173,864	\$ 143,875	\$ 171,044	\$ 517,965	\$ 1,881,334

GAS COSTS SUMMARY
SCHEDULE 2A

FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
60 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Off-Peak Demand	603,324	109,628	(478,413)	1,024,313	(451,372)	887,556	1,695,036
62 Total Demand	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
63							
64 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Off-Peak Commodity	501,427	373,160	173,864	143,875	171,044	517,965	1,881,334
66 Total Commodity	\$ 501,427	\$ 373,160	\$ 173,864	\$ 143,875	\$ 171,044	\$ 517,965	\$ 1,881,334
67							
68 Firm Sendout Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,168,188	\$ (280,328)	\$ 1,405,520	\$ 3,576,370

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

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

Schedule 2B
Page 1 of 3
REDACTED

FOR THE MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1 DEMAND							
2 Fixed Charges/Supply							
3 BP Energy							
4 Emera							
5 TransCanada							
6 Transgas							
7 Union Gas							
8 Total Canadian Purchases	170,768	82,121	235,324	76,165	241,944	201,201	1,007,523
9 PEAKING SUPPLY							
10 Granite Ridge							
11 NJR Energy							
12 Repsol							
13 JP Morgan							
14 Subtotal Peaking Supply	-	-	-	-	-	-	-
15							
16 Transport Capacity(Demand and Transportation Costs)							
17 Emera							
18 Direct							
19 IROQUOIS 470-01 RTS							
20 National Fuel NEGS NO2358 FST and O02357							
21 PNGTS FT-1999-001							
22 TGP 2302 FTA Zone 5-6							
23 TGP 72694 NET							
24 TGP 8587 FTA Zone 0-6							
25 TGP 95346 Z5-Z6							
26 Trans Gas							
27 Portland Natural Gas FTN							
28 TGP 2694-Payback contract							
29 TGP 11234 FTA Zone 4-6							
30 TGP 11234 Z4-Z6(stg)							
31 TGP 42076 FTA							
32 TGP 523							
33 TGP 632 FTA Zone 4-6							
34 TGP Concord Lateral FT							
35 SubTotal Transport Capacity	621,652	623,468	624,350	151,583	1,112,313	623,880	3,757,246
36							
37							
38 Storage Fixed							
39 Dominion - Storage Demand 300076							
40 TGP FSMA - Storage Demand							
41 Nat'l Fuel - Storage Demand							
42 Honeye - Storage Demand							
43 Sempra - Storage Demand							
44 SubTotal Storage	-	-	-	-	-	-	-
45							
46 LNG							
47 LNG - Res Charge GAZ Metro)							
48							
49 PROPANE							
50 ENERGINORTH Propane							
51							
52 ICE Fees							
53 TGP Pipeline Refund							
54							
55 Capacity Managed - Canadian							
56							
57 Demand Subtotal	792,420	705,590	859,675	227,748	1,354,257	825,080	4,764,770
58 Capacity Release Adjustments:							
59 Iroquois							
60 National Fuel NO2358							
61 National Fuel O02357							
62 Portland Gas 1999-001							
63 TGP 11234 FTA							
64 TGP 2302 FTA							
65 TGP 72694 FTA							
66 TGP 72694 FTA							
67 TGP 8587							
68 TGP 95346 FTA							
69 Emera							
70 Dominion 300076							
71 TGP 42076							
72 TGP 523							
73 TGP 632 FSMA							
74 TGP 358905							
75 SubTotal Capacity Releases	(189,096)	(595,962)	(1,338,087)	796,565	(1,805,629)	62,475	(3,069,734)
76 Demand Net	603,324	109,628	(478,413)	1,024,313	(451,372)	887,556	1,695,036

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

FOR THE MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
77	COMMODITY							
78								
79	Canadian Supply							
80	BP/Northeast Gas Market							
81	Nexen							
82	Scupra							
83								
84	Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Pipeline Transport							
86	ANE Union/Transgas							
87								
88	Dominion							
89	Iroquois							
90	Tennessee Gas Pipeline							
91	Honeye							
92	National Fuel							
93	PNGTS							
94	Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95								
96	Total Pipeline Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97								
98	City Gate Supply							
99	VPEM							
100								
101	Dracut Supply							
102								
103	PNGTS Commodity							
104	Emera							
105	Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106								
107	Other Commodity							
108	Andarko							
109	J Aron (Energy Atlantica)							
110	ANE (GAZMET)							
111	BGI /TransCanada							
112	BP Energy							
113	Calpine							
114	Citidel							
115	CITI							
116	Cargill							
117	Direct							
118	DTE							
119	Emera							
120	Enbridge							
121	EnergyNorth Propane/Amerigas							
122	GDF Suez							
123	Iroquois							
124	JP Morgan							
125	Hitachi							
126	L Dreyfus							
127	Macquarie							
128	Merrill							
129	National Fuel							
130	NRG							
131	Nestera							
132	Papco							
133	Patriot Gas							
134	Ray Energy							
135	Repsol							
136	Sequent							
137	South Jersey							
138	Tenaska							
139	Southwest							
140	SPRAGUE							
141	Tennessee Gas Pipeline							
142	UGI							
143	Twin Eagle							
144	United							
145	Vitol							
146	Sub Total	\$ 470,111	\$ 286,003	\$ 77,956	\$ 289,637	\$ (71,365)	\$ 488,548	\$ 1,540,890
147	Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	Hedging (Gain)/Loss Off Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Total	\$ 470,111	\$ 286,003	\$ 77,956	\$ 289,637	\$ (71,365)	\$ 488,548	\$ 1,540,890
150								
151								
152	Storage							
153	WITHDRAWALS Off Peak							
154	INJECTIONS							
155	Total Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	LNG							
157	LNG - REV							
158	LNG - P/S Plant							
159	Total LNG	\$ 19,588	\$ 51,652	\$ 53,278	\$ 21,525	\$ 74,576	\$ 11,014	\$ 231,632
160	PROPANE							
161	Propane Sendout - P/S Plant							
162	ENERGYNORTH Propane - Tank Farm							
163	TOTAL PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164								
165	Taxes - West Virginia							
166	Broker Cashout							
167	Capacity Managed							
168	FPO Mailing Costs							
169	FPO Mailing Costs Moved to Winter in December 2015							
170								
171	TOTAL COMMODITY	\$ 500,557	\$ 372,316	\$ 173,007	\$ 143,018	\$ 171,044	\$ 517,108	\$ 1,877,050
172		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	ICE Fees							
174								
175	OFF SYSTEM SALES COST							
176								
177	NON-FIRM COST							
178								
179	NET COMMODITY COST	\$ 501,427	\$ 373,160	\$ 173,864	\$ 143,875	\$ 171,044	\$ 517,965	\$ 1,881,334

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

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

FOR THE MONTH OF:		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
180	Total Peak Demand	PK \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Total Peak Commodity	PK \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Total Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183								
184	Off-Peak Demand	OP \$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
185	Off-Peak Commodity	OP \$ 501,427	\$ 373,160	\$ 173,864	\$ 143,875	\$ 171,044	\$ 517,965	\$ 1,881,334
186	Total Off Peak Gas Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,168,188	\$ (280,328)	\$ 1,405,520	\$ 3,576,370
187								
188	Firm Sendout Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,168,188	\$ (280,328)	\$ 1,405,520	\$ 3,576,370

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

Schedule 3

FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 VOLUMES BILLED							
2 RESIDENTIAL							
3 R-1, R-5	52,593	34,438	33,663	25,908	31,167	31,868	209,637
4 R-3, R-6	3,012,439	1,959,266	1,283,923	978,743	1,189,309	1,421,738	9,845,418
5 R-4, R-7							-
6 Total Residential	3,065,032	1,993,705	1,317,586	1,004,651	1,220,476	1,453,606	10,055,056
7 COMMERCIAL/INDUSTRIAL							
8 G41 - G46	2,037,711	1,075,011	590,949	404,646	504,508	693,280	5,306,106
9 G51 - G58	783,631	679,574	425,335	384,101	507,648	427,273	3,207,562
10 Total Comm/Industrial	2,821,342	1,754,585	1,016,284	788,747	1,012,156	1,120,553	8,513,668
11 Total Sales Volumes	5,886,374	3,748,289	2,333,870	1,793,398	2,232,633	2,574,159	18,568,723
12							
13 TRANSPORTATION							
14 G41 - G46	1,935,602	1,674,446	800,622	510,205	703,663	924,362	6,548,898
15 G51 - G58	2,462,405	2,118,475	1,975,794	2,920,015	2,287,211	2,176,002	13,939,900
16 Total Transportation	4,398,007	3,792,920	2,776,415	3,430,220	2,990,873	3,100,363	20,488,799
17 Total Volumes	10,284,381	7,541,209	5,110,286	5,223,618	5,223,506	5,674,523	39,057,522
18							
19 REVENUES							
20 Summer Gas Cost Billed (Acct 1920-1741)	\$ 1,569,815	\$ 3,921,119	\$ 2,805,059	\$ 1,909,592	\$ 1,967,713	\$ 2,579,466	\$ 14,752,765
21							
22 Less Occupant Billing	-	-	-	-	-	-	-
23							
24 Less Summer Proration/adj	-	-	-	-	-	-	-
25 Total Summer Gas Cost Billed (Acct 1920-1741)	\$ 1,569,815	\$ 3,921,119	\$ 2,805,059	\$ 1,909,592	\$ 1,967,713	\$ 2,579,466	\$ 14,752,765
26							
27 Winter Gas Costs Billed (Acct 1920-1740)	\$ 1,024,486	\$ (97,493)	\$ 25,707	\$ 5,905	\$ (62,606)	\$ 9,280	\$ 905,278
28 Winter Transportation Gas Costs Billed (Acct 1920-1740)	-	-	-	-	-	-	-
29 Total Winter Gas Cost Billed (Acct 1920-1740)	\$ 1,024,486	\$ (97,493)	\$ 25,707	\$ 5,905	\$ (62,606)	\$ 9,280	\$ 905,278
30							
31 Total Gas Costs Billed	\$ 2,594,300	\$ 3,823,626	\$ 2,830,766	\$ 1,915,497	\$ 1,905,108	\$ 2,588,746	\$ 15,658,043
32							
33 Bad Debt Revenue Billed Summer (Acct 1163-1754)	\$ (12,572)	\$ (33,130)	\$ (23,345)	\$ (17,880)	\$ (22,623)	\$ (26,719)	\$ (136,269)
34 Working Capital Gas Cost Billed Summer (1163-1424)	\$ (5,801)	\$ (16,654)	\$ (10,808)	\$ (8,284)	\$ (10,528)	\$ (12,460)	\$ (64,534)
35							
36 Total Billings	\$ 2,575,927	\$ 3,773,843	\$ 2,796,613	\$ 1,889,333	\$ 1,871,957	\$ 2,549,567	\$ 15,457,240

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 3A

D/B/A LIBERTY

DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 3A

CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

PEAK WORKING CAPITAL

ACCOUNT 10168-130801-11142004 (1163-1422)

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

OFF-PEAK WORKING CAPITAL

ACCOUNT 10168-130802-11142005 (1163-1424)

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 5

D/B/A LIBERTY

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SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

PEAK PERIOD BAD DEBT

ACCOUNT 10168-130804-11174003 (1920-1743)

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 5

OFF PEAK BAD DEBT

ACCOUNT 10168-130803-11175002 (1163-1754)

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
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SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1 Demand	\$ 603,324	\$ 109,628	\$ (478,413)	\$ 1,024,313	\$ (451,372)	\$ 887,556	\$ 1,695,036
2 Commodity	501,427	373,160	173,864	143,875	171,044	517,965	1,881,334
3 Total Gas Costs	\$ 1,104,751	\$ 482,787	\$ (304,549)	\$ 1,168,188	\$ (280,328)	\$ 1,405,520	\$ 3,576,370
4							
5 Working Capital Rate	0.00388	0.00388	0.00388	0.00388	0.00388	0.00388	
6							
7 Working Capital Adjustment	\$ (3)	\$ (1)	\$ 1	\$ (3)	\$ 1	\$ (167)	\$ (172)
8							
9 Total Working Capital Costs	\$ 4,284	\$ 1,872	\$ (1,181)	\$ 4,530	\$ (1,087)	\$ 5,287	\$ 13,704
10							
11 Prior Period (Over)/Under collection	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 11,076	\$ 66,458
12							
13 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,120,111	\$ 495,736	\$ (294,653)	\$ 1,183,794	\$ (270,339)	\$ 1,421,883	\$ 3,656,533
14							
15 Bad Debt Rate	0.00860	0.00860	0.00860	0.00860	0.00860	0.00860	
16							
17 Bad Debt Adjustment	\$ 15,151	\$ 15,151	\$ 15,151	\$ 15,151	\$ 15,151	\$ 14,789	\$ 90,545
18							
19 Total Bad Debt Cost	\$ 24,784	\$ 19,415	\$ 12,617	\$ 25,332	\$ 12,826	\$ 27,017	\$ 121,992

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
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SUMMER 2023 COST OF GAS RESULTS
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 7

D/B/A LIBERTY

DG 22-045

SUMMER 2023 COST OF GAS RESULTS

SCHEDULE 7

WORKING CAPITAL & BAD DEBT REVENUE BILLED

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

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

REDACTED

	May-23			Jun-23			Jul-23			Aug-23			Sep-23			Oct-23			Total	
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
TENNESEE COMMODITY																				
1 Gas Supply Purchases for Sendout																				
TGP/Supply Area Transport/Variable Costs																				
2 City Gate Purchases for Sendout																				
3 Dracut Purchases for Sendout																				
Dracut Transport/Variable Costs																				
4 PNGTS Purchases for Sendout (Berlin)																				
PNGTS Transport/Variable Costs																				
5 TGP/Niagara Purchases for Sendout																				
TGP/Niagara Transport/Variable Costs																				
6 Enbridge/TC Energy Purchases for Sendout (A)																				
(Enbridge/TCPL/IRO) Transport/Variable Costs																				
TGP (ENB/TCPL/IRO Path) Transport/Variable Costs																				
7 Enbridge/TC Energy Purchases for Sendout (B)																				
(ENB/TCPL/PNGTS) Transport/Variable Costs																				
TGP (ENB/TCPL/PNGTS Path) Transport/Variable Costs																				
8 LNG																				
CLNG/Gaz Met/Rev LNG DMD Charge(s) Deals A/B/C																				
LNG Vapor Sendout - P/S Plant																				
Gaz Met/REV LNG Injection Purchase																				
LNG Transportation/Variable Costs																				
9 Propane																				
Off System Sales (EN/Amerigas- Vol Conv to MMBtus)																				
Propane Sendout - P/S Plant																				
10 Storage																				
Storage Withdrawals for Sendout																				
Storage Withdrawal /Transport costs																				
11 Boil-off																				
LNG																				
LPG																				
OBA																				
	\$577,729		371,477	\$304,635	208,706	239,772	\$212,256	146,174	193,368	\$184,288	158,493	210,502	\$233,261	128,534	229,699	\$604,098		411,259	\$2,116,267	1,656,076
NET COMMODITY COST	\$1,5552			\$1,2705			\$1,0977			\$0,8755			\$1,0155			\$1,4689				

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

Schedule 9

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