

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
DG 19-145

	Filing (1)	Actual	Difference
Account 8840-2-0000-10-1920-1741			
Balance 10/31/2019 - (Over) / Under	\$ 1,885,446	\$ 2,393,511	\$ 508,066
Prior Period Adjustment 11/1/2019 - 4/30/2020	-	(2,350,100)	(2,350,100)
Interest 11/1/2019 - 4/30/2020	<u>49,622</u>	<u>53,744</u>	<u>4,122</u>
Beginning Balance 5/1/2020	\$ 1,935,067	\$ 97,156	\$ (1,837,911)
Interest 5/1/2020 - 10/31/2020	51,536	26,161	(25,374)
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management	-	-	-
Overhead	2,521	2,521	0
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	-	-
Gas Costs	<u>\$ 7,685,193</u>	<u>\$ 8,201,508</u>	<u>\$ 516,315</u>
Total Costs	<u>\$ 7,739,249</u>	<u>\$ 8,230,190</u>	<u>\$ 490,941</u>
Gas Cost Billed	<u>\$ (9,674,316)</u>	<u>\$ (8,498,963)</u>	<u>\$ 1,175,353</u>
Total (Over) / Under 10/31/2020	<u>\$ -</u>	<u>\$ (171,617)</u>	<u>\$ (171,617)</u>
Bad Debts Account 8840-2-0000-10-1163-1754			
Balance 10/31/2019 - (Over) / Under	\$ (280,167)	\$ (348,529)	\$ (68,362)
Prior Period Adjustment	-	(75,517)	(75,517)
Interest 11/1/2019 - 4/30/2020	<u>(7,374)</u>	<u>(9,410)</u>	<u>(2,037)</u>
Beginning Balance 5/1/2020	\$ (287,541)	\$ (433,457)	\$ (145,916)
Bad Debt Costs	103,363	98,063	(5,299)
Bad Debt Billed	194,301	115,680	(78,620)
Adjustment	0	0	0
Interest	(10,123)	(5,382)	4,740
Total (Over) / Under 10/31/2020	\$ -	\$ (225,096)	\$ (225,096)
Working Capital Account 8840-2-0000-10-1163-1424			
Balance 10/31/2019 - (Over) / Under	\$ (18,982)	\$ (18,051)	\$ 930
Prior Period Adjustment	0	(4,737)	(4,737)
Interest 11/1/2019 - 4/30/2020	<u>(500)</u>	<u>(504)</u>	<u>(5)</u>
Beginning Balance 5/1/2020	\$ (19,481)	\$ (23,292)	\$ (3,811)
Working Capital Costs	15,254	20,926	5,672
Working Capital Billed	4,782.03	1,123	(3,659)
Adjustment	0	0	0
Interest	(555)	(224)	331
Total (Over) / Under 10/31/2020	\$ -	\$ (1,467)	\$ (1,467)
Total All Accounts	<u>\$ -</u>	<u>\$ (398,180)</u>	<u>\$ (398,180)</u>

(1) As filed in the Summer 2020 Cost of Gas in DG 19-145
On October 31, 2019, the NHPUC approved the September 03, 2019 filing in DG 19-145 in its Order No. 26,306.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 D/B/A LIBERTY
 SUMMER 2020 COST OF GAS RESULTS
 DG 19-145
 SUMMARY OF DEMAND CHARGES FOR PERIOD
 May 01, 2020 through October 31, 2020

	Reference Actuals	Filing 1/	Actual	Difference
Supplies:				
Transgas	Sch 2B line 6			
Subtotal Supply Demand Charges				
Pipelines:				
ANE (Union gas and TransCanada)	No Actuals			
IROQUOIS 470-01 RTS	Sch 2B line 19			
PNGTS FT-1999-001	Sch 2B line 23			
TGP 2302 FTA Zone 5-6	Sch 2B line 21			
TGP 8587 FTA Zone 0-6	Sch 2B line 22			
TGP 95346	Sch 2B line 20			
Constellataion	Sch 2B line 17			
Dominion - Storage Demand 300076	Sch 2B line 39			
Direct	Sch 2B line 18			
Portland Natural Gas FTN	Sch 2B line 25			
TGP 11234 Z4-Z6(stg)	Sch 2B line 29			
TGP 2694-Payback contract	Sch 2B line 26			
TGP 42076 FTA	Sch 2B line 30			
TGP 523	Sch 2B line 31			
TGP 72694 NET	Sch 2B line 33			
TGP Concord Lateral FT	Sch 2B line 34			
Trans Gas	Sch 2B line 24			
Subtotal Pipeline Demand Charges				
LNG:				
LNG - Res Charge (Distrigas)	Sch 2B line 47			
Propane				
EN Propane	Sch 2B line 50			
Storage:				
Demand & Capacity Charges				
Other				
Fees	Sch 2B line 52	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 53	-	-	-
Repsol	Sch 2B line 12			
Transportation Capacity Credit	Sch 2B line 75			
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		\$ 2,930,259	\$ 3,474,692	\$544,433

1/ Demand costs per Schedule 5A as filed in the Summer 2020 Cost of Gas in DG 19-145.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
DG 19-145
SUMMARY OF COMMODITY COSTS FOR PERIOD
May 01, 2020 through October 31, 2020

Summary Page 3
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		\$2,930,259		\$3,474,692	\$544,433
<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, line 4				
Cost	Sch 8, line 4				
<u>Dracut Commodity</u>					
Therms	Sch 8, line 9				
Cost	Sch 8, line 9				
<u>Portland Natural Gas</u>					
Therms	Sch 8, line 14				
Cost	Sch 8, line 14				
<u>TGP/Iroquois Commodity (Dawn)</u>					
Therms	No Actuals				
Cost	No Actuals				
<u>TGP/Niagara Commodity</u>					
Therms	Sch 8, lines 17 + 18				
Cost	Sch 8, lines 17 + 18				
<u>City Gate Delivered Supply</u>					
Therms	Sch 8, line 7				
Cost	Sch 8, line 7				
<u>Storage Gas - Commodity Withdrawn</u>					
Therms	Sch 8, lines 44 + 45				
Cost	Sch 8, lines 44 + 45				
<u>Propane P/S Plant Commodity</u>					
Therms	No Actuals				
Cost	No Actuals				
<u>LNG P/S Plant Commodity-Vapor</u>					
Therms	Sch 8, line 31				
Cost	Sch 8, line 31				
<u>Other</u>					
Therms	Sch 8, lines 20 + 24 + 48 + 54				
Cost	Sch 8, lines 20 + 24 + 48 + 54				
Subtotal:					
Volumes (net of fuel retention)		17,827,359		18,956,510	1,129,151
Cost		\$ 3,136,847	0.1760	\$ 2,661,548	\$ (475,298.69)
Total Demand and Commodity Costs					
		\$ 6,067,106		\$ 6,136,240	\$ 69,135
Demand (therms):					
Firm Gas Transported		17,827,359		18,956,510	1,129,151
Lost Gas (Unaccounted For)		313,762		333,635	19,873
Unbilled Therms		-		6,642,083	6,642,083
Fuel Retention		-		-	-
Company Use		36,083		36,083	-
Total Demand		18,177,204		25,968,311	7,791,107

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2020 Cost of Gas in DG 19-145.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
DG 19-145
May 01, 2020 through October 31, 2020

Summary Page 4
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	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference	
Weather Variance - Volume Impact					
TGP Gulf Commodity					
Dracut Commodity					
Portland Natural Gas					
TGP/Iroquois Commodity (Dawn)					
TGP/Niagara Commodity					
City Gate Delivered Supply					
Storage Gas - Commodity Withdrawn					
Propane P/S Plant Commodity					
LNG P/S Plant Commodity					
Other					
Total Volume Weather Variance	18,956,510	19,663,106		\$ (56,819)	18,956,510

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	(A-B)*C Difference	
Demand Variance - Commodity Costs					
TGP Gulf Commodity					
Dracut Commodity					
Portland Natural Gas					
TGP/Iroquois Commodity (Dawn)					
TGP/Niagara Commodity					
City Gate Delivered Supply					
Storage Gas - Commodity Withdrawn					
Propane P/S Plant Commodity					
LNG P/S Plant Commodity					
Other					
Total Demand Variance (Less: Fuel Retention)	17,846,409	18,956,510		\$ (141,594)	18,956,510

Per Sched 8

Demand Variance Net of Weather Variance 19,050

	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
Rate Variance - Commodity Costs				
TGP Gulf Commodity				
Dracut Commodity				
Portland Natural Gas				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagara Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)				
Other				
Total Commodity Cost Rate Variance	18,956,510			\$ (383,945)
Other Rate Variance (from page 2)				544,433
Hedge (Gains)/Loss (from page 3)				0
Total Rate Variance				\$160,488
Due to Weather Variance				(56,819)
Due to Demand Variance (from above)				0
Other- Cashout, Broker Penalty, Canadian Managed				(400,554)
Total Gas Cost Variance				<u>(\$296,884)</u>

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

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY

Schedule 1
Page 1 of 2

SUMMER 2020 COST OF GAS RESULTS

May 01, 2020 through October 31, 2020

PEAK DEMAND AND COMMODITY

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

	FOR THE MONTH OF: DAYS IN MONTH	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31	Total
1	BEGINNING BALANCE	\$ 2,227,421	\$ 1,899,876	\$ 1,977,787	\$ 2,308,815	\$ 2,427,071	\$ 2,672,360	\$ 2,227,421
2								
3	Add: ACTUAL COSTS	(195,592)	96,631	325,818	114,448	238,415	225,632	805,352
4	Adjustments to Purchased Gas Costs	-	-	-	-	-	-	-
5	Inj into Storage	-	-	-	-	-	-	-
6	Total Costs	(195,592)	96,631	325,818	114,448	238,415	225,632	805,352
7								
8	Add: MISCELLANEOUS	32,201	-	-	-	-	-	32,201
9								
10								
11	Less: CUSTOMER BILLINGS	(1,778,565)	(23,877)	(681)	(2,701)	91	(3,842)	(1,809,575)
12	Estimated Unbilled (Net)	1,608,737	-	-	-	-	-	1,608,737
13	Sub-Total Accrued Customer Billings	(169,828)	(23,877)	(681)	(2,701)	91	(3,842)	(200,838)
14								
15	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
16								
17	NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
18								
19	ENDING BALANCE PRE INTEREST	1,894,202.73	1,972,628.72	2,302,923.32	2,420,561.54	2,665,577.11	2,894,151.08	2,864,135.76
20								
21	MONTH'S AVERAGE BALANCE	2,060,812	1,936,252	2,140,355	2,364,688	2,546,324	2,783,256	
22								
23	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
24								
25	INTEREST APPLIED	5,673	5,158	5,892	6,509	6,783	7,662	37,677
26								
27	ENDING BALANCE	\$ 1,899,876	\$ 1,977,787	\$ 2,308,815	\$ 2,427,071	\$ 2,672,360	\$ 2,901,813	\$ 2,901,813

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
OFF PEAK DEMAND AND COMMODITY
Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31	Total
1	BEGINNING BALANCE	\$ 97,156	\$ 866,839	\$ 1,394,465	\$ 1,873,165	\$ 1,859,472	\$ 1,790,112	\$ 97,156
2								
3	Add: ACTUAL COSTS	1,878,741	1,370,956	1,163,052	1,220,622	1,333,107	1,849,946	8,816,423
4	ADJUSTMENTS TO PURCHASE GAS COSTS	(114,191)	(114,188)	(113,177)	(110,122)	(113,845)	(112,453)	(677,976)
5	ADJUSTMENTS TO PURCHASE GAS COSTS	(73,293)	(4,302)	175,937	(2,746)	(16,643)	(15,892)	63,060
6	Total Costs	1,691,257	1,252,466	1,225,812	1,107,754	1,202,618	1,721,600	8,201,508
7								
8	Add: MISCELLANEOUS	420	420	420	420	420	420	2,521
9								
10								
11	Less: CUSTOMER BILLINGS	(448,076)	(926,665)	(651,728)	(726,011)	(950,728)	(1,522,724)	(5,225,933)
12	Estimated Unbilled (Net)	(475,501)	197,741	(101,050)	(401,810)	(327,645)	(2,164,764)	(3,273,030)
13	Sub-Total Accrued Customer Billings	(923,577)	(728,924)	(752,779)	(1,127,821)	(1,278,374)	(3,687,488)	(8,498,963)
14								
15	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
16								
17	ENDING BALANCE PRE INTEREST	\$ 865,256	\$ 1,390,801	\$ 1,867,919	\$ 1,853,518	\$ 1,784,136	\$ (175,356)	\$ (197,779)
18								
19	MONTH'S AVERAGE BALANCE	481,206	1,128,820	1,631,192	1,863,341	1,821,804	807,378	
20								
21	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
22								
23	INTEREST APPLIED	1,583	3,664	5,246	5,954	5,976	3,739	26,161
24								
25	ENDING BALANCE	\$ 866,839	\$ 1,394,465	\$ 1,873,165	\$ 1,859,472	\$ 1,790,112	\$ (171,617)	\$ (171,617)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
SCHEDULE 2 A
GAS COSTS BY SOURCE

Schedule 2 A
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FOR THE MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1 DEMAND							
2							
3 BP ENERGY							
4 REPSOL							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 110,503	\$ 113,929	\$ 114,376	\$ 116,769	\$ 116,704	\$ 136,630	\$ 708,911
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 647,063	\$ 639,723	\$ 638,370	\$ 638,035	\$ 639,083	\$ 644,222	\$ 3,846,495
11 CAPACITY RELEASE ADJ	(149,464)	(141,180)	(211,505)	(224,684)	(162,433)	(191,448)	(1,080,715)
12 TOTAL TRANSPORT	\$ 497,598	\$ 498,542	\$ 426,865	\$ 413,351	\$ 476,649	\$ 452,774	\$ 2,765,781
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 593,354	\$ 589,404	\$ 3,474,692
23							
24 COMMODITY							
25							
26 BP/NORTHEAST GAS MARKETS							
27 DTE ENERGY							
28 SEMPRA							
29 TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30							
31 PIPELINE TRANSPORT							
32							
33 GAS SUPPLY							
34							
35 STORAGE							
36							
37 LNG							
38							
39 PROPANE							
40							
41 TAXES							
42							
43 SUPPLIER CASHOUT							
44							
45 CAPACITY MANAGED							
46							
47 FPO Mailing Costs							
48							
49 FPO Mailing Costs Moved to Winter in December 2015							
50							
51 SUBTOTAL COMMODITY COST	\$ 1,040,148	\$ 638,677	\$ 685,077	\$ 585,030	\$ 600,993	\$ 1,123,638	\$ 4,673,564
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 1,040,879	\$ 639,408	\$ 685,807	\$ 585,761	\$ 601,724	\$ 1,124,368	\$ 4,677,946

GAS COSTS SUMMARY
SCHEDULE 2 A

FOR THE MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
62 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Off-Peak Demand	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 593,354	\$ 589,404	\$ 3,474,692
64 Total Demand	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 593,354	\$ 589,404	\$ 3,474,692
65							
66 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 Off-Peak Commodity	\$ 1,040,879	\$ 639,408	\$ 685,807	\$ 585,761	\$ 601,724	\$ 1,124,368	\$ 4,677,946
68 Total Commodity	\$ 1,040,879	\$ 639,408	\$ 685,807	\$ 585,761	\$ 601,724	\$ 1,124,368	\$ 4,677,946
69							
70 Firm Sendout Costs	\$ 1,648,980	\$ 1,251,879	\$ 1,227,048	\$ 1,115,881	\$ 1,195,077	\$ 1,713,773	\$ 8,152,638

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

Schedule 2B
Page 1 of 3
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FOR THE MONTH OF:		May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1	DEMAND							
2	Fixed Charges/Supply							
3	BP Energy							
4	Repsol							
5	TransCanada							
6	Transgas							
7	Union Gas							
8	Total Canadian Purchases	\$ 110,502.89	\$ 113,929.01	\$ 114,375.61	\$ 116,768.83	\$ 116,704.41	\$ 136,630.49	\$ 708,911
9	PEAKING SUPPLY							
10	Granite Ridge							
11	NJR Energy							
12	Repsol							
13	JP Morgan							
14	Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15								
16	Transport Capacity(Demand and Transportation Costs)							
17	Constellation							
18	Direct							
19	IROQUOIS 470-01 RTS							
20	TGP 95346							
21	TGP 2302 FTA Zone 5-6							
22	TGP 8587 FTA Zone 0-6							
23	PNGTS FT-1999-001							
24	Trans Gas							
25	Portland Natural Gas FTN							
26	TGP 2694-Payback contract							
27	NFGS NO2358 FST							
28	TGP 11234 FTA Zone 4-6							
29	TGP 11234 Z4-Z6(stg)							
30	TGP 42076 FTA							
31	TGP 523							
32	TGP 632 FTA Zone 4-6							
33	TGP 72694 NET							
34	TGP Concord Lateral FT							
35	SubTotal Transport Capacity	\$ 647,062.96	\$ 639,722.64	\$ 638,369.93	\$ 638,035.10	\$ 639,082.80	\$ 644,221.75	\$ 3,846,495
36								
37								
38	Storage Fixed							
39	Dominion - Storage Demand 300076							
40	TGP FSMA - Storage Demand							
41	Natl Fuel - Storage Demand							
42	Honeoye - Storage Demand							
43	Sempra - Storage Demand							
44	SubTotal Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45								
46	LNG							
47	LNG - Res Charge (Distrigas)							
48								
49	PROPANE							
50	ENERGYNORTH Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51								
52	ICE Fees							
53	TGP Pipeline Refund							
54								
55	Capacity Managed - Canadian							
56								
57	Demand Subtotal	\$ 757,565.85	\$ 753,651.65	\$ 752,745.54	\$ 754,803.93	\$ 755,787.21	\$ 780,852.24	\$ 4,555,406
58	Capacity Release Adjustments:							
59	Iroquois							
60	TGP 95346 FTA							
61	TGP 2302 FTA							
62	TGP 8587							
63	Portland Gas 1999-001							
64	Emera							
65	Dominion 300076							
66	National Fuel NO2358							
67	National Fuel O02357							
68	TGP 11234 FTA							
69	TGP 42076							
70	TGP 523							
71	TGP 632 FSMA							
72	TGP 72694 FTA							
73	TGP 72694 FTA							
74	Twin Eagle							
75	SubTotal Capacity Releases	\$ (149,464.49)	\$ (141,180.31)	\$ (211,504.67)	\$ (224,683.97)	\$ (162,433.46)	\$ (191,447.77)	\$ (1,080,715)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
76 COMMODITY							
77							
78 Canadian Supply							
79 BP/Northeast Gas Market							
80 Nexen							
81 Sempra							
82 Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83							
84 Pipeline Transport							
85 ANE Union/Transgas							
86							
87 Dominion							
88 Iroquois							
89 Tennessee Gas Pipeline							
90 Honeoye							
91 National Fuel							
92 PNGTS							
93 Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94							
95 Total Pipeline Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96							
97 City Gate Supply							
98 VPEM							
99							
100 Dracut Supply							
101							
102 PNGTS Commodity							
103 Emera							
104 Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105							
106 Other Commodity							
107 Andarko							
108 J Aron							
109 ANE							
110 BG \ TransCanada							
111 BP Energy							
112 Chevron							
113 Constellation							
114 CITI							
115 Cargill							
116 Direct							
117 DTE							
118 Emera							
119 Enbridge							
120 Ray Energy							
121 Repsol							
122 Sequent							
123 South Jersey							
124 Tenaska							
125 Southwest							
126 TC Energy							
127 Tennessee Gas Pipeline							
128 UGI							
129 Twin Eagle							
130 United							
131 VPEM							
132 Sub Total	\$ 1,106,109.52	\$ 640,672.41	\$ 509,139.66	\$ 587,776.76	\$ 614,051.21	\$ 1,136,207.06	\$ 4,593,957
133 Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134 Hedging (Gain)/Loss Off Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135 Total	\$ 1,106,109.52	\$ 640,672.41	\$ 509,139.66	\$ 587,776.76	\$ 614,051.21	\$ 1,136,207.06	\$ 4,593,957
136							
137							
138 Storage							
139 WITHDRAWALS Off Peak							
140 INJECTIONS							
141 Total Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142							
143 LNG							
144 LNG - REV							
145 LNG - P/S Plant							
146 Total LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147							
148 PROPANE							
149 Propane Sendout - P/S Plant							
150 ENERGYNORTH Propane - Tank Farm	\$ 7,331.28	\$ 2,307.46	\$ -	\$ -	\$ 3,585.45	\$ 3,323.10	\$ 16,547
151 Taxes - West Virginia							
152 Broker Cashout							
153 Capacity Managed							
154 FPO Mailing Costs							
155 FPO Mailing Costs Moved to Winter in December 2015							
160							
161 TOTAL COMMODITY	\$ 1,040,148.27	\$ 638,677.38	\$ 685,077.09	\$ 585,030.40	\$ 600,993.22	\$ 1,123,637.86	\$ 4,673,564
162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163 ICE Fees							
164							
165 OFF SYSTEM SALES COST							
166							
167 NON-FIRM COST							
168							
169 NET COMMODITY COST	\$ 1,040,148.27	\$ 639,407.73	\$ 685,807.44	\$ 585,760.75	\$ 601,723.57	\$ 1,124,368.21	\$ 4,677,946.32

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:		May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20
170	Total Peak Demand	PK	\$ -	\$ -	\$ -	\$ -	\$ -
171	Total Peak Commodity	PK	\$ -	\$ -	\$ -	\$ -	\$ -
172	Total Peak Gas Costs		\$ -	\$ -	\$ -	\$ -	\$ -
173							
174	Off-Peak Demand	OP	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 589,404
175	Off-Peak Commodity	OP	\$ 1,040,879	\$ 639,408	\$ 685,807	\$ 585,761	\$ 601,724
176	Total Off Peak Gas Costs		\$ 1,648,980	\$ 1,251,879	\$ 1,227,048	\$ 1,115,881	\$ 1,195,077
177							
178	Firm Sendout Costs		\$ 1,648,980	\$ 1,251,879	\$ 1,227,048	\$ 1,115,881	\$ 1,195,077

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
May 01, 2020 through October 31, 2020
SCHEDULE 3
SUMMER COG GAS REVENUES BILLED

Schedule 3

FOR MONTH OF:	prior collections	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	subsequent collections	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1 VOLUMES BILLED									
2 RESIDENTIAL									
3 R-1	-	60,628	46,144	35,309	28,852	30,957	37,024	-	238,914
4 R-1 FPO	-	2,178	7	-	-	-	-	-	2,185
5 R-3	-	4,126,421	1,948,241	1,172,921	948,058	1,042,246	1,568,479	-	10,806,366
6 R-3 FPO	-	236,208	51	196	-	-	-	-	236,455
7 R-4	-	327,215	170,240	95,321	69,454	71,750	102,468	-	836,448
8 R-4 FPO	-	27,138	1,348	-	-	-	-	-	28,486
9 R-5	-	1,062	666	494	433	502	856	-	4,013
10 R-5 FPO	-	84	-	-	-	-	-	-	84
11 R-6	-	13,209	5,821	3,764	3,200	3,847	6,651	-	36,492
12 R-6 FPO	-	1,350	20	-	-	-	-	-	1,370
13 R-7	-	165	64	44	36	43	89	-	441
14 R-7 FPO	-	19	-	-	-	-	-	-	19
15 Total Residential	-	4,795,677	2,172,602	1,308,049	1,050,033	1,149,345	1,715,567	-	12,191,273
16 COMMERCIAL/INDUSTRIAL									
17 G41 - G43	-	2,729,679	1,004,332	423,514	336,282	385,989	725,412	-	5,605,208
18 G41 - G43 FPO	-	-	-	-	-	-	-	-	-
19 G51 - G58	-	471,814	420,766	435,607	386,660	410,735	459,684	-	2,585,266
20 G51 - G58 FPO	-	-	-	-	-	-	-	-	-
21 Total Comm/Industrial	-	3,201,493	1,425,098	859,121	722,942	796,724	1,185,096	-	8,190,474
22 Total Sales Volumes	-	7,997,170	3,597,700	2,167,170	1,772,975	1,946,069	2,900,663	-	20,381,747
24 TRANSPORTATION									
25 G41 - G43	-	2,409,542	1,177,047	696,869	555,172	621,583	987,869	-	6,448,082
26 G51 - G58	-	2,602,872	2,424,262	2,071,235	2,764,529	2,660,338	2,644,242	-	15,167,478
27 Total Transportation	-	5,012,414	3,601,309	2,768,104	3,319,701	3,281,921	3,632,111	-	21,615,560
28 Total Volumes	-	13,009,584	7,199,009	4,935,274	5,092,676	5,227,990	6,532,774	-	41,997,307
30 REVENUES									
31 Summer Gas Cost Billed (Acct 1920-1741)	\$ -	\$ 448,076	\$ 926,665	\$ 651,728	\$ 726,011	\$ 950,728	\$ 1,522,724	\$ -	\$ 5,225,933
32 Less Occupant Billing	-	-	-	-	-	-	-	-	-
33 Less Summer Proration/adj	-	-	-	-	-	-	-	-	-
34 Total Summer Gas Cost Billed (Acct 1920-1741)	\$ -	\$ 448,076	\$ 926,665	\$ 651,728	\$ 726,011	\$ 950,728	\$ 1,522,724	\$ -	\$ 5,225,933
37 Winter Gas Costs Billed (Acct 1920-1740)	-	\$ 1,778,565	\$ 23,877	\$ 681	\$ 2,701	\$ (91)	\$ 3,842	\$ -	\$ 1,809,575
38 Winter Transportation Gas Costs Billed (Acct 1920-1740)	-	-	-	-	-	-	-	-	-
40 Total Winter Gas Cost Billed (Acct 1920-1740)	\$ -	\$ 1,778,565	\$ 23,877	\$ 681	\$ 2,701	\$ (91)	\$ 3,842	\$ -	\$ 1,809,575
42 Total Gas Costs Billed	\$ -	\$ 2,226,640	\$ 950,542	\$ 652,410	\$ 728,713	\$ 950,637	\$ 1,526,566	\$ -	\$ 7,035,508
44 Bad Debt Revenue Billed Summer (Acct 1920-1754)	\$ -	\$ (14,055)	\$ (29,204)	\$ (17,878)	\$ (14,650)	\$ (15,975)	\$ (23,917)	\$ -	\$ (115,681)
45 Working Capital Gas Cost Billed Summer (1163-1424)	\$ -	\$ (116)	\$ (399)	\$ (155)	\$ (121)	\$ (133)	\$ (198)	\$ -	\$ (1,123)
46 Total Billings	\$ -	\$ 2,212,469	\$ 920,939	\$ 634,377	\$ 713,942	\$ 934,529	\$ 1,502,450	\$ -	\$ 6,918,704

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
SCHEDULE 3A
CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1	Firm Gas Purchases	4,810,980	2,456,660	1,695,630	1,789,730	2,443,420	5,760,090	18,956,510
2	Firm Sales	7,997,170	3,597,700	2,167,170	1,772,975	1,946,069	2,900,663	20,381,747
3	Company Use	11,781	5,616	3,851	3,369	4,202	7,264	36,083
4	Unaccounted For %	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	
5	Unaccounted For Gas	84,673	43,237	29,843	31,499	43,004	101,378	333,635

D/B/A LIBERTY

SUMMER 2020 COST OF GAS RESULTS

SCHEDULE 5

PEAK WORKING CAPITAL

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

	FOR THE MONTH OF: DAYS IN MONTH:	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31	Total
1	BEGINNING BALANCE	\$ (66,837)	\$ (74,819)	\$ (74,888)	\$ (74,426)	\$ (74,473)	\$ (74,183)	\$ (66,837)
2								
3	Add: COST ALLOW	(402)	198	669	165	487	453	1,571
4								
5	Less: CUSTOMER BILLINGS	(7,386)	(69)	(1)	(8)	1	(11)	(7,474)
6	Adjustments	-	-	-	-	-	-	-
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(7,386)	(69)	(1)	(8)	1	(11)	(7,474)
10								
11	ENDING BALANCE PRE INTEREST	\$ (74,625)	\$ (74,689)	\$ (74,220)	\$ (74,269)	\$ (73,985)	\$ (73,740)	\$ (72,739)
12								
13	MONTH'S AVERAGE BALANCE	(70,731)	(74,754)	(74,554)	(74,347)	(74,229)	(73,962)	
14								
15	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	INTEREST APPLIED	(195)	(199)	(205)	(205)	(198)	(204)	(1,205)
17	ENDING BALANCE	\$ (74,819)	\$ (74,888)	\$ (74,426)	\$ (74,473)	\$ (74,183)	\$ (73,944)	\$ (73,944)

D/B/A LIBERTY

SUMMER 2020 COST OF GAS RESULTS

SCHEDULE 5

OFF-PEAK WORKING CAPITAL

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

	FOR THE MONTH OF: DAYS IN MONTH	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31	Total
1	BEGINNING BALANCE	\$ (23,292)	\$ (19,152)	\$ (15,531)	\$ (12,200)	\$ (9,123)	\$ (5,864)	(23,292)
2								
3	Add: ACTUAL COST	4,083	3,269	3,218	2,990	3,152	4,215	\$ 20,926
4								
5	Less: CUSTOMER BILLINGS	116	399	155	121	133	198	1,123
6	Adjustments	-	-	-	-	-	-	-
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	116	399	155	121	133	198	1,123
10								
11	ENDING BALANCE PRE INTEREST	\$ (19,093)	\$ (15,484)	\$ (12,159)	\$ (9,089)	\$ (5,838)	\$ (1,450)	\$ (1,243)
12								
13	MONTH'S AVERAGE BALANCE	(21,193)	(17,318)	(13,845)	(10,644)	(7,481)	(3,657)	
14								
15	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	INTEREST APPLIED	(59)	(47)	(41)	(34)	(26)	(17)	(224)
17	ENDING BALANCE	\$ (19,152)	\$ (15,531)	\$ (12,200)	\$ (9,123)	\$ (5,864)	\$ (1,467)	\$ (1,467)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1 Demand	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 593,354	\$ 589,404	\$ 3,474,692
2 Commodity	1,040,879	639,408	685,807	585,761	601,724	1,124,368	4,677,946
3 Total Gas Costs	\$ 1,648,980	\$ 1,251,879	\$ 1,227,048	\$ 1,115,881	\$ 1,195,077	\$ 1,713,773	\$ 8,152,638
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	0.00205	0.00205	0.00205	0.00205	0.00205	0.00205	
9							
10 Working Capital Adjustment	\$ 702	\$ 702	\$ 702	\$ 702	\$ 702	\$ 702	\$ 4,213
11							
12 Total Working Capital Costs	\$ 4,083	\$ 3,269	\$ 3,218	\$ 2,990	\$ 3,152	\$ 4,215	\$ 20,926
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	\$ 1,649,822	\$ 1,251,907	\$ 1,227,026	\$ 1,115,630	\$ 1,194,989	\$ 1,714,748	\$ 8,154,123
17							
18 Bad Debt Rate	0.01110	0.01110	0.01110	0.01110	0.01110	0.01110	
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	\$ 27,049.36	\$ 22,632.51	\$ 22,356.32	\$ 21,119.83	\$ 22,000.71	\$ 27,770.04	\$ 142,929

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1 Demand	\$ 539,661	\$ 526,638	\$ 487,462	\$ 474,378	\$ 502,151	\$ 540,488	\$ 3,070,778
2 Commodity	(735,253)	(430,007)	(161,645)	(393,964)	(264,824)	(319,662)	(2,305,354)
3 Total Gas Costs	\$ (195,592)	\$ 96,631	\$ 325,818	\$ 80,415	\$ 237,327	\$ 220,826	\$ 765,424
4 Working Capital Rate	0.00205	0.00205	0.00205	0.00205	0.00205	0.00205	
6 Working Capital Adjustment	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2.27)
8 Total Working Capital Costs	\$ (402)	\$ 198	\$ 669	\$ 165	\$ 487	\$ 453	\$ 1,571
10 Prior Period (Over)/Under collection	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (66,837)
12 Subtotal Gas Costs, Working Capital & Over Collection	\$ (207,133)	\$ 85,690	\$ 315,347	\$ 69,440	\$ 226,674	\$ 210,140	\$ 700,159
14 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
16 Bad Debt Adjustment	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 7,772
18 Total Bad Debt Cost	\$ (1,004)	\$ 2,246	\$ 4,796	\$ 2,066	\$ 3,811	\$ 3,628	\$ 15,544

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
SCHEDULE 7
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0021	\$ 0.0021	\$ 0.0021	\$ 0.0021	\$ 0.0021	\$ 0.0021	
2								
3	WORKING CAPITAL COLLECTED	\$ (116)	\$ (399)	\$ (155)	\$ (121)	\$ (133)	\$ (198)	\$ (1,123)
4								
5	BAD DEBT RATES	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	
6								
7	BAD DEBT COLLECTED	\$ (14,055)	\$ (29,204)	\$ (17,878)	\$ (14,650)	\$ (15,975)	\$ (23,917)	\$ (115,681)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 D/B/A LIBERTY
 MAY 2020 THROUGH OCTOBER 2020
 SCHEDULE 8
 COMMODITY AND TRANSPORTED VOLUMES

Schedule 8
 REDACTED

FOR THE MONTH OF	May-20			Jun-20			Jul-20			Aug-20			Sep-20			Oct-20			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.
1 TENNESSEE COMMODITY																				
2 Gas Supply Purchases for Sendout																				
3 TGP/Supply Area Transport/Variable Costs																				
4 TOTAL TENNESSEE																				
5																				
6																				
7 City Gate Purchases for Sendout																				
8																				
9 Dracut Purchases for Sendout																				
10 Dracut Transport/Variable Costs																				
11																				
12 PNGTS Purchases for Sendout (Berlin)																				
13 PNGTS Transport/Variable Costs																				
14 TOTAL PNGTS																				
15																				
16																				
17 TGP/Niagara Purchases for Sendout																				
18 TGP/Niagara Transport/Variable Costs																				
19																				
20 Enbridge/TC Energy Purchases for Sendout (A)																				
21 (Enbridge/TCPL/RD) Transport/Variable Costs																				
22 TGP/Niagara Transport/Variable Costs																				
23																				
24 Enbridge/TC Energy Purchases for Sendout (B)																				
25 (ENB/TCPL/PNGTS) Transport/Variable Costs																				
26 TGP (ENB/TCPL/PNGTS Path) Transport/Variable Costs																				
27																				
28																				
29																				
30 LNG																				
31 LNG Vapor Sendout - P/S Plant																				
32																				
33 Propane																				
34 Off System Sales (EN Propane- Vol = *Gal)																				
35																				
36 Propane Sendout - P/S Plant																				
37																				
38 Total Propane																				
39																				
40																				
41 Storage																				
42 Storage Injection Purchase																				
43																				
44 Storage Withdrawals for Sendout																				
45 Storage Withdrawal/Transport costs																				
46																				
47																				
48 Boil-off																				
49																				
50 LNG		0			0			0			0			71			1,834		\$0	1,905
51																				
52 LPG		0			0			0			0			0			0		\$0	-
53																				
54 OBA																				
55																				
56																				
57																				
58																				
59 NET COMMODITY COST	\$745,961	481,098	\$307,275	245,666	\$176,315	169,563	\$214,942	178,973	\$286,456	244,342	\$930,600	576,009	\$2,661,548	1,895,651						

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
SCHEDULE 9
MONTHLY PRIME RATES

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May-20	5/1/2020	3.25%	31	3.2500%
Jun-20	6/1/2020	3.25%	30	3.2500%
Jul-20	7/1/2020	3.25%	31	3.2500%
Aug-20	8/1/2020	3.25%	31	3.2500%
Sep-20	9/1/2020	3.25%	30	3.2500%
Oct-20	10/1/2020	3.25%	31	3.2500%