

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**D/B/A LIBERTY**  
**DG 23-076**

**WINTER 2023-2024 COST OF GAS RESULTS**  
**PEAK DEMAND AND COMMODITY**  
**ACCOUNT 10168-130800-11174001**

FOR THE MONTH OF: DAYS IN MONTH	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1 BEGINNING BALANCE	\$ 8,548,887	\$ 4,509,959	\$ 2,416,773	\$ 4,140,602	\$ 3,781,086	\$ 453,006	\$ 8,548,887
2							
3 Add: Actual Costs	5,591,867	4,695,812	13,156,407	7,538,081	2,546,859	2,178,522	35,707,548
4							
5 Add: FPO Admin Costs	62,993	-	-	-	-	-	62,993
6 Add: Production and Storage	614,243	614,243	614,243	614,243	614,243	614,243	3,685,458
7 Add: Return on Inventory	143,645	143,645	143,645	143,645	143,645	143,645	861,872
8							
9 Less: Customer Billings	(2,141,213)	(9,109,395)	(10,308,016)	(11,480,540)	(8,884,962)	(5,646,469)	(47,570,595)
10 Estimated Unbilled (Net)	(8,355,701)	746,654	(1,905,526)	2,798,875	2,237,384	2,622,101	(1,856,213)
11 Sub-Total Accrued Customer Billings	(10,496,914)	(8,362,741)	(12,213,542)	(8,681,665)	(6,647,578)	(3,024,367)	(49,426,808)
12							
13 NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
14							
15 ENDING BALANCE PRE INTEREST	<b>4,464,721</b>	<b>1,600,918</b>	<b>4,117,526</b>	<b>3,754,906</b>	<b>438,255</b>	<b>365,050</b>	<b>(560,050)</b>
16							
17 MONTH'S AVERAGE BALANCE	6,506,804	3,055,439	3,267,149	3,947,754	2,109,670	409,028	
18							
19 INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
20 INTEREST APPLIED	45,238	815,854	23,076	26,179	14,751	2,427	927,526
21 ENDING BALANCE	<b>\$ 4,509,959</b>	<b>\$ 2,416,773</b>	<b>\$ 4,140,602</b>	<b>\$ 3,781,086</b>	<b>\$ 453,006</b>	<b>\$ 367,476</b>	<b>\$ 367,476</b>

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**D/B/A LIBERTY**  
**DG 23-076**

**WINTER 2023-2024 COST OF GAS RESULTS**  
**OFF PEAK DEMAND AND COMMODITY**  
**ACCOUNT 10168-130800-11174002**

FOR THE MONTH OF: DAYS IN MONTH	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1 BEGINNING BALANCE	\$ (10,209,003)	\$ (8,866,009)	\$ (10,053,802)	\$ (9,925,014)	\$ (9,998,832)	\$ (10,068,552)	\$ (10,209,003)
2							
3 Add: Actual Costs	-	-	-	-	-	-	-
4							
5 Less: Customer Billings	(4,170,217)	(340,415)	200,449	(6,950)	2,258	(9,593)	(4,324,468)
6 Estimated Unbilled (Net)	5,579,611	-	-	-	-	-	5,579,611
7 Sub-Total Accrued Customer Billings	1,409,394	(340,415)	200,449	(6,950)	2,258	(9,593)	1,255,144
8							
9 ENDING BALANCE PRE INTEREST	<b>\$ (8,799,609)</b>	<b>\$ (9,206,424)</b>	<b>\$ (9,853,353)</b>	<b>\$ (9,931,963)</b>	<b>\$ (9,996,574)</b>	<b>\$ (10,078,144)</b>	<b>\$ (8,953,859)</b>
10							
11 MONTH'S AVERAGE BALANCE	(9,504,306)	(9,036,216)	(9,953,578)	(9,928,489)	(9,997,703)	(10,073,348)	
12							
13 INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
14 INTEREST APPLIED	(66,400)	(847,379)	(71,660)	(66,868)	(71,978)	(70,183)	(1,194,468)
15 ENDING BALANCE	<b>\$ (8,866,009)</b>	<b>\$ (10,053,802)</b>	<b>\$ (9,925,014)</b>	<b>\$ (9,998,832)</b>	<b>\$ (10,068,552)</b>	<b>\$ (10,148,327)</b>	<b>\$ (10,148,327)</b>

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 2A  
GAS COSTS BY SOURCE

Schedule 2A

FOR THE MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
1 DEMAND							
2							
3 CITADEL							
4 EMERA							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 105,475	\$ 119,738	\$ 109,911	\$ 93,781	\$ 107,870	\$ 106,805	\$ 643,581
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 1,596,247	\$ 1,591,417	\$ 1,576,709	\$ 1,600,137	\$ 1,575,940	\$ 1,583,520	\$ 9,523,970
11 CAPACITY RELEASE ADJ	(362 173)	(364 344)	(361 179)	(363 414)	(589 769)	(118 994)	(2,159,873)
12 TOTAL TRANSPORT	\$ 1,234,074	\$ 1,227,073	\$ 1,215,530	\$ 1,236,723	\$ 986,172	\$ 1,464,526	\$ 7,364,098
13							
14 STORAGE FIXED COSTS	\$ 2,170	\$ 6,636	\$ 8,796	\$ 2,430	\$ 7,359	\$ 18,206	\$ 45,597
15							
16 LNG	\$ 1,550,000	\$ (154,912)	\$ 615,802	\$ 574,936	\$ -	\$ 5,295	\$ 2,591,121
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 BROKER INVOICES	\$ (6,569)	\$ 92,065	\$ (157,946)	\$ -	\$ 8,684	\$ (100,066)	\$ (163,833)
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 2,885,151	\$ 1,290,600	\$ 1,792,092	\$ 1,907,870	\$ 1,110,084	\$ 1,494,766	\$ 10,480,564
23							
24 COMMODITY							
25							
26 BP/NORTHEAST GAS MARKETS							
27 NEXEN							
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 BROKER CASHOUT							
44							
45 CAPACITY MANAGED							
46							
47 SUBTOTAL COMMODITY COST	\$ 2,406,693	\$ 2,704,233	\$ 10,254,642	\$ 4,829,413	\$ 602,545	\$ 920,768	\$ 21,718,296
48							
49 ICE Fees							
50							
51 OFF SYSTEM SALES							
52							
53 NON-FIRM COST							
54							
55 INVENTORY ADJUSTMENTS							
56							
57 NET COMMODITY COST	\$ 2,706,716	\$ 3,405,212	\$ 11,364,315	\$ 5,630,210	\$ 1,436,775	\$ 683,756	\$ 25,226,984

GAS COSTS SUMMARY  
SCHEDULE 2A

FOR THE MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
58 Total Peak Demand	\$ 2,885,151	\$ 1,290,600	\$ 1,792,092	\$ 1,907,870	\$ 1,110,084	\$ 1,494,766	\$ 10,480,564
59 Off-Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Total Demand	\$ 2,885,151	\$ 1,290,600	\$ 1,792,092	\$ 1,907,870	\$ 1,110,084	\$ 1,494,766	\$ 10,480,564
61							
62 Total Peak Commodity	\$ 2,706,716	\$ 3,405,212	\$ 11,364,315	\$ 5,630,210	\$ 1,436,775	\$ 683,756	\$ 25,226,984
63 Off-Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Total Commodity	\$ 2,706,716	\$ 3,405,212	\$ 11,364,315	\$ 5,630,210	\$ 1,436,775	\$ 683,756	\$ 25,226,984
65							
66 Firm Sendout Costs	\$ 5,591,867	\$ 4,695,812	\$ 13,156,407	\$ 7,538,081	\$ 2,546,859	\$ 2,178,522	\$ 35,707,548

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 2B  
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
1 <b>DEMAND</b>							
2 <b>Fixed Charges/Supply</b>							
3 BP Energy							
4 Citadel							
5 Emera							
6 TransCanada							
7 Transgas							
8 Union Gas							
9 Total Canadian Purchases	105,475	119,738	109,911	93,781	107,870	106,805	643,581
10 <b>PEAKING SUPPLY</b>							
11 Granite Ridge							
12 NJR Energy							
13 Repsol							
14 JP Morgan							
15 Subtotal Peaking Supply	-	-	-	-	-	-	-
16							
17 <b>Transport Capacity (Demand and Transportation Costs)</b>							
18 Dominion - 300076							
19 Honeoyo EN-11234							
20 IROQUOIS 470-01 RTS							
21 National Fuel NFGS NO2358 FST and O02357							
22 PNGTS FT-1999-001							
23 TGP 2302 FTA Zone 5-6							
24 TGP 72694 NET							
25 TGP 8587 FTA Zone 0-6							
26 TGP 95346 Z5-Z6							
27 TGP 358905							
28 TGP 11234 FTA Zone 4-6							
29 TGP 42076 FTA							
30 TGP 523							
31 TGP 632 FTA Zone 4-6							
32 SubTotal Transport Capacity	1,596,247	1,591,417	1,576,709	1,600,137	1,575,940	1,583,520	9,523,970
33							
34							
35 <b>Storage Fixed</b>							
36 Dominion - Storage Demand 300076							
37 TGP FSMA - Storage Demand							
38 Nat'l Fuel - Storage Demand							
39 Honeoyo - Storage Demand							
40 Sempra - Storage Demand							
41 SubTotal Storage	2,170	6,636	8,796	2,430	7,359	18,206	45,597
42							
43 <b>LNG</b>							
44 LNG - Res Charge GAZ Metro							
45							
46 <b>PROPANE</b>							
47 ENERGNORTH Propane	-	-	-	-	-	-	-
48							
49 ICE Fees							
50 TGP Pipeline Refund							
51							
52 Capacity Managed - Canadian							
53							
54 <b>Demand Subtotal</b>	3,253,893	1,562,880	2,311,218	2,271,284	1,691,169	1,713,826	12,804,270
55 Capacity Release Adjustments							
56 Iroquois							
57 National Fuel NO2358							
58 National Fuel O02357							
59 Portland Gas 1999-001							
60 TGP 11234 FTA							
61 TGP 2302 FTA							
62 TGP 72694 FTA							
63 TGP 8587							
64 TGP 95346 FTA							
65 Emera							
66 Dominion 300076							
67 TGP 42076							
68 TGP 523							
69 TGP 632 FSMA							
70 TGP 358905							
71 <b>SubTotal Capacity Releases</b>	(362,173)	(364,344)	(361,179)	(363,414)	(589,769)	(118,994)	(2,159,873)
72							
73 Broker Invoices							
74 <b>Subtotal Broker Invoices</b>	(6,569)	92,065	(157,946)	-	8,684	(100,066)	(163,833)
75							
76 <b>Demand Net</b>	2,885,151	1,290,600	1,792,092	1,907,870	1,110,084	1,494,766	10,480,564

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 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 2B  
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
77 <b>COMMODITY</b>							
78							
79 <b>Canadian Supply</b>							
80 BP/Northeast Gas Market							
81 Nexen							
82 Sempra							
83 Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84							
85 <b>Pipeline Transport</b>							
86 ANE Union/Transgas							
87 Dominion							
88 Iroquois							
89 Tennessee Gas Pipeline							
90 Honeoye							
91 National Fuel							
92 PNGTS							
93 Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94							
95 Total Pipeline Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96							
97 <b>City Gate Supply</b>							
98 VPEM							
99							
100 <b>Dracut Supply</b>							
101							
102 <b>PNGTS Commodity</b>							
103 Emera							
104 Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105							
106 <b>Other Commodity</b>							
107 BP Energy							
108 Calpine							
109 Citidel							
110 DTE							
111 Emera							
112 Energy Alantica							
113 EnergyNorth Propane/Amerigas							
114 Hartree							
115 Koch							
116 NRG							
117 Patriot Gas							
118 Repsol							
119 Twin Eagle							
120 UGI							
121 Sub Total	\$ 2,339,445	\$ 2,673,950	\$ 10,091,332	\$ 4,812,645	\$ 623,379	\$ 545,477	\$ 21,086,228
122 Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123 Hedging (Gain)/Loss Off Peak							
124 Total	\$ 2,339,445	\$ 2,673,950	\$ 10,091,332	\$ 4,812,645	\$ 623,379	\$ 545,477	\$ 21,086,228
125							
126							
127 <b>Storage</b>							
128 WITHDRAWALS Off Peak							
129 INJECTIONS							
130 Total Storage	\$ 36,824	\$ 42,238	\$ -	\$ 38,188	\$ 7,670	\$ 363,709	\$ 488,629
131 <b>LNG</b>							
132 LNG - REV							
133 LNG - P/S Plant							
134 Total LNG	\$ 10,636	\$ -	\$ 175,841	\$ -	\$ -	\$ -	\$ 186,477
135 <b>PROPANE</b>							
136 Propane Sendout - P/S Plant							
137 ENERGNORTH Propane - Tank Farm							
138 <b>TOTAL PROPANE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139							
140 Taxes - West Virginia							
141 Broker Cashout							
142 Capacity Managed							
143 <b>TOTAL COMMODITY</b>	\$ 2,406,693	\$ 2,704,233	\$ 10,254,642	\$ 4,829,413	\$ 602,545	\$ 920,768	\$ 21,718,296
144							
145 ICE Fees							
146							
147 OFF SYSTEM SALES COST							
148							
149 NON-FIRM COST							
150							
151 INVENTORY ADJUSTMENTS							
152							
153 <b>NET COMMODITY COST</b>	\$ 2,706,716	\$ 3,405,212	\$ 11,364,315	\$ 5,630,210	\$ 1,436,775	\$ 683,756	\$ 25,226,984

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 2B  
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
154	Total Peak Demand	\$ 2,885,151	\$ 1,290,600	\$ 1,792,092	\$ 1,907,870	\$ 1,110,084	\$ 1,494,766	\$ 10,480,564
155	Total Peak Commodity	\$ 2,706,716	\$ 3,405,212	\$ 11,364,315	\$ 5,630,210	\$ 1,436,775	\$ 683,756	\$ 25,226,984
156	Total Peak Gas Costs	\$ 5,591,867	\$ 4,695,812	\$ 13,156,407	\$ 7,538,081	\$ 2,546,859	\$ 2,178,522	\$ 35,707,548
157								
158	Off-Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	Off-Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	Total Off Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161								
162	Firm Sendout Costs	\$ 5,591,867	\$ 4,695,812	\$ 13,156,407	\$ 7,538,081	\$ 2,546,859	\$ 2,178,522	\$ 35,707,548

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076

Schedule 3

WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 3  
WINTER COG GAS REVENUES BILLED

FOR MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 <b>VOLUMES BILLED</b>							
2 <b>RESIDENTIAL</b>							
3 R-1, R-5	50,669	64,696	104,453	99,314	85,431	72,849	477,413
4 R-3, R-6	3,535,553	7,115,656	8,392,771	9,936,354	7,911,533	6,460,112	43,351,978
5 R-4, R-7	-	-	-	-	-	-	-
6 Total Residential	3,586,221	7,180,352	8,497,224	10,035,668	7,996,964	6,532,961	43,829,390
7 <b>COMMERCIAL/INDUSTRIAL</b>							
8 G41 - G46	2,026,544	4,531,991	5,427,243	6,535,249	5,123,544	4,149,715	27,794,286
9 G51 - G58	527,218	596,199	718,243	792,993	833,839	690,845	4,159,336
10 Total Comm/Industrial	2,553,762	5,128,190	6,145,485	7,328,242	5,957,382	4,840,560	31,953,622
11 <b>Total Sales Volumes</b>	6,139,984	12,308,542	14,642,710	17,363,909	13,954,347	11,373,521	75,783,012
12							
13 <b>TRANSPORTATION</b>							
14 G41 - G46	1,911,299	3,857,608	4,297,680	4,826,389	4,455,248	3,561,419	22,909,642
15 G51 - G58	2,772,512	2,975,801	2,675,923	2,930,840	3,307,304	2,471,663	17,134,042
16 <b>Total Transportation</b>	4,683,810	6,833,409	6,973,603	7,757,229	7,762,551	6,033,082	40,043,685
17 <b>Total Volumes</b>	10,823,794	19,141,951	21,616,313	25,121,138	21,716,898	17,406,603	115,826,697
18							
19 <b>REVENUES</b>							
20 Summer Gas Cost Billed (Acct 130800-11174002)	\$ 4,170,217	\$ 340,415	\$ (200,449)	\$ 6,950	\$ (2,258)	\$ 9,593	4,324,468
21							
22 Less Occupant Billing	-	-	-	-	-	-	-
23							
24 Less Summer Proration/adj	-	-	-	-	-	-	-
25 <b>Total Summer Gas Cost Billed (Acct 130800-11174002)</b>	\$ 4,170,217	\$ 340,415	\$ (200,449)	\$ 6,950	\$ (2,258)	\$ 9,593	\$ 4,324,468
26							
27 Winter Gas Costs Billed (Acct 130800-11174001)	\$ 2,141,213	\$ 9,109,395	\$ 10,308,016	\$ 11,480,540	\$ 8,884,962	\$ 5,646,469	\$ 47,570,595
28 Winter Transportation Gas Costs Billed (Acct 130800-11174001)	-	-	-	-	-	-	-
29 <b>Total Winter Gas Cost Billed (Acct 130800-11174001)</b>	\$ 2,141,213	\$ 9,109,395	\$ 10,308,016	\$ 11,480,540	\$ 8,884,962	\$ 5,646,469	\$ 47,570,595
30							
31 <b>Total Gas Costs Billed</b>	\$ 6,311,430	\$ 9,449,810	\$ 10,107,567	\$ 11,487,489	\$ 8,882,704	\$ 5,656,061	\$ 51,895,063
32							
33 Bad Debt Revenue Billed Winter (Acct 130804-11174003)	\$ (6,437)	\$ (28,789)	\$ (35,065)	\$ (41,708)	\$ (33,380)	\$ (27,198)	\$ (172,576)
34 Working Capital Gas Cost Billed Winter (130801-11142004)	\$ 7,141	\$ 30,448	\$ 36,609	\$ 43,388	\$ 34,686	\$ 28,429	\$ 180,701
35							
36 <b>Total Billings</b>	\$ 6,312,134	\$ 9,451,470	\$ 10,109,111	\$ 11,489,170	\$ 8,884,010	\$ 5,657,293	\$ 51,903,187

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**D/B/A LIBERTY**  
**DG 23-076**  
**WINTER 2023-2024 COST OF GAS RESULTS**  
**SCHEDULE 3A**  
**CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)**

Schedule 3A

<b>FOR MONTH OF:</b>		<b>Nov-23</b>	<b>Dec-23</b>	<b>Jan-24</b>	<b>Feb-24</b>	<b>Mar-24</b>	<b>Apr-24</b>	<b>Total</b>
1	Firm Gas Purchases	11,515,052	14,342,974	20,141,256	16,225,398	11,832,058	7,596,334	81,653,073
2	Firm Sales	6,139,984	12,308,542	14,642,710	17,363,909	13,954,347	11,373,521	75,783,012
3	Company Use	17,823	84,495	37,797	34,443	17,377	12,808	204,743
4	Unaccounted For %	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	
5	Unaccounted For Gas	447,936	557,942	783,495	631,168	460,267	295,497	3,176,305



LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 4 - PEAK PERIOD ONLY  
NONFIRM MARGIN

Schedule 4

	FOR THE MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8	OFF SYSTEM SALES MARGIN							
9								
10	CAPACITY RELEASE CREDIT							
11								
12	TOTAL NON FIRM MARGIN AND CREDITS	\$ (362,173)	\$ (364,344)	\$ (361,179)	\$ (363,414)	\$ (589,769)	\$ (118,994)	\$ (2,159,873)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 5  
PEAK WORKING CAPITAL  
ACCOUNT 10168-130801-11142004

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1	BEGINNING BALANCE	\$ (278,047)	\$ (146,112)	\$ (149,483)	\$ (108,175)	\$ (107,112)	\$ (127,377)	\$ (278,047)
2								
3	Add: Actual Cost	33,510	28,140	78,841	45,173	15,262	13,055	213,982
4								
5	Less: Customer Billings	(7,141)	(30,448)	(36,609)	(43,388)	(34,686)	(28,429)	(180,701)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal: Accrued Customer Billings	(7,141)	(30,448)	(36,609)	(43,388)	(34,686)	(28,429)	(180,701)
8								
9	Adjustments	107,042	-	-	-	-	-	107,042
10								
11	ENDING BALANCE PRE INTEREST	\$ (144,636)	\$ (148,420)	\$ (107,250)	\$ (106,390)	\$ (126,536)	\$ (142,751)	\$ (137,724)
12								
13	MONTH'S AVERAGE BALANCE	(211,341)	(147,266)	(128,367)	(107,282)	(116,824)	(135,064)	
14								
15	INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	(1,476)	(1,063)	(924)	(723)	(841)	(941)	(5,968)
17	ENDING BALANCE	\$ (146,112)	\$ (149,483)	\$ (108,175)	\$ (107,112)	\$ (127,377)	\$ (143,692)	\$ (143,692)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 5  
OFF-PEAK WORKING CAPITAL  
ACCOUNT 10168-130802-11142005

	FOR THE MONTH OF: DAYS IN MONTH	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1	BEGINNING BALANCE	\$ 17,414	\$ 1,833	\$ 609	\$ 1,463	\$ 1,444	\$ 1,480	\$ 17,414
2								
3	Add: Actual Cost	-	-	-	-	-	-	-
4								
5	Less: Customer Billings	(15,649)	(1,232)	846	(29)	26	(38)	(16,076)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal: Accrued Customer Billings	(15,649)	(1,232)	846	(29)	26	(38)	(16,076)
8								
9	Adjustments	-	-	-	-	-	-	-
10								
11	ENDING BALANCE PRE INTEREST	\$ 1,766	\$ 600	\$ 1,455	\$ 1,434	\$ 1,469	\$ 1,442	\$ 1,338
12								
13	MONTH'S AVERAGE BALANCE	9,590	1,216	1,032	1,448	1,456	1,461	
14								
15	INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	67	9	7	10	10	10	114
17	ENDING BALANCE	\$ 1,833	\$ 609	\$ 1,463	\$ 1,444	\$ 1,480	\$ 1,452	\$ 1,452

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 5  
PEAK PERIOD BAD DEBT  
ACCOUNT 10168-130804-11174003

	FOR THE MONTH OF: DAYS IN MONTH	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1	BEGINNING BALANCE	\$ (580,459)	\$ (391,273)	\$ (354,451)	\$ (291,411)	\$ (234,175)	\$ (196,596)	\$ (580,459)
2								
3	Add: Actual Cost	12,789	10,716	30,292	17,292	5,744	4,891	81,724
4								
5	Less: Customer Billings	6,437	28,789	35,065	41,708	33,380	27,198	172,576
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal- Accrued Customer Billings	6,437	28,789	35,065	41,708	33,380	27,198	172,576
8								
9	Adjustments	173,342	-	-	-	-	-	173,342
10								
11	ENDING BALANCE PRE INTEREST	\$ (387,890)	\$ (351,769)	\$ (289,094)	\$ (232,411)	\$ (195,051)	\$ (164,507)	\$ (152,817)
12								
13	MONTH'S AVERAGE BALANCE	(484,175)	(371,521)	(321,772)	(261,911)	(214,613)	(180,552)	
14								
15	INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	(3,383)	(2,682)	(2,317)	(1,764)	(1,545)	(1,258)	(12,948)
17	ENDING BALANCE	\$ (391,273)	\$ (354,451)	\$ (291,411)	\$ (234,175)	\$ (196,596)	\$ (165,765)	\$ (165,765)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 5  
OFF PEAK BAD DEBT  
ACCOUNT 10168-130803-11175002

	FOR THE MONTH OF: DAYS IN MONTH	Nov-23 30	Dec-23 31	Jan-24 31	Feb-24 29	Mar-24 31	Apr-24 30	Total
1	BEGINNING BALANCE	\$ 711,161	\$ 682,527	\$ 684,780	\$ 691,512	\$ 696,107	\$ 701,172	\$ 711,161
2								
3	Add: Actual Cost	-	-	-	-	-	-	-
4								
5	Less: Customer Billings	(33,486)	(2,665)	1,796	(63)	54	(80)	(34,444)
6	Estimated Unbilled (Net)	-	-	-	-	-	-	-
7	Subtotal- Accrued Customer Billings	(33,486)	(2,665)	1,796	(63)	54	(80)	(34,444)
8								
9	Adjustments	-	-	-	-	-	-	-
10								
11	ENDING BALANCE PRE INTEREST	\$ 677,675	\$ 679,862	\$ 686,576	\$ 691,449	\$ 696,160	\$ 701,092	\$ 676,717
12								
13	MONTH'S AVERAGE BALANCE	694,418	681,194	685,678	691,481	696,133	701,132	
14								
15	INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
16	INTEREST APPLIED	4,851	4,918	4,937	4,657	5,012	4,885	29,259
17	ENDING BALANCE	\$ 682,527	\$ 684,780	\$ 691,512	\$ 696,107	\$ 701,172	\$ 705,977	\$ 705,977



LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY  
DG 23-076  
WINTER 2023-2024 COST OF GAS RESULTS  
SCHEDULE 6  
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
1 Demand	\$ 2,885,151	\$ 1,290,600	\$ 1,792,092	\$ 1,907,870	\$ 1,110,084	\$ 1,494,766	\$ 10,480,564
2 Commodity	2,706,716	3,405,212	11,364,315	5,630,210	1,436,775	683,756	25,226,984
3 Total Gas Costs	\$ 5,591,867	\$ 4,695,812	\$ 13,156,407	\$ 7,538,081	\$ 2,546,859	\$ 2,178,522	\$ 35,707,548
4							
5 Working Capital Rate	0.599%	0.599%	0.599%	0.599%	0.599%	0.599%	
6							
7 Working Capital Adjustment	\$ 15	\$ 12	\$ 34	\$ 20	\$ 7	\$ 6	\$ 93
8							
9 Total Working Capital Costs	\$ 33,510	\$ 28,140	\$ 78,841	\$ 45,173	\$ 15,262	\$ 13,055	\$ 213,982
10							
11 Prior Period (Over)/Under collection	\$ (46,341)	\$ (46,341)	\$ (46,341)	\$ (46,341)	\$ (46,341)	\$ (46,341)	\$ (278,047)
12							
13 Subtotal Gas Costs, Working Capital & Over Collection	\$ 5,579,036	\$ 4,677,611	\$ 13,188,908	\$ 7,536,912	\$ 2,515,780	\$ 2,145,236	\$ 35,643,483
14							
15 Bad Debt Rate	0.230%	0.230%	0.230%	0.230%	0.230%	0.230%	
16							
17 Bad Debt Adjustment	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (256)
18							
19 Total Bad Debt Cost	\$ 12,789	\$ 10,716	\$ 30,292	\$ 17,292	\$ 5,744	\$ 4,891	\$ 81,724

## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Schedule 7

D/B/A LIBERTY

DG 23-076

WINTER 2023-2024 COST OF GAS RESULTS

SCHEDULE 7

WORKING CAPITAL &amp; BAD DEBT REVENUE BILLED

FOR MONTH OF:		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total Peak
1	<b>WORKING CAPITAL RATES</b>	0.599%	0.599%	0.599%	0.599%	0.599%	0.599%	
2								
3	<b>WORKING CAPITAL COLLECTED</b>	\$ 7,141	\$ 30,448	\$ 36,609	\$ 43,388	\$ 34,686	\$ 28,429	\$ 180,701
4								
5	<b>BAD DEBT RATES</b>	0.230%	0.230%	0.230%	0.230%	0.230%	0.230%	
6								
7	<b>BAD DEBT COLLECTED</b>	\$ (6,437)	\$ (28,789)	\$ (35,065)	\$ (41,708)	\$ (33,380)	\$ (27,198)	\$ (172,576)



LIBERTY UTILITIES (ENERGNORTH NATURAL GAS) CORP.  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2023 THROUGH APRIL 2024  
COMMODITY AND TRANSPORTED VOLUMES  
SCHEDULE 8

	Nov-23			Dec-23			Jan-24			Feb-24			Mar-24			Apr-24			Total	
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
1 <b>TENNESEE COMMODITY</b>																				
2 Gas Supply Purchases for Sendout																				
3 TGP/Supply Area Transport/Variable Costs																				
4																				
5																				
6 City Gate Purchases for Sendout																				
7																				
8 Dracut Purchases for Sendout																				
9 Dracut Transport/Variable Costs																				
10																				
11																				
12 PNGTS Purchases for Sendout (Berlin)																				
13 PNGTS Transport/Variable Costs																				
14																				
15																				
16 TGP/Niagara Purchases for Sendout																				
17 TGP/Niagara Transport/Variable Costs																				
18																				
19 Enbridge/TC Energy Purchases for Sendout (A)																				
20 (Enbridge/TCPL/IRO) Transport/Variable Costs																				
21 <b>TGP</b> (ENB/TCPL/IRO Path) Transport/Variable Costs																				
22	<i>AMA \$\$ ONLY Dracut/CG \$\$ &amp; Vols in cells C16/D17 &amp; C18/D19</i>																			
23 Enbridge/TC Energy Purchases for Sendout (B)																				
24 (ENB/TCPL/PNGTS) Transport/Variable Costs																				
25 <b>TGP</b> (ENB/TCPL/PNGTS Path) Transport/Variable Costs																				
26																				
27																				
28 <b>LNG</b>																				
29 UGI/REV LNG/Gas/Met LNG DMD Charge(s) Deals A/B S-A																				
30																				
31 LNG Vapor - P/S Plant																				
32																				
33 UGI/REV LNG/Gas/Met LNG Injection Purchase	\$10,636	1,707		\$926,877	127,384		\$1,108,893	149,273		\$798,220	119,145		\$0	-		\$0	-			
34 LNG Transportation/Variable Costs	\$0	-		\$0	-		\$0	-		\$0	-		\$0	-		\$0	-			-
35																				
36																				
37 <b>Propane</b>																				
38 Off System Sales (EnergyNorth Propane LP-Vol Conv to MM																				
39																				
40 Propane Sendout - P/S Plant																				
41																				
42 Patriot/NGL -LP Firm/Spot Injection Purchase	\$0	-	-	\$0	-	-	\$121,006	100,005	9,131	\$36,319	30,016	2,740	\$144,698	120,037	10,959	\$0	-	-		
43 EN Propane - Tank Farm/Transport Costs										\$0	-		\$0	-		\$0	-			\$0
44																				
45																				
46 <b>Storage</b>																				
47 Storage Injection Purchase	\$71,063	35,847	34,331	\$42,238	19,322	19,076	\$5,984	2,157	2,129	\$34,957	13,688	13,152	\$7,670	5,732	5,658	\$366,530	271,830	268,041		
48 Storage Transport Injection/Variable Costs	\$299			\$166			\$19			\$118			\$49			\$5,331				-
49																				
50 Storage Withdrawals for Sendout																				
51 Storage Withdrawal /Transport costs																				
52																				
53																				
54 Boil-off																				
55																				
56 LNG																				
57																				
58 LPG																				
59																				
60 OBA																				
61																				
62																				
63 <b>NET COMMODITY COST</b>	<b>\$3,339,315</b>	<b>1,151,505</b>		<b>\$4,919,235</b>	<b>1,434,297</b>		<b>\$12,112,939</b>	<b>2,014,126</b>		<b>\$6,327,673</b>	<b>1,622,540</b>		<b>\$1,531,349</b>	<b>1,183,206</b>		<b>\$614,830</b>	<b>759,633</b>		<b>\$28,845,341</b>	<b>8,165,307</b>

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**D/B/A LIBERTY**  
**DG 23-076**  
**WINTER 2023-2024 COST OF GAS RESULTS**  
**SCHEDULE 9**  
**MONTHLY PRIME RATES**

Schedule 9

	<b>MONTH</b>	<b>PRIME RATE</b>	<b>DAYS IN MONTH</b>
1	Nov-23	<b>8.50%</b>	30
2	Dec-23	<b>8.50%</b>	31
3	Jan-24	<b>8.50%</b>	31
4	Feb-24	<b>8.50%</b>	29
5	Mar-24	<b>8.50%</b>	31
6	Apr-24	<b>8.50%</b>	30