

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2015 COST OF GAS RESULTS
DG 15-091
May 01, 2015 through October 31, 2015

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<u>Account 8840-2-0000-10-1920-1741</u>			
Balance 10/31/14 - (Over) / Under	\$ (1,210,302)	\$ (4,290,970)	\$ (3,080,668)
Prior Period Adjustment	2/ -	5,345,079	5,345,079
Interest 11/1/14 - 4/30/15	<u>(19,551)</u>	<u>(69,724)</u>	<u>(50,173)</u>
Beginning Balance 5/1/15	\$ (1,229,853)	\$ 984,385	\$ 2,214,238
Interest 5/1/15 - 10/31/15	(10,921)	24,777	35,698
Prior Period Adjustments	-	380,662	380,662
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	2,735	2,735	(0)
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	268,953	268,953
Gas Costs	\$ 8,291,717	\$ 7,408,098	\$ (883,619)
Total Costs	<u>\$ 8,283,531</u>	<u>\$ 8,085,225</u>	<u>\$ (198,306)</u>
Gas Cost Billed	<u>\$ (7,053,678)</u>	<u>\$ (8,096,328)</u>	<u>\$ (1,042,650)</u>
Total (Over) / Under 10/31/15	<u>\$ -</u>	<u>\$ 973,282</u>	<u>\$ 973,282</u>
<u>Bad Debts Account 8840-2-0000-10-1163-1754</u>			
Balance 10/31/14 - (Over) / Under	\$ -	\$ 253,408	\$ 253,408
Prior Period Adjustment	-	(342,761)	(342,761)
Interest 11/1/14 - 4/30/15	<u>-</u>	<u>3,606</u>	<u>3,606</u>
Beginning Balance 5/1/15	\$ -	\$ (85,748)	\$ (85,748)
Bad Debt Costs	82,357	76,683	(5,674)
Bad Debt Billed	(82,346)	(44,149)	38,197
Adjustment	0	(33,113)	(33,113)
Interest	(11)	(530)	(519)
Total (Over) / Under 10/31/15	\$ -	\$ (86,856)	\$ (86,856)
<u>Working Capital Account 8840-2-0000-10-1163-1424</u>			
Balance 10/31/14 - (Over) / Under	\$ 7,961	\$ 7,344	\$ (617)
Prior Period Adjustment	0	6,011	6,011
Interest 11/1/14 - 4/30/15	<u>117</u>	<u>106</u>	<u>(11)</u>
Beginning Balance 5/1/15	\$ 8,078	\$ 13,461	\$ 5,383
Working Capital Costs	10,538	9,414	(1,124)
Working Capital Billed	(18,684)	(9,334)	9,350
Adjustment	-	336	336
Interest	68	234	166
Total (Over) / Under 10/31/15	\$ -	\$ 14,110	\$ 14,110
Total All Accounts	\$ -	\$ 900,536	\$ 900,536

(1) As filed March 17, 2015 in the Summer 2015 Cost of Gas DG 15-091.
On April 27, 2015 the NHPUC approved the March 17, 2015 filing in DG 15-091 in its Order No. 25,781.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2015 COST OF GAS RESULTS
DG 15-091
SUMMARY OF DEMAND CHARGES FOR PERIOD
May 01, 2015 through October 31, 2015

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Supplies:</u>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<u>Pipelines:</u>				
ANE (Uniongas and TransCanada)	Sch 2B line 5 + 6			
IGTS Iroquois	Sch 2B line 17			
Direct Energy	Sch 2B line 18			
TGP 523	Sch 2B line 26			
TGP Contract 8587 Zone 0-6	Sch 2B lines 24 + 68			
TGP 95346	Sch 2B line 28			
TGP 42076 Dracut	Sch 2B lines 27			
TGP (Concord Lateral)	Sch 2B line 29 + 30			
Portland Natural Gas Pipeline	Sch 2B line 20 + 70			
Subtotal Pipeline Demand Charges				
<u>LNG:</u>				
Domac	Sch 2B line 44	\$ -	\$ -	\$ -
<u>Propane</u>				
EN Propane	Sch 2B line 47	\$ -	\$ -	\$ -
<u>Storage:</u>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<u>Other</u>				
Fees	Sch 2B line 49	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 50	-	-	-
Transportation Capacity Credit				
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		\$ 4,555,574	\$ 2,160,548	(\$2,395,026)

1/ Demand costs per Schedule 5A as filed in the Summer 2015 Cost of Gas in DG 15-091.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2015 COST OF GAS RESULTS
DG 15-091

REDACTED

SUMMARY OF COMMODITY COSTS FOR PERIOD

May 01, 2015 through October 31, 2015

Demand Charges (Brought from Page 2):		\$4,555,574		\$2,160,548		(\$2,395,026)	
		<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
<u>TGP Gulf Commodity</u>							
Therms	Sch 8, lines 5 + 39						
Cost	Sch 8, lines 5 + 39						
<u>Dracut Commodity</u>							
Therms	Sch 8, line 10						
Cost	Sch 8, line 10						
<u>PNGTS Comodity</u>							
Therms	Sch 8, line 18						
Cost	Sch 8, line 18						
<u>TGP/Iroquois Commodity (Dawn)</u>							
Therms	Sch 8, line 26						
Cost	Sch 8, line 26						
<u>TGP/Niagra Commodity</u>							
Therms	Sch 8, line 23						
Cost	Sch 8, line 23						
<u>City Gate Delivered Supply</u>							
Therms	Sch 8, line 8						
Cost	Sch 8, line 8						
<u>Storage Gas - Commodity Withdrawn</u>							
Therms	Sch 8, line 38						
Cost	Sch 8, line 38						
<u>Propane P/S Plant Commodity</u>							
Therms	Sch 8, line 33						
Cost	Sch 8, line 33						
<u>Propane Tank Farm Commodity</u>							
Therms	Sch 8, line 34						
Cost	Sch 8, line 34						
<u>LNG P/S Plant Commodity</u>							
Therms	Sch 8, line 30						
Cost	Sch 8, line 30						
<u>Hedging (Gains) Losses</u>	Sch 8, line 13						
<u>Other</u>							
Cost	Sch 8, line 50						
		\$	-				
Subtotal:							
Volumes (net of fuel retention)		<u>20,909,363</u>		<u>17,644,890</u>		<u>(3,264,473)</u>	
Cost		\$ <u>3,440,072</u>	0.1645	\$ <u>5,247,550</u>	0.2974	\$ <u>1,807,478</u>	0.1329
Total Demand and Commodity Costs		<u>\$ 7,995,646</u>		<u>\$ 7,408,098</u>		<u>\$ (587,548)</u>	
Check - Sched 1				\$ 7,408,098			
Demand (therms):							
Firm Gas Sales		19,902,706		19,139,095		(763,611)	
Lost Gas (Unaccounted For)		984,280		-		(984,280)	
Unbilled Therms		-		-		-	
Fuel Retention		-		-		-	
Company Use		<u>22,377</u>		<u>17,991</u>		<u>(4,386)</u>	
Total Demand		20,909,363		19,157,087		(1,752,276)	

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2015 Cost of Gas in DG 15-091.

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REDACTED

	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference
<u>Weather Variance - Volume Impact</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 Volume Weather Varaince	-	(3,190,317)	\$	-
	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference
<u>Demand Variance - Commodity Costs</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)	-	-	\$	-
Demand Variance Net of Weather Variance	(20,909,363)		\$	-
	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</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 Commodity Cost Rate Variance	-		\$	-
Other Rate Variance (from page 2)				(2,395,026)
Hedge (Gains)/Loss (from page 3)				0
Total Rate Variance				(\$2,395,026)
Due to Weather Variance				-
Due to Demand Variance (from above)				0
Other- Cashout, Broker Penalty, Canadian Managed				0
Total Gas Cost Variance				<u>(\$2,395,026)</u>

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

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