

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>\$ 8,199,508</u>	<u>\$ 514,316</u>
Total Costs	<u>\$ 7,739,249</u>	<u>\$ 8,228,191</u>	<u>\$ 488,941</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>\$ (173,617)</u>	<u>\$ (173,617)</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	18,100	2,846
Working Capital Billed	4,782.03	1,123	(3,659)
Adjustment	0	0	0
Interest	(555)	(224)	331
Total (Over) / Under 10/31/2020	\$ -	\$ (4,293)	\$ (4,293)
Total All Accounts	\$ -	\$ (403,006)	\$ (403,006)

(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
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	\$ 1,788,112	\$ 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)	(18,643)	(15,892)	61,061
6	Total Costs	1,691,257	1,252,466	1,225,812	1,107,754	1,200,618	1,721,600	8,199,508
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	\$ 1,782,137	\$ (177,355)	\$ (199,778)
18								
19	MONTH'S AVERAGE BALANCE	481,206	1,128,820	1,631,192	1,863,341	1,820,804	805,379	
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	\$ 1,788,112	\$ (173,617)	\$ (173,617)

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

Revised Schedule 2 A
REDACTED

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	\$ 1,082,426	\$ 639,264	\$ 683,841	\$ 576,904	\$ 606,534	\$ 1,131,466	\$ 4,720,434
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 1,083,156	\$ 639,994	\$ 684,571	\$ 577,634	\$ 607,264	\$ 1,132,196	\$ 4,724,816

GAS COSTS SUMMARY
REVISED SCHEDULE 2 A

FOR THE MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
60							
61							
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	\$ 1,083,156	\$ 639,994	\$ 684,571	\$ 577,634	\$ 607,264	\$ 1,132,196	\$ 4,724,816
68 Total Commodity	\$ 1,083,156	\$ 639,994	\$ 684,571	\$ 577,634	\$ 607,264	\$ 1,132,196	\$ 4,724,816
69							
70 Firm Sendout Costs	\$ 1,691,257	\$ 1,252,466	\$ 1,225,812	\$ 1,107,754	\$ 1,200,618	\$ 1,721,600	\$ 8,199,508

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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
REVISED SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

Revised Schedule 2B
Page 1 of 3
REDACTED

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	\$ 760,852.24	\$ 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
REVISED 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	Honeye							
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 / OBA							
153	Capacity Managed							
154	FPO Mailing Costs							
155	FPO Mailing Costs Moved to Winter in December 2015							
156								
157	TOTAL COMMODITY	\$ 1,082,425.65	\$ 639,264.08	\$ 683,840.91	\$ 576,903.91	\$ 606,533.62	\$ 1,131,465.64	\$ 4,720,434
158		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	ICE Fees							
160								
161	OFF SYSTEM SALES COST							
162								
163	NON-FIRM COST							
164								
165	NET COMMODITY COST	\$ 1,083,156.00	\$ 639,994.43	\$ 684,571.26	\$ 577,634.26	\$ 607,263.97	\$ 1,132,195.99	\$ 4,724,815.91

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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
REVISED 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	\$ 593,354
175	Off-Peak Commodity	OP	\$ 1,083,156	\$ 639,994	\$ 684,571	\$ 577,634	\$ 607,264
176	Total Off Peak Gas Costs		\$ 1,691,257	\$ 1,252,466	\$ 1,225,812	\$ 1,107,754	\$ 1,200,618
177							
178	Firm Sendout Costs		\$ 1,691,257	\$ 1,252,466	\$ 1,225,812	\$ 1,107,754	\$ 1,200,618

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
REVISED 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)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
REVISED 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)	\$ (19,552)	\$ (16,417)	\$ (13,576)	\$ (11,003)	\$ (8,219)	(23,292)
2								
3	Add: ACTUAL COST	3,682	2,783	2,728	2,486	2,676	3,744	\$ 18,100
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	\$ (19,493)	\$ (16,370)	\$ (13,534)	\$ (10,969)	\$ (8,193)	\$ (4,276)	\$ (4,069)
12								
13	MONTH'S AVERAGE BALANCE	(21,393)	(17,961)	(14,976)	(12,272)	(9,598)	(6,247)	
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	\$ (19,552)	\$ (16,417)	\$ (13,576)	\$ (11,003)	\$ (8,219)	\$ (4,293)	\$ (4,293)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
REVISED 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	1,083,156	639,994	684,571	577,634	607,264	1,132,196	4,724,816
3 Total Gas Costs	\$ 1,691,257	\$ 1,252,466	\$ 1,225,812	\$ 1,107,754	\$ 1,200,618	\$ 1,721,600	\$ 8,199,508
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	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 1,291
11							
12 Total Working Capital Costs	\$ 3,682	\$ 2,783	\$ 2,728	\$ 2,486	\$ 2,676	\$ 3,744	\$ 18,100
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	\$ 1,691,699	\$ 1,252,008	\$ 1,225,300	\$ 1,107,000	\$ 1,200,054	\$ 1,722,105	\$ 8,198,166
17							
18 Bad Debt Rate	0.01110	0.01110	0.01110	0.01110	0.01110	0.01110	
19							
20 Bad Debt Adjustment	\$ 1,177	\$ 1,177	\$ 1,177	\$ 1,177	\$ 1,177	\$ 1,177	\$ 7,064
21							
22 Total Bad Debt Cost	\$ 19,955.12	\$ 15,074.55	\$ 14,778.09	\$ 13,464.96	\$ 14,497.86	\$ 20,292.62	\$ 98,063

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2020 COST OF GAS RESULTS
REVISED 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	
5 Working Capital Adjustment	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2.27)
6 Total Working Capital Costs	\$ (402)	\$ 198	\$ 669	\$ 165	\$ 487	\$ 453	\$ 1,571
7 Prior Period (Over)/Under collection	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (11,139)	\$ (66,837)
8 Subtotal Gas Costs, Working Capital & Over Collection	\$ (207,133)	\$ 85,690	\$ 315,347	\$ 69,440	\$ 226,674	\$ 210,140	\$ 700,159
9 Bad Debt Rate	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
10 Bad Debt Adjustment	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 7,772
11 Total Bad Debt Cost	\$ (1,004)	\$ 2,246	\$ 4,796	\$ 2,066	\$ 3,811	\$ 3,628	\$ 15,544