# LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP. SUMMER 2013 COST OF GAS RESULTS DG 14-076

May 01, 2014 through October 31, 2014

4 0040 2 0000 10 1020 1741		Filing (1)		<u>Actual</u>	<u>]</u>	Difference	
Account 8840-2-0000-10-1920-1741 Balance 10/31/13 - (Over) / Under		\$	(1,146,406)	\$ (1,146,406)	\$	-	
Prior Period Adjustment Interest 11/1/13 - 4/30/14 Beginning Balance 5/1/14	2/	\$	(17,645) (1,164,051)	\$ (17,644) (1,164,050)	\$	1 1	
Interest 5/1/14 - 10/31/14			(9,576)	(71,101)		(61,525)	
Prior Period Adjustments			-	-		-	
Interruptible Margin			-	-		-	
280-Day Margin			-	-		-	
Emergency Sales Margin			-	-		-	
Non-Firm Transportation Margin			-	-		-	
Other Transportation Related Margins			-	-		-	
Capacity Release and Fixed Price Credits			-	-		-	
Price Risk Management and FPO Admin Costs			-	-		-	
Overhead			2,801	2,833		32	
Occupant Disallowance/Credits			(9,432)	(51,147)		(41,715)	
Total Adjustment to Costs			-	-		-	
Gas Costs		\$	11,591,457	\$ 8,402,254	\$	(3,189,203)	
Total Costs		\$	11,575,250	\$ 8,282,839	\$	(3,292,411)	
Gas Cost Billed		\$	(10,411,200)	\$ (8,329,091)	\$	2,082,109	
Total (Over) / Under 10/31/14		\$	_	\$ (1,210,302)	\$	(1,210,302)	
Bad Debts Account 8840-2-0000-10-1163-1754							
Balance 10/31/13 - (Over) / Under		\$	-	\$ -	\$	-	
Prior Period Adjustment Interest 11/1/13 - 4/30/14			-	0		0 <u>0</u>	
Beginning Balance 5/1/14		\$	-	\$ -	\$	-	
Bad Debt Costs			0	0		0	
Bad Debt Billed			0	0		0	
Interest			0	0		0	
Total (Over) / Under 10/31/14		\$	_	\$ _	\$	_	
Working Capital Account 8840-2-0000-10-1163-142	24				·		
Balance 10/31/13 - (Over) / Under		\$	(554)	\$ (1,034)	\$	(480)	
Prior Period Adjustment			0	0		0	
Interest 11/1/13 - 4/30/14 Beginning Balance 5/1/14		\$	(8) (562)	\$ (10) (1,044)	\$	( <u>2)</u> (482)	
Working Capital Costs			14,731	10,678		(4,053)	
Working Capital Billed			(14,166)	(1,738)		12,428	
Interest			(3)	64		67	
Total (Over) / Under 10/31/14		\$	-	\$ 7,961	\$	7,961	
Total All Accounts		\$	-	\$ (1,202,341)	\$	(1,202,341)	

<sup>(1)</sup> As filed March 17, 2014 in the Summer 2014 Cost of Gas DG 14-076
On April 30, 2014 the NHPUC approved the March 17, 2014 filing in DG 14-076 in its Order No 25,658

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# LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP. SUMMER 2013 COST OF GAS RESULTS

#### **DG 14-076**

## SUMMARY OF DEMAND CHARGES FOR PERIOD May 01, 2014 through October 31, 2014

	Reference Actuals	Filing 1/	Actual	<u>I</u>	<u> Difference</u>
Supplies:					
Union Gas Subtotal Supply Demand Charges	Sch 2B line 7				
Pipelines:					
ANE (Uniongas and TransCanada)	Sch 2B line $3 + 4 + 5 + 20 + 60$				
IGTS Iroquois	Sch 2B line 17				
TGP Short Haul 2302 Z5-Z6	Sch 2B line 22 + 64				
TGP Contract 8587 Zone 0-6	Sch 2B lines 23 + 65				
TGP 33371 NET284	Sch 2B line 25 + 61				
TGP 42076 Dracut	Sch 2B lines 26				
TGP 72694	Sch 2B lines 27				
Portland Natural Gas Pipeline Subtotal Pipeline Demand Charges	Sch 2B line 19 + 67				
<u>LNG:</u>					
Domac	Sch 2B line 41	\$ <u> </u>	\$ 5,490	\$	5,490
<u>Propane</u>					
EN Propane	Sch 2B line 44	\$ 	\$ -	\$	
Storage:					
Demand & Capacity Charges		\$ <u> </u>	\$ 	\$	<u>-</u>
<u>Other</u>					
Fees	Sch 2B line 46	\$ -	\$ 7,200	\$	7,200
Pipeline Refunds	Sch 2B line 47	-	-		-
Transportation Capacity Credit		 (1,546,103)	 		1,546,103
Subtotal Other Demand Charges		\$ (1,546,103)	\$ 7,200	\$	1,553,303
Total Demand Charges (Forward to Pa	age 3)	\$ 3,627,974	\$ 2,009,875		(\$1,618,099)

<sup>1/</sup> Demand costs per Schedule 5A as filed in the Summer 2014 Cost of Gas in DG 14-076.

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

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# LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP. SUMMER 2013 COST OF GAS RESULTS $DG\ 14\text{-}076$

### SUMMARY OF COMMODITY COSTS FOR PERIOD

May 01, 2014 through October 31, 2014

Demand Charges (Brought from Page 2):		\$3,627,974		\$2,009,875	;	(\$1,618,099)		
			Average Cost per		Average Cost per			
	Reference Actuals	Filing 1/	<b>Therm</b>	<u>Actual</u>	<u>Therm</u>	<u>Difference</u>		
TGP Gulf Commod	<u>lity</u>							
Therms	Sch 8, lines 5 + 39							
Cost	Sch 8, lines $5 + 39$							
<b>Dracut Commodity</b>	<u>.</u>							
Therms	Sch 8, line 10							
Cost	Sch 8, line 10							
PNGTS Comodity								
Therms	Sch 8, line 18						ſ	
Cost	Sch 8, line 18							
TGP/Iroquois Com	modity (Down)							
Therms	Sch 8, line 26							
Cost	Sch 8, line 26							
	·							
TGP/Niagra Comm								
Therms	Sch 8, line 23							
Cost	Sch 8, line 23							
City Gate Delivered	l Supply							
Therms	Sch 8, line 8							
Cost	Sch 8, line 8							
Storage Gas - Com	modity Withdrawn							
Therms	Sch 8, line 38							
Cost	Sch 8, line 38							
Propane P/S Plant	Commo dito							
Therms	Sch 8, line 33							
Cost	Sch 8, line 33							
				-				
Propane Tank Farr Therms	m Commodity Sch 8, line 34							
Cost	Sch 8, line 34							
	•							
LNG P/S Plant Con								
Therms Cost	Sch 8, line 30							
Cost	Sch 8, line 30							
Hedging (Gains) Lo			_		_			
	Sch 8, line 13							
Other- Cashout, Br	oker Penalty, Canadian Manage	ed. Non-Firm costs						
Cost	Sch 8, line 50							
0.11								
Subtotal: Volumes (net of fu	el retention)	19,928,944	_	26,228,650	<del>_</del>	6,299,706		
Cost		\$ 7,963,483	0 3996	\$ 6,392,379		\$ (1,571,104)	(0 1559)	
Cost	-	7,505,105	_	0,572,577		ψ (1,571,101)	(0 1557)	
Total Demand and C	Commodity Costs	\$ 11,591,457	=	\$ 8,402,254 \$ 8,402,254	<u> </u>	\$ (3,189,203)		
Check - Sched 1	<del>-</del>		_	\$ 8,402,254	<u></u>			
Demand (therms):								
Firm Gas Sales		19,670,156		17,376,918	3	(2,293,238)		
Lost Gas (Unaccount	ted For)	231,176		36,001		(195,175)		
Unbilled Therms	,	12,941		8,787,049		8,774,108		
Fuel Retention		-		-		-		
Company Use		14,671		28,682	<u>}</u>	14,011		
Total Demand		19,928,944		26,228,650	)	6,299,706		
		-		(0	))	(0)		

 $1/Commodity\ costs\ and\ forecasted\ volumes\ per\ Schedule\ 6\ as\ filed\ in\ the\ Summer\ 2014\ Cost\ of\ Gas\ in\ DG\ 14-076$ 

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# LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP. SUMMER 2013 COST OF GAS RESULTS DG 14-076

#### May 01, 2014 through October 31, 2014

Weather Variance - Volume Impact  TGP Gulf Commodity Dracut Commodity PNGTS Comodity TGP/Iroquois Commodity (Dawn) TGP/Niagra Commodity City Gate Delivered Supply Storage Gas - Commodity Withdrawn Propane P/S Plant Commodity Propane Tank Farm Commodity	(A) Actual <u>Volume</u>	(B) Normal <u>Volume</u>	(C) Forecast <u>Rate (a)</u>	(A-B)*C <u>Difference</u>
LNG P/S Plant Commodity Total Volume Weather Varaince	26,228,650	25,029,324		\$ 435,871
Demand Variance - Commodity Costs	(A) Forecast <u>Volume</u>	(B) Actual <u>Volume</u>	(C) Forecast <u>Rate (a)</u>	<u>Difference</u>
TGP Gulf Commodity Dracut Commodity PNGTS Comodity TGP/Iroquois Commodity (Dawn) TGP/Niagra Commodity City Gate Delivered Supply Storage Gas - Commodity Withdrawn Propane P/S Plant Commodity Propane Tank Farm Commodity LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	19,928,944	26,228,650		\$ 1,470,875
Demand Variance Net of Weather Variance	- (A)	<b>(B)</b>	(C)	\$ 1,035,004 (C-B)*A
Rate Variance - Commodity Costs  TGP Gulf Commodity Dracut Commodity PNGTS Comodity PNGTS Comodity TGP/Iroquois Commodity (Dawn) TGP/Niagra Commodity City Gate Delivered Supply Storage Gas - Commodity Withdrawn Propane P/S Plant Commodity Propane Tank Farm Commodity LNG P/S Plant Commodity	Actual <u>Volume</u>	Forecast Rate (a)	Actual <u>Rate</u>	<u>Difference</u>

26,228,650

(3,430,649)

(1,618,099)

(\$4,858,721)

435,871

1,035,004

119,280

(\$3,268,566)

190,027

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

Total Commodity Cost Rate Variance

Other Rate Variance (from page 2)

Hedge (Gains)/Loss (from page 3)

Due to Demand Variance (from above)

Other- Cashout, Broker Penalty, Canadian Managed

Total Rate Variance

Due to Weather Variance

Total Gas Cost Variance

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