

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1740 (formerly, 175.20)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ 22,822,981	\$ 16,600,694	\$ 17,685,094	\$ 18,810,466	\$ 19,909,716	\$ 21,067,388	\$ 21,960,808	\$ 22,822,981
2									
3	Add: ACTUAL COSTS	1,356,978	1,642,743	1,782,189	1,419,064	1,563,532	1,445,175	-	9,209,681
4									
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-	-
6									
7	Add: MISCELLANEOUS OVERHEADS								-
8									
9	Less: CUSTOMER BILLINGS	(7,317,897)	-	-	-	-	-	-	(7,317,897)
10	Estimated Unbilled	-	-	-	-	-	-	-	-
11	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
12	Sub-Total Accrued Customer Billings	(7,317,897)	-	-	-	-	-	-	(7,317,897)
13									
14	Less: BROKER'S REVENUES	(76,929)	(74,818)	(28,224)	(67,635)	(51,314)	(78,026)	-	(376,945)
15									
16	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(243,551)		(243,551)
17									
18	NON FIRM MARGIN AND CREDITS	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	-	(2,451,152)
19									
20	ENDING BALANCE PRE INTEREST	16,546,359	17,639,362	18,760,167	19,856,350	21,012,731	21,901,505	21,960,808	21,643,116
21									
22	MONTH'S AVERAGE BALANCE	19,684,670	17,120,028	18,222,631	19,333,408	20,461,223	21,484,446	21,960,808	
23									
24	INTEREST RATE	3 25%	3.25%	3.25%	3 25%	3.25%	3.25%	-	
25									
26	INTEREST APPLIED	54,335	45,732	50,299	53,366	54,657	59,303	-	317,692
27									
28	ENDING BALANCE	\$ 16,600,694	\$ 17,685,094	\$ 18,810,466	\$ 19,909,716	\$ 21,067,388	\$ 21,960,808	\$ 21,960,808	\$ 21,960,808

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

OFF PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ (1,154,640)	\$ (2,433,167)	\$ (4,984,964)	\$ (6,824,521)	\$ (8,843,344)	\$ (6,513,758)	\$ (4,357,487)	\$ (1,154,640)
2									
3	Add: ACTUAL COSTS	2,098,879	380,522	1,191,016	752,713	1,056,345	1,580,726	-	7,060,201
4									
5	Add: MISCELLANEOUS OVERHEADS	472	472	472	472	472	472	-	2,833
6									
7									
8	Less: CUSTOMER BILLINGS	(729,961)	(1,993,462)	(958,686)	(1,199,696)	(1,074,629)	(920,672)	(1,451,985)	(8,329,091)
9	Estimated Unbilled	(2,642,972)	(3,572,406)	(5,628,489)	(7,179,207)	(4,811,326)	(3,250,645)		(27,085,045)
10	Reverse Prior Month Unbilled		2,642,972	3,572,406	5,628,489	7,179,207	4,811,326	3,250,645	27,085,045
11	Sub-Total Accrued Customer Billings	(3,372,932)	(2,922,897)	(3,014,769)	(2,750,414)	1,293,253	640,009	1,798,660	(8,329,091)
12									
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(49,952)	-	(49,952)
14									
15	ENDING BALANCE PRE INTEREST	\$ (2,428,222)	\$ (4,975,069)	\$ (6,808,245)	\$ (8,821,750)	\$ (6,493,274)	\$ (4,342,504)	\$ (2,558,827)	\$ (2,470,650)
16									
17	MONTH'S AVERAGE BALANCE	(1,791,431)	(3,704,118)	(5,896,605)	(7,823,136)	(7,668,309)	(5,428,131)	(3,458,157)	
18									
19	INTEREST RATE	3 25%	3.25%	3.25%	3 25%	3.25%	3.25%	-	
20									
21	INTEREST APPLIED	(4,945)	(9,895)	(16,276)	(21,594)	(20,484)	(14,983)		(88,177)
22									
23	ENDING BALANCE	\$ (2,433,167)	\$ (4,984,964)	\$ (6,824,521)	\$ (8,843,344)	\$ (6,513,758)	\$ (4,357,487)	\$ (2,558,827)	\$ (2,558,827)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2014

GAS COSTS BY SOURCE

SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
DEMAND							
ALBERTA NORTHEAST							
UNION GAS							
CANADIAN CAPACITY MANAGED							
TOTAL CANADIAN	\$ 1,897	\$ 2,121	\$ 2,384	\$ 49,722	\$ 766	\$ -	\$ 56,891
PEAKING SUPPLY							
TRANSPORT CAPACITY	\$ 1,292,651	\$ 1,292,651	\$ 1,292,651	\$ 1,292,651	\$ 1,335,617	\$ 1,333,977	\$ 7,840,198
CAPACITY RELEASE ADJ	238,774	529,257	678,892	305,546	409,203	289,481	2,451,152
TOTAL TRANSPORT	\$ 1,531,425	\$ 1,821,908	\$ 1,971,543	\$ 1,598,197	\$ 1,744,820	\$ 1,623,458	\$ 10,291,351
STORAGE FIXED COSTS	\$ 146,543	\$ 147,109	\$ 137,686	\$ 146,901	\$ 146,678	\$ 148,352	\$ 873,269
LNG	\$ -	\$ -	\$ -	\$ 4,331	\$ 1,159	\$ -	\$ 5,490
PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ 7,200
TOTAL DEMAND	\$ 1,681,666	\$ 1,972,939	\$ 2,113,413	\$ 1,800,950	\$ 1,893,423	\$ 1,771,810	\$ 11,234,201
COMMODITY							
BP/NORTHEAST GAS MARKETS							
DTE ENERGY							
SEMPRA							
TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PIPELINE TRANSPORT							
GAS SUPPLY							
STORAGE							
LNG							
PROPANE							
TAXES							
SUPPLIER CASHOUT							
CANADIAN CAPACITY MANAGED							
BROKER INVENTORY							
BROKER IMBALANCE							
SUBTOTAL COMMODITY COST	\$ 1,726,904	\$ 2,738	\$ 795,862	\$ 361,932	\$ 677,278	\$ 1,206,123	\$ 4,770,838
OFF SYSTEM SALES							
NON-FIRM COST							
TOTAL COMMODITY COST	\$ 1,726,904	\$ 2,738	\$ 795,862	\$ 361,932	\$ 677,278	\$ 1,206,123	\$ 4,770,838

GAS COSTS SUMMARY

SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
Total Peak Demand	\$ 1,356,978	\$ 1,642,743	\$ 1,782,189	\$ 1,419,064	\$ 1,563,532	\$ 1,445,175	\$ 9,209,681
Off-Peak Demand	<u>371,974</u>	<u>377,784</u>	<u>395,154</u>	<u>\$ 390,782</u>	<u>377,266</u>	<u>372,803</u>	<u>2,285,763</u>
Total Demand	\$ 1,728,952	\$ 2,020,527	\$ 2,177,343	\$ 1,809,845	\$ 1,940,798	\$ 1,817,977	\$ 11,495,443
Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Off-Peak Commodity	<u>1,726,904</u>	<u>2,738</u>	<u>795,862</u>	<u>\$ 361,932</u>	<u>679,078</u>	<u>1,207,923</u>	<u>4,774,438</u>
Total Commodity	\$ 1,726,904	\$ 2,738	\$ 795,862	\$ 361,932	\$ 679,078	\$ 1,207,923	\$ 4,774,438
Firm Sendout Costs	\$ 3,455,856	\$ 2,023,265	\$ 2,973,205	\$ 2,171,777	\$ 2,619,877	\$ 3,025,901	\$ 16,269,881

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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MAY THROUGH OCTOBER 2014
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak OP	Total Peak PK	Total
1	DEMAND									
2	Fixed Charges/Supply									
3	ANE									
4	Emera									
5	TransCanada									
6	Transgas									
7	Union Gas									
8	Total Canadian Purchases	\$ 49,183.44	\$ 49,710.01	\$ 66,314.02	\$ 58,616.75	\$ 48,141.32	\$ 46,167.68	\$ 318,133	\$ -	\$ 318,133
9	PEAKING SUPPLY									
10	Granite Ridge									
11	NJR Energy									
12	Repsol									
13	JP Morgan									
14	Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Transport Capacity									
16	IROQUOIS 470-01 RTS	\$ 26,698.46	\$ 26,698.46	\$ 26,698.46	\$ 26,698.46	\$ 26,698.46	\$ 27,139.30	\$ 160,632	\$ -	\$ 160,632
17	NFGS NO2358 FST	-	-	-	-	-	-	0	0	0
18	PNGTS FT-1999-001	40,245.60	40,245.60	40,245.60	40,245.60	40,245.60	40,245.60	241,474	0	241,474
19	TransCanada (BG Energy)	-	-	-	-	-	-	0	0	0
20	TGP 632 FTA Zone 4-6	127,887.12	127,887.12	127,887.12	127,887.12	131,726.08	131,799.16	0	775,074	775,074
21	TGP 2302 FTA Zone 5-6	22,965.43	22,965.43	22,965.43	22,965.43	22,965.43	22,965.43	0	137,793	137,793
22	TGP 8587 FTA Zone 0-6	509,207.09	509,207.37	509,207.09	509,207.09	548,333.59	537,624.83	0	3,122,786	3,122,786
23	TGP 11234 FTA Zone 4-6	73,727.51	73,727.75	73,727.51	73,727.51	73,727.51	73,727.51	0	442,365	442,365
24	TGP 95346	29,424.00	29,424.00	29,424.00	29,424.00	29,424.00	37,979.60	185,100	0	185,100
25	TGP 42076 FTA	97,396.00	97,396.00	97,396.00	97,396.00	97,396.00	97,396.00	584,376	0	584,376
26	TGP 72694 NET	60,862.17	60,862.17	60,862.17	60,862.17	60,862.17	60,862.17	365,173	0	365,173
27	TGP 72694 NET	304,237.83	304,237.83	304,237.83	304,237.83	304,237.83	304,237.83	0	1,825,427	1,825,427
28	SubTotal Transport Capacity	\$ 1,292,651.21	\$ 1,292,650.73	\$ 1,292,651.21	\$ 1,292,651.21	\$ 1,335,616.67	\$ 1,333,977.43	\$ 1,536,754	\$ 6,303,445	\$ 7,840,198
29										
30										
31										
32	Storage Fixed									
33	Dominion - Storage Demand									
34	TGP FSMA - Storage Demand									
35	Nat'l Fuel - Storage Demand									
36	Honeoye - Storage Demand									
37	Sempra - Storage Demand									
38	SubTotal Storage	\$ 146,542.82	\$ 147,109.38	\$ 137,686.46	\$ 146,901.05	\$ 146,677.61	\$ 148,351.65	\$ -	\$ 873,269	\$ 873,269
39										
40	LNG									
41	LNG - Res Charge (Distrigas)									
42										
43	PROPANE									
44	Energy North Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45										
46	ICE Fees	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	\$ 7,200	\$ -	\$ 7,200
47	TGP Pipeline Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48										
49	Capacity Managed - Canadian									
50										
51	Demand Subtotal	\$ 1,490,177.47	\$ 1,491,270.12	\$ 1,498,451.69	\$ 1,504,299.86	\$ 1,531,595.02	\$ 1,528,496.76	\$ 1,867,577	\$ 7,176,714	\$ 9,044,291
52	Capacity Release Adjustments									
53	TGP 72694 FTA									
54	TGP 72694 FTA									
55	Dominion 300075									
56	TGP 523									
57	TGP 42076									
58	National Fuel O02357									
59	National Fuel N02358									
60	Iroquois									
61	TGP 95346 FTA									
62	TGP 632 FSMA									
63	TGP 11234 FTA									
64	TGP 2302 FTA									
65	TGP 8587 FTA 42076 FTA									
66	Emera									
67	Portland Gas 1999-001									
68	SubTotal Capacity Releases	\$ 238,774.21	\$ 529,257.26	\$ 678,891.61	\$ 305,545.57	\$ 409,203.06	\$ 289,480.71	\$ 418,185	\$ 2,032,967	\$ 2,451,152
69										
70	TOTAL DEMAND	\$ 1,728,951.68	\$ 2,020,527.38	\$ 2,177,343.30	\$ 1,809,845.43	\$ 1,940,798.08	\$ 1,817,977.47	\$ 2,285,763	\$ 9,209,681	\$ 11,495,443
71										
72										

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MAY THROUGH OCTOBER 2014
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
73	COMMODITY									
74										
75	<u>Canadian Supply</u>									
76	BP/Northeast Gas Market									
77	Nexen									
78	Sempra									
79	Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80										
81	<u>Pipeline Transport</u>									
82	ANE Union/Transgas									
83										
84	Dominion									
85	Iroquois									
86	Tennessee Gas Pipeline									
87	Honeoye									
88	National Fuel									
89	PNGTS									
90	Total TGP Transportation	\$ (32,821.61)	\$ 66,906.27	\$ 30,574.67	\$ 40,147.85	\$ 43,605.98	\$ -	\$ 148,413	\$ -	\$ 148,413
91										
92	Total Pipeline Transport	\$ (32,821.61)	\$ 68,564.59	\$ 32,847.10	\$ 40,147.85	\$ 45,641.49	\$ 2,837.30	\$ 157,217	\$ -	\$ 157,217
93										
94	<u>City Gate Supply</u>									
95	VPEM									
96										
97	<u>Dracut Supply</u>									
98										
99	<u>PNGTS Commodity</u>									
100										
101	Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102										
103	<u>TGP Commodity</u>									
104	Andarko									
105	J Aron									
106	ANE									
107	BG \ TransCanada									
108	BP Energy									
109	Chevron									
110	Cheniere									
111	CITI									
112	Cokinos									
113	Eservices									
114	Conoco									
115	Emera									
116	EnCanUSA									
117	GDF Suez									
118	Iroquois									
119	JP Morgan									
120	Hess									
121	L. Dreyfus									
122	Macquarie									
123	Merrill									
124	National Fuel									
125	NJ Energy									
126	Nextera									
127	Papco									
128	Repsol									
129	South Jersey									
130	Shell									
131	Southwest									
132	Tennessee Gas Pipeline									
133	Twin Eagle									
134	United									
135	VPEM									
136	Sub Total	\$ 3,130,749.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,859,205.90	\$ 11,695,472	\$ -	\$ 11,695,472
137	Hedging (Gain)/Loss Peak							\$ -	\$ -	\$ -
138	Hedging (Gain)/Loss Off Peak									
139	Total	\$ 3,195,323.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,886,750.29	\$ 11,787,591	\$ -	\$ 11,787,591
140										
141										
142	<u>Storage</u>									
143	WITHDRAWALS Off Peak									
144	INJECTIONS									
145	Total Storage	\$ (1,217,830.54)	\$ (1,235,516.50)	\$ (1,169,514.25)	\$ (901,076.74)	\$ (565,395.48)	\$ (614,452.09)	\$ (5,703,786)	\$ -	\$ (5,703,786)
146	LNG									
147	LNG - Accounting Adjustment									
148	LNG - P/S Plant									
149	Total LNG	\$ 14,803.81	\$ 14,813.94	\$ 11,263.52	\$ -	\$ -	\$ -	\$ 40,881	\$ -	\$ 40,881

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2014
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
151	PROPANE									
152	Propane Sendout - P/S Plant									
153	Energy North Propane - Tank Farm									
154	TOTAL PROPANE	\$ 9,007.82	\$ 208,328.78	\$ 83,348.38	\$ (203,519.16)	\$ 2,880.90	\$ 4,753.32	\$ 104,800	\$ -	\$ 104,800
155										
156	Taxes - West Virginia									
157										
158	Broker Cashout									
159										
160	Capacity Managed - Canadian									
161										
162	Broker Inventory									
163										
164	Broker's Imbalance Revenues									
165										
166	TOTAL COMMODITY	\$ 1,726,904.45	\$ 2,737.90	\$ 795,861.93	\$ 361,931.81	\$ 677,278.48	\$ 1,206,123.32	\$ 4,770,838	\$ -	\$ 4,770,838
167										
168	ICE Fees									
169										
170	OFF SYSTEM SALES COST									
171										
172	NON-FIRM COST							\$ -	\$ -	\$ -
173										
174	NET COMMODITY COST	\$ 1,726,904.45	\$ 2,737.90	\$ 795,861.93	\$ 361,931.81	\$ 679,078.48	\$ 1,207,923.32	\$ 4,774,437.89	\$ -	\$ 4,774,437.89

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
175	Total Peak Demand	\$ 1,356,978	\$ 1,642,743	\$ 1,782,189	\$ 1,419,064	\$ 1,563,532	\$ 1,445,175	\$ 9,209,681
176	Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	Total Peak Gas Costs	\$ 1,356,978	\$ 1,642,743	\$ 1,782,189	\$ 1,419,064	\$ 1,563,532	\$ 1,445,175	\$ 9,209,681
178								
179	Off-Peak Demand	\$ 371,974	\$ 377,784	\$ 395,154	\$ 390,782	\$ 377,266	\$ 372,803	\$ 2,285,763
180	Off-Peak Commodity	\$ 1,726,904	\$ 2,738	\$ 795,862	\$ 361,932	\$ 679,078	\$ 1,207,923	\$ 4,774,438
181	Total Off Peak Gas Costs	\$ 2,098,879	\$ 380,522	\$ 1,191,016	\$ 752,713	\$ 1,056,345	\$ 1,580,726	\$ 7,060,201
182								
183	Firm Sendout Costs	\$ 3,455,856	\$ 2,023,265	\$ 2,973,205	\$ 2,171,777	\$ 2,619,877	\$ 3,025,901	\$ 16,269,881

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

SCHEDULE 3

SUMMER COG GAS REVENUES BILLED

FOR MONTH OF:	May-14 Winter (b)	May-14 Summer (c)	Jun-14 (d)	Jul-14 (e)	Aug-14 (f)	Sep-14 (g)	Oct-14 (h)	Nov-14 (i)	Total Off-Peak (j)	Total Peak (k)
(a)										
1 VOLUMES										
2 RESIDENTIAL										
3 R-1	62,067	16,162	57,394	40,820	36,174	33,585	33,771	38,317	256,223	62,067
4 R-1 FPO	4,832	1,258	86	7	-	-	-	-	1,351	4,832
5 R-3	2,532,102	669,443	1,725,822	1,116,772	1,040,043	987,267	1,358,354	2,043,371	8,941,072	2,532,102
6 R-3 FPO	310,151	81,999	10,556	387	34	(27)	(330)	-	92,619	310,151
7 R-4	438,101	62,529	146,268	88,295	79,060	70,834	98,261	139,016	684,263	438,101
8 R-4 FPO	34,825	4,970	2,741	14	5	-	-	-	7,730	34,825
9 Total Residential	3,382,078	836,361	1,942,867	1,246,295	1,155,316	1,091,659	1,490,056	2,220,704	9,983,258	3,382,078
10										
11 COMMERCIAL/INDUSTRIAL										
12 G41 - G43	2,115,489	390,718	1,443,017	224,220	759,752	565,412	572,764	1,151,279	5,107,161	2,115,489
13 G41 - G43 FPO	93,758	17,317	(2,087)	103	-	-	-	-	15,333	93,758
14 G51 - G63	351,664	121,894	354,563	330,863	336,645	360,992	343,322	419,552	2,267,831	351,664
15 G51 - G63 FPO	8,931	3,095	240	-	-	-	-	-	3,335	8,931
16 Total Comm/Industrial	2,569,842	533,024	1,795,733	555,186	1,096,397	926,404	916,086	1,570,831	7,393,660	2,569,842
17 Total Sales Volumes	5,951,920	1,369,385	3,738,600	1,801,481	2,251,713	2,018,063	2,406,142	3,791,535	17,376,918	5,951,920
18										
19 TRANSPORTATION										
20 G41 - G43	2,135,691	292,334	783,367	851,126	882,109	912,360	1,046,112	1,555,668	6,323,076	2,135,691
21 G51 - G63	2,538,543	142,356	474,613	2,536,788	4,585,016	2,568,790	2,704,833	2,798,851	15,811,246	2,538,543
22 Total Transportation	4,674,234	434,690	1,257,980	3,387,914	5,467,125	3,481,150	3,750,945	4,354,519	22,134,323	4,674,234
23										
24 Total Volumes	10,626,154	1,804,075	4,996,580	5,189,395	7,718,838	5,499,213	6,157,087	8,146,053	39,511,241	10,626,154
25										
26 RATES										
27 R-1	\$ 1 2724	\$ 0 5330	\$ 0 5330	\$ 0 5330	\$ 0 5330	\$ 0 5330	\$ 0 3830	\$ 0 3830		
28 R-1 FPO	0 8900	0 5330	0 5330	0 5330	0 5330	0 5330	0 3830	0 3830		
29 R-3	1 2724	0 5330	0 5330	0 5330	0 5330	0 5330	0 3830	0 3830		
30 R-3 FPO	0 8900	0 5330	0 5330	0 5330	0 5330	0 5330	0 3830	0 3830		
31 R-4	1 2724	0 5330	0 5330	0 5330	0 5330	0 5330	0 3830	0 3830		
32 R-4 FPO	0 8900	0 5330	0 5330	0 5330	0 5330	0 5330	0 3830	0 3830		
33 C/I Sales G41 to G43	1 2740	0 5350	0 5350	0 5350	0 5350	0 5350	0 3850	0 3850		
34 C/I Sales G41 to G43 FPO	0 0183	0 5350	0 5350	0 5350	0 5350	0 5350	0 3850	0 3850		
35 C/I Transport G41 to G43	-	-	-	-	-	-	-	-		
36 C/I Sales G51 to G63	1 2614	0 5271	0 5271	0 5271	0 5271	0 5271	0 3771	0 3771		
37 C/I Sales G51 to G63 FPO	0 8812	0 5271	0 5271	0 5271	0 5271	0 5271	0 3771	0 3771		
38 C/I Transport G51 to G63	-	-	-	-	-	-	-	-		
39										
40										
41 REVENUES										
42 R-1	\$ 78,974	\$ 8,614	\$ 30,591	\$ 21,757	\$ 19,281	\$ 17,901	\$ 12,934	\$ 14,675	\$ 125,754	\$ 78,974
43 R-1 FPO	4,300	671	46	4	-	-	-	-	720	4,300
44 R-3	3,221,847	356,813	919,863	595,239	554,343	526,213	520,250	782,611	4,255,333	3,221,847
45 R-3 FPO	276,035	43,705	5,626	206	18	(14)	(126)	-	49,415	276,035
46 R-4	557,440	33,328	77,961	47,061	42,139	37,755	37,634	53,243	329,121	557,440
47 R-4 FPO	30,994	2,649	1,461	7	3	-	-	-	4,120	30,994
48 C/I Sales G41 to G43	2,695,133	209,034	772,014	119,958	406,467	302,495	220,514	443,242	2,473,725	2,695,133
49 C/I Sales G41 to G43 FPO	1,716	9,264	(1,117)	55	-	-	-	-	8,203	1,716
50 C/I Transport G41 to G43	-	-	-	-	-	-	-	-	-	-
51 C/I Sales G51 to G63	443,589	64,250	186,890	174,398	177,446	190,279	129,467	158,213	1,080,942	443,589
52 C/I Sales G51 to G63 FPO	7,870	1,632	127	-	-	-	-	-	1,758	7,870
53 C/I Transport G51 to G63	-	-	-	-	-	-	-	-	-	-
54 Gas Cost Revenue	\$ 7,317,897	\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	\$ 7,317,897
55										
56 Less Occupant Billing	-	-	-	-	-	-	-	-	-	-
57										
58 Less Summer Proration/adj	-	-	-	-	-	-	-	-	-	-
59 Summer Gas Cost Revenue Billed		\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	
60										
61 Winter Gas Costs Revenue Billed	\$ 7,317,897								-	\$ 7,317,897
62										
63 Total Gas Costs Billed	\$ 7,317,897	\$ 729,961	\$ 1,993,462	\$ 958,686	\$ 1,199,696	\$ 1,074,629	\$ 920,672	\$ 1,451,985	\$ 8,329,091	\$ -
64										
65 Bad Debt Revenue Billed	\$ 108,920	\$ 14,379	\$ 39,255	\$ 18,916	\$ 23,643	\$ 21,190	\$ 25,264	\$ 39,811	\$ 182,458	\$ 108,920
66 Working Capital Gas Cost Billed	\$ 7,142	\$ 137	\$ 374	\$ 180	\$ 225	\$ 202	\$ 241	\$ 379	\$ 1,738	\$ 7,142
67 Broker Revenue		\$ 76,929	\$ 74,818	\$ 28,224	\$ 67,635	\$ 51,314	\$ 78,026	\$ -	\$ -	\$ 376,945
68										
69 Total Billings	\$ 7,433,960	\$ 821,405	\$ 2,107,909	\$ 1,006,006	\$ 1,291,199	\$ 1,147,334	\$ 1,024,203	\$ 1,492,175	\$ 8,513,286	\$ 493,008

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1	Firm Gas Purchases		6,420,100	5,558,400	5,735,930	5,230,320	1,128,300	2,155,600	26,228,650
2	Firm Sales		1,369,385	3,738,600	1,801,481	2,251,713	2,018,063	6,197,677	17,376,918
3	Company Use		9,867	4,873	3,462	2,245	3,018	5,217	28,682
4	Unaccounted For %		1 28%	1 28%	1 28%	1 28%	1 28%	1 28%	
5	Unaccounted For Gas		82,177	71,148	73,420	66,948	14,442	27,592	335,727
6	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
7	COG Factor- Bad Debt Factor		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
8	COG Factor- Working Capital Factor		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
9	Unbilled Volume								
10	Beginning Bal		-	4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	
12	Incremental Unbilled		4,958,671	1,743,779	3,857,567	2,909,414	(907,223)	(4,074,885)	
13	Ending Balance		4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	8,487,323	
14	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
16	Gross Unbilled Gas Cost		\$2,642,972	\$3,572,406	\$5,628,489	\$7,179,207	\$4,811,326	\$3,250,645	
17	Monthly Incremental Gas Cost		\$2,642,972	\$929,434	\$2,056,083	\$1,550,718	(\$2,367,881)	(\$1,560,681)	
19	COG Factor- Bad Debt Only		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
20	Gross Unbilled Bad Debt Cost		\$52,066	\$70,376	\$110,880	\$141,429	\$131,903	\$89,117	
21	Monthly Incremental Bad Debt Cost		\$52,066	\$18,310	\$40,504	\$30,549	(\$9,526)	(\$42,786)	
22	COG Factor- Working Capital Only		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
23	Gross Unbilled Working Capital Cost		\$496	\$670	\$1,056	\$1,347	\$1,256	\$849	
24	Monthly Incremental Working Capital Cost		\$496	\$174	\$386	\$291	(\$91)	(\$407)	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 4 - NONFIRM MARGIN

Page 1 of 1
REDACTED

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8								
9	OFF SYSTEM SALES MARGIN							
10								
11	CAPACITY RELEASE CREDIT							
12								
13	TOTAL NON FIRM MARGIN AND CREDITS	\$ (238,774)	\$ (529,257)	\$ (678,892)	\$ (305,546)	\$ (409,203)	\$ (289,481)	\$ (2,451,152)

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

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1422 (formerly, 142.20)

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ 41,967	\$ 36,354	\$ 37,868	\$ 39,377	\$ 40,903	\$ 42,481	\$ 44,068	\$ 41,967
2									
3	Add: COST ALLOW	1,421	1,415	1,402	1,415	1,467	1,469		8,589
4									
5	Less: CUSTOMER BILLINGS	(7,142)	-	-	-	-	-	-	(7,142)
6	Estimated Unbilled	-	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(7,142)	-	-	-	-	-	-	(7,142)
9									
10	ENDING BALANCE PRE INTEREST	\$ 36,246	\$ 37,769	\$ 39,271	\$ 40,792	\$ 42,370	\$ 43,949	\$ 44,068	\$ 43,414
11									
12	MONTH'S AVERAGE BALANCE	39,107	37,062	38,569	40,084	41,636	43,215		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	108	99	106	111	111	119		654
16	ENDING BALANCE	\$ 36,354	\$ 37,868	\$ 39,377	\$ 40,903	\$ 42,481	\$ 44,068	\$ 44,068	\$ 44,068

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

OFF-PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1424 (formerly, 142.40)

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ (564)	\$ 1,472	\$ 1,411	\$ 2,364	\$ 2,811	\$ 4,052	\$ 6,241	(564)
2									
3	Add: ACTUAL COST	2,667	484	1,514	957	1,342	2,009	-	\$ 8,973
4									
5	Less: CUSTOMER BILLINGS	(137)	(374)	(180)	(225)	(202)	(241)	(379)	(1,738)
6	Estimated Unbilled	(496)	(670)	(1,056)	(1,347)	(1,256)	(849)		(5,674)
7	Reverse Prior Month Unbilled		496	670	1,056	1,347	1,256	849	5,674
8	Subtotal: Accrued Customer Billings	(633)	(548)	(566)	(516)	(111)	167	470	(1,738)
9									
10	ENDING BALANCE PRE INTEREST	\$ 1,471	\$ 1,407	\$ 2,359	\$ 2,804	\$ 4,043	\$ 6,227	\$ 6,711	\$ 6,671
11									
12	MONTH'S AVERAGE BALANCE	453	1,439	1,885	2,584	3,427	5,140		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	1	4	5	7	9	14		40
16	ENDING BALANCE	\$ 1,472	\$ 1,411	\$ 2,364	\$ 2,811	\$ 4,051.63	\$ 6,241	\$ 6,711	\$ 6,711

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 371,974	\$ 377,784	\$ 395,154	\$ 390,782	\$ 377,266	\$ 372,803	\$ 2,285,763
2 Commodity	1,726,904	2,738	795,862	361,932	679,078	1,207,923	4,774,438
3 Total Gas Costs	\$ 2,098,879	\$ 380,522	\$ 1,191,016	\$ 752,713	\$ 1,056,345	\$ 1,580,726	\$ 7,060,201
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate	0 00127	0 00127	0 00127	0 00127	0 00127	0 00127	
9							
10 Total Working Capital Costs	\$ 2,667	\$ 484	\$ 1,514	\$ 957	\$ 1,342	\$ 2,009	\$ 8,973
11							
12 Prior Period (Over)Undercollection	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (1,146,406)
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,910,478	\$ 189,938	\$ 1,001,462	\$ 562,602	\$ 866,620	\$ 1,391,667	\$ 5,922,767
15							
16 Bad Debt Rate	0.0116	0 0116	0 0116	0 0116	0 0116	0 0116	
17							
18 Total Bad Debt Cost	\$ 22,162	\$ 2,203	\$ 11,617	\$ 6,526	\$ 10,053	\$ 16,143	\$ 68,704

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 1,356,978	\$ 1,642,743	\$ 1,782,189	\$ 1,419,064	\$ 1,563,532	\$ 1,445,175	\$ 9,209,681
2 Commodity	-	-	-	-	-	-	-
3 Margins and Capacity Release	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	(2,451,152)
4 Total Gas Costs	\$ 1,118,203	\$ 1,113,486	\$ 1,103,298	\$ 1,113,518	\$ 1,154,329	\$ 1,155,694	\$ 6,758,528
5							
6 Working Capital Rate	0 00127	0 00127	0 00127	0 00127	0 00127	0 00127	
7							
8 Total Working Capital Costs	\$ 1,421	\$ 1,415	\$ 1,402	\$ 1,415	\$ 1,467	\$ 1,469	\$ 8,589
9							
10 Prior Period (Over)Undercollection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11							
12 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,119,625	\$ 1,114,901	\$ 1,104,700	\$ 1,114,933	\$ 1,155,796	\$ 1,157,163	\$ 6,767,118
13							
14 Bad Debt Rate	0 0116	0 0116	0 0116	0 0116	0 0116	0 0116	
15							
16 Total Bad Debt Cost	\$ 12,988	\$ 12,933	\$ 12,815	\$ 12,933	\$ 13,407	\$ 13,423	\$ 78,499

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

SCHEDULE 7

WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-14 Winter	May-14 Summer	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total OffPeak	Total Peak
1	VOLUMES										
2	RESIDENTIAL										
3	R-1, R-3 and R-4	3,032,270	748,134	1,929,484	1,245,887	1,155,277	1,091,686	1,490,386	2,220,704	9,881,558	3,032,270
4	R-1, R-3 and R-4 FPO	349,808	88,227	13,383	408	39	(27)	(330)	-	101,700	349,808
5											
6	COMMERCIAL/INDUSTRIAL										
7	G41 - G43	2,115,489	390,718	1,443,017	224,220	759,752	565,412	572,764	1,151,279	5,107,161	2,115,489
8	G41 - G43 FPO	93,758	17,317	(2,087)	103	-	-	-	-	15,333	93,758
9	G51 - G63	351,664	121,894	354,563	330,863	336,645	360,992	343,322	419,552	2,267,831	351,664
10	G51 - G63 FPO	8,931	3,095	240	-	-	-	-	-	3,335	8,931
11											
12	TRANSPORTATION										
13	G41 - G43	2,135,691	292,334	783,367	851,126	882,109	912,360	1,046,112	1,555,668	6,323,076	2,135,691
14	G51 - G63	2,538,543	142,356	474,613	2,536,788	4,585,016	2,568,790	2,704,833	2,798,851	15,811,246	2,538,543
15											
16	TOTAL VOLUME	10,626,154	1,804,075	4,996,580	5,189,395	7,718,838	5,499,213	6,157,087	8,146,053	39,511,241	10,626,154
17											
18	WORKING CAPITAL RATES										
19	Residential R1 & R3	\$ 0 0012	\$ 0 0001	\$ 0 0001	\$ 0 0001	\$ 0 0001	\$ 0 0001	\$ 0 0001	\$ 0 0001		
20	Residential R1 & R3 FPO	0 0012	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001		
21	C/I Sales G41 to G43	0 0012	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001		
22	C/I Sales G41 to G43 FPO	0 0012	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001		
23	C/I Sales G51 to G63	0 0012	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001		
24	C/I Sales G51 to G63 FPO	0 0012	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001	0 0001		
25											
26	WORKING CAPITAL REVENUE BILLED										
27	Residential R1 & R3	\$ 3,639	\$ 75	\$ 193	\$ 125	\$ 116	\$ 109	\$ 149	\$ 222	\$ 988	\$ 3,639
28	Residential R1 & R3 FPO	420	9	1	0	0	(0)	(0)	-	10	420
29	C/I Sales G41 to G43	2,539	39	144	22	76	57	57	115	511	2,539
30	C/I Sales G41 to G43 FPO	113	2	(0)	0	-	-	-	-	2	113
31	C/I Sales G51 to G63	422	12	35	33	34	36	34	42	227	422
32	C/I Sales G51 to G63 FPO	<u>11</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>11</u>
33	WORKING CAPITAL REVENUE BILLED	\$ 7,142	\$ 137	\$ 374	\$ 180	\$ 225	\$ 202	\$ 241	\$ 379	\$ 1,738	\$ 7,142
34											
35	BAD DEBT RATES										
36	Residential R1 & R3	\$ 0 0183	\$ 0 0105	\$ 0 0105	\$ 0 0105	\$ 0 0105	\$ 0 0105	\$ 0 0105	\$ 0 0105		
37	Residential R1 & R3 FPO	0 0183	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105		
38	C/I Sales G41 to G43	0 0183	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105		
39	C/I Sales G41 to G43 FPO	0 0183	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105		
40	C/I Sales G51 to G63	0 0183	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105		
41	C/I Sales G51 to G63 FPO	0 0183	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105	0 0105		
42											
43	BAD DEBTS REVENUE BILLED										
44	Residential R1 & R3	\$ 55,491	\$ 7,855	\$ 20,260	\$ 13,082	\$ 12,130	\$ 11,463	\$ 15,649	\$ 23,317	\$ 103,756	\$ 55,491
45	Residential R1 & R3 FPO	6,401	926	141	4	0	(0)	(3)	-	1,068	6,401
46	C/I Sales G41 to G43	38,713	4,103	15,152	2,354	7,977	5,937	6,014	12,088	53,625	38,713
47	C/I Sales G41 to G43 FPO	1,716	182	(22)	1	-	-	-	-	161	1,716
48	C/I Sales G51 to G63	6,435	1,280	3,723	3,474	3,535	3,790	3,605	4,405	23,812	6,435
49	C/I Sales G51 to G63 FPO	<u>163</u>	<u>33</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35</u>	<u>163</u>
50	BAD DEBTS REVENUE BILLED	\$ 108,920	\$ 14,379	\$ 39,255	\$ 18,916	\$ 23,643	\$ 21,190	\$ 25,264	\$ 39,811	\$ 182,458	\$ 108,920

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2014
OFF PEAK COMMODITY COSTS AND THERMS
SCHEDULE 8

REDACTED

FOR THE MONTH OF		May-14		Jun-14		Jul-14		Aug-14		Sep-14		Oct-14		Total								
	Reference	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth							
1	TENNESSEE COMMODITY																					
2	Total Supply		Sch 2B line 136																			
3	Off System Sales		Sch 2B line 170																			
4	Transportation		Sch 2B line 90																			
5	Total Tennessee Commodity																					
6																						
7																						
8	CITY GATE SUPPLY - VPEN		Sch 2B line 95																			
9																						
10	DRACUT COMMODITY		Sch 2B line 97																			
11																						
12																						
13	Hedging (Gains) Losses		Sch 2B line 138																			
14																						
15																						
16	CANADIAN COMMODITY																					
17	PNGTS Supply		Sch 2B line 101																			
18	SUBTOTAL PNGTS Commodity																					
19																						
20	BP/Northeast Gas Market		Sch 2B line 76																			
21	Nexen		Sch 2B line 77																			
22	Sempra		Sch 2B line 78																			
23	SUBTOTAL TGP/Niagra Commodity																					
24																						
25	ANE Union/Transgas Transportation		Sch 2B line 82																			
26	SUBTOTAL TGP/Iroquois Commodity																					
27																						
28	LNG - Accounting Adjustment		Sch 2B line 147																			
29	LNG VAPOR - P/S Plant		Sch 2B line 148																			
30	SUBTOTAL LNG																					
31																						
32																						
33	Propane Sendout - P/S Plant		Sch 2B line 152																			
34	Energy North Propane - Tank Farm		Sch 2B line 153																			
35	SUBTOTAL PROPANE																					
36																						
37																						
38	STORAGE WITHDRAWALS		Sch 2B line 143																			
39	STORAGE INJECTIONS		Sch 2B line 144																			
40																						
41																						
42	TAXES		Sch 2B line 156																			
43																						
44	SUPPLIER CASHOUT		Sch 2B lines 158+164																			
45																						
46	CAPACITY MANAGED - CANADIAN		Sch 2B line 160																			
47																						
48	NON FIRM COSTS		Sch 2B line 172																			
49																						
50	SUBTOTAL OTHER																					
51																						
52																						
53	TOTAL COMMODITY COST	\$	1,726,904	642,010	\$	2,738	555,840	\$	795,862	573,593	\$	361,932	523,032	\$	677,278	112,830	\$	1,206,123	215,560	\$	4,770,838	2,622,865

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**MAY THROUGH OCTOBER 2014****MONTHLY PRIME RATES****SCHEDULE 9**

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May 2014	05/01 - 05/31	3.25%	31	3.2500%
June 2014	06/01 - 06/30	3.25%	30	3.2500%
July 2014	07/01 - 07/31	3.25%	31	3.2500%
August 2014	08/01 - 08/31	3.25%	31	3.2500%
September 2014	09/01 - 09/30	3.25%	30	3.2500%
October 2014	10/01 - 10/31	3.25%	31	3.2500%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

November 2013-October 2014

OCCUPANT DISALLOWANCE/CREDIT CALCULATION

SCHEDULE 10

1	Assumptions	Total	References
2	Calculation of Threshold		
3	No. of Occupant Accounts	3,766	Schedule 11, col (k), ln 88
4	Actual Occupant Use /Cust	189	Schedule 11, col (k), ln 93
5	Threshold Use/Cust- Toa	85	Schedule 12, col (d), ln 19
6	Threshold Allowed	320,110	lns 3 * 5
7			
8		COG Impact	
9		Toa <Avg.AO <Toa+20 herm	
10		85<Avg AO<105	
11	Actual Annual Occupant Accounts closed from IT Report		
12	Actual Annual Throughput (Therms)	712,194	lns 3 * 4
13	Number of closed Accounts	3,766	ln 3
14	COG Revenues for closed accounts	\$708,487	Schedule 11, col (k), ln 92
15	Base Revenue for closed accounts	\$485,404	Schedule 11, col (k), ln 91
16	Total Revenues for closed accounts	\$1,193,891	lns 14 + 15
17	Avg. annual throughput for closed Occupant (Avg. AO)	189	lns 12 / 13
18			
19	COG Data		
20	CommodityPortion of the COG factor	83.2%	Schedule 11, col (n) , ln 113
21	Avg. COG Factor	\$0 9948	lns 14 / 12
22	Avg. Commodity only COG factor	\$0 8281	lns 21 * 20
23			
24	Calculation of Disallowance/(Credit)		
25	Actual Occupant throughput closed	712,194	ln 12
26	Number of Occupant accounts closed	3,766	ln 13
27	Average Occupant throughput per customer (Avg. AO)	189	lns 25 / 26
28	Occupant Threshold-Toa	85	ln 5
29	Occupant Maximum Range	105	ln 28 + '20'
30	Occupant Minimum Range	65	ln 28 - '20'
31			
32	Variance (Act AO - Toa)	104	lns 27 - 28
33	Volume within +/-20 therm Range subject to 50% sharing	20	IF(ln 32>0,IF(ln 32<20,ln 32,20),IF(ln 32>-20,ln 32,-20))
34	Volume Exceeding Min/Max subject to 100%	84	lns 32 - 33
35			
36	50% Sharing Applied	50%	
37	Volumes Adjusted	37,660	lns 33 * 36 * 26
38	COG Factor -commodity only	\$0 8281	ln 22
39	COG Revenue Disallowed/(Credit)	\$31,187	lns 37 * 38
40			
41	100% Applied		
42	Volumes Adjusted	316,764	lns 26 * 34
43	COG Factor -commodity only	\$0 8281	ln 38
44	COG Revenue Disallowed/(Credit)	\$262,317	lns 42 * 43
45			
46	Total COG Revenues Disallowed/(Credit)	\$293,504	lns 44 + 39
47			
48	Peak Sales Volume	84,723,918	Recon PK 13-14: Schedule 3, col (j) , ln 17
49	OffPeak Sales Volume	17,376,918	Schedule 3, col (j) , ln 17
50	Total	102,100,836	lns 48 + 49
51			
52	Peak Occupant Disallowed/(Credit)	\$243,551	lns 48 / 50 * 46
53	OffPeak Occupant Disallowed/(Credit)	\$49,952	lns 46 * 49 / 50
54	Total Occupant Disallowed/(Credit)	\$293,504	lns 52 + 53

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

November 2013-October 2014

OCCUPANT DISALLOWANCE/CREDIT BACKUP

SCHEDULE 11

Occupant bills Calculation												(n)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
RPT 9020 & 9021	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	Total	Residential	Comm	
Nov-13													
NO. Custs	133	1,473	6	161	3	1	17	1	-	1,795	1,612	183	
Usage	1,471	38,973	162	3,338	384	-	291	-	-	44,619	40,606	4,013	
UAG \$	\$1,876	\$36,787	\$64	\$7,631	\$510	(\$545)	\$728	\$119	\$0	\$48,260	\$38,727	\$9,533	
COG \$	\$1,037	\$28,276	\$119	\$2,522	\$260	\$0	\$192	\$0	\$0	\$32,406	\$29,433	\$2,974	
Usage/Cust	11	26	27	21	128	-	17	-	-	25	25	22	
Dec-13													
NO. Custs	151	1,881	6	195	5	1	21	2	-	2,262	2,038	224	
Usage	2,722	95,091	525	13,099	2,945	-	985	67	-	115,434	98,338	17,096	
UAG \$	\$2,325	\$60,808	\$115	\$11,975	\$1,560	(\$297)	\$1,876	\$210	\$0	\$78,571	\$63,248	\$15,323	
COG \$	\$2,309	\$82,603	\$465	\$11,263	\$2,530	\$842	\$0	\$59	\$0	\$100,071	\$85,378	\$14,693	
Usage/Cust	18	51	88	67	589	-	47	34	-	51	48	76	
Jan-14													
NO. Custs	116	1,470	17	133	2	1	19	2	-	1,760	1,603	157	
Usage	2,523	126,900	1,769	22,769	2,828	-	1,203	133	-	158,125	131,192	26,933	
UAG \$	\$1,874	\$62,385	\$355	\$11,870	\$1,161	(\$505)	\$2,058	\$293	\$0	\$79,491	\$64,614	\$14,876	
COG \$	\$2,400	\$118,069	\$1,660	\$21,419	\$2,686	\$1,085	\$0	\$129	\$0	\$147,448	\$122,129	\$25,319	
Usage/Cust	22	86	104	171	1,414	-	63	67	-	90	82	172	
Feb-14													
NO. Custs	130	1,172	21	123	4	1	23	2	-	1,476	1,323	153	
Usage	3,584	120,281	2,579	18,192	2,818	-	1,445	112	-	149,011	126,444	22,567	
UAG \$	\$2,242	\$54,938	\$489	\$10,315	\$1,402	\$510	\$1,187	\$273	\$0	\$71,356	\$57,669	\$13,686	
COG \$	\$3,675	\$125,805	\$2,625	\$18,686	\$3,004	\$0	\$1,459	\$120	\$0	\$155,374	\$132,105	\$23,269	
Usage/Cust	28	103	123	148	705	-	63	56	-	101	96	147	
Mar-14													
NO. Custs	117	1,277	31	127	3	1	28	2	-	1,586	1,425	161	
Usage	2,976	129,622	3,474	19,584	1,325	-	2,757	31	-	159,769	136,072	23,697	
UAG \$	\$1,963	\$59,458	\$679	\$10,871	\$816	\$510	\$1,611	\$260	\$0	\$76,168	\$62,100	\$14,068	
COG \$	\$3,439	\$148,056	\$3,901	\$22,281	\$1,565	\$0	\$3,089	\$35	\$0	\$182,366	\$155,396	\$26,970	
Usage/Cust	25	102	112	154	442	-	98	16	-	101	95	147	
Apr-14													
NO. Custs	120	1,041	42	91	4	(7)	19	2	-	1,312	1,203	109	
Usage	2,466	68,817	3,449	169	1,377	-	1,965	200	-	78,443	74,732	3,711	
UAG \$	\$1,913	\$38,389	\$758	\$4,025	\$957	(\$3,725)	\$1,114	\$274	\$0	\$43,705	\$41,059	\$2,645	
COG \$	\$3,223	\$94,327	\$4,223	\$4,019	\$1,741	\$0	\$2,602	\$255	\$0	\$110,389	\$101,773	\$8,617	
Usage/Cust	21	66	82	2	344	-	103	100	-	60	62	34	
May-14													
NO. Custs	113	980	33	129	(6)	-	24	2	-	1,275	1,126	149	
Usage	1,561	20,464	453	3,561	(2,633)	-	805	110	-	24,321	22,478	1,843	
UAG \$	\$1,653	\$23,298	\$302	\$6,428	(\$1,579)	\$0	\$1,142	\$277	\$0	\$31,521	\$25,253	\$6,268	
COG \$	\$1,787	\$25,339	\$695	\$4,251	(\$2,252)	\$0	\$948	\$81	\$0	\$30,848	\$27,821	\$3,027	
Usage/Cust	14	21	14	28	-	-	34	55	-	19	20	12	
Jun-14													
NO. Custs	53	542	35	58	2	-	13	-	-	703	630	73	
Usage	529	(11,555)	642	(5,461)	161	-	(1,608)	-	-	(17,292)	(10,384)	(6,908)	
UAG \$	\$743	\$6,026	\$333	\$833	\$255	\$0	\$258	\$0	\$0	\$8,448	\$7,102	\$1,346	
COG \$	\$136	(\$19,237)	\$321	(\$6,444)	\$88	\$0	(\$1,775)	\$0	\$0	(\$26,911)	(18,780)	(8,131)	
Usage/Cust	10	(21)	18	(94)	81	-	(124)	-	-	(25)	(16)	(95)	
Jul-14													
NO. Custs	21	400	25	38	1	-	15	-	-	500	446	54	
Usage	366	(5,795)	(345)	784	109	-	909	-	-	(3,972)	(5,774)	1,802	
UAG \$	\$317	\$5,336	\$130	\$1,771	\$206	\$0	\$771	\$0	\$0	\$8,532	\$5,783	2,748	
COG \$	\$104	(\$10,424)	(\$682)	\$410	\$59	\$0	\$489	\$0	\$0	(\$10,044)	(11,003)	959	
Usage/Cust	17	(14)	(14)	21	109	-	61	-	-	(8)	(13)	33	
Aug-14													
NO. Custs	59	642	17	49	2	-	(2)	-	-	767	718	49	
Usage	(66)	3,585	(491)	(258)	87	-	(1,249)	-	-	1,608	3,028	(1,420)	
UAG \$	\$699	\$12,337	\$57	\$1,925	\$273	\$0	(\$305)	\$0	\$0	\$14,986	\$13,093	\$1,893	
COG \$	(\$330)	(\$651)	(\$693)	(\$753)	\$47	\$0	(\$1,832)	\$0	\$0	(\$4,211)	(1,673)	(2,538)	
Usage/Cust	(1)	6	(29)	(5)	44	-	-	-	-	2	4	(29)	
Sep-14													
NO. Custs	47	599	9	38	1	-	11	-	-	705	655	50	
Usage	502	3,473	(107)	669	-	-	571	-	-	5,108	3,868	1,240	
UAG \$	\$665	\$11,555	\$45	\$1,685	\$115	\$0	\$556	\$0	\$0	\$14,622	\$12,265	\$2,357	
COG \$	\$259	(\$626)	(\$244)	\$57	\$0	\$0	\$475	\$0	\$0	(\$80)	(612)	532	
Usage/Cust	11	6	(12)	18	-	-	52	-	-	7	6	25	
Oct-14													
NO. Custs	34	419	30	55	1	-	(4)	-	-	535	483	52	
Usage	375	(138)	573	66	-	-	(3,856)	-	-	(2,980)	810	(3,790)	
UAG \$	\$486	\$7,359	\$284	\$2,245	\$136	\$0	(\$766)	\$0	\$0	\$9,744	\$8,130	\$1,615	
COG \$	\$149	(\$6,031)	\$238	(\$595)	\$0	\$0	(\$2,933)	\$0	\$0	(\$9,170)	(5,643)	(3,528)	
Usage/Cust	11	(0)	19	1	-	-	-	-	-	(6)	2	(73)	
Annual Nov 13-Oct 14													
NO. Custs	204	3,176	149	261	9	1	35	3	-	3,766	13,262	1,414	
Usage	19,009	589,718	12,683	76,512	9,401	-	4,218	653	-	712,194	621,410	90,784	
UAG \$	\$16,757	\$378,676	\$3,612	\$71,574	\$5,812	(\$2,963)	\$10,230	\$1,706	\$0	\$485,404	\$399,045	\$86,359	
COG \$	\$18,189	\$585,506	\$12,628	\$77,116	\$9,728	\$1,927	\$2,714	\$679	\$0	\$708,487	\$616,323	\$92,164	
Usage/Cust	93	186	85	293	1,045	-	121	218	-	189	47	64	

Occupant bins Calculation													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
Determination of Occupant Threshold
SCHEDULE 12

Revised Calculation of Threshold Amount of Occupant Use/Customer

1		Billed Amount	Billed Therms	Days Billed	No. of Acct	Avg. Bill/cust	Avg Days bill/cust	Avg. Bill/day	60 Day bill	90 Day bill	75/25 split
2	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
3											
4											
5											
6	Nov 11 - Oct 12	\$263,522	278,708	266,509	4,499	61.95	59.24	1.05	63	94	70 59
7	Nov 12 - Oct 13	\$548,646	356,652	323,091	2,585	137.97	124.99	1.10	66	99	74 51
8	Nov 13 - Oct 14	\$1,193,890	712,195	440,234	3,766	189.11	116.90	1.62	97	146	109.20
9											
10	Total	\$2,006,058	1,347,555	1,029,834	10,850						
11											
12											
13	Average (2009-14)					129.68	100.37	1.26	75.35	113.02	85
14											
15	25% @ 90 day		113	28							
16											
17	75% @ 60 day		75	57							
18											
19	Total Average			85							