

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

COST OF GAS RATE FILING - DOCKET NO. DG 24-042

SUMMER PERIOD 2024

CONTENTS

1. TARIFF PAGE 88 - FIRM RATE SCHEDULE	
2. MARKED TARIFF PAGE 88 - FIRM RATE SCHEDULE	
3. TARIFF PAGE 93 - COST OF GAS RATE	
4. MARKED TARIFF PAGE 93 - COST OF GAS RATE	
5. CALCULATION OF COST OF GAS RATE-SUMMARY	
6. CONVERSION OF GAS COSTS - GALLONS TO THERMS	SCHEDULE A
7. CALCULATION OF COST OF GAS RATE	SCHEDULE B
8. CALCULATION OF PURCHASED GAS COSTS	SCHEDULE C
9. HEDGING ANALYSIS	SCHEDULE D-1
10. SPOT PRICE COMPARISON	SCHEDULE D-2
11. PROPANE PURCHASE STABILIZATION PROGRAM	SCHEDULE D-3
12. PROPANE SPOT MARKET PURCHASE COST ANALYSIS	SCHEDULE E
13. INVENTORY & WACOG CALCULATION	SCHEDULE F
NO LONGER APPLICABLE	SCHEDULE G
NO LONGER APPLICABLE	SCHEDULE H
14. WEATHER NORMALIZATION - SENDOUT	SCHEDULE I
15. WEATHER NORMALIZATION - SALES	SCHEDULE J
<u>BILL IMPACT ANALYSIS:</u>	
16. RESIDENTIAL NON-FPO	SCHEDULE K
17. COMMERCIAL NON-FPO	SCHEDULE L
<u>INCREMENTAL COST CALCULATION:</u>	
18. PROJECTED INCREMENTAL COST CALCULATION SUMMER 2024	SCHEDULE M
19. 50 PERCENT OF INCREMENTAL CNG COSTS SUMMER 2019-2024	SCHEDULE N
NO LONGER APPLICABLE	SCHEDULE O
<u>APPENDICES:</u>	
20. MONT BELVIEU PROPANE FUTURES PRICES	APPENDIX 1
21. ENTERPRISE TE PRODUCTS PIPELINE FERC TARIFF - EFF. 10/12/23	APPENDIX 2
22. TRUCKING FUEL SURCHARGE NOTIFICATION	APPENDIX 3A
23. TRUCKING FUEL SURCHARGE RATE PER GALLON	APPENDIX 3B

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective April 1, 2024 - April 30, 2024 Winter Period				Rates Effective May 1, 2024 - October 31, 2024 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
All therms	\$ 0.5025	\$ 1.4965	\$ 0.1986	\$ 2.1976	\$ 0.5025	\$ 1.6337	\$ 0.1986	\$ 2.3348
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.6716	\$ 1.4965	\$ 0.1986	\$ 2.3667	\$ 0.6716	\$ 1.6337	\$ 0.1986	\$ 2.5039
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 9.22			\$ 9.22	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.3694	\$ 0.8231	\$ 0.1986	\$ 1.3911	\$ 0.6716	\$ 1.6337	\$ 0.1986	\$ 2.5039
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 66.23			\$ 66.23	\$ 66.23			\$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.5367	\$ 1.4965	\$ 0.0874	\$ 2.1206	\$ 0.5367	\$ 1.6337	\$ 0.0874	\$ 2.2578
All therms over the first block per month at	\$ 0.3692	\$ 1.4965	\$ 0.0874	\$ 1.9531	\$ 0.3692	\$ 1.6337	\$ 0.0874	\$ 2.0903
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 198.65			\$ 198.65	\$ 198.65			\$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.4884	\$ 1.4965	\$ 0.0874	\$ 2.0723	\$ 0.4884	\$ 1.6337	\$ 0.0874	\$ 2.2095
All therms over the first block per month at	\$ 0.3336	\$ 1.4965	\$ 0.0874	\$ 1.9175	\$ 0.3336	\$ 1.6337	\$ 0.0874	\$ 2.0547
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 850.68			\$ 850.68	\$ 850.68			\$ 850.68
All therms over the first block per month at	\$ 0.3012	\$ 1.4965	\$ 0.0874	\$ 1.8851	\$ 0.1464	\$ 1.6337	\$ 0.0874	\$ 1.8675
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 66.29			\$ 66.29	\$ 66.29			\$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.3234	\$ 1.4965	\$ 0.0874	\$ 1.9073	\$ 0.3234	\$ 1.6337	\$ 0.0874	\$ 2.0445
All therms over the first block per month at	\$ 0.2159	\$ 1.4965	\$ 0.0874	\$ 1.7998	\$ 0.2159	\$ 1.6337	\$ 0.0874	\$ 1.9370
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 198.48			\$ 198.48	\$ 198.48			\$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.2788	\$ 1.4965	\$ 0.0874	\$ 1.8627	\$ 0.2059	\$ 1.6337	\$ 0.0874	\$ 1.9270
All therms over the first block per month at	\$ 0.1905	\$ 1.4965	\$ 0.0874	\$ 1.7744	\$ 0.1233	\$ 1.6337	\$ 0.0874	\$ 1.8444
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 877.45			\$ 877.45	\$ 877.45			\$ 877.45
All therms over the first block per month at	\$ 0.1949	\$ 1.4965	\$ 0.0874	\$ 1.7788	\$ 0.0988	\$ 1.6337	\$ 0.0874	\$ 1.8199
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 878.18			\$ 878.18	\$ 878.18			\$ 878.18
All therms over the first block per month at	\$ 0.0743	\$ 1.4965	\$ 0.0874	\$ 1.6582	\$ 0.0420	\$ 1.6337	\$ 0.0874	\$ 1.7631

DATED: April XX, 2024

EFFECTIVE: May 1, 2024

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

Authorized by NHPUC Order No. XX,XXX dated April XX, 2024, in Docket No. 24-042

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective April 1, 2024 - April 30, 2024 Winter Period				Rates Effective May 1, 2024 - October 31, 2024 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
All therms	\$ 0.5025	\$ 1.4965	\$ 0.1986	\$ 2.1976	\$ 0.5025	\$ 1.6337 \$ -0.2094	\$ 0.1986	\$ 2.3348 \$ -0.9102
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.6716	\$ 1.4965	\$ 0.1986	\$ 2.3667	\$ 0.6716	\$ 1.6337 \$ -0.2094	\$ 0.1986	\$ 2.5039 \$ -1.0793
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 9.22			\$ 9.22	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.3694	\$ 0.8231	\$ 0.1986	\$ 1.3911	\$ 0.6716	\$ 1.6337 \$ -0.2094	\$ 0.1986	\$ 2.5039 \$ -1.0793
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 66.23			\$ 66.23	\$ 66.23			\$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.5367	\$ 1.4965	\$ 0.0874	\$ 2.1206	\$ 0.5367	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 2.2578 \$ -0.8332
All therms over the first block per month at	\$ 0.3692	\$ 1.4965	\$ 0.0874	\$ 1.9531	\$ 0.3692	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 2.0903 \$ -0.6657
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 198.65			\$ 198.65	\$ 198.65			\$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.4884	\$ 1.4965	\$ 0.0874	\$ 2.0723	\$ 0.4884	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 2.2095 \$ -0.7849
All therms over the first block per month at	\$ 0.3336	\$ 1.4965	\$ 0.0874	\$ 1.9175	\$ 0.3336	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 2.0547 \$ -0.6304
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 850.68			\$ 850.68	\$ 850.68			\$ 850.68
All therms over the first block per month at	\$ 0.3012	\$ 1.4965	\$ 0.0874	\$ 1.8851	\$ 0.1464	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.8675 \$ -0.4429
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 66.29			\$ 66.29	\$ 66.29			\$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.3234	\$ 1.4965	\$ 0.0874	\$ 1.9073	\$ 0.3234	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 2.0445 \$ -0.6499
All therms over the first block per month at	\$ 0.2159	\$ 1.4965	\$ 0.0874	\$ 1.7998	\$ 0.2159	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.9370 \$ -0.5124
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 198.48			\$ 198.48	\$ 198.48			\$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.2788	\$ 1.4965	\$ 0.0874	\$ 1.8627	\$ 0.2059	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.9270 \$ -0.5024
All therms over the first block per month at	\$ 0.1905	\$ 1.4965	\$ 0.0874	\$ 1.7744	\$ 0.1233	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.8444 \$ -0.4198
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 877.45			\$ 877.45	\$ 877.45			\$ 877.45
All therms over the first block per month at	\$ 0.1949	\$ 1.4965	\$ 0.0874	\$ 1.7788	\$ 0.0988	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.8199 \$ -0.3953
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 878.18			\$ 878.18	\$ 878.18			\$ 878.18
All therms over the first block per month at	\$ 0.0743	\$ 1.4965	\$ 0.0874	\$ 1.6582	\$ 0.0420	\$ 1.6337 \$ -0.2094	\$ 0.0874	\$ 1.7631 \$ -0.3385

DATED: ~~April XX, 2024~~ March 22, 2024

EFFECTIVE: ~~May 1, 2024~~ April 1, 2024

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

Authorized by NHPUC Order No. XX,XXX dated April XX, 2024, in Docket No. 24-042
~~Authorized by NHPUC Order No. 26,900 dated October 31, 2023, in Docket No. 23-084~~

28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE – KEENE CUSTOMERS

Period Covered: Summer Period May 1, 2024 through October 31, 2024

Projected Gas Sales - therms	351,641
Total Calculated Cost of Gas Sendout, including interest	\$527,315
Add: Prior Period Deficiency Uncollected Interest	\$44,164 \$3,009
Deduct: Prior Period (Excess) Collected Interest	\$0 \$0
Prior Period Adjustments and Interest	\$47,173
Total Anticipated Cost	\$574,488

Cost of Gas Rate

Cost of Gas Rate - Beginning Period (per therm)	\$1.6337
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Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	<u>\$2.0421</u>
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DATED: April XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: May 1, 2024

TITLE: Neil Proudman
President

Authorized by NHPUC Order No. XX,XXX dated April XX, 2024, in Docket No. DG 24-042

28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE – KEENE CUSTOMERS

Period Covered: ~~Summer Period May 1, 2023 through October 31, 2023~~
Summer Period May 1, 2024 through October 31, 2024

Projected Gas Sales - therms		351,641	353,632
Total Calculated Cost of Gas Sendout, including interest		\$527,315	\$549,897
Add: Prior Period Deficiency Uncollected Interest	\$44,164 \$3,009		\$0 \$0
Deduct: Prior Period (Excess) Collected Interest	\$0 \$0		(\$28,437) \$1,732
Prior Period Adjustments and Interest		\$47,173	(\$26,705)
Total Anticipated Cost		<u>\$574,488</u>	<u>\$523,192</u>

Cost of Gas Rate

Cost of Gas Rate - Beginning Period (per therm)	\$1.6337	\$1.4795
Cost of Gas Rate June 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034		\$1.2439
Cost of Gas Rate July 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034		\$1.2156
Cost of Gas Rate August 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034		\$1.0880
Cost of Gas Rate September 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034		\$1.1464
Cost of Gas Rate October 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034		\$0.2091

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	<u>\$2.0421</u>	<u>\$1.8494</u>
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DATED: ~~April XX, 2024~~^{September 22, 2023}

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~May 1, 2024~~^{October 1, 2023}

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. XX,XXX dated April XX, 2024, in Docket No. DG 24-042
~~Authorized by NHPUC Order No. 26,807 dated April 25, 2023, in Docket No. DG 23-034~~

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUMMARY
SUMMER PERIOD 2024

Calculation of the Cost of Gas Rate

Period Covered: Summer Period May 1, 2024 through October 31, 2024

Projected Gas Sales - therms 351,641

Total Calculated Cost of Gas Sendout, including interest \$527,315

Add:	Prior Period Deficiency Uncollected	\$44,164
	Interest	\$3,009

Deduct:	Prior Period (Excess) Collected	\$0
	Interest	\$0

	Prior Period Adjustments and Interest	\$47,173
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Total Anticipated Cost	<u>\$574,488</u>
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Cost of Gas Rate

Cost of Gas Rate - Beginning Period (per therm)	\$1.6337
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Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	<u>\$2.0421</u>
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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CONVERSION OF GAS COSTS - GALLONS TO THERMS
SUMMER PERIOD 2024

	(1)	(2)	(3)	(4)	(5)	(6)
			VOLUMES		UNIT COST	
	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
GAS FROM PROPANE INVENTORY	GALLONS	0.91502			\$1.3227	\$1.4455
GAS FROM CNG	THERMS	N/A	N/A		N/A	
TOTAL				369,781		

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
MAY 2023-APRIL 2024

LINE NO.	(1) PRIOR	(2) Actual Nov-23	(3) Actual Dec-23	(4) Actual Jan-24	(5) Actual Feb-24	(6) Estimate Mar-24	(7) Estimate Apr-24	(8) Estimate May-24	(9) Estimate Jun-24	(10) Estimate Jul-24	(11) Estimate Aug-24	(12) Estimate Sep-24	(13) Estimate Oct-24	(14) TOTAL
PROPANE COSTS														
1	PROPANE FIRM SENDOUT (therms)													
2	COMPANY USE (therms)													
3	TOTAL PROPANE SENDOUT (therms)													
4	COST PER THERM (WACOG)		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.4100	\$1.4307	\$1.4435	\$1.4529	\$1.4611	\$1.4704	
5	TOTAL CALCULATED COST OF PROPANE		\$0	\$0	\$0	\$0	\$0	\$81 180	\$60 036	\$56 986	\$61 264	\$65 637	\$103 164	\$428 266
6	PROPANE ADJUSTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF PROPANE		\$0	\$0	\$0	\$0	\$0	\$81 180	\$60 036	\$56 986	\$61 264	\$65 637	\$103 164	\$428 266
CNG COSTS														
8	CNG SENDOUT (therms)													
9	COMPANY USE (therms)													
10	TOTAL CNG SENDOUT (therms)													
11	COST PER THERM													
12	TOTAL CALCULATED COST OF CNG													
13	CNG DEMAND CHARGES													
14	PROJECTED INCREMENTAL COSTS													
15	CNG ADJUSTMENTS													
16	TOTAL CNG COSTS													
17	ACCOUNTING ADJUSTMENT		\$0	\$0	\$0	\$1 309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1 309
18	FPO PREMIUM		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL COSTS OF GAS													
20	RETURN ON INVENTORY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES														
21	BILLED FPO SALES (therms)		0	0	0	0	0	0	0	0	0	0	0	0
22	COG FPO RATE		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
23	BILLED FPO REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	BILLED NON-FPO SALES CURRENT MONTH (therms)		0	0	0	0	0	69 977	50 795	46 225	47 975	51 889	84 780	351 641
25	COG NON-FPO RATE CURRENT MONTH		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337
26	BILLED NON-FPO REVENUES		\$0	\$0	\$0	\$0	\$0	\$114 321	\$82 984	\$75 518	\$78 377	\$84 771	\$138 505	\$574 476
27	BILLED SALES OTHER PRIOR PERIODS		29 076	598	741	67	0	0	0	0	0	0	0	30 482
28	COG OTHER PRIOR PERIODS BLENDED RATE		\$0.0000	\$0.2091	\$0.9257	\$0.2518	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
29	BILLED OTHER PRIOR PERIODS REVENUES		\$8 156	\$125	\$686	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8 984
30	TOTAL SALES		29 076	598	741	67	0	69 977	50 795	46 225	47 975	51 889	84 780	382 123
31	TOTAL BILLED REVENUES		\$8 156	\$125	\$686	\$17	\$0	\$114 321	\$82 984	\$75 518	\$78 377	\$84 771	\$138 505	\$583 460
32	UNBILLED REVENUES (NET)		(\$5 645)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5 645)
33	TOTAL REVENUES		\$2 511	\$125	\$686	\$17	\$0	\$114 321	\$82 984	\$75 518	\$78 377	\$84 771	\$138 505	\$577 815
34	(OVER)/UNDER COLLECTION		\$2 358	\$2 167	\$1 605	\$3 584	\$2 292	\$2 292	(\$14 848)	(\$6 713)	(\$3 844)	(\$3 251)	(\$4 900)	(\$14 576)
35	CUMULATIVE (OVER)/UNDER COLLECTION ELIGIBLE FOR INTEREST	\$29 867	\$32 225	\$34 609	\$37 841	\$41 692	\$44 252	\$46 844	\$32 325	\$25 888	\$22 254	\$19 177	\$14 417	(\$39)
36	PRIME RATE		8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
37	DAYS PER MONTH		31	30	31	31	30	31	30	31	29	31	30	30
38	INTEREST AMOUNT		\$217	\$1 627	\$267	\$269	\$300	\$329	\$277	\$210	\$174	\$140	\$121	\$50
39	FINAL CUMULATIVE (OVER)/UNDER COLLECTION WITH INTEREST		\$32 442	\$36 236	\$38 108	\$41 960	\$44 552	\$47 173	\$32 601	\$26 098	\$22 428	\$19 317	\$14 538	\$12

Note 1: The beginning balance in column 1 ties to the 10/23 Ending Balance per SAP and Roll Forward in the DG 23-034 Summer Cost of Gas Reconciliation Final Audit Report issued on March 11 2024.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF PURCHASED GAS COSTS
SUMMER PERIOD 2024

LINE NO.		Estimate May-24	Estimate Jun-24	Estimate Jul-24	Estimate Aug-24	Estimate Sep-24	Estimate Oct-24	TOTAL
1	TOTAL REQUIRED PURCHASES							
2	<u>PROPANE PURCHASE STABILIZATION PLAN DELIVERIES</u>							
3	THERMS	-	-	-	-	-	-	-
4	<u>RATES -</u>							
5	Contract Price	\$0.0000	\$0.0000	\$0 0000	\$0.0000	\$0.0000	\$0 0000	
6	Broker Fee	incl.	incl.	incl.	incl.	incl.	incl.	
7	Pipeline Fee	incl.	incl.	incl.	incl.	incl.	incl.	
8	PERC Fee	incl.	incl.	incl.	incl.	incl.	incl.	
9	Trucking Fee	incl.	incl.	incl.	incl.	incl.	incl.	
10	COST PER THERM	\$0.0000	\$0.0000	\$0 0000	\$0.0000	\$0.0000	\$0 0000	
11	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	<u>AMHERST STORAGE PROPANE DELIVERIES</u>							
13	Therms	-	-	-	-	-	-	-
14	<u>RATES - from Schedule F</u>							
15	WACOG Price	\$0.0000	\$1.6000	\$1.6000	\$1.6000	\$1.6000	\$1.6000	
16	Trucking Fee	\$0.0000	\$0.0650	\$0 0650	\$0.0650	\$0.0650	\$0.0650	
17	COST PER THERM	\$0.0000	\$1.6650	\$1.6650	\$1.6650	\$1.6650	\$1.6650	
18	TOTAL COST - Amherst Storage Propane Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	<u>CNG DELIVERIES</u>							
20	THERMS							
21	RATE							
22								
23	COST PER THERM							
24	COST - CNG							
25								
26	TOTAL CNG							
27	<u>SPOT PURCHASES</u>							
28	THERMS							
29	From Schedule E							
30	COST PER THERM							
31	TOTAL COST - Spot Purchases							
32	<u>OTHER ITEMS</u>							
33	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Refund of Deferred Revenue Surcharge over collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	<u>TOTAL</u>							
37	THERMS FROM PROPANE							
38	COST							
39	THERMS FROM CNG							
40	COST							
41	COST PER THERM	\$1.3785	\$1.4144	\$1.4451	\$1.4522	\$1.4308	\$1 3797	\$1.4106

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
BID PREMIUM FOR PRE-PURCHASED GALLONS - PRIOR YEAR

LINE NO		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
1	Mt. Belvieu	\$0.8632	\$0.7039	\$0.6746	\$0.6243	\$0.7736	\$0.7579	
2	Pipeline Rate	\$0.2579	\$0.2579	\$0.2579	\$0.2579	\$0.2579	\$0.2579	
3	Broker + Supplier Fee	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	
4	PERC	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050	
5	Trucking	\$0.1145	\$0.1145	\$0.1145	\$0.1145	\$0.1145	\$0.1145	
6	Keene Div. Price	\$1.3406	\$1.1813	\$1.1520	\$1.1017	\$1.2510	\$1.2353	
7	Contract Volumes	140,000	105,000	105,000	140,000	105,000	105,000	700,000
8	Keene Div. Price	\$187,688	\$124,036	\$120,955	\$154,233	\$131,352	\$129,706	\$847,969
9	Fixed Basis Bid							
10	Plan Price							
11	Contract Volumes	140,000	105,000	105,000	140,000	105,000	105,000	700,000
12	Plan Cost							
13	Cost Premium							
14	Per Gallon Premium	(\$0.0598)	(\$0.0598)	(\$0.0598)	(\$0.0598)	(\$0.0598)	(\$0.0598)	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

COMPARISON OF CONTRACT COST TO HYPOTHETICAL SPOT COST
WINTER SEASON 2023–2024 TO DATE

LINE NO	Delivery Month	Nov-23	Dec-23	Jan-24	Feb-24	Total	
1	Contract Price						
2	Contract Volumes	92,000	140,000	165,000	135,000		
3	Contract Cost						Ln 1 * Ln 2
4	Average Spot Price	\$1.1851	\$1.2480	\$1.3990	\$1.3680		
5	Contract Volumes	92,000	140,000	165,000	135,000		
6	Hypothetical Spot Cost						Ln 4 * Ln 5
7	Incremental Cost/(Savings) of Plan						Ln 3 - Ln 6
						-12.4%	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

PROPANE PURCHASING STABILIZATION PLAN
PRE-PURCHASES AND DELIVERY SCHEDULE

Delivery Month	Pre-Purchases (Gallons)						
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Nov-24	15,377	15,311	15,311	15,311	15,311	15,377	92,000
Dec-24	23,400	23,300	23,300	23,300	23,300	23,400	140,000
Jan-25	27,579	27,461	27,461	27,461	27,461	27,579	165,000
Feb-25	22,564	22,468	22,468	22,468	22,468	22,564	135,000
Mar-25	17,550	17,475	17,475	17,475	17,475	17,550	105,000
Apr-25	10,530	10,485	10,485	10,485	10,485	10,530	63,000
Total	117,000	116,500	116,500	116,500	116,500	117,000	700,000
Monthly %	16.7%	16.6%	16.6%	16.6%	16.6%	16.7%	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

PROPANE SPOT MARKET PURCHASE COST ANALYSIS
SUMMER PERIOD 2024

LINE NO		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
1	Mt. Belvieu						
2	Broker Fee						
3	Pipeline Rate						
4	PERC Fee						
5	Supplier Charge						
6	Cost @ Selkirk						
7	Trucking to Keene						
8	\$ per Gal.						
9	\$ per Therm						

1. Propane futures market quotations (cmegroup.com) on 3/28/2024 close. See Appendix 1.
2. A generally accepted standard broker fee
3. Pipeline rate from Mt. Belvieu to Selkirk
4. Propane Education Research Council (propanecouncil.org)
5. A generally accepted standard supplier charge
6. Selkirk Cost - all fees plus propane cost
7. Northern Gas Transport trucking rate including diesel fuel surcharge. See Appendix 3A & 3B.
8. Delivered Price per Gallon
9. Delivered Price per therm as converted using per gallon price / .91502

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

INVENTORY & WEIGHTED AVERAGE COST OF GAS CALCULATION
SUMMER PERIOD 2024

LINE NO		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
1	Propane:						
2	Therms:						
3	Beginning Balance:	84,715	84,715	84,715	84,715	84,715	84,715
4	Purchases Received:	57,575	41,963	39,476	42,168	44,924	70,162
5	Total Available:	142,290	126,678	124,191	126,883	129,639	154,877
6	Less Sendout:	57,575	41,963	39,476	42,168	44,924	70,162
7	Ending Balance:	84,715	84,715	84,715	84,715	84,715	84,715
8							
9	Cost:						
10	Beginning Balance:	\$ 115,536	\$ 119,448	\$ 121,201	\$ 122,290	\$ 123,079	\$ 123,775
11	Purchases Received:	\$ 85,092	\$ 61,789	\$ 58,074	\$ 62,053	\$ 66,333	\$ 103,951
12	Total Available:	\$ 200,628	\$ 181,237	\$ 179,275	\$ 184,342	\$ 189,412	\$ 227,726
13	Less Sendout:	\$ 81,180	\$ 60,036	\$ 56,986	\$ 61,264	\$ 65,637	\$ 103,164
14	Ending Balance:	\$ 119,448	\$ 121,201	\$ 122,290	\$ 123,079	\$ 123,775	\$ 124,562
15							
16	Rate (Therm):						
17	Beginning Balance:	\$ 1.3638	\$ 1.4100	\$ 1.4307	\$ 1.4435	\$ 1.4529	\$ 1.4611
18	Purchases Received:	\$ 1.4779	\$ 1.4725	\$ 1.4711	\$ 1.4716	\$ 1.4766	\$ 1.4816
19	Total Available:	\$ 1.4100	\$ 1.4307	\$ 1.4435	\$ 1.4529	\$ 1.4611	\$ 1.4704
20	Less Sendout:	\$ 1.4100	\$ 1.4307	\$ 1.4435	\$ 1.4529	\$ 1.4611	\$ 1.4704
21	Ending Balance:	\$ 1.4100	\$ 1.4307	\$ 1.4435	\$ 1.4529	\$ 1.4611	\$ 1.4704
22							
23	Rate (Gal):						
24	Beginning Balance:	\$ 1.2479	\$ 1.2902	\$ 1.3091	\$ 1.3209	\$ 1.3294	\$ 1.3369
25	Purchases Received:	\$ 1.3523	\$ 1.3473	\$ 1.3461	\$ 1.3465	\$ 1.3511	\$ 1.3557
26	Total Available:	\$ 1.2902	\$ 1.3091	\$ 1.3209	\$ 1.3294	\$ 1.3369	\$ 1.3454
27	Less Sendout:	\$ 1.2902	\$ 1.3091	\$ 1.3209	\$ 1.3294	\$ 1.3369	\$ 1.3454
28	Ending Balance:	\$ 1.2902	\$ 1.3091	\$ 1.3209	\$ 1.3294	\$ 1.3369	\$ 1.3454
29							
30	CNG:						
31	Therms:						
32	Cost:						
33	Rate (Therm):						
34							
35							
36	Total Sendout:						
37	Total Cost:						
38							
39	Average Rate - Sendout:						

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Weather Normalization - Firm Sendout (Therms)

LINE NO.		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total	
1	Actual Firm Sendout	76,524	54,573	48,468	50,607	54,882	84,061	369,115	
2	Base Use	49,538	49,538	49,538	49,538	49,538	49,538	297,225	
3	Heat Use	26,987	5,036	-	1,070	5,345	34,524	72,960	Ln 1 - Ln 2
4	Actual Calendar Month Degree Days	341	141	20	54	220	469	1,245	
5	Normal Calendar Month Degree Days	295	103	22	43	199	525	1,187	
6	Colder (Warmer) Than Normal	46	38	(2)	11	21	(56)	58	Ln 4 - Ln 5
7	Actual Unit Heat Load Therm/DD	79.14	35.71	-	19.81	24.29	73.61		Ln 3 / Ln 4
8	Weather Adjustment	(3,640)	(1,357)	-	(218)	(510)	4,122	(1,603)	Ln 6 x Ln 7
9	Normal Heat Load	23,346	3,678	-	852	4,834	38,646	71,356	Ln 3 + Ln 8
10	Normalized Firm Sendout	72,884	53,216	48,468	50,389	54,372	88,183	367,512	Ln 1 - Ln 3 + Ln 9
11	Actual Company Use	2,522	2,115	1,947	2,125	2,162	2,769	13,640	
12	Unaccounted For	451	328	298	310	335	548	2,270	(Ln 10 - Ln 11) * 0.64%
13	Total Firm Sendout	70,813	51,429	46,819	48,574	52,545	85,962	356,141	Ln 10 - Ln 11 + Ln 12

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Weather Normalization - Sales (Therms) - Rate Residential

LINE NO	Period	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
1	Customers	862	828	871	899	779	822	
2	Sales	12,829	7,346	5,897	6,591	7,539	13,565	53,767
3	Base Load	6,244	6,244	6,244	6,244	6,244	6,244	37,465
4	Heating Load	6,585	1,102	-	347	1,295	7,321	16,650 Ln 2 - Ln 3
5	Monthly Actual Degree Days	341	141	20	54	220	469	1,245
6	Monthly Normal Degree Days	295	103	22	43	199	525	1,187
7	Colder (Warmer) Than Normal	46	38	(2)	11	21	(56)	58 Ln 5 - Ln 6
8	Actual Unit Heat Load Therm/DD	19.31	7.81	-	6.43	5.89	15.61	8.71 Ln 4 / Ln 5
9	Weather Adjustment	(888)	(297)	-	(71)	(124)	874	(505) Ln 7 * -Ln 8
10	Normal Heat Load	5,697	805	-	277	1,171	8,195	16,145 Ln 4 + Ln 9
11	Normal Firm Billing Cycle Therms	11,941	7,049	5,897	6,521	7,416	14,439	53,263 Ln 2 - Ln 4 + Ln 10

Weather Normalization - Sales (Therms) - Rate Commercial

LINE NO	Period	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
12	Customers	327	313	328	337	291	313	
13	Sales	60,700	44,776	40,328	41,582	44,845	67,207	299,437
14	Base Load	40,955	40,955	40,955	40,955	40,955	40,955	245,730
15	Heating Load	19,745	3,821	-	627	3,890	26,252	54,334 Ln 2 - Ln 3
16	Monthly Actual Degree Days	341	141	20	54	220	469	1,245
17	Monthly Normal Degree Days	295	103	22	43	199	525	1,187
18	Colder (Warmer) Than Normal	46	38	(2)	11	21	(56)	58 Ln 5 - Ln 6
19	Actual Unit Heat Load Therm/DD	57.90	27.10	-	11.62	17.68	55.97	18.24 Ln 4 / Ln 5
20	Weather Adjustment	(2,663)	(1,030)	-	(128)	(371)	3,135	(1,058) Ln 7 * -Ln 8
21	Normal Heat Load	17,081	2,791	-	500	3,518	29,386	53,277 Ln 4 + Ln 9
22	Normal Firm Billing Cycle Therms	58,036	43,746	40,328	41,454	44,473	70,341	298,378 Ln 2 - Ln 4 + Ln 10

Summary - Total Summer Season Sales

LINE NO	Month	May	Jun	Jul	Aug	Sep	Oct	Total
23	Actual 2023	73,528	52,122	46,224	48,174	52,384	80,772	353,204
24	Normalized	69,977	50,795	46,225	47,975	51,889	84,780	351,641

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Non-Fixed Price Option Program
Forecasted 2024 Summer Period vs. Actual 2023 Summer Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Summer May-Oct
Typical Usage - therms (1)	21	10	7	7	8	12	65
Residential Heating R-3	May-23-Jul-23	Aug-23-Oct-23					
Customer Charge	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.34
Delivery Charge: All therms @ \$0.6519	\$13.69	\$6.52	\$4.56	\$4.32	\$4.93	\$7.40	\$41.42
Base Delivery Revenue Total	\$29.08	\$21.91	\$19.95	\$19.71	\$20.32	\$22.79	\$133.76
COG Rates	\$1.4795	\$1.2439	\$1.2156	\$1.0880	\$1.1464	\$0.2091	\$1.0972
Cost of Gas Total	\$31.07	\$12.44	\$8.51	\$7.62	\$9.17	\$2.51	\$71.32
LDAC Rates	\$0.1113	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1160
LDAC Total	\$2.34	\$1.18	\$0.83	\$0.83	\$0.94	\$1.42	\$7.54
Total Bill	\$62	\$36	\$29	\$28	\$30	\$27	\$213
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct
Typical Usage - therms (1)	21	10	7	7	8	12	65
Residential Heating R-3							
Customer Charge	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$100.56
Delivery Charge: All therms @ \$0.6716	\$14.10	\$6.72	\$4.70	\$4.70	\$5.37	\$8.06	\$43.65
Base Delivery Revenue Total	\$30.86	\$23.48	\$21.46	\$21.46	\$22.13	\$24.82	\$144.21
Seasonal Base Delivery Difference from previous year							\$10.45
Seasonal Percent Change from previous year							7.8%
COG Rates	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6338
Cost of Gas Total	\$34.31	\$16.34	\$11.44	\$11.44	\$13.07	\$19.60	\$106.20
Seasonal COG Difference from previous year							\$34.88
Seasonal Percent Change from previous year							48.9%
LDAC Rates	\$0.1986	\$0.1986	\$0.1986	\$0.1986	\$0.1986	\$0.1986	\$0.1986
LDAC Total	\$4.17	\$1.99	\$1.39	\$1.39	\$1.59	\$2.38	\$12.91
Seasonal LDAC Difference from previous year							\$5.37
Seasonal Percent Change from previous year							71.2%
Total Bill	\$69	\$42	\$34	\$34	\$37	\$47	\$263.32
Seasonal Total Bill Difference from previous year							\$50.70
Seasonal Percent Change from previous year							23.8%
Seasonal Percent Change resulting from COG							16.4%
Seasonal Percent Change resulting from LDAC							2.5%

(1) Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Commercial Bill - Non-Fixed Price Option Program
Forecasted 2024 Summer Period vs. Actual 2023 Summer Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Winter Nov-Apr
Typical Usage - therms	67	30	22	20	27	40	206
Commercial G-41							
Customer Charge	\$63.30	\$63.30	\$63.30	\$60.81	\$60.81	\$60.81	\$372.33
Delivery Charge: First 20 therms @	\$10.18	\$10.18	\$10.18	\$9.86	\$9.86	\$9.86	\$60.12
Over 20 therms @	\$16.69	\$3.55	\$0.71	\$0.00	\$2.37	\$6.78	\$30.10
Base Delivery Revenue Total	\$90.17	\$77.03	\$74.19	\$70.67	\$73.04	\$77.45	\$462.55
COG Rates	\$1.4795	\$1.2439	\$1.2156	\$1.0880	\$1.1464	\$0.2091	\$1.0886
Cost of Gas Total	\$99.13	\$37.32	\$26.74	\$21.76	\$30.95	\$8.36	\$224.26
LDAC Rates	\$0.0890	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0935
LDAC Total	\$5.96	\$2.87	\$2.11	\$1.91	\$2.58	\$3.83	\$19.27
Total Bill	\$195	\$117	\$103	\$94	\$107	\$90	\$706
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Winter Nov-Apr
Typical Usage - therms	67	30	22	20	27	40	206
Commercial G-41							
Customer Charge	\$66.23	\$66.23	\$66.23	\$66.23	\$66.23	\$66.23	\$397.38
Delivery Charge: First 20 therms @	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73	\$64.38
Over 20 therms @	\$17.35	\$3.69	\$0.74	\$0.00	\$2.58	\$7.38	\$31.74
Base Delivery Revenue Total	\$94.31	\$80.65	\$77.70	\$76.96	\$79.54	\$84.34	\$493.50
Seasonal Base Delivery Difference from previous year							\$30.95
Seasonal Percent Change from previous year							6.7%
COG Rates	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337	\$1.6337
Cost of Gas Total	\$109.46	\$49.01	\$35.94	\$32.67	\$44.11	\$65.35	\$336.54
Seasonal COG Difference from previous year							\$112.28
Seasonal Percent Change from previous year							50.1%
LDAC Rates	\$0.0874	\$0.0874	\$0.0874	\$0.0874	\$0.0874	\$0.0874	\$0.0874
LDAC Total	\$5.86	\$2.62	\$1.92	\$1.75	\$2.36	\$3.50	\$18.01
Seasonal LDAC Difference from previous year							-\$1.26
Seasonal Percent Change from previous year							-6.5%
Total Bill	\$210	\$132	\$116	\$111	\$126	\$153	\$848
Seasonal Total Bill Difference from previous year							\$141.97
Seasonal Percent Change from previous year							20.1%
Seasonal Percent Change resulting from COG							15.9%
Seasonal Percent Change resulting from LDAC							-0.2%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
PROJECTED INCREMENTAL COSTS CNG VS. SPOT PROPANE Summer 2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Projected	Projected	Projected	Projected	Projected	Projected	
	May-24	Jun-24	Jul-24	Aug-24	Aug-24	Sep-24	
1 CNG PURCHASES							
2 CNG Volumes (Schedule C Filing)							
3							
4 CNG Costs (Schedule C Filing)							
5 Total Cost per Actual CNG Costs (Schedule C Filing)							
6							
7 CNG Cost Per Therm Actual							
8							
9 SPOT PROPANE PURCHASES							
10 Spot Propane Volumes (Schedule C Reconciliation)							
11							
12 Total Costs Spot Propane							
13 Total Cost Spot Propane							
14							
15 Spot Propane Cost Per Therm Actual							
16							
17							
18							
19 CNG Volumes							
20 Price difference CNG vs Spot Propane							
21 Adj. for rounding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.0000
22 Incremental Costs Propane	\$ (7,291)	\$ (3,109)	\$ (1,270)	\$ (984)	\$ (2,503)	\$ (9,038)	\$ (24,195)
23							
24							
25							
					Divided by 2 if CNG higher	2	
					Allowed Recoverable Costs	\$	(24,195)

Incremental CNG Supply Costs through October 2024
Amount to be Recovered/(Refunded) Through Keene COG Rates

	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
1	CNG Increment Cost/Saving Risk Sharing - 50% Shareholder/Ratepayers							
2	Incremental CNG Supply Costs - October 2019 thru October 2024							
				Allowed Recoverable	Incremental	Incremental		
			Incremental CNG	Amount from Customers	Costs Not	Costs not		
			Cost/(Savings)	due to Higher/(Lower)	Recoverable/	Recovered		
3	COG Period	Reference	Year	Amount	CNG vs Propane Costs	Deferred	Balance	(Refund)/Charge
4	Summer 2019	DG 20-105 Settlement Agreement	2019	5,048	2,524	2,524	2,524	(2,524)
5	Summer 2020	DG 20-105 Settlement Agreement	2020	16,214	8,107	8,107	10,631	8,107
6	Summer 2021	DG 21-050 Reconciliation	2021	(13,026)	(10,631)	(2,395)	(1,198)	10,631
7	Summer 2022	DG 22-015 Reconciliation	2022	5,012	2,506	2,506	1,309	(2,506)
8	Summer 2023	DG 23-034 Reconciliation	2023	(5,425)	(1,309)	(4,117)	(2,058)	1,309
9	Summer 2024	Projection - Schedule M	2024	(24,195)	0	(12,098)	(14,156)	0
				</				

Note 1: Propane Cheaper than CNG - do not charge customer for full amount, only half. Bank other half for review in future period (col. F)

Note 2: CNG Cheaper than propane - Collect full amount from customers up to the amount previously deferred.

Note 3: Settlement agreement stated a charge of \$8,107 so left as is.