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August 22, 2019

Via ERF and US Mail

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

**RE: DG 18-137; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2018–2019 Winter Period Cost of Gas – Reconciliation (Revised)**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the “Company”) and in accordance with New Hampshire Public Utilities Commission (the “Commission”) Order No. 26,188 dated November 1, 2018, in Docket DG 18-137, I enclose for filing one revised redacted and one revised confidential copy of the 2018–2019 Winter Period Cost of Gas reconciliation.

Adjustments were made between categories to properly reflect the actuals to filing comparisons. Also, as noted on Summary Page 3 of the Company’s July 29, 2019, original filing, due to the recent purchase of ENGIE by Constellation, some charges previously categorized as commodity have been re-categorized to demand. The total dollars by account have not changed.

Please note this report has been filed via the Commission’s Electronic Report Filing System.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "C. McNamara", enclosed in a simple oval scribble.

Catherine A. McNamara

Enclosures

2330

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2019 peak season

	Original Filing 1/	Actual	Difference
Peak Gas cost Account 1920-1740			
Balance 05/01/18 - (Over) / Under	\$2,599,354	\$2,599,354	\$0
Net Peak Gas Costs 5/1/18 - 10/31/18	\$1,208,616	(1,030,254)	(2,238,870)
Fuel Financing 5/1/18 - 10/31/18	-	-	-
Prior Period Adjustment 5/1/18-10/31/18	-	43,205	43,205
Broker Revenue 5/1/18 - 10/31/18	-	-	-
Bad Debt Adjustment 5/1/18 - 10/31/18	-	-	-
IT Sales Margins 5/1/18 - 10/31/18	-	-	-
Off System Sales Margin 5/1/18 - 10/31/18	-	-	-
Capacity Release 5/1/18 - 10/31/18	-	-	-
Interest 5/1/18 - 10/31/18	42,420	35,791	(6,629)
Sum 5/1/18 - 10/31/18 Net Costs	\$1,251,036	(\$951,258)	(\$2,202,294)
Beginning Balance 10/31/18 (Over)/Under	3,850,390	1,648,096	(\$2,202,294)
Interest 11/1/18 - 4/30/19	20,776	(33,686)	(54,462)
Refund from Suppliers 11/1/18 - 4/30/19	-	-	0
Interruptible and 280-Day Sales Margins 11/1/18 - 4/30/19	-	-	-
Hedging costs	-	-	-
Off System Sales Margin 11/1/18 - 4/30/19	-	-	-
Capacity Release Credits 11/1/18 - 4/30/19	(1,877,737)	(1,875,483)	2,254
Fixed Price Option Admin Costs	45,000	-	(45,000)
Broker Revenues 11/1/18 - 4/30/19	(497,759)	(30,924)	466,835
Production & Storage	1,980,428	1,980,428	0
Misc Overhead	10,681	10,681	0
Bad Debt Adjustment %	-	-	-
Transportation Cost of Gas Revenue	(26,381)	(29,161)	(2,780)
Total Adjustment to Costs	2,296,782	\$21,855	(\$2,274,927)
Gas Costs 11/1/18 - 4/30/19	\$57,674,954	57,623,381	(\$51,573)
Total Gas Costs and Adjustments 11/18 - 04/19	\$59,971,736	\$57,645,236	(\$2,326,500)
Gas Cost Billed	(\$63,822,126)	(57,381,122)	\$6,441,004
Total (Over) / Under 04/30/19	\$0	\$1,912,210	\$1,912,210

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2019 peak season

	Original Filing 1/	Actual	Difference
<u>Bad Debts Accounts 1920-1743</u>			
Beginning Balance	(\$144,328)	(\$144,328)	\$0
BD Net Costs 5/1/18 - 10/31/18	(28,280)	(9,896)	18,384
Interest 5/1/18 - 10/31/18	(3,163)	(3,197)	(34)
Beginning Balance 10/31/18 (Over)/Under	(\$175,771)	(\$157,421)	\$18,350
Bad Debt Costs 11/1/18 - 4/30/19	1,107,167	973,916	(133,251)
Bad Debt COG Billed	(931,396)	(1,214,549)	(283,153)
Adjustment	-	-	-
Interest	-	(4,465)	(4,465)
Total (Over) / Under 04/30/19	\$0	(\$402,518)	(\$402,518)
<u>Working Capital Account 1163-1422</u>			
Beginning Balance	\$4,305	\$4,305	(\$0)
WC Net Costs 5/1/18 - 10/31/18	1,980	(6,868)	(8,848)
Interest 5/1/18 - 10/31/18	4	(37)	(41)
Beginning Balance 10/31/18 (Over)/Under	\$6,289	(\$2,600)	(\$8,889)
Working Capital Costs 11/1/18 - 4/30/19	117,991	108,881	(9,110)
Working Capital CGA Billed	(124,280)	(148,359)	(24,079)
Adjustment	-	0	0
Interest	-	(199)	(199)
Total (Over) / Under 04/30/19	\$0	(\$42,277)	(\$42,277)
Total 1920-1740, 1920-1743, 1163-1422	\$0	\$1,467,415	\$1,467,415

1/ As filed 09-04-18 in the Winter portion of the 2018-2019 Cost of Gas DG 18-137

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137
SUMMARY OF DEMAND CHARGES FOR PERIOD

Summary Page 3

REDACTED

	<u>Filing</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	<u>(a)</u>	<u>May 18 - Oct 18</u>	<u>Nov 18 - Apr 19</u>	<u>Total</u>	<u>(e)=(d)-(a)</u>
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)=(b)+(c)</u>	<u>(e)=(d)-(a)</u>
Supplies:					
Union Gas					
ICE					
Subtotal Supply Demand Charges	\$0	\$0	\$0	\$0	\$0
Pipelines:					
Iroquois Gas Trans	\$135,972	0	\$ 138,360	\$138,360	\$2,388
TGP 95346 FTA	171,766	0	211,827	\$211,827	\$40,061
TGP FTA Z5-Z6 2302	134,063	0	156,402	156,402	\$22,339
TGP FTA Z0 - Z6 8587	2,966,886	0	3,067,971	3,067,971	\$101,085
TGP Dracut FTA Z6 - Z6 42076	569,436	0	565,402	565,402	(\$4,034)
TGP (Concord Lateral) Z6-Z6	2,194,488	0	2,198,572	2,198,572	\$4,084
Portland Natural Gas Pipeline	353,765	0	363,218	363,218	\$9,453
ANE (Union gas and TransCanada)	589,581	0	19,466	19,466	(\$570,115)
TGP FTA 632	1,492,569	801,264	893,435	1,694,699	\$202,130
TGP FTA 11234	860,531	501,773	552,375	1,054,149	\$193,618
TGP 523	0	0	381,530	381,530	\$381,530
TGP 95346	0	0	0	-	\$0
TGP 2694	0	0	0	-	\$0
Emera Union	0	0	12,338	12,338	\$12,338
National Fuel	269,829	0	387,687	387,687	\$117,858
Subtotal Pipeline Demand Charges	\$9,738,886	\$1,303,037	\$8,948,584	\$10,251,621	\$512,735
Peaking Supply					
Emera					
TransCanada					
Constellation					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$4,968,750	\$0	\$4,968,750	\$4,968,750	\$0
Propane					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
Storage:					
Demand & Capacity Charges	\$1,407,802	\$470,782	\$267,505	\$738,287	(\$669,515)
Other:					
Capacity Managed - Broker Invoices	(3,009,009)	-	(1,217,223)	(1,217,223)	\$1,791,786
Pipeline Refunds - Capacity Release	(1,875,483)	(459,719)	(1,875,483)	(2,335,202)	(\$459,719)
Total Demand Charges (Forward to Page 4)	\$11,230,946	\$1,314,100	\$11,092,134	\$12,406,234	\$1,175,288

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137

Summary Page 4

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SUMMARY OF COMMODITY COSTS FOR PERIOD

	<u>Filing</u>	Average Cost per <u>Therm</u>	<u>Actual</u>	Average Cost per <u>Therm</u>	<u>Difference</u>
Demand Charges (Brought from Page 3):	\$11,230,946		\$12,406,234		\$1,175,288
<u>TGP Gulf Commodity</u>					
Therms					
Cost					
<u>Dracut Commodity</u>					
Therms					
Cost					
<u>PNGTS Commodity</u>					
Therms					
Cost					
<u>Dawn Supply</u>					
Therms					
Cost					
<u>Constellation [1]</u>					
Therms					
Cost					
<u>TGP/Niagara/Union Commodity</u>					
Therms					
Cost					
<u>City Gate Delivered Supply</u>					
Therms					
Cost					
<u>DOMAC</u>					
Therms					
Cost					
<u>Storage Gas - Commodity Injected</u>					
Therms					
Cost					
<u>Propane P/S Plant Commodity</u>					
Therms					
Cost					
<u>Propane Off System Sales</u>					
Therms					
Cost					
<u>LNG P/S Plant & Commodity</u>					
Therms					
Cost					
<u>Hedging (Gains) Losses</u>					
<u>Other- Boil Off, LNG, LPG, Berlin OBA</u>					
Therms					
Cost					
Other Costs					
Subtotal:					
Volumes (net of fuel retention)	87,958,623		91,441,595		3,482,972
Cost	\$ 49,116,218	0.5584	\$ 45,208,896	0.4944	\$ (3,907,324) (0.0640)
Total Demand and Commodity Costs	\$ 60,347,164		\$ 57,615,129		\$ (2,732,037)
Demand (therms):	87,958,623		91,441,595		3,482,972
Firm Gas Sales	88,164,115		88,164,115		-
Lost Gas (Unaccounted For)	2,104,233		2,187,556		83,323
Unbilled Therms	(2,563,149)		836,500		3,399,649
Fuel Retention	-		-		-
Company Use	253,424		253,424		-
Total Demand	87,958,623		91,441,595		3,482,972

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
Weather Variance - Volume Impact				
TGP Gulf				
Dracut				
PNGTS				
TGP/Niagara/Union Commodity				
City Gate Delivered Supply				
DOMAC				
Storage Gas - Commodity Injected				
Propane P/S Plant Commodity				
Other				
LNG P/S Plant & Commodity				
Total Volume Weather Variance	91,441,595	91,818,395		\$ (127,962)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
Demand Variance - Commodity Costs				
TGP Gulf				
Dawn Supply				
Constellation [1]				
TGP/Niagara/Union Commodity				
PNGTS Commodity				
City Gate Delivered Supply				
Dracut				
Storage Gas - Commodity Injected				
Propane P/S Plant Commodity				
LNG P/S Plant & Commodity				
Other				
Total Demand Variance (Less: Fuel Retention)	87,958,623	91,441,595		\$ (3,234,241)

Demand Variance Net of Weather Variance (3,106,279)

	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
Rate Variance - Commodity Costs				
TGP Gulf				
Dawn Supply				
TGP/Niagara/Union Commodity				
ENGIE COMBO				
PNGTS				
Dracut				
City Gate Delivered Supply				
Storage Gas - Commodity Injected				
Propane P/S Plant Commodity				
LNG P/S Plant & Commodity				
Other				
Total Commodity Cost Rate Variance	91,441,595			\$ 25,871,150
Demand Charge Variance (from page 3)				1,175,288
Other Rate Variance (from page 4)				
Hedging (Gains)/Losses				0
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				29,096
Total Rate Variance				\$ 27,075,533
Due to Weather Variance				(127,962)
Due to Demand Variance (from above)				(3,106,279)
Total Gas Cost Variance				<u>\$ 23,841,292</u>

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2018-2019 COST OF GAS RESULTS
DG 18-137

Summary Page 6

	<u>FILING</u>	<u>ACTUAL</u>
Cost of Propane	\$ 1,617,071	\$ 560,009
Cost of LNG	<u>1,055,140</u>	<u>1,254,179</u>
Total Costs	2,672,211	1,814,188
Percentage of Supplies Used For Pressure Support Purposes	8.7%	8.7%
Cost of Supplies Used For Pressure Support Purposes	<u>232,482</u>	<u>157,834</u>
Firm Therms Sold	86,628,921	88,164,115
Firm Therms Transported	<u>50,744,418</u>	<u>46,536,160</u>
Total Therms	137,373,339	134,700,275
Actual Liquid Cost/Therm	0.0017	0.0012
Firm Therms Transported	<u>50,744,418</u>	<u>46,536,160</u>
Liquid Costs Allocated to Transported Therms	85,877	54,529
Prior (Over) or under Collection	<u>(59,496)</u>	<u>(59,496)</u>
Total	<u>26,381</u>	<u>(4,967)</u>
Costs Recovered:		
Therms Transported	50,744,418	46,536,160
Recovery Rate	<u>0.0005</u>	<u>0.0005</u>
Costs Recovered	<u>26,381</u>	<u>24,193</u>
(Over) / Under Collection For Period	(0)	(29,161)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740

FOR THE MONTH OF: DAYS IN MONTH	Nov-18 30	Dec-18 31	Jan-19 31	Feb-19 28	Mar-19 31	Apr-19 30	May-19 31	Total
1 BEGINNING BALANCE	\$ 1,648,096	\$ (1,986,054)	\$ (1,659,721)	\$ 422,381	\$ 3,741,867	\$ 3,478,491	\$ 1,912,210	\$ 1,648,096
2								
3 Add: Actual Costs	8,271,377	10,743,337	17,177,381	10,853,698	7,354,366	3,194,061		57,594,220
4								
5 Add FPO Admin Costs [1]	-	-	-	-	-	-		-
6 Add Prior Period Adjustment	-	-	-	-	-	-		-
7 Add: MISC OH	1,780	1,780	1,780	1,780	1,780	1,780		10,681
8 Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
9 Add: Fuel Financing	-	-	-	-	-	-		-
10 Reverse Fuel Finance Estimate	-	-	-	-	-	-		-
11 Add Adjustment for Bad Debt %	-	-	-	-	-	-		-
12								
13 Less: CUSTOMER BILLINGS	(2,709,524)	(10,417,009)	(12,463,903)	(11,651,821)	(10,917,404)	(6,766,771)	-	(54,926,432)
14 Estimated Net Unbilled	(9,257,888)	(89,915)	(2,834,371)	4,318,619	3,361,866	2,046,999		(2,454,690)
15 Sub-Total Accrued Customer Billings	(11,967,413)	(10,506,924)	(15,298,274)	(7,333,201)	(7,555,538)	(4,719,772)	-	(57,381,122)
16								
17 Less: REFUND	-	-	-	-	-	-		-
18								
19 Less: Broker Revenues	45,338	93,826	200,797	(188,088)	(97,784)	(85,012)	-	(30,924)
20								
21 NON FIRM MARGIN AND CREDITS	(314,575)	(327,648)	(309,976)	(310,558)	(313,129)	(299,597)	-	(1,875,483)
22								
23 ENDING BALANCE PRE INTEREST	\$ (1,985,326)	\$ (1,651,611)	\$ 442,059	\$ 3,776,083	\$ 3,461,634	\$ 1,900,022	\$ 1,912,210	\$ 1,945,896
24								
25								
26 INTEREST APPLIED	(728)	(8,110)	(19,678)	(34,216)	16,857	12,189		(33,686)
27								
28 ENDING BALANCE	\$ (1,986,054)	\$ (1,659,721)	\$ 422,381	\$ 3,741,867	\$ 3,478,491	\$ 1,912,210	\$ 1,912,210	\$ 1,912,210

[1] A correcting entry will be made July 2017 to move approximately \$45,000 of FPO administrative costs to account 1920-1740 Schedule 1 ties to the books and does not include the \$45,000

2/

The Bad Debt and Working Capital over collection balance, which is due to the approved Settlement, has been transferred to the Peak Account 1920-1740 in order to eliminate the increased over collection in the Bad Debt and Working Capital accounts

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
Off-Peak DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1741

FOR THE MONTH OF:		Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Total
DAYS IN MONTH		30	31	31	28	31	30	31	
1	BEGINNING BALANCE	\$ 2,043,678	\$ 4,097,516	\$ 4,115,786	\$ 4,134,138	\$ 2,231,324	\$ 2,226,878	\$ 2,251,812	2,043,678
2									
3	Add: ACTUAL COST	184,620	-	-	-	-	-	-	\$ 184,620
4									
5	Add: MISC OH & PROD and STOR	-	-	-	-	-	-	-	-
6									
7	Less: CUSTOMER BILLINGS	(789,345)	-	-	(1,920,179)	-	-	-	(2,709,524)
8	Net Unbilled	2,645,341	-	-	-	-	-	-	2,645,341
9									
10	Sub-Total Accrued Customer Billings	1,855,996	-	-	(1,920,179)	-	-	-	(64,183)
11									
12	Add: ADJUSTMENTS	-	-	-	-	(14,834)	14,834	-	-
13									
14	ENDING BALANCE PRE INTEREST	\$ 4,084,294	\$ 4,097,516	\$ 4,115,786	\$ 2,213,959	\$ 2,216,490	\$ 2,241,712	\$ 2,251,812	\$ 2,164,115
15									
16									
17	INTEREST APPLIED	13,221	18,270	18,352	17,365	10,388	10,100		87,698
18									
19	ENDING BALANCE	\$ 4,097,516	\$ 4,115,786	\$ 4,134,138	\$ 2,231,324	\$ 2,226,878	\$ 2,251,812	\$ 2,251,812	\$ 2,251,812

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2018 THROUGH OCTOBER 2018
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

FOR THE MONTH OF:		May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
DAYS IN MONTH		31	30	31	31	30	31	
1	BEGINNING BALANCE	\$ (144,328)	\$ (147,638)	\$ (0)	\$ (160,372)	\$ (161,136)	\$ (0)	(144,328)
2								
3	Add: COST ALLOW	(2,215)	(11,915)	133	(87)	2,319	2,406	\$ (9,358)
4								
5	Adjustment	-	160,162	(160,162)	-	159,478	(159,478)	(0)
6								
7	Less: CUSTOMER BILLINGS	(527)	(10)	(3)	4	(4)	1	(538)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(527)	(10)	(3)	4	(4)	1	(538)
11								
12	ENDING BALANCE PRE INTEREST	\$ (147,069)	\$ 600	\$ (160,032)	\$ (160,455)	\$ 657	\$ (157,071)	\$ (154,224)
13								
14								
15	INTEREST APPLIED	(569)	(600)	(340)	(681)	(657)	(350)	\$ (3,197)
16								
17	ENDING BALANCE	\$ (147,638)	\$ (0)	\$ (160,372)	\$ (161,136)	\$ (0)	\$ (157,421)	\$ (157,421)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

FOR THE MONTH OF:		Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
DAYS IN MONTH		30	31	31	28	31	30	
1	BEGINNING BALANCE	\$ (157,421)	\$ (57,409)	\$ 0	\$ (125,062)	\$ (277,190)	\$ 0	(157,421)
2								
3	Add: COST ALLOW	139,890	183,855	298,857	181,147	121,327	48,841	\$ 973,916
4								
5	Adjustment	-	123,424	(123,424)		395,826	(395,826)	-
6								
7	Less: CUSTOMER BILLINGS	(39,416)	(249,468)	(300,216)	(332,429)	(238,394)	(54,625)	(1,214,549)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(39,416)	(249,468)	(300,216)	(332,429)	(238,394)	(54,625)	(1,214,549)
11								
12	ENDING BALANCE PRE INTEREST	\$ (56,947)	\$ 402	\$ (124,784)	\$ (276,345)	\$ 1,568	\$ (401,610)	\$ (398,053)
13								
14								
15	INTEREST APPLIED	(463)	(402)	(278)	(846)	(1,568)	(908)	\$ (4,465)
16								
17	ENDING BALANCE	\$ (57,409)	\$ 0	\$ (125,062)	\$ (277,190)	\$ 0	\$ (402,518)	\$ (402,518)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
GAS COSTS BY SOURCE
SCHEDULE 2A

Schedule 2A
Page 1 of 1
REDACTED

FOR THE MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
1 DEMAND							
2							
3 Constellation							
4 Agera							
5 Direct							
6 Sprague							
7 UGI							
8 StatOil							
9 CANADIAN CAPACITY MANAGED							
10 TOTAL CANADIAN DEMAND	\$ 988,917.25	\$ 750,052.44	\$ 750,104.73	\$ 751,299.99	\$ 750,288.44	\$ (239,135.97)	\$ 3,751,526.88
11							
12 PEAKING SUPPLY	-	-	-	-	-	-	-
13							
14 TRANSPORT CAPACITY	1,501,384.32	1,521,307.30	1,473,618.09	1,485,417.47	1,501,712.36	1,465,144.68	8,948,584.22
15 CAPACITY RELEASE ADJUSTMENT	(314,575.36)	(327,647.52)	(309,975.72)	(310,558.39)	(313,128.70)	(299,596.98)	(1,875,482.67)
16 TOTAL TRANSPORT	\$ 1,186,808.96	\$ 1,193,659.78	\$ 1,163,642.37	\$ 1,174,859.08	\$ 1,188,583.66	\$ 1,165,547.70	\$ 7,073,101.55
17							
18 STORAGE FIXED COSTS	10,437.26	14,705.54	14,712.39	14,488.09	15,520.51	11,693.98	81,557.77
19							
20 LNG	-	28,428.35	65,105.76	52,277.68	39,201.81	933.89	185,947.49
21							
22 PROPANE	-	-	-	-	-	-	-
23							
24 PIPELINE REFUNDS	-	-	-	-	-	-	-
25							
26 OTHER	-	-	-	-	-	-	-
27							
28							
29							
30 TOTAL DEMAND	\$ 2,186,163.47	\$ 1,986,846.11	\$ 1,993,565.25	\$ 1,992,924.84	\$ 1,993,594.42	\$ 939,039.60	\$ 11,092,133.69
31							
32 COMMODITY							
33							
34 ALBERTA NORTHEAST / BP							
35 ALBERTA NORTHEAST / Emera							
36 SHELL CANADA							
37 TOTAL CANADIAN COMMODITY							
38							
39 PIPELINE TRANSPORT							
40							
41 GAS SUPPLY							
42							
43 STORAGE							
44							
45 LNG							
46							
47 PROPANE							
48							
49 OTHER COST ADJUSTMENTS							
50 CANADIAN CAPACITY MANAGED							
51 OTHER - ICE							
52 NET OTHER COST ADJUSTMENTS							
53							
54 SUBTOTAL COMMODITY COST	\$ 5,815,975.43	\$ 8,522,669.54	\$ 15,074,636.62	\$ 8,362,126.75	\$ 4,949,858.97	\$ 1,870,412.03	\$ 44,595,679.34
55							
56 OFF SYSTEM SALES COST							
57 OFF SYSTEM SALES COST - PPA							
58 NON-FIRM COST							
59							
60 TOTAL COMMODITY COST	\$ 5,815,975.43	\$ 8,522,669.54	\$ 15,074,636.62	\$ 8,362,126.75	\$ 4,949,858.97	\$ 1,870,412.03	\$ 44,595,679.34
61							
62							
63							
64							
65							
66							
67							
68							
69							
70 Total Peak Demand	\$ 2,186,163.47	\$ 1,986,846.11	\$ 1,993,565.25	\$ 1,992,924.84	\$ 1,993,594.42	\$ 939,039.60	\$ 11,092,133.69
71 Off-Peak Demand	-	-	-	-	-	-	-
72 Total Demand	\$ 2,186,163.47	\$ 1,986,846.11	\$ 1,993,565.25	\$ 1,992,924.84	\$ 1,993,594.42	\$ 939,039.60	\$ 11,092,133.69
73							
74 Total Peak Commodity	\$ 5,815,975.43	\$ 8,522,669.54	\$ 15,074,636.62	\$ 8,362,126.75	\$ 4,949,858.97	\$ 1,870,412.03	\$ 44,595,679.34
75 Off-Peak Commodity	-	-	-	-	-	-	-
76 Total Commodity	\$ 5,815,975.43	\$ 8,522,669.54	\$ 15,074,636.62	\$ 8,362,126.75	\$ 4,949,858.97	\$ 1,870,412.03	\$ 44,595,679.34
77							
78 Firm Sendout Costs	\$ 8,002,138.90	\$ 10,509,515.65	\$ 17,068,201.87	\$ 10,355,051.59	\$ 6,943,453.39	\$ 2,809,451.63	\$ 55,687,813.03

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

REDACTED

FOR THE MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
1 DEMAND							
2 Supply							
3 Constellation							
4 Agera							
5 Direct							
6 Sprague							
7 Statoil							
8 Northeast Gas Markets/BP							
9 Subtotal Canadian Supply	\$ 988,917.25	\$ 750,052.44	\$ 750,104.73	\$ 751,299.99	\$ 750,288.44	\$ (239,135.97)	\$ 3,751,526.88
10 Peaking Supply							
11 Repsol							
12 Granite Ridge							
13 BG Energy							
14 NJR Energy							
15 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16							
17 Transport Capacity							
18 Iroquois 470-01-RTS							
19 ENGIE							
20 Dominion							
21 Northern Gas							
22 National Fuel N02358							
23 National Fuel O02357							
24 PNGTS FT-1999-001							
25 Twin Eagle							
26 TransCanada							
27 Tenn Reservation FSMA 523							
28 TGP 632 FTA							
29 TGP 2302 FTA Zone 5-6							
30 TGP 8587 FTA							
31 TGP 95346 FTA							
32 TGP 11234 FTA							
33 TGP 33371 NET							
34 TGP 72694 NET							
35 TGP 42076 FTA							
36 Tenaska							
37 Emera Union-M12200							
38 Subtotal Transport Capacity	\$ 1,501,384.32	\$ 1,521,307.30	\$ 1,473,618.09	\$ 1,485,417.47	\$ 1,501,712.36	\$ 1,465,144.68	\$ 8,948,584.22
39							
40 Storage Fixed							
41 Sempra							
42 Dominion 300076-Storage							
43 NFG Deliverability FSS 2357							
44 Tenn Reservation FSMA 523							
45 Homeco Storage SS-NY							
46 Subtotal Storage	\$ 10,437.26	\$ 14,705.54	\$ 14,712.39	\$ 14,488.09	\$ 15,520.51	\$ 11,693.98	\$ 81,557.77
47							
48 LNG / DISTRIGAS							
49 LNG/ DISTRIGAS FLS160							
50 Transgas Trucking							
51 Subtotal Distrigas	\$ -	\$ 28,428.35	\$ 65,105.76	\$ 52,277.68	\$ 39,201.81	\$ 933.89	\$ 185,947.49
52							
53 Propane							
54 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56 Intercontinental Exchange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57							
58 Capacity Managed - Canadian							
59							
60 PNGTS Refund							
61 TGP Pipeline Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 TGP Pipeline Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Demand Subtotal	\$ 2,500,738.83	\$ 2,314,493.63	\$ 2,303,540.97	\$ 2,303,483.23	\$ 2,306,723.12	\$ 1,238,636.58	\$ 12,967,616.36
64							
65 Capacity Release Adjustment							
66 PNGTS FT-1999-001							
67 TGP 72694 NET-NE							
68 Tenn Reservation FSMA 523							
69 Dominion 300076-Storage							
70 National Fuel N02358							
71 National Fuel O02357							
72 TGP 42076 FTA							
73 TGP 632 FTA							
74 TGP 2302 FTA Zone 5-6							
75 TGP 8587 FTA							
76 TGP 95346 FTA							
77 TGP 72694 NET							
78 Iroquois 470-01							
79 TGP FT-A 11234							
80 Total Capacity Release Adjustment							
81							
82 TOTAL DEMAND	\$ 2,186,163.47	\$ 1,986,846.11	\$ 1,993,565.25	\$ 1,992,924.84	\$ 1,993,594.42	\$ 939,039.60	\$ 11,092,133.69

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

83 FOR THE MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
84							
85 COMMODITY							
86							
87 Canadian Supply							
88 VP/EM							
89 ANE Union/Dawn/Iroquois (BG)							
90 Shell Canada							
91 Subtotal Canadian Commodity							
92							
93 Pipeline Transport							
94 ANE Union/Dawn							
95							
96 Dominion							
97 El Paso							
98 Iroquois							
99 National Fuel							
100 PNGTS							
101 Subtotal TGP Transportation							
102 Total Transportation							
103							
104 Gas Supply							
105 Andarko							
106 Direct							
107 BG Energy							
108 Barclay							
109 BP Energy							
110 Cargill							
111 Chevron							
112 Constellation							
113 DTE							
114 EServices							
115 Statoil							
116 Exelon							
117 Emera							
118 ENGIE							
119 GDF Suez							
120 Shell							
121 NGL							
122 Macquarie							
123 Nextera							
124 Patriot							
125 Repsol							
126 South Jersey							
127 Sequent							
128 Spark							
129 TransCanada							
130 Twin Eagle							
131 Tenska							
132 UGL							
133 VP/EM							
134 United							
135 Total Supply							
136							
137 Peaking Supply							
138 Granite Ridge (formerly AES)							
139 NYMEX Hedging (Gains) Losses							
140							
141 STORAGE WITHDRAWALS							
142							
143 STORAGE INJECTIONS							
144							
145 ENGIE							
146 LNG WITHDRAWAL							
147 LNG INJECTION							
148 Subtotal LNG							
149 PROPANE							
150 Energy North							
151 Propane Storage Withdrawal							
152 Propane Storage Injection							
153 Subtotal Propane							
154							
155 Broker Cashout							
156 Other - ICE							
157 Subtotal Cashout & Other							
158							
159 Capacity Managed							
160 Broker Invoices							
161 Subtotal Capacity Managed							
162							
163 SUBTOTAL COMMODITY							
164							
165 Off System Gas Sales Cost							
166 Off System Sales Costs - PPA							
167 NON-FIRM COST							
168							
169 TOTAL COMMODITY COST	\$ 5,815,975.43	\$ 8,522,669.54	\$ 15,074,636.62	\$ 8,362,126.75	\$ 4,949,858.97	\$ 1,870,412.03	\$ 44,595,679.34

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

170 FOR THE MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
171							
172 Peak Demand 1920-1740	\$ 2,186,163.47	\$ 1,986,846.11	\$ 1,993,565.25	\$ 1,992,924.84	\$ 1,993,594.42	\$ 939,039.60	\$ 11,092,133.69
173 Peak Commodity 1920-1740	5,815,975.43	8,522,669.54	15,074,636.62	8,362,126.75	4,949,858.97	1,870,412.03	44,595,679.34
174 Total Peak Gas Costs	\$ 8,002,138.90	\$ 10,509,515.65	\$ 17,068,201.87	\$ 10,355,051.59	\$ 6,943,453.39	\$ 2,809,451.63	\$ 55,687,813.03
175							
176 Off-Peak Demand 1920-1741 OP	-	-	-	-	-	-	-
177 Off-Peak Comm 1920-1741 OP	-	-	-	-	-	-	-
178 Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179							
180 Firm Sendout Costs	\$ 8,002,138.90	\$ 10,509,515.65	\$ 17,068,201.87	\$ 10,355,051.59	\$ 6,943,453.39	\$ 2,809,451.63	\$ 55,687,813.03

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 DB/A LIBERTY UTILITIES
 NOVEMBER 2018 THROUGH APRIL 2019
 SCHEDULE 3
 WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	prior collections	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	subsequent collections	Total
	Off-Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak
VOLUMES BILLED									
RESIDENTIAL									
R-1, R-5	-	49,906	69,585	79,195	80,834	76,637	66,911	-	423,068
R-1 FPO	-	887	6,388	7,140	6,888	6,940	6,026	-	34,269
R-3, R-6	-	4,093,896	7,348,427	8,414,089	9,295,172	8,326,733	5,775,502	-	43,253,819
R-3, R-6 FPO	-	151,201	950,371	1,093,794	1,192,149	1,069,830	748,051	-	5,205,396
R-4, R-7	-	256,340	489,535	587,663	714,433	682,083	536,142	-	3,266,196
R-4, R-7 FPO	-	10,063	77,063	93,241	110,446	103,196	75,278	-	469,287
Total Residential	-	4,562,293	8,941,369	10,275,122	11,399,922	10,265,419	7,207,910	-	
COMMERCIAL/INDUSTRIAL									
G41 - G43	-	2,302,456	4,907,955	6,072,940	6,794,440	6,317,173	4,424,237	-	30,819,201
G41 - G43 (FPO)	-	-	-	-	-	-	-	-	0
Total G41 - G43	-	2,302,456	4,907,955	6,072,940	6,794,440	6,317,173	4,424,237	-	
G51 - G63	-	546,003	703,506	831,624	820,933	1,039,020	751,793	-	4,692,879
G51 - G63 (FPO)	-	-	-	-	-	-	-	-	0
Total G51-G63	-	546,003	703,506	831,624	820,933	1,039,020	751,793	-	
Total Sales Volumes	-	7,410,752	14,552,830	17,179,686	19,015,295	17,621,612	12,383,940	-	88,164,115
TRANSPORTATION									
G41 - G43	-	2,646,380	4,725,581	5,268,960	5,777,579	5,244,594	4,080,899	-	27,743,993
G51 - G63	-	3,286,476	3,324,177	3,076,987	3,273,214	2,994,058	2,837,255	-	18,792,167
Total Transportation Volumes	0	5,932,856	8,049,758	8,345,947	9,050,793	8,238,652	6,918,154	0	46,536,160
Total Volumes	0	13,343,608	22,602,588	25,525,633	28,066,088	25,860,264	19,302,094	0	134,700,275
REVENUES									
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Sales G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Sales G41 to G43 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Transport G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Sales G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Sales G51 to G63 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CI Transport G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winter Gas Cost Rev filed	\$ -	\$ 2,709,524	\$ 10,417,009	\$ 12,463,903	\$ 11,651,821	\$ 10,917,404	\$ 6,766,771	\$ -	\$ 54,926,432
Winter Proration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
adjust to pro-ration report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Occupant Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,709,524	\$ 10,417,009	\$ 12,463,903	\$ 11,651,821	\$ 10,917,404	\$ 6,766,771	\$ -	\$ 54,926,432
Summer Gas Cost Billed (Acct 1920-1741)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winter Gas Costs Billed (Acct 1920-1740)	\$ -	\$ 2,709,524	\$ 10,417,009	\$ 12,463,903	\$ 11,651,821	\$ 10,917,404	\$ 6,766,771	\$ -	\$ 54,926,432
Winter Transportation Gas Costs Billed (Acct 1920-1740)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Winter Gas Cost Billed (Acct 1920-1740)	\$ -	\$ 2,709,524	\$ 10,417,009	\$ 12,463,903	\$ 11,651,821	\$ 10,917,404	\$ 6,766,771	\$ -	\$ 54,926,432
Total Sales COG Billed	\$ -	\$ 2,709,524	\$ 10,417,009	\$ 12,463,903	\$ 11,651,821	\$ 10,917,404	\$ 6,766,771	\$ -	\$ 54,926,432
Plus: Working Capital Gas Cost Billed	-	4,381	27,935	33,589	37,196	30,347	14,912	-	148,359
Plus: Bad Debt Cost Billed	-	39,416	249,468	300,216	332,429	238,394	54,625	-	1,214,549
Plus: Broker Revenues	-	(45,338)	(93,826)	(200,797)	188,088	97,784	85,012	-	30,924
Total Winter Gas Costs Billed	\$ -	\$ 2,707,984	\$ 10,600,585	\$ 12,596,912	\$ 12,209,534	\$ 11,283,930	\$ 6,921,321	\$ -	\$ 56,320,265

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

FOR MONTH OF:	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
1 Firm Gas Purchases		20,711,852	24,674,431	30,350,876	25,305,687	22,152,853	13,526,546	136,722,245
2 Firm Sales		7,410,752	14,552,830	17,179,686	19,015,295	17,621,612	12,383,940	88,164,115
3 Company Use		25,346	43,661	57,622	53,073	52,011	21,711	253,424
4 Unaccounted For %		1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	
5 Unaccounted For Gas		331,390	394,791	485,614	404,891	354,446	216,425	2,187,556

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
SCHEDULE 4 - NONFIRM MARGIN

REDACTED

FOR THE MONTH OF:		Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ (314,575)	\$ (327,648)	\$ (309,976)	\$ (310,558)	\$ (313,129)	\$ (299,597)	\$ (1,875,483)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
PEAK PERIOD WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

FOR THE MONTH OF: DAYS IN MONTH:		Nov-18 30	Dec-18 31	Jan-19 31	Feb-19 28	Mar-19 31	Apr-19 30	Total
1	BEGINNING BALANCE	\$ (2,600)	\$ 8,679	\$ 1,315	\$ 1,102	\$ (15,878)	\$ 0	\$ (2,600)
2								
3	Add: COST ALLOW	15,646	20,548	33,372	20,246	13,576	5,493	108,881
4								
5	Less: CUSTOMER BILLINGS	(4,381)	(27,935)	(33,589)	(37,196)	(30,347)	(14,912)	(148,359)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(4,381)	(27,935)	(33,589)	(37,196)	(30,347)	(14,912)	(148,359)
9								
10	Adjustment	0	0	0	0	32,763	(32,763)	0
11								
12	ENDING BALANCE PRE INTEREST	8,666	1,292	1,097	(15,847)	113	(42,182)	(42,078)
13								
14	INTEREST APPLIED	13	22	5	(31)	(113)	(95)	(199)
15	ENDING BALANCE	\$ 8,679	\$ 1,315	\$ 1,102	\$ (15,878)	\$ 0	\$ (42,276)	\$ (42,276)

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
Off-Peak WORKING CAPITAL
ACCOUNT 1163-1424
SCHEDULE 5

FOR THE MONTH OF: DAYS IN MONTH		Nov-18 30	Dec-18 31	Jan-19 31	Feb-19 28	Mar-19 31	Apr-19 30	Total
1	BEGINNING BALANCE	\$ (8,006)	\$ (18,363)	\$ (19,042)	\$ (19,121)	\$ (19,248)	\$ (19,397)	\$ (8,006)
2								
3	Add: ACTUAL COST	361	-	-	-	(0)	-	361
4								
5	Less: CUSTOMER BILLINGS	(10,661)	(596)	(37)	(46)	(59)	0	(11,399)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(10,661)	(596)	(37)	(46)	(59)	0	(11,399)
9								
10	Adjustment	0	-	-	-	-	-	0
11								
12	ENDING BALANCE PRE INTEREST	(18,306)	(18,959)	(19,079)	(19,167)	(19,307)	(19,397)	(19,044)
13								
14	INTEREST APPLIED	(57)	(83)	(43)	(81)	(90)	(44)	(397)
15	ENDING BALANCE	\$ (18,363)	\$ (19,042)	\$ (19,121)	\$ (19,248)	\$ (19,397)	\$ (19,441)	\$ (19,441)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	Total
1 Demand	\$ 2,186,163	\$ 1,986,846	\$ 1,993,565	\$ 1,992,925	\$ 1,993,594	\$ 939,040	\$ 11,092,134
2 Commodity	5,815,975	8,522,670	15,074,637	8,362,127	4,949,859	1,870,412	44,595,679
3 Total Gas Costs	\$ 8,002,139	\$ 10,509,516	\$ 17,068,202	\$ 10,355,052	\$ 6,943,453	\$ 2,809,452	\$ 55,687,813
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	5.25%	5.50%	5.50%	5.50%	5.50%	5.50%	
7							
8 Working Capital Rate 1/	0.00205	0.00215	0.00215	0.00215	0.00215	0.00215	
9							
10 Total Working Capital Costs	\$ 15,646	\$ 20,548	\$ 33,372	\$ 20,246	\$ 13,576	\$ 5,493	\$ 108,881
11							
12 Prior Period Under collection	433,226	433,226	433,226	433,226	433,226	433,226	2,599,354
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	8,451,010	10,963,290	17,534,799	10,808,524	7,390,255	3,248,170	58,396,048
15							
16 Bad Debt Rate 1/	0.0191	0.0191	0.0191	0.0191	0.0191	0.0191	
17							
18 Total Bad Debt Cost	\$ 139,890	\$ 183,855	\$ 298,857	\$ 181,147	\$ 121,327	\$ 48,841	\$ 973,916

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2018 THROUGH OCTOBER 2018
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1 Demand	\$ 319,158	\$ 296,377	\$ 304,323	\$ 293,162	\$ 278,534	\$ 289,390	\$ 1,780,943
2 Commodity	1,470,894	1,121,937	1,206,425	1,257,750	1,213,494	2,512,018	8,782,517
3 Total Gas Costs	\$ 1,790,052	\$ 1,418,314	\$ 1,510,747	\$ 1,550,912	\$ 1,492,028	\$ 2,801,408	\$ 10,563,460
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	4.75%	5.00%	5.00%	5.00%	5.25%	5.25%	
7							
8 Working Capital Rate	0.00186	0.00196	0.00196	0.00196	0.00205	0.00205	
9							
10 Working Capital Adjustment	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (3,342)
11							
12 Total Working Capital Costs	\$ 2,768	\$ 2,216	\$ 2,397	\$ 2,475	\$ 2,506	\$ 5,194	\$ 17,556
13							
14 Prior Period (Over)Under collection	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (154)	\$ (927)
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,792,665	\$ 1,420,375	\$ 1,512,990	\$ 1,553,233	\$ 1,494,379	\$ 2,806,447	\$ 10,580,090
17							
18 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
19							
20 Bad Debt Adjustment	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3
21							
22 Total Bad Debt Cost	\$ 19,899	\$ 15,767	\$ 16,795	\$ 17,241	\$ 16,588	\$ 31,152	\$ 117,442

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Off-Peak 5/04	Total
WORKING CAPITAL RATES	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ -		
WORKING CAPITAL COLLECTED	\$ 4,380.58	\$ 27,934.62	\$ 33,589.36	\$ 37,195.84	\$ 30,346.75	\$ 14,912.33	\$ -	\$ -	\$ 148,359.48
BAD DEBT RATES	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ -		
BAD DEBTS COLLECTED	\$ 39,416.26	\$ 249,467.80	\$ 300,216.18	\$ 332,429.28	\$ 238,394.48	\$ 54,624.82	\$ -	\$ -	\$ 1,214,548.82

REDACTED

	Nov-18			Dec-18			Jan-19			Feb-19			Mar-19			Apr-19		Total		
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
TENNESEE COMMODITY																				
1 Gas Supply Purchases for Sendout																				
TGP/Supply Area Transport/Variable Costs																				
	\$ 2,323,417	577,576	569,188	\$ 1,181,184	278,913	275,456	\$ 724,642	214,998	210,751	\$ 579,234	207,914	204,904	\$ 842,667	290,870	286,739	\$ 1,400,189	536,461	529,310	\$ 7,051,332	2,076,348
2 City Gate Purchases for Sendout																				
3 Dracut Purchases for Sendout																				
Dracut Transport/Variable Costs																				
	\$ -	-	-	\$ -	-	-	\$ 1,049,662	100,090	99,990	\$ 564,551	84,906	84,821	\$ 397,325	63,987	63,923	\$ 50,316	11,200	11,200	\$ 2,061,854	259,934
4 PNGTS Purchases for Sendout (Berlin)																				
PNGTS Transport/Variable Costs																				
	\$ 34,710	6,000,000	6,000,000	\$ 103,514	8,835,000	8,835,000	\$ 78,070	7,440,000	7,440,000	\$ 66,542	6,860,000	6,860,000	\$ 36,408	7,130,000	7,130,000	\$ 15,266	3,900,000	3,900,000	\$ 334,509	40,165
5 TGP/Niagara Purchases for Sendout																				
TGP/Niagara Transport/Variable Costs																				
	\$ 295,262	67,950,000	67,343,000	\$ 153,114	36,990,000	36,660,000	\$ 234,503	56,810,000	56,304,000	\$ 133,181	44,370,000	43,974,000	\$ 200,602	63,640,000	63,074,000	\$ 59,970	22,302,000	22,095,000	\$ 1,076,632	289,450
6 Union/Transcanada Purchases for Sendout (A)																				
(Union/TCPL/IRO) Transport/Variable Costs																				
TGP (Un/TCPL/IRO Path) Transport/Variable Costs																				
	\$ 318,752	94,560,000	93,960,000	\$ 476,702	96,780,000	95,892,000	\$ 364,922	98,456,000	97,247,000	\$ 258,489	88,620,000	87,640,000	\$ 286,670	98,394,000	97,495,000	\$ 62,146	30,297,000	29,980,000	\$ 1,767,680	502,214
7 Union/Transcanada Purchases for Sendout (B)																				
(Union/TCPL/PNGTS) Transport/Variable Costs																				
TGP (Un/TCPL/PNGTS Path) Transport/Variable Cost																				
	\$ (27,647)	0	0	\$ (83,150)	18876	18863	\$ (67,786)	29080	29060	\$ (82,206)	29060	29040	\$ (49,534)	36534	36509	\$ (78,714)	0	0	\$ (389,038)	113,472
8 LNG																				
Constellation DMD Charge(s) Deals A & B																				
LNG Vapor - P/S Plant																				
9 Propane																				
Oil System Sales (EN Propane- Vol *Gal)																				
Propane Sendout - P/S Plant																				
EN Propane - Tank Farm																				
	\$ 157,476	6,611	10,721	\$ 49,911	5,645	2,919	\$ 195,191	8,993	13,266	\$ 117,260	4,464	8,215	\$ 40,172	7,177	2,014	\$ -	-	-	\$ 560,009	37,135
10 Storage																				
Storage Withdrawals for Sendout																				
Storage Withdrawal /Transport costs																				
	\$ 259,884	95814	94432	\$ 953,712	349788	344691	\$ 1,277,147	468164	461383	\$ 1,080,103	395874	390202	\$ 1,182,294	433162	426906	\$ 25,946	9528	9400	\$ 4,779,084	1,727,014
11 OBA																				
12 Firm Transportation																				
13 Variance																				
14 NET COMMODITY COST	\$ 7,175,946	2,071,185		\$ 10,729,882	2,467,443		\$ 14,438,705	3,035,088		\$ 9,648,156	2,530,569		\$ 6,131,239	2,215,285		\$ 2,065,432	1,352,655		\$ 50,189,360	13,672,325

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2018 THROUGH APRIL 2019
MONTHLY PRIME RATES
SCHEDULE 9

Schedule 9
Page 1 of 1

MONTH	DATES	PRIME RATE	# DAYS	DAYS IN MONTH	WEIGHTED RATE
Nov-18	11/01 - 11/30	5.25%	30	30	5.2500%
Dec-18	12/01 - 012/31	5.50%	31	31	5.5000%
Jan-19	01/01 - 01/31	5.50%	31	31	5.5000%
Feb-19	02/01 - 02/28	5.50%	28	28	5.5000%
Mar-19	03/01 - 03/31	5.50%	31	31	5.5000%
Apr-19	04/01 - 04/30	5.50%	30	30	5.5000%