

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

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2024 peak season

		1/ Original Filing	Actual	Difference
1	Peak Gas cost Account 130800-11174001			
2	Beginning Balance 5/1/23 – (Over) / Under	\$ 3,674,198	\$ (8,577,690)	\$ (12,251,888)
3				
4	Net Peak Gas Costs 5/1/23 – 10/31/23	\$ 4,143,480	\$ 5,232,860	\$ 1,089,380
5	Fuel Financing 5/1/23 – 10/31/23	-	-	-
6	Seasonal Correcting Entry	-	12,131,927	12,131,927
7	Return on Inventory	-	-	-
8	Broker Revenue 5/1/23 – 10/31/23	-	-	-
9	IT Sales Margins 5/1/23 – 10/31/23	-	-	-
10	Off System Sales Margin 5/1/23 – 10/31/23	-	-	-
11	Capacity Release 5/1/23 – 10/31/23	-	-	-
12	Interest 5/1/23 – 10/31/23	238,902	(238,210)	(477,112)
13	Sum 5/1/23 – 10/31/23 Net Costs	\$ 4,382,381	\$ 17,126,577	\$ 12,744,195
14				
15	Ending Balance 10/31/23 (Over)/Under	\$ 8,056,580	\$ 8,548,887	\$ 492,307
16				
17	Interest 11/1/23 – 4/30/24	2/ \$ 255,725	\$ 927,526	\$ 671,801
18				
19	Refund from Suppliers 11/1/23 – 4/30/24	\$ -	\$ -	\$ -
20				
21	Return on Inventory	\$ 861,872	\$ 861,872	\$ (0)
22				
23	Interruptible and 280-Day Sales Margins 11/1/23 – 4/30/24	\$ -	\$ -	\$ -
24				
25	Hedging costs	\$ -	\$ -	\$ -
26				
27	Off System Sales Margin 11/1/23 – 4/30/24	\$ -	\$ -	\$ -
28				
29	Capacity Release Credits 11/1/23 – 4/30/24	\$ (2,860,948)	\$ (2,159,873)	\$ 701,075
30				
31	Fixed Price Option Admin Costs	3/ \$ -	\$ 62,993	\$ 62,993
32				
33	Broker Revenues 11/1/23 – 4/30/24	\$ (1,340,480)	\$ (206,870)	\$ 1,133,609
34				
35	Production & Storage	\$ 3,685,458	\$ 3,685,458	\$ -
36				
37	Gas Assistance Plan	\$ -	\$ (627,121)	
38				
39	Seasonal Correcting Entry	\$ -	\$ -	\$ -
40				
41	Net Transportation Cost of Gas	\$ (120,926)	\$ (90,781)	\$ 30,145
42				
43	Total Adjustment to Costs	\$ (3,662,778)	\$ 2,453,204	\$ 6,115,982
44				
45	Gas Costs 11/1/23 – 4/30/24	\$ 71,529,398	\$ 38,165,072	\$ (33,364,325)
46				
47	Total Gas Costs and Adjustments 11/1/23 – 4/30/24	\$ 67,866,620	\$ 40,618,276	\$ (27,248,343)
48				
49	Gas Cost Billed	\$ (75,923,199)	\$ (48,799,687)	\$ 27,123,513
50				
51	Total (Over) / Under 4/30/24	\$ -	\$ 367,476	\$ 367,476

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WINTER 2023-2024 COST OF GAS RESULTS

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2024 peak season

		1/ <u>Original Filing</u>		<u>Actual</u>		<u>Difference</u>
52	Bad Debts Accounts 130804-11174003					
53						
54	Beginning Balance 5/1/23 – (Over) / Under	\$	(389,248)	\$	(389,248)	\$ -
55	BD Net Costs 5/1/23 – 10/31/23		(55,801)		383	56,185
56	Interest 5/1/23 – 10/31/23		(18,748)		(18,252)	496
57	Ending Balance 10/31/23 (Over)/Under	\$	(463,798)	\$	(407,117)	\$ 56,681
58						
59	Bad Debt Costs 11/1/23 – 4/30/24	\$	164,831	\$	81,724	\$ (83,107)
60						
61	Bad Debt COG Billed		310,458	\$	172,576	\$ (137,882)
62						
63	Adjustment	\$	-	\$	-	\$ -
64						
65	Interest	\$	(11,491)	\$	(12,948)	\$ (1,457)
66						
67	Total (Over) / Under 4/30/24	\$	0	\$	(165,765)	\$ (165,765)
68	Working Capital Account 130801-11142004					
69						
70	Beginning Balance 5/1/23 – (Over) / Under	\$	(162,369)	\$	(162,369)	\$ -
71	WC Net Costs 5/1/23 – 10/31/23		(763)		(827)	(63)
72	Interest 5/1/23 – 10/31/23		(7,387)		(7,809)	(423)
73	Ending Balance 10/31/23 (Over)/Under	\$	(170,519)	\$	(171,005)	\$ (486)
74						
75	Working Capital Costs 11/1/23 – 4/30/24	\$	402,273	\$	213,982	\$ (188,291)
76						
77	Working Capital CGA Billed		(227,533)	\$	(180,701)	\$ 46,833
78						
79	Adjustment	\$	-	\$	-	\$ -
80						
81	Interest	\$	(4,220)	\$	(5,968)	\$ (1,748)
82						
83	Total (Over) / Under 4/30/24	\$	-	\$	(143,692)	\$ (143,692)
84						
85	Total 130800-11174001, 130804-11174003, 130801-11142004	\$	0	\$	58,019	\$ 58,019

1/ As filed 10/23/2023 in the Winter portion of the 2023–2024 Cost of Gas DG 23-076.

2/ Actual reflects initial calculation of adjustment to interest per Order 26,898 (Oct. 31, 2023); subject to revision after ordered discussions with DOE and OCA are completed.

3/ Only the costs for mailing the first FPO letter for Winter 2023-2024 are included. No costs from the second mailing are included, per Order 26,898 (Oct. 31, 2023).

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 23-076
WINTER 2023-2024 COST OF GAS RESULTS
SUMMARY OF DEMAND CHARGES FOR PERIOD

REDACTED

	<u>Filing</u>	<u>Actual</u>	<u>Difference</u>
1 Supplies:			
2 Niagara Supply			
3 Citadel			
4 Emera			
5 Subtotal Supply Demand	\$ -	\$ -	\$ -
6			
7 Pipelines:			
8 Iroquois Gas Trans Service RTS 470-0	\$ 117,508	\$ 113,106	\$ 4,402
9 Dominion - 300076	-	30,888	(30,888)
10 Honeoyo EN-11234	-	56,660	(56,660)
11 Tenn Gas Pipeline 95346 Z5-Z6	146,172	180,450	(34,278)
12 Tenn Gas Pipeline 2302 Z5-Z6	114,087	117,597	(3,510)
13 Tenn Gas Pipeline 8587 Z0-Z6	831,385	2,517,951	(1,686,566)
14 Tenn Gas Pipeline 8587 Z1-Z6	1,527,769	-	1,527,769
15 Tenn Gas Pipeline 8587 Z4-Z6	158,464	-	158,464
16 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6	971,376	480,147	491,229
17 Tenn Gas Pipeline (Dracut) 358905 Z6-Z7	971,376	931,856	39,520
18 Tenn Gas Pipeline (Concord Lateral) Z6-Z6	4,397,652	2,213,755	2,183,897
19 Portland Natural Gas Trans Service	109,580	793,440	(683,860)
20 Portland Natural Gas	683,828	-	683,828
21 ANE (TransCanada via Union to Iroquois)	309,732	-	309,732
22 TransCanada via Union to Portland	588,517	-	588,517
23 Tenn Gas Pipeline 523	-	323,747	(323,747)
24 Tenn Gas Pipeline Z4-Z6 stg 632	1,269,456	761,429	508,027
25 Tenn Gas Pipeline Z4-Z6 stg 11234	588,948	473,637	115,310
26 Tenn Gas Pipeline Z5-Z6 stg 11234	143,029	-	143,029
27 Dominion - stg 300076	-	2,248	(2,248)
28 TGP FSMA stg	-	10,666	(10,666)
29 National Fuel stg	-	32,683	(32,683)
30 National Fuel FST 2358	367,161	529,306	(162,146)
31 Subtotal Pipeline Demand	\$ 13,296,039	\$ 9,569,568	\$ 3,726,471
32			
33 Peaking Supply			
34 Constellation Demand			
35 Demand FLS			
36			
Subtotal Peaking Supply	\$ 1,550,000	\$ 2,591,121	\$ (1,041,121)
37 Propane			
38 Energy North Propane	\$ -	\$ -	\$ -
39			
40 Storage:			
41 Demand & Capacity Charges	\$ 1,001,699	\$ -	\$ 1,001,699
42			
43 Other:			
44 Capacity Managed	\$ (4,339,348)	\$ (2,159,873)	\$ (2,179,475)
45 Broker Invoices	\$ -	\$ (43,038)	\$ 43,038
46			
47 Total Demand Charges (Forward to Page 4)	<u>\$ 11,508,390</u>	<u>\$ 9,957,778</u>	<u>\$ 1,550,611</u>

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
DG 23-076
WINTER 2023-2024 COST OF GAS RESULTS
SUMMARY OF COMMODITY COSTS FOR PERIOD

REDACTED

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
1 Demand Charges (Brought from Page 3):	\$ 11,508,390		\$ 9,957,778		\$ (1,550,611)
2					
3					
4 <u>TGP Gulf Commodity</u>					
5 Therms					
6 Cost					
7					
8 <u>Dawn Supply</u>					
9 Therms					
10 Cost					
11					
12 <u>Dracut Commodity</u>					
13 Therms					
14 Cost					
15					
16 <u>PNGTS Commodity</u>					
17 Therms					
18 Cost					
19					
20 <u>TGP/Niagara Purchases for Sendout</u>					
21 Therms					
22 Cost					
23					
24 <u>Enbridge/TC Energy Purchases for Sendout Combo</u>					
25 Therms					
26 Cost					
27					
28 <u>TGP/Niagara/Union Commodity</u>					
29 Therms					
30 Cost					
31					
32 <u>City Gate Delivered Supply</u>					
33 Therms					
34 Cost					
35					
36 <u>Storage Gas - Commodity Injected</u>					
37 Therms					
38 Cost					
39					
40 <u>Propane P/S Plant Commodity</u>					
41 Therms					
42 Cost					
43					
44 <u>Propane Off System Sales</u>					
45 Therms					
46 Cost					
47					
48 <u>LNG P/S Plant & Commodity</u>					
49 Therms					
50 Cost					
51					
52 <u>Hedging (Gains) Losses</u>					
53					
54 <u>Other- Boil Off, LNG, LPG, Berlin OBA</u>					
55 Therms					
56 Cost					
57					
58 Other Costs					
59					
60 Subtotal:					
61 Volumes (net of fuel retention)	94,459,064		81,653,073		(12,805,992)
62 Cost	\$ 59,033,914	0.6250	\$ 28,845,341	0.3533	\$ (30,188,573) (0.2717)
63					
64 Total Demand and Commodity Costs	\$ 70,542,303		\$ 38,803,119		\$ (31,739,184)
65					
66					
67 Demand (therms):	94,459,064		81,653,073		(12,805,992)
68					
69 Firm Gas Sales	94,459,064		115,826,697		21,367,632
70					
71 Lost Gas (Unaccounted For)	3,674,458		3,176,305		(498,153)
72 Unbilled Therms	(3,879,201)		(37,554,672)		(33,675,471)
73					
74 Fuel Retention	-		-		-
75 Company Use	204,743		204,743		-
76 Total Demand	94,459,064		81,653,073		(12,805,992)

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

REDACTED

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
1 Weather Variance - Volume Impact				
2 TGP Gulf Commodity				
3 Dawn Supply				
4 Dracut Commodity				
5 PNGTS Commodity				
6 TGP/Niagara Purchases for Sendout				
7 Enbridge/TC Energy Purchases for Sendout Combo				
8 TGP/Niagara/Union Commodity				
9 City Gate Delivered Supply				
10 Storage Gas - Commodity Injected				
11 Propane P/S Plant Commodity				
12 Propane Off System Sales				
13 LNG P/S Plant & Commodity				
14 Other- Boil Off, LNG, LPG, Berlin OBA				
15 Total Volume Weather Variance	81,653,073	77,242,343		\$ 1,082,720
	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
20 Volume Variance - Commodity Costs				
21 TGP Gulf Commodity				
22 Dawn Supply				
23 Dracut Commodity				
24 PNGTS Commodity				
25 TGP/Niagara Purchases for Sendout				
26 Enbridge/TC Energy Purchases for Sendout Combo				
27 TGP/Niagara/Union Commodity				
28 City Gate Delivered Supply				
29 Storage Gas - Commodity Injected				
30 Propane P/S Plant Commodity				
31 Propane Off System Sales				
32 LNG P/S Plant & Commodity				
33 Other- Boil Off, LNG, LPG, Berlin OBA				
34 Total Demand Variance (Less Fuel Retention)	94,459,064	81,653,073		
37 Volume Variance Net of Weather Variance				\$ (38,681,541)
	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
43 Rate Variance - Commodity Costs				
44 TGP Gulf Commodity				
45 Dawn Supply				
46 Dracut Commodity				
47 PNGTS Commodity				
48 TGP/Niagara Purchases for Sendout				
49 Enbridge/TC Energy Purchases for Sendout Combo				
50 TGP/Niagara/Union Commodity				
51 City Gate Delivered Supply				
52 Storage Gas - Commodity Injected				
53 Propane P/S Plant Commodity				
54 Propane Off System Sales				
55 LNG P/S Plant & Commodity				
56 Other- Boil Off, LNG, LPG, Berlin OBA				
57 Total Commodity Cost Rate Variance	81,653,073			\$ 7,410,248
58 Demand Charge Variance (from page 3)				\$ 1,550,611
59 Other Rate Variance (from page 4)				
60 Hedging (Gains)/Losses				0
61 Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				0
62 Total Rate Variance				\$ 8,960,859
63 Due to Weather Variance				\$ 1,082,720
64 Due to Volume Variance (from above)				\$ (37,598,821)
65 Total Gas Cost Variance				\$ (27,555,241)

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

PA Summary Page 6

	<u>FILING</u>	<u>ACTUAL</u>
1 Cost of Propane	\$ 1,253,503	\$ 377,277
2 Cost of LNG	<u>6,016,038</u>	<u>3,010,177</u>
3 Total Costs	7,269,540	3,387,455
4 Percentage of Supplies Used For Pressure Support Purposes	8.7%	8.7%
5 Cost of Supplies Used For Pressure Support Purposes	<u>632,450</u>	<u>294,709</u>
6		
7 Firm Therms Sold	94,568,321	75,783,012
8		
9 Firm Therms Transported	<u>43,224,605</u>	<u>40,043,685</u>
10 Total Therms	137,792,926	115,826,697
11		
12 Actual Liquid Cost/Therm	0.0046	0.0025
13		
14 Firm Therms Transported	<u>43,224,605</u>	<u>40,043,685</u>
15		
16 Liquid Costs Allocated to Transported Therms	198,395	101,887
17		
18 Prior (Over) or under Collection	<u>(120,566)</u>	<u>(120,566)</u>
19 Total	<u>77,829</u>	<u>(18,679)</u>
20		
21 Costs Recovered:		
22		
23 Therms Transported	43,224,605	40,043,685
24 Recovery Rate	<u>0.0018</u>	<u>0.0018</u>
25 Costs Recovered	<u>77,829</u>	<u>72,101</u>
26		
27 (Over) / Under Collection For Period	(0)	(90,781)

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	5,940,820	4,980,046	13,688,064	7,922,914	3,156,447	2,386,000	38,074,292
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	(2,123,845)	(9,019,600)	(10,212,403)	(11,339,892)	(8,775,039)	(5,472,694)	(46,943,474)
10 Less: Accrued Transportation Net	(203,555)	(13,534)	(25,063)	34,712	25,914	(189,298)	(370,823)
11 Estimated Unbilled (Net)	(8,152,146)	760,188	(1,880,463)	2,764,163	2,211,470	2,811,399	(1,485,390)
12 Sub-Total Accrued Customer Billings	(10,479,546)	(8,272,946)	(12,117,930)	(8,541,017)	(6,537,655)	(2,850,593)	(48,799,687)
13							
14 Less: Gas Assistance Program (GAP)	(17,368)	(89,795)	(95,613)	(140,648)	(109,923)	(173,775)	(627,121)
15							
16 NON FIRM MARGIN AND CREDITS	(348,954)	(284,234)	(531,657)	(384,833)	(609,588)	(207,478)	(2,366,743)
17							
18 ENDING BALANCE PRE INTEREST	4,464,721	1,600,918	4,117,526	3,754,906	438,255	365,050	(560,050)
19							
20 MONTH'S AVERAGE BALANCE	6,506,804	3,055,439	3,267,149	3,947,754	2,109,670	409,028	
21							
22 INTEREST RATE	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
23 INTEREST APPLIED	45,238	815,854	23,076	26,179	14,751	2,427	927,526
24 ENDING BALANCE	\$ 4,509,959	\$ 2,416,773	\$ 4,140,602	\$ 3,781,086	\$ 453,006	\$ 367,476	\$ 367,476

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	\$ (8,799,609)	\$ (9,206,424)	\$ (9,853,353)	\$ (9,931,963)	\$ (9,996,574)	\$ (10,078,144)	\$ (8,953,859)
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	\$ (8,866,009)	\$ (10,053,802)	\$ (9,925,014)	\$ (9,998,832)	\$ (10,068,552)	\$ (10,148,327)	\$ (10,148,327)

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

PA Schedule 2A
REDACTED

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 19,788	\$ (11,954)	\$ (12,531)	\$ (21,419)	\$ (28,503)	\$ 11,582	\$ (43,038)
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 2,806,033	\$ 1,066,843	\$ 1,827,596	\$ 1,792,670	\$ 965,027	\$ 1,499,609	\$ 9,957,778
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	\$ 2,485,812	\$ 2,927,991	\$ 10,219,138	\$ 4,944,613	\$ 747,603	\$ 915,925	\$ 22,241,082
48							
49 ICE Fees							
50							
51 OFF SYSTEM SALES							
52							
53 NON-FIRM COST							
54							
55 INVENTORY ADJUSTMENTS							
56							
57 NET COMMODITY COST	\$ 2,785,834	\$ 3,628,969	\$ 11,328,811	\$ 5,745,411	\$ 1,581,832	\$ 678,913	\$ 25,749,770

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	\$ 2,806,033	\$ 1,066,843	\$ 1,827,596	\$ 1,792,670	\$ 965,027	\$ 1,499,609	\$ 9,957,778
59 Off-Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Total Demand	\$ 2,806,033	\$ 1,066,843	\$ 1,827,596	\$ 1,792,670	\$ 965,027	\$ 1,499,609	\$ 9,957,778
61							
62 Total Peak Commodity	\$ 2,785,834	\$ 3,628,969	\$ 11,328,811	\$ 5,745,411	\$ 1,581,832	\$ 678,913	\$ 25,749,770
63 Off-Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Total Commodity	\$ 2,785,834	\$ 3,628,969	\$ 11,328,811	\$ 5,745,411	\$ 1,581,832	\$ 678,913	\$ 25,749,770
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 DEMAND							
2 Fixed Charges/Supply							
3 BP Energy							
4 Citadel							
5 Emera							
6 TransCanada							
7 Transgas							
8 Union Gas							
9 Total Canadian Purchases	-	-	-	-	-	-	-
10 PEAKING SUPPLY							
11 Granite Ridge							
12 NJR Energy							
13 Repsol							
14 JP Morgan							
15 Subtotal Peaking Supply	-	-	-	-	-	-	-
16							
17 Transport Capacity (Demand and Transportation Costs)							
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 Storage Fixed							
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 LNG							
44 LNG - Res Charge GAZ Metro							
45							
46 PROPANE							
47 ENERGNORTH Propane	-	-	-	-	-	-	-
48							
49 ICE Fees							
50 TGP Pipeline Refund							
51							
52 Capacity Managed - Canadian							
53							
54 Demand Subtotal	3,148,418	1,443,142	2,201,307	2,177,503	1,583,299	1,607,021	12,160,689
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 SubTotal Capacity Releases	(362,173)	(364,344)	(361,179)	(363,414)	(589,769)	(118,994)	(2,159,873)
72							
73 Broker Invoices							
74 Subtotal Broker Invoices	19,788	(11,954)	(12,531)	(21,419)	(28,503)	11,582	(43,038)
75							
76 Demand Net	2,806,033	1,066,843	1,827,596	1,792,670	965,027	1,499,609	9,957,778

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 COMMODITY							
78							
79 Canadian Supply							
80 BP/Northeast Gas Market							
81 Nexen							
82 Sempra							
83 Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84							
85 Pipeline Transport							
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 City Gate Supply							
98 VPEM							
99							
100 Dracut Supply							
101							
102 PNGTS Commodity							
103 Emera							
104 Total PNGTS Supply	\$ 68,486	\$ 72,441	\$ 75,437	\$ 55,711	\$ 70,188	\$ 69,495	\$ 411,758
105							
106 Other Commodity							
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	\$ 2,376,434	\$ 2,721,248	\$ 10,125,806	\$ 4,850,715	\$ 661,061	\$ 582,787	\$ 21,318,051
122 Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123 Hedging (Gain)/Loss Off Peak							
124 Total	\$ 2,376,434	\$ 2,721,248	\$ 10,125,806	\$ 4,850,715	\$ 661,061	\$ 582,787	\$ 21,318,051
125							
126							
127 Storage							
128 WITHDRAWALS Off Peak							
129 INJECTIONS							
130 Total Storage	\$ 36,824	\$ 42,238	\$ -	\$ 38,188	\$ 7,670	\$ 363,709	\$ 488,629
131 LNG							
132 LNG - REV							
133 LNG - P/S Plant							
134 Total LNG	\$ 10,636	\$ -	\$ 175,841	\$ -	\$ -	\$ -	\$ 186,477
135 PROPANE							
136 Propane Sendout - P/S Plant							
137 ENERGNORTH Propane - Tank Farm							
138 TOTAL PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139							
140 Taxes - West Virginia							
141 Broker Cashout							
142 Capacity Managed							
143 TOTAL COMMODITY	\$ 2,485,812	\$ 2,927,991	\$ 10,219,138	\$ 4,944,613	\$ 747,603	\$ 915,925	\$ 22,241,082
144							
145 ICE Fees							
146							
147 OFF SYSTEM SALES COST							
148							
149 NON-FIRM COST							
150							
151 INVENTORY ADJUSTMENTS							
152							
153 NET COMMODITY COST	\$ 2,785,834	\$ 3,628,969	\$ 11,328,811	\$ 5,745,411	\$ 1,581,832	\$ 678,913	\$ 25,749,770

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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	\$ 2,806,033	\$ 1,066,843	\$ 1,827,596	\$ 1,792,670	\$ 965,027	\$ 1,499,609	\$ 9,957,778
155	Total Peak Commodity	\$ 2,785,834	\$ 3,628,969	\$ 11,328,811	\$ 5,745,411	\$ 1,581,832	\$ 678,913	\$ 25,749,770
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

PA 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 VOLUMES BILLED							
2 RESIDENTIAL							
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 COMMERCIAL/INDUSTRIAL							
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 Total Sales Volumes	6,139,984	12,308,542	14,642,710	17,363,909	13,954,347	11,373,521	75,783,012
12							
13 TRANSPORTATION							
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 Total Transportation	4,683,810	6,833,409	6,973,603	7,757,229	7,762,551	6,033,082	40,043,685
17 Total Volumes	10,823,794	19,141,951	21,616,313	25,121,138	21,716,898	17,406,603	115,826,697
18							
19 REVENUES							
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 Total Summer Gas Cost Billed (Acct 130800-11174002)	\$ 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)	\$ 2,123,845	\$ 9,019,600	\$ 10,212,403	\$ 11,339,892	\$ 8,775,039	\$ 5,472,694	\$ 46,943,474
28 Accrued Transportation Net	\$ 203,555	\$ 13,534	\$ 25,063	\$ (34,712)	\$ (25,914)	\$ 189,298	\$ 370,823
29 Gas Assistance Program	\$ 17,368	\$ 89,795	\$ 95,613	\$ 140,648	\$ 109,923	\$ 173,775	\$ 627,121
30 Total Winter Gas Cost Billed (Acct 130800-11174001)	\$ 2,344,768	\$ 9,122,929	\$ 10,333,079	\$ 11,445,828	\$ 8,859,048	\$ 5,835,767	\$ 47,941,418
31							
32 Total Gas Costs Billed	\$ 6,514,985	\$ 9,463,344	\$ 10,132,630	\$ 11,452,777	\$ 8,856,790	\$ 5,845,359	\$ 52,265,886
33							
34 Bad Debt Revenue Billed Winter (Acct 130804-11174003)	\$ (6,437)	\$ (28,789)	\$ (35,065)	\$ (41,708)	\$ (33,380)	\$ (27,198)	\$ (172,576)
35 Working Capital Gas Cost Billed Winter (130801-11142004)	\$ 7,141	\$ 30,448	\$ 36,609	\$ 43,388	\$ 34,686	\$ 28,429	\$ 180,701
36 Plus: Broker Revenues	\$ 13,220	\$ 80,110	\$ (170,477)	\$ (21,419)	\$ (19,819)	\$ (88,484)	\$ (206,870)
37							
38 Total Billings	\$ 6,528,908	\$ 9,545,114	\$ 9,963,697	\$ 11,433,038	\$ 8,838,277	\$ 5,758,107	\$ 52,067,140

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)

PA Schedule 3A

FOR MONTH OF:		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total
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

PA Schedule 4

REDACTED

	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	\$ (171,005)	\$ (146,112)	\$ (149,483)	\$ (108,175)	\$ (107,112)	\$ (127,377)	\$ (171,005)
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	-	-	-	-	-	-	-
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	(157,820)	(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	\$ (407,117)	\$ (391,273)	\$ (354,451)	\$ (291,411)	\$ (234,175)	\$ (196,596)	\$ (407,117)
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	-	-	-	-	-	-	-
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	(397,504)	(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.

PA Schedule 7

D/B/A LIBERTY

DG 23-076

WINTER 2023-2024 COST OF GAS RESULTS

SCHEDULE 7

WORKING CAPITAL & BAD DEBT REVENUE BILLED

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

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

PA Schedule 9

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