

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**WINTER 2019-2020 COST OF GAS RESULTS**  
**DG 19-145**

**2330 Cost of Gas Reconciliation Report**  
**For the six months ended April 30, 2020 peak season**

	<u>Original</u> <u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<b>Peak Gas cost Account 1920-1740</b>			
Balance 05/01/19 - (Over) / Under	\$1,912,210	\$1,912,210	\$0
Net Peak Gas Costs 5/1/19 - 10/31/19	\$1,172,346	(836,726)	(2,009,072)
Fuel Financing 5/1/19 - 10/31/19	-	-	-
Prior Period Adjustment 5/1/19-10/31/19	(801,362)	-	801,362
Return on Inventory	-	351,017	-
Broker Revenue 5/1/19 - 10/31/19	-	-	-
Bad Debt Adjustment 5/1/19 - 10/31/19	-	-	-
IT Sales Margins 5/1/19 - 10/31/19	-	-	-
Off System Sales Margin 5/1/19 - 10/31/19	-	-	-
Capacity Release 5/1/19 - 10/31/19	-	-	-
Interest 5/1/19 - 10/31/19	51,572	32,204	(19,368)
Sum 5/1/19 - 10/31/19 Net Costs	\$422,556	(453,505)	(\$1,227,078)
Ending Balance 10/31/19 (Over)/Under	2,334,766	1,458,705	(\$1,227,078)
Interest 11/1/19 - 4/30/20	(81,408)	(24,813)	56,595
Refund from Suppliers 11/1/19 - 4/30/20	-	-	-
Return on Inventory	-	380,758	-
Interruptible and 280-Day Sales Margins 11/1/19 - 4/30/20	-	-	-
Hedging costs	-	-	-
Off System Sales Margin 11/1/19 - 4/30/20	-	-	-
Capacity Release Credits 11/1/19 - 4/30/20	1,991,076	(1,736,581)	(3,727,657)
Fixed Price Option Admin Costs	45,000	-	(45,000)
Broker Revenues 11/1/19 - 4/30/20	0	(1,472,720)	(1,472,720)
Production & Storage	0	1,980,428	1,980,428
Misc. Overhead	0	10,649	10,649
Bad Debt Adjustment %	-	-	-
Transportation Cost of Gas Revenue	-	(47,079)	(47,079)
Total Adjustment to Costs	3,117,088	(\$909,358)	(\$4,026,446)
Gas Costs 11/1/19 - 4/30/20	\$59,289,880	43,407,391	(\$15,882,489)
Total Gas Costs and Adjustments 11/19 - 04/20	\$62,406,968	\$42,498,033	(\$19,908,935)
Gas Cost Billed	(\$64,741,734)	(41,729,317)	\$23,012,417
Total (Over) / Under 04/30/20	\$0	\$2,227,421	\$2,227,421

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**2330 Cost of Gas Reconciliation Report**  
**For the six months ended April 30, 2020 peak season**

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<b><u>Bad Debts Accounts 1920-1743</u></b>			
Beginning Balance	(\$402,518)	(\$402,518)	\$0
BD Net Costs 5/1/19 - 10/31/19	13,040	(16,296)	(29,336)
Interest 5/1/19 - 10/31/19	(10,768)	(9,662)	1,106
Beginning Balance 10/31/19 (Over)/Under	(\$400,246)	(\$428,477)	(\$28,231)
Bad Debt Costs 11/1/19 - 4/30/20	585,386	420,350	(165,036)
Bad Debt COG Billed	(146,062)	(281,255)	(135,193)
Adjustment	-	-	-
Interest	(39,078)	(7,246)	31,832
Total (Over) / Under 04/30/20	\$0	(\$296,628)	(\$296,628)
<b><u>Working Capital Account 1163-1422</u></b>			
Beginning Balance	(\$42,277)	(\$42,277)	\$0
WC Net Costs 5/1/19 - 10/31/19	(5,196)	(6,859)	(1,663)
Interest 5/1/19 - 10/31/19	(1,236)	(1,099)	137
Beginning Balance 10/31/19 (Over)/Under	(\$48,709)	(\$50,234)	(\$1,525)
Working Capital Costs 11/1/19 - 4/30/20	106,660	76,321	(30,339)
Working Capital CGA Billed	(54,476)	(91,844)	(37,368)
Adjustment	(2,861)	0	2,861
Interest	(614)	(1,079)	(465)
Total (Over) / Under 04/30/20	\$0	(\$66,837)	(\$66,837)
<b>Total 1920-1740, 1920-1743, 1163-1422</b>	<b>\$0</b>	<b>\$1,863,957</b>	<b>\$1,863,957</b>

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 2019-2020 COST OF GAS RESULTS**  
**DG 19-145**  
**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 19 - Oct 19</u>	<u>Nov 19 - Apr 20</u>	<u>Total</u>	<u>(e)=(d)-(a)</u>
		<u>(b)</u>	<u>(c)</u>	<u>Peak Demand</u>	
				<u>(d)=(b)+(c)</u>	
<b><u>Supplies:</u></b>					
Union Gas					
ICE					
Subtotal Supply Demand Charges	\$0	\$0	\$0	\$0	\$0
<b><u>Pipelines:</u></b>					
Iroquois Gas Trans	\$135,972	\$142,423	\$ 133,128	\$275,551	\$139,579
TGP 95346 FTA	171,766	171,766	184,940	\$356,705	\$184,939
TGP FTA Z5-Z6 2302	134,063	0	139,274	139,274	\$5,211
TGP FTA Z0 - Z6 8587	2,966,886	0	2,868,180	2,868,180	(\$98,706)
TGP Dracut FTA Z6 - Z6 42076	569,436	569,436	510,709	1,080,145	\$510,709
TGP (Concord Lateral) Z6-Z6	2,194,488	396,237	2,285,363	2,681,599	\$487,111
Portland Natural Gas Pipeline	353,765	109,580	716,287	825,866	\$472,101
ANE (Union gas and TransCanada)	589,581	0	4,134,410	4,134,410	\$3,544,829
TGP FTA 632	1,492,569	0	828,503	828,503	(\$664,066)
TGP FTA 11234	860,531	0	507,832	507,832	(\$352,699)
TGP 523	0	391,502	346,773		
TGP 95346	0				
TGP 2694	0	0			
Emera Union	0	0	0	-	\$0
National Fuel	269,829	0	426,697	426,697	\$156,868
Subtotal Pipeline Demand Charges	\$9,738,886	\$1,780,943	\$13,082,094	\$14,124,762	\$4,385,876
<b><u>Peaking Supply</u></b>					
Emera					
TransCanada					
ENGIE [1]					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$4,968,750	\$0	\$326,243	\$326,243	(\$4,642,507)
<b><u>Propane</u></b>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<b><u>Storage:</u></b>					
Demand & Capacity Charges	\$1,407,802	\$0	\$ 85,588.70	\$85,589	(\$1,322,213)
<b><u>Other:</u></b>					
Capacity Managed	(\$4,884,492)	\$0	\$ (2,793,927.39)	(\$2,793,927)	\$2,090,565
Pipeline Refunds	\$0	\$0	\$0	\$0	\$0
<b>Total Demand Charges (Forward to Page 4)</b>	<b>\$11,230,946</b>	<b>\$1,780,943</b>	<b>\$10,699,998</b>	<b>\$11,742,666</b>	<b>\$511,720</b>

[1] Due to the recent purchase of ENGIE by Constellation some demand charges may be included under the commodity tabs. The total costs are correct and tie to the Company's books.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
WINTER 2019-2020 COST OF GAS RESULTS  
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Summary Page 4

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SUMMARY OF COMMODITY COSTS FOR PERIOD

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
<b>Demand Charges (Brought from Page 3):</b>	\$11,230,946		\$11,742,666		\$511,720
<b><u>TGP Gulf Commodity</u></b>					
Therms					
Cost					
<b><u>Dracut Commodity</u></b>					
Therms					
Cost					
<b><u>PNGTS Commodity</u></b>					
Therms					
Cost					
<b><u>Dawn Supply</u></b>					
Therms					
Cost					
<b><u>ENGIE COMBO</u></b>					
Therms					
Cost					
<b><u>TGP/Niagara/Union Commodity</u></b>					
Therms					
Cost					
<b><u>City Gate Delivered Supply</u></b>					
Therms					
Cost					
<b><u>DOMAC</u></b>					
Therms					
Cost					
<b><u>Storage Gas - Commodity Injected</u></b>					
Therms					
Cost					
<b><u>Propane P/S Plant Commodity</u></b>					
Therms					
Cost					
<b><u>Propane Off System Sales</u></b>					
Therms					
Cost					
<b><u>LNG P/S Plant &amp; Commodity</u></b>					
Therms					
Cost					
<b><u>Hedging (Gains) Losses</u></b>					
<b><u>Other- Boil Off, LNG, LPG, Berlin OBA</u></b>					
Therms					
Cost					
Other Costs					
Subtotal:					
Volumes (net of fuel retention)	92,542,044		86,266,883		(6,275,161)
Cost	\$ 40,875,470	0.4417	\$ 26,963,465	0.3126	\$ (13,912,007) (0.1291)
Total Demand and Commodity Costs	\$ 52,106,416		\$ 38,706,131		\$ (13,400,287)
Demand (therms):	92,542,044		86,266,883		(6,275,161)
Firm Gas Sales	117,480,262		117,480,262		-
Lost Gas (Unaccounted For)	1,628,740		1,518,297		(110,443)
Unbilled Therms	(26,756,711)		(32,921,430)		(6,164,719)
Fuel Retention	-		-		-
Company Use	189,753		189,753		-
Total Demand	92,542,044		86,266,883		(6,275,161)

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**D/B/A LIBERTY UTILITIES**  
**WINTER 2019-2020 COST OF GAS RESULTS**  
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**REDACTED**

<u>Weather Variance - Volume Impact</u>	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
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	86,266,883	97,905,646		\$ (2,324,187)

<u>Demand Variance - Commodity Costs</u>	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
TGP Gulf				
Dawn Supply				
ENGIE COMBO				
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)	92,542,044	86,266,883	0.4417	

**Demand Variance Net of Weather Variance** \$ (447,528)

<u>Rate Variance - Commodity Costs</u>	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
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	86,266,883			\$ 14,637,683
Demand Charge Variance (from page 3)				511,720
Other Rate Variance (from page 4)				
Hedging (Gains)/Losses				0
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				<u>107,217</u>
Total Rate Variance				\$ 15,256,620
Due to Weather Variance				(2,324,187)
Due to Demand Variance (from above)				<u>(447,528)</u>
Total Gas Cost Variance				<u>\$ 12,484,905</u>

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Summary Page 6

	<u>FILING</u>	<u>ACTUAL</u>
Cost of Propane	\$ 1,409,746	\$ 530,060
Cost of LNG	923,934	545,855
Total Costs	<u>2,333,680</u>	<u>1,075,916</u>
Percentage of Supplies Used For Pressure Support Purposes	8.7%	8.7%
Cost of Supplies Used For Pressure Support Purposes	<u>203,030</u>	<u>93,605</u>
Firm Therms Sold	88,325,512	117,480,262
Firm Therms Transported	<u>50,711,358</u>	<u>40,794,573</u>
Total Therms	139,036,870	158,274,835
Actual Liquid Cost/Therm	0.0015	0.0006
Firm Therms Transported	<u>50,711,358</u>	<u>40,794,573</u>
Liquid Costs Allocated to Transported Therms	74,052	24,126
Prior (Over) or under Collection	<u>(59,496)</u>	<u>(59,496)</u>
Total	<u>14,556</u>	<u>(35,370)</u>
Costs Recovered:		
Therms Transported	50,711,358	40,794,573
Recovery Rate	<u>0.0003</u>	<u>0.0003</u>
Costs Recovered	<u>14,556</u>	<u>11,709</u>
(Over) / Under Collection For Period	0	(47,079)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
PEAK DEMAND AND COMMODITY  
SCHEDULE 1  
ACCOUNT 1920-1740

FOR THE MONTH OF: DAYS IN MONTH	Nov-19 30	Dec-19 31	Jan-20 31	Feb-20 28	Mar-20 31	Apr-20 30	May-20 31	Total
1 BEGINNING BALANCE	\$ 1,458,705	\$ (2,180,258)	\$ (3,492,973)	\$ (2,389,135)	\$ (1,377,444)	\$ 2,279,045	\$ 2,227,421	\$ 1,458,705
2								
3 Add: Actual Costs	5,918,125	8,576,507	10,394,472	8,161,422	4,530,177	2,804,628		40,385,330
4								
5 Add: FPO Admin Costs [1]	-	-	-	-	-	-		-
6 Add: Prior Period Adjustment	-	-	-	-	-	-		-
7 Add: MISC OH	1,775	1,775	1,775	1,775	1,775	1,775		10,649
8 Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
11 Add: Adjustment for Bad Debt %	-	-	-	-	-	-		-
12 Add: Adjustment for reclass to from Summer to Winter Deferral					2,974,982			2,974,982.00
13 Add: Return on Inventory	63,460	63,460	63,460	63,460	63,460	63,460		380,757.66
14 Less: Customer Billings	(1,545,799)	(8,859,287)	(11,106,628)	(8,582,451)	(6,182,536)	(3,811,677)	-	(40,088,379)
15 Less: Accrued Transportation Net	(52,282)	(27,948)	(21,607)	31,402	22,162	16,072	-	(32,201)
16 Estimated Net Unbilled	(8,038,570)	(732,658)	1,961,682	1,758,750	2,420,428	1,021,630		(1,608,737)
17 Sub-Total Accrued Customer Billings	(9,636,652)	(9,619,893)	(9,166,553)	(6,792,299)	(3,739,947)	(2,773,974)	-	(41,729,317)
18								
19 Less: REFUND	-	-	-	-	-	-		-
20								
21 Less: Broker Revenues	(25,082)	(359,250)	(225,956)	(456,321)	(203,049)	(203,061)	-	(1,472,720)
22								
23 NON FIRM MARGIN AND CREDITS	(289,254)	(293,024)	(281,623)	(296,415)	(295,747)	(280,518)	-	(1,736,581)
24								
25 ENDING BALANCE PRE INTEREST	\$ (2,178,852)	\$ (3,480,613)	\$ (2,377,327)	\$ (1,377,444)	\$ 2,284,279	\$ 2,221,426	\$ 2,227,421	\$ 2,252,234
26								
27								
28 INTEREST APPLIED	(1,406)	(12,360)	(11,809)	-	(5,234)	5,994		(24,813)
29								
30 ENDING BALANCE	\$ (2,180,258)	\$ (3,492,973)	\$ (2,389,135)	\$ (1,377,444)	\$ 2,279,045	\$ 2,227,421	\$ 2,227,421	\$ 2,227,421

[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 2019 THROUGH APRIL 2020  
Off-Peak DEMAND AND COMMODITY  
SCHEDULE 1  
ACCOUNT 1920-1741

FOR THE MONTH OF: DAYS IN MONTH	Nov-19 30	Dec-19 31	Jan-20 31	Feb-20 28	Mar-20 31	Apr-20 30	May-20 31	Total
1 BEGINNING BALANCE	\$ 2,393,511	\$ 3,181,600	\$ 3,054,241	\$ 3,060,630	\$ 3,055,497	\$ 3,072,786	\$ 97,156	2,393,511
2								
3 Add: ACTUAL COST	25,792	-	-	-	-	-	-	\$ 25,792
4								
5 Add: MISC OH & PROD and STOR	-	-	-	-	-	-	-	-
6								
7 Less: CUSTOMER BILLINGS	(1,983,636)	(140,788)	(5,887)	(5,132)	(505)	(907)	-	(2,136,855)
8 Net Unbilled	2,735,071	-	-	-	-	-	-	2,735,071
9								
10 Sub-Total Accrued Customer Billings	751,435	(140,788)	(5,887)	(5,132)	(505)	(907)	-	598,215
11								
12 Add: ADJUSTMENTS	-	-	-	-	-	(2,974,982)	-	(2,974,982)
13								
14 ENDING BALANCE PRE INTEREST	\$ 3,170,738	\$ 3,040,812	\$ 3,048,354	\$ 3,055,497	\$ 3,054,992	\$ 96,897	\$ 97,156	\$ 42,536
15								
16								
17 INTEREST APPLIED	10,862	13,429	12,276	0	17,794	259	-	54,620
18								
19 ENDING BALANCE	\$ 3,181,600	\$ 3,054,241	\$ 3,060,630	\$ 3,055,497	\$ 3,072,786	\$ 97,156	\$ 97,156	\$ 97,156



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

	FOR THE MONTH OF: DAYS IN MONTH	May-19 31	Jun-19 30	Jul-19 31	Aug-19 31	Sep-19 30	Oct-19 31	Total
1	BEGINNING BALANCE	\$ (402,518)	\$ (431,233)	\$ (431,547)	\$ (433,818)	\$ (446,357)	\$ (434,936)	(402,518)
2								
3	Add: COST ALLOW	(4,323)	2,497	(621)	(9,755)	13,439	7,759	\$ 8,996
4								
5	Adjustment	-	-	-	-	-	-	-
6								
7	Less: CUSTOMER BILLINGS	(22,450)	(865)	(639)	(733)	(214)	(391)	(25,292)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(22,450)	(865)	(639)	(733)	(214)	(391)	(25,292)
11								
12	ENDING BALANCE PRE INTEREST	\$ (429,291)	\$ (429,601)	\$ (432,807)	\$ (444,306)	\$ (433,132)	\$ (427,569)	\$ (418,814)
13								
14								
15	INTEREST APPLIED	(1,943)	(1,946)	(1,011)	(2,051)	(1,804)	(908)	\$ (9,662)
16								
17	ENDING BALANCE	\$ (431,233)	\$ (431,547)	\$ (433,818)	\$ (446,357)	\$ (434,936)	\$ (428,477)	\$ (428,477)

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**PEAK BAD DEBT**  
**SCHEDULE 1A**  
**ACCOUNTS 1920-1743**

	<b>FOR THE MONTH OF: DAYS IN MONTH</b>	<b>Nov-19 30</b>	<b>Dec-19 31</b>	<b>Jan-20 31</b>	<b>Feb-20 28</b>	<b>Mar-20 31</b>	<b>Apr-20 30</b>	<b>Total</b>
1	BEGINNING BALANCE	\$ (428,477)	\$ (375,635)	\$ (339,809)	\$ (296,567)	\$ (271,976)	\$ (282,494)	<b>(428,477)</b>
2								
3	Add: COST ALLOW	63,471	89,281	111,111	83,547	45,982	26,958	<b>\$ 420,350</b>
4								
5	Adjustment	-	-	-	-	-	-	-
6								
7	Less: CUSTOMER BILLINGS	(9,063)	(52,002)	(66,591)	(58,956)	(54,322)	(40,321)	<b>(281,255)</b>
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(9,063)	(52,002)	(66,591)	(58,956)	(54,322)	(40,321)	<b>(281,255)</b>
11								
12	ENDING BALANCE PRE INTEREST	<b>\$ (374,068)</b>	<b>\$ (338,356)</b>	<b>\$ (295,289)</b>	<b>\$ (271,976)</b>	<b>\$ (280,316)</b>	<b>\$ (295,857)</b>	<b>\$ (289,382)</b>
13								
14								
15	INTEREST APPLIED	(1,567)	(1,454)	(1,278)		(2,178)	(770)	<b>\$ (7,246)</b>
16								
17	ENDING BALANCE	<b>\$ (375,635)</b>	<b>\$ (339,809)</b>	<b>\$ (296,567)</b>	<b>\$ (271,976)</b>	<b>\$ (282,494)</b>	<b>\$ (296,628)</b>	<b>\$ (296,628)</b>

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
GAS COSTS BY SOURCE  
SCHEDULE 2A

REDACTED

FOR THE MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total	
<b>1 DEMAND</b>								
2								
3 ALBERTA NORTHEAST								
4 StatOil								
5 CANADIAN CAPACITY MANAGED								
6 TOTAL CANADIAN DEMAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7								
8 PEAKING SUPPLY	-	-	-	-	-	-	-	
9								
10 TRANSPORT CAPACITY	2,357,802.19	2,319,489.28	2,270,218.65	2,410,970.22	2,244,662.94	1,478,950.59	13,082,093.87	
11 CAPACITY RELEASE ADJUSTMENT	(289,253.71)	(293,024.46)	(281,623.02)	(296,415.46)	(295,746.96)	(280,517.77)	(1,736,581.37)	
12 TOTAL TRANSPORT	\$ 2,068,548.48	\$ 2,026,464.82	\$ 1,988,595.63	\$ 2,114,554.76	\$ 1,948,915.98	\$ 1,198,432.82	\$ 11,345,512.50	
13								
14 STORAGE FIXED COSTS	10,259.25	15,098.17	15,425.21	16,674.35	15,298.02	12,833.70	85,588.70	
15								
16 LNG	60,790.27	145,425.07	60,200.17	254.75	59,572.57	-	326,242.83	
17								
18 PROPANE	-	-	-	-	-	-	-	
19								
20 PIPELINE REFUNDS	-	-	-	-	-	-	-	
21								
22 OTHER	-	-	-	-	-	-	-	
23								
24 BROKER INVOICES	(4,463.12)	(216,149.42)	(212,848.58)	(203,557.29)	(210,163.80)	(210,163.81)	(1,057,346.02)	
25								
26 TOTAL DEMAND	\$ 2,135,134.88	\$ 1,970,838.64	\$ 1,851,372.43	\$ 1,927,926.57	\$ 1,813,622.77	\$ 1,001,102.71	\$ 10,699,998.01	
27								
28 <b>COMMODITY</b>								
29								
30 ALBERTA NORTHEAST / BP								
31 ALBERTA NORTHEAST / Emera								
32 SHELL CANADA								
33 TOTAL CANADIAN COMMODITY								
34								
35 PIPELINE TRANSPORT								
36								
37 GAS SUPPLY								
38								
39 STORAGE								
40								
41 LNG								
42								
43 PROPANE								
44								
45 <b>OTHER COST ADJUSTMENTS</b>								
46 CANADIAN CAPACITY MANAGED								
47 OTHER - ICE								
48 NET OTHER COST ADJUSTMENTS								
49 INVENTORY ADJUSTMENT	179,123.38	1,007,678.08	755,621.08	1,112,003.60	1,006,547.62	(324,222.47)	3,736,751.29	
50 SUBTOTAL COMMODITY COST	\$ 3,468,653.81	\$ 5,953,393.60	\$ 8,035,520.17	\$ 5,480,758.24	\$ 2,217,758.75	\$ 1,319,946.55	\$ 26,476,031.12	
51								
52 OFF SYSTEM SALES COST								
53 OFF SYSTEM SALES COST - PPA								
54 NON-FIRM COST								
55								
56 TOTAL COMMODITY COST	\$ 3,468,653.81	\$ 5,953,393.60	\$ 8,035,520.17	\$ 5,480,758.24	\$ 2,217,758.75	\$ 1,319,946.55	\$ 26,476,031.12	
57								
58	LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP							
59	D/B/A LIBERTY UTILITIES							3736751.29
60	NOVEMBER 2019 THROUGH APRIL 2020							
61	GAS COSTS SUMMARY							
62	SCHEDULE 2A							
63								
64	FOR THE MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
65								
66	Total Peak Demand	\$ 2,135,134.88	\$ 1,970,838.64	\$ 1,851,372.43	\$ 1,927,926.57	\$ 1,813,622.77	\$ 1,001,102.71	\$ 10,699,998.01
67	Off-Peak Demand	-	-	-	-	-	-	-
68	Total Demand	\$ 2,135,134.88	\$ 1,970,838.64	\$ 1,851,372.43	\$ 1,927,926.57	\$ 1,813,622.77	\$ 1,001,102.71	\$ 10,699,998.01
69								
70	Total Peak Commodity	\$ 3,468,653.81	\$ 5,953,393.60	\$ 8,035,520.17	\$ 5,480,758.24	\$ 2,217,758.75	\$ 1,319,946.55	\$ 26,476,031.12
71	Off-Peak Commodity	-	-	-	-	-	-	-
72	Total Commodity	\$ 3,468,653.81	\$ 5,953,393.60	\$ 8,035,520.17	\$ 5,480,758.24	\$ 2,217,758.75	\$ 1,319,946.55	\$ 26,476,031.12
73								
74	Firm Sendout Costs	\$ 5,603,788.69	\$ 7,924,232.24	\$ 9,886,892.60	\$ 7,408,684.81	\$ 4,031,381.52	\$ 2,321,049.26	\$ 37,176,029.13

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
DETAIL GAS COSTS BY SOURCE  
SCHEDULE 2B

Schedule 2B  
Page 1 of 3  
REDACTED

FOR THE MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
1 DEMAND							
2 Supply							
3 Alberta Northeast							
4 Statoil							
5 Northeast Gas Markets/BP							
6 Subtotal Canadian Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Peaking Supply							
8 Repsol							
9 Granite Ridge							
10 BG Energy							
11 NUR Energy							
12 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13							
14 Transport Capacity							
15 Iroquois 470-01-RTS							
16 Constellation							
17 Dominion							
18 Northern Gas							
19 National Fuel N02358							
20 National Fuel O02357							
21 PNGTS FT-1999-001							
22 Twin Eagle							
23 Trans Gas							
24 TransCanada							
24 Tenn Reservation FSMA 523							
25 TGP 632 FTA							
26 TGP 2302 FTA Zone 5-6							
27 TGP 8587 FTA							
28 TGP 95346 FTA							
29 TGP 11234 FTA							
30 TGP 33371 NET							
31 TGP 72694 NET							
32 TGP 42076 FTA							
33 Tenaska							
34 Emera Union-M12200							
35 Subtotal Transport Capacity	\$ 2,357,802.19	\$ 2,319,489.28	\$ 2,270,218.65	\$ 2,410,970.22	\$ 2,244,662.94	\$ 1,478,950.59	\$ 13,082,093.87
36							
37 Storage Fixed							
38 Sempra							
39 Dominion 300076-Storage							
40 NFG Deliverability FSS 2357							
41 Tenn Reservation FSMA 523							
42 Honeyoye Storage SS-NY							
43 Subtotal Storage	\$ 10,259.25	\$ 15,098.17	\$ 15,425.21	\$ 16,674.35	\$ 15,298.02	\$ 12,833.70	\$ 85,588.70
44							
45 LNG / Gaz Metro							
46 LNG/ Gaz Metro							
47 Transgas Trucking							
48 Subtotal Distrigas	\$ 60,790.27	\$ 145,425.07	\$ 60,200.17	\$ 254.75	\$ 59,572.57	\$ -	\$ 326,242.83
49							
50 Propane							
51 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52							
53 Intercontinental Exchange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54							
55 Capacity Managed - Canadian							
56							
57 PNGTS Refund							
58 TGP Pipeline Refund PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Demand Subtotal	\$ 2,428,851.71	\$ 2,480,012.52	\$ 2,345,844.03	\$ 2,427,899.32	\$ 2,319,533.53	\$ 1,491,784.29	\$ 13,493,925.40
61							
62 Capacity Release Adjustment							
63 PNGTS FT-1999-001							
64 Tenn Reservation FSMA 523							
65 Dominion 300076-Storage							
66 National Fuel N02358							
67 National Fuel O02357							
68 TGP 42076 FTA							
69 TGP 632 FTA							
70 TGP 2302 FTA Zone 5-6							
71 TGP 8587 FTA							
72 TGP 95346 FTA							
73 TGP 72694 NET							
74 Iroquois 470-01							
75 TGP FT-A 11234							
76 Total Capacity Release Adjustment	\$ (289,253.71)	\$ (293,024.46)	\$ (281,623.02)	\$ (296,415.46)	\$ (295,746.96)	\$ (280,517.77)	\$ (1,736,581.37)
77							
78 Broker Invoices	\$ (4,463.12)	\$ (216,149.42)	\$ (212,848.58)	\$ (203,557.29)	\$ (210,163.80)	\$ (210,163.81)	\$ (1,057,346.02)
79 Subtotal Broker Invoices	\$ (4,463.12)	\$ (216,149.42)	\$ (212,848.58)	\$ (203,557.29)	\$ (210,163.80)	\$ (210,163.81)	\$ (1,057,346.02)
80							
81 TOTAL DEMAND	\$ 2,135,134.88	\$ 1,970,838.64	\$ 1,851,372.43	\$ 1,927,926.57	\$ 1,813,622.77	\$ 1,001,102.71	\$ 10,699,998.01

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
DETAIL GAS COSTS BY SOURCE  
SCHEDULE 2B

82 FOR THE MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
83							
84 <b>COMMODITY</b>							
85							
86 <b>Canadian Supply</b>							
87 VPEM							
88 ANE Union/Dawn/Iroquois (BG)							
89 Shell Canada							
90 <b>Subtotal Canadian Commodity</b>							
91							
92 <b>Pipeline Transport</b>							
93 ANE Union/Dawn							
94							
95 Dominion							
96 El Paso							
97 Iroquois							
98 National Fuel							
99 PNGTS							
100 <b>Subtotal TGP Transportation</b>							
101 <b>Total Transportation</b>							
102							
103 <b>Gas Supply</b>							
104 Andarko							
105 Direct							
106 BG Energy							
107 Barclay							
108 BP Energy							
109 BP Energy Canada							
109 Cargill							
110 Chevron							
111 Constellation							
112 DTE							
113 EServices							
114 Statoil							
115 Exelon							
116 Emera							
117 ENGIE							
118 GAZ Metro LNG							
119 Shell							
120 NGL							
121 Macquarie							
122 Nextera							
123 Repsol							
124 Sequent							
125 Spark							
126 TransCanada							
127 Twin Eagle							
128 Tenska							
129 UGL							
130 VPEM							
131 United							
132 <b>Total Supply</b>							
133							
134 <b>Peaking Supply</b>							
135 Granite Ridge (formerly AES )							
136							
137 NYMEX Hedging (Gains) Losses							
138							
139 <b>STORAGE WITHDRAWALS</b>							
140							
141 <b>STORAGE INJECTIONS</b>							
142							
143 ENGIE							
144 LNG WITHDRAWAL							
145 LNG INJECTION							
146 <b>Subtotal LNG</b>							
147 <b>PROPANE</b>							
148 Energy North / Patriot / Ray Energy							
149 Propane Storage Withdrawal							
150 Propane Storage Injection							
151 <b>Subtotal Propane</b>							
152							
153 Broker Cashout							
154 Other - ICE							
155 <b>Subtotal Cashout &amp; Other</b>							
156							
157 Capacity Managed							
158 Broker Invoices							
159 <b>Subtotal Capacity Managed</b>							
160							
161 <b>SUBTOTAL COMMODITY</b>							
162							
163 Off System Gas Sales Cost							
164 Off System Sales Costs - PPA							
165 <b>NON-FIRM COST</b>							
INVENTORY ADJUSTMENTS							
166							
167 <b>TOTAL COMMODITY COST</b>	\$ 3,468,653.81	\$ 5,953,393.60	\$ 8,035,520.17	\$ 5,480,758.24	\$ 2,217,758.75	\$ 1,319,946.55	\$ 26,476,031.12
SUBJECT TO CONFIDENTIAL TREATMENT							

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
DETAIL GAS COSTS BY SOURCE  
SCHEDULE 2B

168 FOR THE MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
169							
170 Peak Demand 1920-1740	\$ 2,135,134.88	\$ 1,970,838.64	\$ 1,851,372.43	\$ 1,927,926.57	\$ 1,813,622.77	\$ 1,001,102.71	\$ 10,699,998.01
171 Peak Commodity 1920-1740	3,468,653.81	5,953,393.60	8,035,520.17	5,480,758.24	2,217,758.75	1,319,946.55	26,476,031.12
172 Total Peak Gas Costs	<b>\$ 5,603,788.69</b>	<b>\$ 7,924,232.24</b>	<b>\$ 9,886,892.60</b>	<b>\$ 7,408,684.81</b>	<b>\$ 4,031,381.52</b>	<b>\$ 2,321,049.26</b>	<b>\$ 37,176,029.13</b>
173							
174 Off-Peak Demand 1920-1741	-	-	-	-	-	-	-
175 Off-Peak Comm 1920-1741	-	-	-	-	-	-	-
176 Total Off-Peak Gas Costs	-	-	-	-	-	-	-
177							
178 Firm Sendout Costs	<b>\$ 5,603,788.69</b>	<b>\$ 7,924,232.24</b>	<b>\$ 9,886,892.60</b>	<b>\$ 7,408,684.81</b>	<b>\$ 4,031,381.52</b>	<b>\$ 2,321,049.26</b>	<b>\$ 37,176,029.13</b>

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
SCHEDULE 3  
WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	prior collections	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	subsequent collections	Total
	Off-Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak
<b>VOLUMES BILLED</b>									
<b>RESIDENTIAL</b>									
R-1 , R-5	-	47,823	72,948	90,309	81,928	78,247	70,131	-	441,386
R-1 , R-5 FPO	-	508	3,513	4,286	3,766	3,741	3,267	-	19,081
R-3, R-6	-	3,440,429	7,475,354	9,039,925	8,193,283	7,456,962	5,649,367	-	41,255,320
R-3, R-6 FPO	-	109,385	565,789	681,306	613,445	560,712	426,065	-	2,956,702
R-4, R-7	-	45,846	499,930	611,425	605,975	594,893	443,387	-	2,801,456
R-4, R-7 FPO	-	189,315	54,541	64,672	60,639	60,012	42,205	-	471,384
Total Residential	-	3,833,306	8,672,075	10,491,923	9,559,036	8,754,567	6,634,422	-	-
<b>COMMERCIAL/INDUSTRIAL</b>									
G41 - G43	-	1,873,273	9,260,871	12,494,582	10,579,393	9,815,991	7,237,920	-	51,262,030
G41 - G43 (FPO)	-	-	-	-	-	-	-	-	0
Total G41- G43	-	1,873,273	9,260,871	12,494,582	10,579,393	9,815,991	7,237,920	-	-
G51 - G63	-	527,976	3,670,920	3,380,437	3,850,884	3,689,742	3,152,944	-	18,272,903
G51 - G63 (FPO)	-	-	-	-	-	-	-	-	0
Total G51-G63	-	527,976	3,670,920	3,380,437	3,850,884	3,689,742	3,152,944	-	-
Total Sales Volumes	-	6,234,555	21,603,866	26,366,942	23,989,313	22,260,300	17,025,286	-	117,480,262
<b>TRANSPORTATION</b>									
G41 - G43	-	2,026,890	4,118,520	4,941,560	4,545,258	4,260,914	3,265,816	-	23,158,958
G51 - G63	-	3,071,188	3,115,985	2,930,323	3,071,777	2,900,628	2,545,714	-	17,635,615
Total Transportation Volumes	0	5,098,078	7,234,505	7,871,883	7,617,035	7,161,542	5,811,530	0	40,794,573
<b>Total Volumes</b>	<b>0</b>	<b>11,332,633</b>	<b>28,838,371</b>	<b>34,238,825</b>	<b>31,606,348</b>	<b>29,421,842</b>	<b>22,836,816</b>	<b>0</b>	<b>158,274,835</b>
<b>REVENUES</b>									
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G41 to G43 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Transport G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G51 to G63 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Transport G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Winter Gas Cost Rev filed</b>	\$ -	\$ 1,545,799	\$ 8,859,287	\$ 11,106,628	\$ 8,582,451	\$ 6,182,536	\$ 3,811,677	\$ -	\$ 40,088,379
Winter Proration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
adjust to pro-ration report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Occupant Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ 1,545,799	\$ 8,859,287	\$ 11,106,628	\$ 8,582,451	\$ 6,182,536	\$ 3,811,677	\$ -	\$ 40,088,379
Winter Gas Costs Billed (Acct 1920-1740)	\$ -	\$ 1,545,799	\$ 8,859,287	\$ 11,106,628	\$ 8,582,451	\$ 6,182,536	\$ 3,811,677	\$ -	\$ 40,088,379
Winter Transportation Gas Costs Billed (Acct 1920-1740)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Winter Gas Cost Billed (Acct 1920-1740)</b>	\$ -	\$ 1,545,799	\$ 8,859,287	\$ 11,106,628	\$ 8,582,451	\$ 6,182,536	\$ 3,811,677	\$ -	\$ 40,088,379
Total Sales COG Billed	\$ -	\$ 1,545,799	\$ 8,859,287	\$ 11,106,628	\$ 8,582,451	\$ 6,182,536	\$ 3,811,677	\$ -	\$ 40,088,379
Plus: Working Capital Gas Cost Billed	-	2,913	16,999	21,773	19,262	17,746	13,151	-	91,844
Plus: Bad Debt Cost Billed	-	9,063	52,002	66,591	58,956	54,322	40,321	-	281,255
Plus: Broker Revenues	-	25,082	359,250	225,956	456,321	203,049	203,061	-	1,472,720
<b>Total Winter Gas Costs Billed</b>	\$ -	\$ 1,582,858	\$ 9,287,538	\$ 11,420,948	\$ 9,116,991	\$ 6,457,652	\$ 4,068,210	\$ -	\$ 41,934,198

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)**

<b>FOR MONTH OF:</b>		<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>Total</b>
1	Firm Gas Purchases		13,214,578	17,910,681	18,390,753	16,480,400	11,634,946	8,635,524	86,266,883
2	Firm Sales		6,234,555	21,603,866	26,366,942	23,989,313	22,260,300	17,025,286	117,480,262
3	Company Use		21,049	39,295	39,623	39,614	28,825	21,347	189,753
4	Unaccounted For %		1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	
5	Unaccounted For Gas		232,577	315,228	323,677	290,055	204,775	151,985	1,518,297



**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**SCHEDULE 4 - NONFIRM MARGIN**

**REDACTED**

FOR THE MONTH OF:		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	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	\$ (289,254)	\$ (293,024)	\$ (281,623)	\$ (296,415)	\$ (295,747)	\$ (280,518)	\$ (1,736,581)

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**PEAK PERIOD WORKING CAPITAL**  
**ACCOUNT 1163-1422**  
**SCHEDULE 5**

FOR THE MONTH OF:		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
DAYS IN MONTH:		30	31	31	28	31	30	
1	BEGINNING BALANCE	\$ (50,234)	\$ (35,996)	\$ (2,899)	\$ 38,997	\$ 73,469	\$ 99,102	\$ (50,234)
2								
3	Add: COST ALLOW	11,504	16,268	20,297	15,210	8,276	4,765	76,321
4								
5	Less: CUSTOMER BILLINGS	(2,913)	(16,999)	(21,773)	(19,262)	(17,746)	(13,151)	(91,844)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(2,913)	(16,999)	(21,773)	(19,262)	(17,746)	(13,151)	(91,844)
9								
10	Adjustment	0	0	0	0	-	-	0
11								
12	ENDING BALANCE PRE INTEREST	(35,817)	(2,729)	39,171	73,469	99,491	117,019	117,931
13								
14	INTEREST APPLIED	(179)	(170)	(175)		(388)	(166)	(1,079)
15	ENDING BALANCE	\$ (35,996)	\$ (2,899)	\$ 38,997	\$ 73,469	\$ 99,102	\$ 116,853	\$ 116,853

ENERGY NORTH NATURAL GAS, INC  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
Off-Peak WORKING CAPITAL  
ACCOUNT 1163-1424  
SCHEDULE 5

FOR THE MONTH OF:		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
DAYS IN MONTH		30	31	31	28	31	30	
1	BEGINNING BALANCE	\$ (18,051)	\$ (22,605)	\$ (22,928)	\$ (23,035)	\$ (23,047)	\$ (23,228)	\$ (18,051)
2								
3	Add: ACTUAL COST	-	-	-	-	(0)	-	(0)
4								
5	Less: CUSTOMER BILLINGS	(4,474)	(230)	(14)	(12)	(1)	(2)	(4,735)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(4,474)	(230)	(14)	(12)	(1)	(2)	(4,735)
9								
10	Adjustment	-	-	-	-	-	-	-
11								
12	ENDING BALANCE PRE INTEREST	(22,526)	(22,835)	(22,943)	(23,047)	(23,048)	(23,230)	(22,786)
13								
14	INTEREST APPLIED	(79)	(94)	(92)	0	(179)	(62)	(506)
15	ENDING BALANCE	\$ (22,605)	\$ (22,928)	\$ (23,035)	\$ (23,047)	\$ (23,228)	\$ (23,292)	\$ (23,292)

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**SCHEDULE 6**  
**WINTER BAD DEBT AND WORKING CAPITAL COSTS**

FOR MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total
1 Demand	\$ 2,135,135	\$ 1,970,839	\$ 1,851,372	\$ 1,927,927	\$ 1,813,623	\$ 1,001,103	\$ 10,699,998
2 Commodity	3,468,654	5,953,394	8,035,520	5,480,758	2,217,759	1,319,947	26,476,031
3 Total Gas Costs	<u>\$ 5,603,789</u>	<u>\$ 7,924,232</u>	<u>\$ 9,886,893</u>	<u>\$ 7,408,685</u>	<u>\$ 4,031,382</u>	<u>\$ 2,321,049</u>	<u>\$ 37,176,029</u>
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	
7							
8 Working Capital Rate 1/	<u>0.00186</u>	<u>0.00186</u>	<u>0.00186</u>	<u>0.00186</u>	<u>0.00186</u>	<u>0.00127</u>	
9							
10 Total Working Capital Costs	<u>\$ 11,504</u>	<u>\$ 16,268</u>	<u>\$ 20,297</u>	<u>\$ 15,210</u>	<u>\$ 8,276</u>	<u>\$ 4,765</u>	<u>\$ 76,321</u>
11							
12 Prior Period Under collection	<u>318,702</u>	<u>318,702</u>	<u>318,702</u>	<u>318,702</u>	<u>318,702</u>	<u>318,702</u>	<u>1,912,210</u>
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	5,933,995	8,259,202	10,225,892	7,742,596	4,358,359	2,644,516	39,164,560
15							
16 Bad Debt Rate 1/	<u>0.0036</u>	<u>0.0036</u>	<u>0.0036</u>	<u>0.0036</u>	<u>0.0036</u>	<u>0.0036</u>	
17							
18 Total Bad Debt Cost	<u>\$ 63,471</u>	<u>\$ 89,281</u>	<u>\$ 111,111</u>	<u>\$ 83,547</u>	<u>\$ 45,982</u>	<u>\$ 26,958</u>	<u>\$ 420,350</u>

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**MAY 2019 THROUGH OCTOBER 2019**  
**SCHEDULE 6**  
**SUMMER BAD DEBT AND WORKING CAPITAL COSTS**

FOR MONTH OF:	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Total
1 Demand	\$ 496,433	\$ 496,560	\$ 480,881	\$ 472,479	\$ 497,114	\$ 495,901	\$ 2,939,369
2 Commodity	1,002,384	523,560	494,440	373,596	594,689	852,135	3,840,804
3 Total Gas Costs	<b>\$ 1,498,817</b>	<b>\$ 1,020,120</b>	<b>\$ 975,321</b>	<b>\$ 846,076</b>	<b>\$ 1,091,804</b>	<b>\$ 1,348,035</b>	<b>\$ 6,780,173</b>
4							
5 Lead Lag Days	<b>0.0391</b>	<b>0.0391</b>	<b>0.0391</b>	<b>0.0391</b>	<b>0.0391</b>	<b>0.0391</b>	
6 Prime Rate	<b>4.75%</b>	<b>4.75%</b>	<b>4.75%</b>	<b>4.75%</b>	<b>4.75%</b>	<b>3.25%</b>	
7							
8 Working Capital Rate	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	
9							
10 Working Capital Adjustment	\$ 964	\$ 964	\$ 964	\$ 964	\$ 964	\$ 964	\$ 5,784
11							
12 Total Working Capital Costs	<b>\$ 3,902</b>	<b>\$ 2,963</b>	<b>\$ 2,876</b>	<b>\$ 2,622</b>	<b>\$ 3,104</b>	<b>\$ 3,606</b>	<b>\$ 19,073</b>
13							
14 Prior Period (Over)Under collection	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (19,441)
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,499,478	\$ 1,019,843	\$ 974,957	\$ 845,458	\$ 1,091,668	\$ 1,348,401	\$ 6,779,805
17							
18 Bad Debt Rate	<b>0.0175</b>	0.0175	0.0175	0.0175	0.0175	0.0175	
19							
20 Bad Debt Adjustment	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 52,418
21							
22 Total Bad Debt Cost	<b>\$ 34,977</b>	<b>\$ 26,584</b>	<b>\$ 25,798</b>	<b>\$ 23,532</b>	<b>\$ 27,841</b>	<b>\$ 32,333</b>	<b>\$ 171,065</b>



LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2019 THROUGH APRIL 2020  
SCHEDULE 7  
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Off-Peak 5/04	Total
<b>WORKING CAPITAL RATES</b>	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ -		
<b>WORKING CAPITAL COSTS COLLECTED</b>									
Residential	\$ 2,913.05	\$ 16,999.42	\$ 21,772.87	\$ 19,262.22	\$ 17,745.77	\$ 13,151.15	\$ -	\$ -	\$ 91,844.48
Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G41 to G43 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C/I Sales G51 to G63 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WORKING CAPITAL COLLECTED</b>	\$ 2,913.05	\$ 16,999.42	\$ 21,772.87	\$ 19,262.22	\$ 17,745.77	\$ 13,151.15	\$ -	\$ -	\$ 91,844.48
<b>BAD DEBT RATES</b>	\$ 0.0036	\$ 0.0036	\$ 0.0036	\$ 0.0036	\$ 0.0036	\$ 0.0036	\$ -		
<b>BAD DEBTS COLLECTED</b>	\$ 9,063.08	\$ 52,001.94	\$ 66,591.40	\$ 58,956.03	\$ 54,321.52	\$ 40,321.20	\$ -	\$ -	\$ 281,255.17

		\$2,717,955		1,031,866		\$4,465,596		1,167,228		\$6,690,991		1,302,514		\$4,414,975		1,016,968		\$946,782		593,507		\$1,172,692		829,900		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	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
<b>TENNESEE COMMODITY</b>																											
1	Gas Supply Purchases for Sendout TGP/Supply Area Transport/Variable Costs																										
2	City Gate Purchases for Sendout																										
3	Dracut Purchases for Sendout Dracut Transport/Variable Costs																										
4	PNGTS Purchases for Sendout (Berlin) PNGTS Transport/Variable Costs																										
5	TGP/Niagara Purchases for Sendout TGP/Niagara Transport/Variable Costs																										
6	Enbridge/TC Energy Purchases for Sendout (A) (Enbridge/TCPL/IRO) Transport/Variable Costs TGP (ENB/TCPL/IRO Path) Transport/Variable Costs																										
7	Enbridge/TC Energy Purchases for Sendout (B) (ENB/TCPL/PNGTS) Transport/Variable Costs TGP (ENB/TCPL/PNGTS Path) Transport/Variable Costs																										
	LNG Vapor - P/S Plant Const/Gaz Met LNG Injection Purchase LNG Transportation/Variable Costs																										
9	<b>Propane</b> Off System Sales (EN Propane- Vol Conv to MMBtus) Propane Sendout - P/S Plant Ray/Patriot -LP Firm/Spot Injection Purchase EN Propane - Tank Farm																										
10	<b>Storage</b> Storage Injection Purchase Storage Transport Injection/Variable Costs  Storage Withdrawals for Sendout Storage Withdrawal /Transport costs																										
	Boil-off																										
	LNG																										
	LPG																										
11	<b>OBA</b>																										
12	<b>Firm Transportation</b>																										
13	<b>Variance</b>																										
14	<b>NET COMMODITY COST</b>	\$	3,519,000	1,321,458	\$	6,197,289	1,791,068	\$	8,022,154	1,839,075	\$	5,742,737	1,648,040	\$	2,161,349	1,163,495	\$	1,320,935	863,552	\$	26,963,465	8,626,688					



**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2019 THROUGH APRIL 2020**  
**MONTHLY PRIME RATES**  
**SCHEDULE 9**

Schedule 9  
Page 1 of 1

<b>MONTH</b>	<b>DATES</b>	<b>PRIME RATE</b>	<b># DAYS</b>	<b>DAYS IN MONTH</b>	<b>WEIGHTED RATE</b>
Nov-19	11/01 - 11/30	<b>4.75%</b>	30	30	4.7500%
Dec-19	12/01 - 012/31	<b>4.75%</b>	31	31	4.7500%
Jan-20	01/01 - 01/31	<b>4.75%</b>	31	31	4.7500%
Feb-20	02/01 - 02/28	<b>4.75%</b>	28	28	4.7500%
Mar-20	03/01 - 03/31	<b>4.75%</b>	31	31	4.7500%
Apr-20	04/01 - 04/30	<b>3.25%</b>	30	30	3.2500%