

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
WINTER 2022-2023 COST OF GAS RESULTS
DG 22-045

Summary Page 1

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2023 peak season

	Original Filing 1/	Actual	Difference
1 Peak Gas cost Account 1920-1740			
2 Beginning Balance 05/01/22 – (Over) / Under	\$ 5,378,797	\$ 5,378,797	\$0
3			
4 Net Peak Gas Costs 5/1/22 – 10/31/22	(3,919,643)	\$ (8,663,378)	(4,743,735)
5 Fuel Financing 5/1/22 – 10/31/22	-	\$ -	-
6 Prior Period Adjustment 5/1/22 – 10/31/22	-	\$ -	-
7 Return on Inventory	-	\$ -	-
8 Broker Revenue 5/1/22 – 10/31/22	-	\$ -	-
9 IT Sales Margins 5/1/22 – 10/31/22	-	\$ -	-
10 Off System Sales Margin 5/1/22 – 10/31/22	-	\$ -	-
11 Capacity Release 5/1/22 – 10/31/22	-	\$ -	-
12 Interest 5/1/22 – 10/31/22	19,641	\$ (1,582)	(21,223)
13 Sum 5/1/22 – 10/31/22 Net Costs	(3,900,002)	\$ (8,664,960)	(\$4,764,958)
14			
15 Ending Balance 10/31/22 (Over)/Under	1,478,795	\$ (3,286,163)	(\$4,764,958)
16			
17 Interest 5/1/22 – 4/30/23	(283,633)	\$ (424,323)	(140,690)
18			
19 Refund from Suppliers 11/1/22 – 4/30/23	-	\$ -	-
20			
21 Return on Inventory	515,609	\$ 500,438	(15,171)
22			
23 Interruptible and 280-Day Sales Margins 11/1/22 – 4/30/23	-	\$ -	-
24			
25 Hedging costs	-	\$ -	-
26			
27 Off System Sales Margin 11/1/22 – 4/30/23	-	\$ -	-
28			
29 Capacity Release Credits 11/1/22 – 4/30/23	(1,676,512)	\$ (2,065,600)	(389,088)
30			
31 Fixed Price Option Admin Costs	59,917	\$ -	(59,917)
32			
33 Broker Revenues 11/1/22 – 4/30/23	(3,600)	\$ (2,158,152)	(2,154,551)
34			
35 Production & Storage	3,685,458	\$ 3,685,458	0
36			
37 Gas Assistance Plan	0	\$ (1,148,580)	-
38			
39 Misc. Overhead	0	\$ -	-
40			
41			
42 Net Transportation Cost of Gas	(422,021)	\$ (124,205)	297,816
43			
44 Total Adjustment to Costs	7,273,654	\$ (1,734,964)	(\$9,008,618)
45			
46 Gas Costs 11/1/22 – 4/30/23	\$ 124,021,383	\$ 67,161,775	(\$56,859,608)
47			
48 Total Gas Costs and Adjustments 11/22 – 04/23	\$131,295,038	\$ 65,426,812	(\$65,868,226)
49			
50 Gas Cost Billed	(\$132,773,833)	\$ (72,771,532)	\$60,002,301
51			
52 Total (Over) / Under 04/30/23	\$0	\$ (10,630,883)	\$ (10,630,883.34)
53 Bad Debts Accounts 1920-1743			
54			
55 Beginning Balance 05/01/22 – (Over) / Under	(\$170,565.51)	\$ (170,566)	\$0
56 BD Net Costs 5/1/22 – 10/31/22	(83,106)	\$ (83,106)	-
57 Interest 5/1/22 – 10/31/22	(5,753)	\$ (5,753)	-
58 Ending Balance 10/31/22 (Over)/Under	(\$259,425)	\$ (259,425)	\$0
59			
60 Bad Debt Costs 11/1/22 – 4/30/23	533,877	\$ 562,335	28,458
61			
62 Bad Debt COG Billed	(266,006)	\$ (756,810)	(490,804)
63			
64 Adjustment	-	\$ 72,004	72,004
65			
66 Interest	(8,447)	\$ (7,353)	1,094
67			
68 Total (Over) / Under 04/30/23	\$0	\$ (389,248)	(\$389,248)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
WINTER 2022-2023 COST OF GAS RESULTS
DG 22-045

Summary Page 2

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2023 peak season

	Original Filing 1/	Actual	Difference	
69	Working Capital Account 1163-1422			
70				
71	Beginning Balance 05/01/22 – (Over) / Under	(30,998.33)	\$ (30,998)	\$0
72	WC Net Costs 5/1/22 – 10/31/22	(30,912)	(30,912)	-
73	Interest 5/1/22 – 10/31/22	(1,348)	(1,348)	-
74	Ending Balance 10/31/22 (Over)/Under	(\$63,258)	(\$63,258)	\$0
75				
76	Working Capital Costs 11/1/22 – 4/30/23	(30,998)	235,253	266,252
77				
78	Working Capital CGA Billed	96,173	(355,984)	(452,157)
79				
80	Adjustment	-	23,515	23,515
81				
82	Interest	(1,917)	(1,896)	22
83				
84	Total (Over) / Under 04/30/23	\$0	(\$162,369)	(\$162,369)
85				
86	Total 1920-1740, 1920-1743, 1163-1422	\$0	\$ (11,182,500.59)	\$ (11,182,500.59)

1/ As filed 10/07/2022 in the Winter portion of the 2022-2023 Cost of Gas DG 22-045.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
WINTER 2022-2023 COST OF GAS RESULTS
DG 22-045
SUMMARY OF DEMAND CHARGES FOR PERIOD

REDACTED
Summary Page 3

	<u>Filing</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	(a)	May 22 – Oct 22 (b)	Nov 22 – Apr 23 (c)	Total Peak Demand (d)=(b)+(c)	(e)=(d)-(a)
1 Supplies:					
2 Union Gas					
3 ICE					
4					
5					
6 Pipelines:					
7 ANE (TransCanada via Union to Iroquois) & TransCanada via Union to Portland					
8 Constellation Demand - Concord Lateral Z-6					
9 Dominion - 300076					
10 Emera					
11 Iroquois Gas Transmission - R-470-01					
12 National Fuel - N02358					
13 National Fuel - O02357					
14 Portland Natural Gas - FT-1999-001					
15 Tennessee Gas - 523					
16 Tennessee Gas - 11234					
17 Tennessee Gas - 2302					
18 Tennessee Gas - 42076					
19 Tennessee Gas - 632					
20 Tennessee Gas - 72694					
21 Tennessee Gas - 8587					
22 Tennessee Gas - 95346					
23 Tennessee Gas - 358905					
24 Tennessee Gas - Refund					
25 Northern Gas transport					
26 Trans Gas					
27 Tennessee Gas - 2694					
28 Trans Gas -					
29					
30					
31					
32 Peaking Supply					
33 Constellation Demand					
34 BP Energy Canada					
35 Emera					
36 Demand FLS					
38 JP Morgan					
39					
40 Propane					
41 Energy North Propane					
42					
43 Storage:					
44 Demand & Capacity Charges					
45					
46 Other:					
47 Capacity Managed					
48 Pipeline Refunds					
49					
50 Total Demand Charges (Forward to Page 4)					

[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.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
WINTER 2022-2023 COST OF GAS RESULTS
DG 22-045
SUMMARY OF COMMODITY COSTS FOR PERIOD

REDACTED
Summary Page 4

	<u>Filing</u>	Average Cost per <u>Therm</u>	<u>Actual</u>	Average Cost per <u>Therm</u>	<u>Difference</u>	
1 Demand Charges (Brought from Page 3):	\$12,513,323		\$13,604,802		\$1,091,479	
2						
3						
4 <u>TGP Gulf Commodity</u>						
5 Therms						
6 Cost						
7						
8 <u>Dawn Supply</u>						
9 Therms						
10 Cost						
11						
12 <u>Dracut Commodity</u>						
13 Therms						
14 Cost						
15						
16 <u>PNGTS Commodity</u>						
17 Therms						
18 Cost						
19						
20 <u>TGP/Niagara Purchases for Sendout</u>						
21 Therms						
22 Cost						
23						
24 <u>Enbridge/TC Energy Purchases for Sendout Combo</u>						
25 Therms						
26 Cost						
27						
28 <u>TGP/Niagara/Union Commodity</u>						
29 Therms						
30 Cost						
31						
32 <u>City Gate Delivered Supply</u>						
33 Therms						
34 Cost						
35						
36 <u>Storage Gas - Commodity Injected</u>						
37 Therms						
38 Cost						
39						
40 <u>Propane P/S Plant Commodity</u>						
41 Therms						
42 Cost						
43						
44 <u>Propane Off System Sales</u>						
45 Therms						
46 Cost						
47						
48 <u>LNG P/S Plant & Commodity</u>						
49 Therms						
50 Cost						
51						
52 <u>Hedging (Gains) Losses</u>						
53						
54 <u>Other- Boil Off, LNG, LPG, Berlin OBA</u>						
55 Therms						
56 Cost						
57						
58 Other Costs						
59						
60 Subtotal:						
61 Volumes (net of fuel retention)	86,404,146		81,062,417		(5,341,729)	
62 Cost	\$ 117,533,374	1.3603	\$ 57,334,821	0.7073	\$ (60,198,554)	(0.6530)
63						
64 Total Demand and Commodity Costs	\$ 130,046,698		\$ 70,939,623		\$ (59,107,075)	
65						
66						
67 Demand (therms):	86,404,146		81,062,417		(5,341,729)	
68						
69 Firm Gas Sales	86,404,146		77,992,943		(8,411,203)	
70						
71 Lost Gas (Unaccounted For)	2,031,697		1,906,092		(125,605)	
72 Unbilled Therms	(2,193,222)		1,001,857		3,195,079	
73						
74 Fuel Retention	-		-		-	
75 Company Use	161,525		161,525		-	
76 Total Demand	86,404,146		81,062,417		(5,341,729)	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
WINTER 2022-2023 COST OF GAS RESULTS
DG 22-045

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
1 Weather Variance - Volume Impact				
2 City Gate Delivered Supply				
3 Dawn				
4 Enbridge/TC Energy Purchases for Sendout Combo				
5 LNG P/S Plant & Commodity				
6 Other				
7 PNGTS				
8 Propane P/S Plant Commodity				
9 Propane Off System Sales				
10 Storage Gas - Commodity Injected				
11 TGP Gulf				
12 TGP/Niagara/Union Commodity				
13 Total Volume Weather Variance	80,638,877	91,135,341		\$ (7,521,751)
	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
16 Volume Variance - Commodity Costs				
17 City Gate Delivered Supply				
18 Dawn				
19 Dracut				
20 Enbridge/TC Energy Purchases for Sendout Combo				
21 LNG P/S Plant & Commodity				
22 Other				
23 PNGTS Commodity				
24 Propane P/S Plant Commodity				
25 Propane Off System Sales				
26 Storage Gas - Commodity Injected				
27 TGP Gulf				
28 TGP/Niagara Purchases for Sendout				
29 Total Demand Variance (Less: Fuel Retention)	85,656,393	81,775,854		
30				
31 Volume Variance Net of Weather Variance				\$ (46,407,110)
32				
33				
34				
35				
36				
37 Rate Variance - Commodity Costs	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
38 City Gate Delivered Supply				
39 Dawn				
40 Dracut				
41 Enbridge/TC Energy Purchases for Sendout Combo				
42 LNG P/S Plant & Commodity				
43 Other				
44 PNGTS				
45 Propane P/S Plant Commodity				
46 Propane Off System Sales				
47 Storage Gas - Commodity Injected				
48 TGP Gulf				
49 TGP/Niagara Purchases for Sendout				
50 Total Commodity Cost Rate Variance	80,638,877			\$ (5,438,331)
51 Demand Charge Variance (from page 3)				1,091,479
52				
53 Other Rate Variance (from page 4)				
54 Hedging (Gains)/Losses				0
55 Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				0
56				
57 Total Rate Variance				\$ (4,346,852)
58				
59 Due to Weather Variance				(7,521,751)
60				
61 Due to Volume Variance (from above)				(46,407,110)
62				
63 Total Gas Cost Variance				\$ (58,275,713)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
WINTER 2022–2023 COST OF GAS RESULTS
DG 22-045

Summary Page 6

	<u>FILING</u>	<u>ACTUAL</u>
1 Cost of Propane	\$ 2,297,840	\$ 1,166,745
2 Cost of LNG	<u>10,347,463</u>	<u>5,299,938</u>
3 Total Costs	12,645,303	6,466,683
4 Percentage of Supplies Used For Pressure Support Purposes	8.7%	8.7%
5 Cost of Supplies Used For Pressure Support Purposes	<u>1,100,141</u>	<u>562,601</u>
6		
7 Firm Therms Sold	92,780,984	77,992,943
8		
9 Firm Therms Transported	<u>43,122,920</u>	<u>39,457,955</u>
10 Total Therms	135,903,904	117,450,898
11		
12 Actual Liquid Cost/Therm	0.0081	0.0048
13		
14 Firm Therms Transported	<u>43,122,920</u>	<u>39,457,955</u>
15		
16 Liquid Costs Allocated to Transported Therms	349,080	189,008
17		
18 Prior (Over) or under Collection	<u>72,941</u>	<u>72,941</u>
19 Total	<u>422,021</u>	<u>261,949</u>
20		
21 Costs Recovered:		
22		
23 Therms Transported	43,122,920	39,457,955
24 Recovery Rate	<u>0.0098</u>	<u>0.0098</u>
25 Costs Recovered	<u>422,021</u>	<u>386,154</u>
26		
27 (Over) / Under Collection For Period	0	(124,205)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740 SAP 10168-130800-11174001

	FOR THE MONTH OF: DAYS IN MONTH	Nov-22 30	Dec-22 31	Jan-23 31	Feb-23 28	Mar-23 31	Apr-23 30	Total
1	BEGINNING BALANCE	\$ (3,286,163)	\$ (16,988,163)	\$ (23,391,354)	\$ (24,219,189)	\$ (12,529,948)	\$ (10,490,848)	\$ (3,286,163)
2								
3	Add: Actual Costs	6,592,477	18,718,047	14,286,191	17,276,402	6,260,376	1,760,464	64,893,957.54
4								
5	Add: FPO Admin Costs	-	-	-	-	-	-	-
6	Add: Prior Period Adjustment	-	-	-	-	-	-	-
7	Add: MISC OH	-	-	-	-	-	-	-
8	Add: Production and Storage	614,243	614,243	614,243	614,243	614,243	614,243	3,685,458
9	Add: Adjustment for reclass to from Summer to Winter Deferral	-	-	2,143,633	(20)	-	-	2,143,612.59
10	Add: Return on Inventory	83,406	83,406	83,406	83,406	83,406	83,406	500,438.03
11	Less: Customer Billings	(6,855,223)	(16,390,876)	(20,352,634)	(17,539,312)	(7,465,381)	(3,744,960)	(72,348,386)
12	Less: Accrued Transportation Net	-	-	(721,530)	499,362	98,721	83,661	(39,787)
13	Estimated Net Unbilled	(13,661,047)	(8,028,691)	4,622,631	11,528,343	3,433,005	1,722,401	(383,359)
14	Sub-Total Accrued Customer Billings	(20,516,271)	(24,419,567)	(16,451,533)	(5,511,608)	(3,933,655)	(1,938,899)	(72,771,532)
15								
16	Less: Gas Assistance Program (GAP)	(58,168)	(499,867)	(361,022)	(124,418)	(75,284)	(29,822)	(1,148,580)
17								
18	Less: Broker Revenues	(52,108)	(406,806)	(687,773)	(237,534)	(538,880)	(235,050)	(2,158,152)
19								
20	NON FIRM MARGIN AND CREDITS	(312,424)	(372,970)	(362,184)	(350,442)	(328,959)	(338,621)	(2,065,600)
21								
22	ENDING BALANCE PRE INTEREST	\$ (16,935,007)	\$ (23,271,677)	\$ (24,126,393)	\$ (12,469,159)	\$ (10,448,701)	\$ (10,575,126)	\$ (10,206,561)
23								
24								
25	INTEREST APPLIED	(53,156)	(119,677)	(92,796)	(60,790)	(42,147)	(55,758)	(424,323)
26								
27	ENDING BALANCE	\$ (16,988,163)	\$ (23,391,354)	\$ (24,219,189)	\$ (12,529,948)	\$ (10,490,848)	\$ (10,630,883)	\$ (10,630,883)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
Off-Peak DEMAND AND COMMODITY

SCHEDULE 1
ACCOUNT 1920-1741 SAP 10168-130800-11174002

FOR THE MONTH OF: DAYS IN MONTH		Nov-22 30	Dec-22 31	Jan-23 31	Feb-23 28	Mar-23 31	Apr-23 30	Total
1	BEGINNING BALANCE	\$ 14,395,791	\$ 21,663,461	\$ 11,426,013	\$ 11,448,300	\$ 11,465,811	\$ 17,493,554	14,395,791
2								
3	Add: ACTUAL COST	412,170	-	-	-	-	-	\$ 412,170
4	Add: Adjustment for reclass to from Summer to Winter Deferral	-	-	-	-	-	-	-
5								
6	Add: MISC OH & PROD and STOR	-	-	-	-	-	-	-
7								
8	Less: CUSTOMER BILLINGS	-	-	-	-	(57,661)	(286)	(57,948)
9	Net Unbilled	6,831,638	-	-	-	-	-	6,831,638
10								
11	Sub-Total Accrued Customer Billings	6,831,638	-	-	-	(57,661)	(286)	6,773,691
12								
13	Add: ADJUSTMENTS	-	(10,262,769)	-	-	6,065,963	-	(4,196,806)
14								
15	ENDING BALANCE PRE INTEREST	\$ 21,639,600	\$ 11,400,692	\$ 11,426,013	\$ 11,448,300	\$ 17,474,113	\$ 17,493,268	\$ 17,384,846
16								
17								
18	INTEREST APPLIED	23,861	25,321	22,287	17,511	19,440	20,317	128,738
19								
20	ENDING BALANCE	\$ 21,663,461	\$ 11,426,013	\$ 11,448,300	\$ 11,465,811	\$ 17,493,554	\$ 17,513,585	\$ 17,513,585

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
MAY 2021 THROUGH OCTOBER 2022
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743 SAP 10168-130804-11174003

	FOR THE MONTH OF: DAYS IN MONTH	May-22 31	Jun-22 30	Jul-22 31	Aug-22 31	Sep-22 30	Oct-22 31	Total
1	BEGINNING BALANCE	\$ (170,566)	\$ (208,905)	\$ (216,811)	\$ (228,840)	\$ (244,790)	\$ (255,338)	(170,566)
2								
3	Add: COST ALLOW	(9,045)	(5,013)	(10,894)	(14,779)	(9,413)	(2,724)	(51,867)
4								
5	Adjustment	-	-	-	-	-	-	-
6								
7	Less: CUSTOMER BILLINGS	(28,732)	(2,195)	(237)	(68)	(7)	(0)	(31,239)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(28,732)	(2,195)	(237)	(68)	(7)	(0)	(31,239)
11								
12	ENDING BALANCE PRE INTEREST	\$ (208,342)	\$ (216,113)	\$ (227,943)	\$ (243,687)	\$ (254,210)	\$ (258,062)	\$ (253,672)
13								
14								
15	INTEREST APPLIED	(563)	(699)	(897)	(1,104)	(1,128)	(1,363)	(5,753)
16								
17	ENDING BALANCE	\$ (208,905)	\$ (216,811)	\$ (228,840)	\$ (244,790)	\$ (255,338)	\$ (259,425)	\$ (259,425)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743 SAP 10168-130804-11174003

FOR THE MONTH OF:		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
DAYS IN MONTH		30	31	31	28	31	30	
1	BEGINNING BALANCE	\$ (259,425)	\$ (222,368)	\$ (105,712)	\$ (148,016)	\$ (163,053)	\$ (279,054)	(259,425)
2								
3	Add: COST ALLOW	53,768	162,577	121,983	151,787	54,265	17,956	\$ 562,335
4								
5	Adjustment	-	72,004	-	-	-	-	72,004
6								
7	Less: CUSTOMER BILLINGS	(15,477)	(116,953)	(163,481)	(165,902)	(168,816)	(126,182)	(756,810)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(15,477)	(116,953)	(163,481)	(165,902)	(168,816)	(126,182)	(756,810)
11								
12	ENDING BALANCE PRE INTEREST	\$ (221,134)	\$ (104,740)	\$ (147,210)	\$ (162,131)	\$ (277,604)	\$ (387,280)	\$ (381,896)
13								
14								
15	INTEREST APPLIED	(1,234)	(972)	(806)	(922)	(1,450)	(1,968)	\$ (7,353)
16								
17	ENDING BALANCE	\$ (222,368)	\$ (105,712)	\$ (148,016)	\$ (163,053)	\$ (279,054)	\$ (389,248)	\$ (389,248)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
GAS COSTS BY SOURCE
SCHEDULE 2A

REDACTED
Schedule 2A
Page 1 of 1

FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1 DEMAND							
2							
3 BP Energy Canada							
4 Emera							
5							
6 TOTAL CANADIAN DEMAND	\$ 117,675.87	\$ 117,038.81	\$ 117,593.68	\$ 117,157.57	\$ 116,459.35	\$ 113,406.22	\$ 701,331.50
7							
8 PEAKING SUPPLY	-	-	-	-	-	-	-
9							
10 TRANSPORT CAPACITY	1,575,590.85	1,597,829.34	1,591,294.66	1,563,267.41	1,598,487.41	1,571,178.61	9,497,648.28
11 CAPACITY RELEASE ADJUSTMENT	(312,423.53)	(372,970.06)	(362,184.49)	(350,442.48)	(328,958.78)	(338,620.91)	(2,065,600.25)
12 TOTAL TRANSPORT	\$ 1,263,167.32	\$ 1,224,859.28	\$ 1,229,110.17	\$ 1,212,824.93	\$ 1,269,528.63	\$ 1,232,557.70	\$ 7,432,048.03
13							
14 STORAGE FIXED COSTS	11,078.86	244,544.00	413,184.50	180,095.11	(67,503.27)	3,848.44	785,247.64
15							
16 LNG	439,349.29	2,197,326.30	1,415,842.63	648,415.36	342,286.21	(362,721.46)	4,680,498.33
17							
18 PROPANE	-	-	-	-	-	-	-
19							
20 PIPELINE REFUNDS	-	-	-	-	-	-	-
21							
22 OTHER	-	-	-	-	-	-	-
23							
24 BROKER INVOICES	(52,108.45)	(406,806.37)	(687,772.68)	(237,533.82)	(538,880.32)	(235,049.96)	(2,158,151.60)
25							
26 TOTAL DEMAND	\$ 1,779,162.89	\$ 3,376,962.02	\$ 2,487,958.30	\$ 1,920,959.15	\$ 1,121,890.60	\$ 754,040.94	\$ 11,440,973.90
27 COMMODITY							
28							
29 ALBERTA NORTHEAST / BP							
30 ALBERTA NORTHEAST / Emera							
31 SHELL CANADA							
32 TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34 PIPELINE TRANSPORT							
35							
36 GAS SUPPLY							
37							
38 STORAGE							
39							
40 LNG							
41							
42 PROPANE							
43							
44 OTHER COST ADJUSTMENTS							
45 CANADIAN CAPACITY MANAGED							
46 OTHER - ICE							
47 NET OTHER COST ADJUSTMENTS							
48 INVENTORY ADJUSTMENT	213,222.15	2,014,541.59	2,920,452.79	2,951,672.13	2,447,897.80	(507,743.12)	10,040,043.33
49 SUBTOTAL COMMODITY COST	\$ 4,448,781.78	\$ 14,561,308.70	\$ 10,748,275.61	\$ 14,767,467.01	\$ 4,270,646.12	\$ 432,752.58	\$ 49,229,231.79
50							
51 OFF SYSTEM SALES COST							
52 OFF SYSTEM SALES COST - PPA							
53 NON-FIRM COST							
54							
55 TOTAL COMMODITY COST	\$ 4,448,781.78	\$ 14,561,308.70	\$ 10,748,275.61	\$ 14,767,467.01	\$ 4,270,646.12	\$ 432,752.58	\$ 49,229,231.79

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
GAS COSTS SUMMARY
SCHEDULE 2A

FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1 Total Peak Demand	\$ 1,779,162.89	\$ 3,376,962.02	\$ 2,487,958.30	\$ 1,920,959.15	\$ 1,121,890.60	\$ 754,040.94	\$ 11,440,973.90
2							
3 Off-Peak Demand	-	-	-	-	-	-	-
4							
5 Total Demand	\$ 1,779,162.89	\$ 3,376,962.02	\$ 2,487,958.30	\$ 1,920,959.15	\$ 1,121,890.60	\$ 754,040.94	\$ 11,440,973.90
6							
7 Total Peak Commodity	\$ 4,448,781.78	\$ 14,561,308.70	\$ 10,748,275.61	\$ 14,767,467.01	\$ 4,270,646.12	\$ 432,752.58	\$ 49,229,231.79
8 Off-Peak Commodity	-	-	-	-	-	-	-
9 Total Commodity	\$ 4,448,781.78	\$ 14,561,308.70	\$ 10,748,275.61	\$ 14,767,467.01	\$ 4,270,646.12	\$ 432,752.58	\$ 49,229,231.79
10							
11 Firm Sendout Costs	\$ 6,227,944.67	\$ 17,938,270.72	\$ 13,236,233.91	\$ 16,688,426.16	\$ 5,392,536.72	\$ 1,186,793.52	\$ 60,670,205.69

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

REDACTED
Schedule 2B
Page 1 of 3

FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1 DEMAND							
2 Supply							
3 BP Energy Canada							
4 Emera							
5							
6 Subtotal Canadian Supply	\$ 117,675.87	\$ 117,038.81	\$ 117,593.68	\$ 117,157.57	\$ 116,459.35	\$ 115,406.22	\$ 701,331.50
7 Peaking Supply							
8 Repsol							
9 Constellation Demand -							
10 Granite Ridge							
11 BG Energy							
12 NJR Energy							
13 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14							
15 Transport Capacity							
16 Dominion - 300076							
17							
18 Iroquois Gas Transmission - R-470-01							
19 Equinor - M12200 29600							
20 National Fuel - N02358							
21 National Fuel - O02357							
22 Portland Natural Gas - FT-1999-001							
23 Tennessee Gas - 11234							
24 Tennessee Gas - 2302							
25 Tennessee Gas - 42076							
26 Tennessee Gas - 523							
27 Tennessee Gas - 632							
28 Tennessee Gas - 72694 @ 16.67%							
29 Tennessee Gas - 72694 @ 83.33%							
30 Tennessee Gas - 8587							
31 Tennessee Gas - 95346							
32 Tennessee Gas - 358905							
33 Tennessee Gas - Refund							
34 Northern Gas transport							
35 Trans Gas							
36							
37							
38 Subtotal Transport Capacity	\$ 1,575,590.85	\$ 1,597,829.34	\$ 1,591,294.66	\$ 1,563,267.41	\$ 1,598,487.41	\$ 1,571,178.61	\$ 9,497,648.28
39							
40 Storage Fixed							
41 Dominion 300076-Storage							
42 NFG Deliverability FSS 2357							
43 Tenn Reservation FSMA 523							
44 Trans Gas							
45 Honeoye Storage - EN112-							
46 Subtotal Storage	\$ 11,078.86	\$ 244,544.00	\$ 413,184.50	\$ 180,095.11	\$ (67,503.27)	\$ 3,848.44	\$ 785,247.64
47							
48 LNG / Gaz Metro							
49 LNG/ REV							
50 Transgas Trucking							
51 Subtotal Distrigas	\$ 439,349.29	\$ 2,197,326.30	\$ 1,415,842.63	\$ 648,415.36	\$ 342,286.21	\$ (362,721.46)	\$ 4,680,498.33
52							
53 Propane							
54 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56 Intercontinental Exchange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57							
58 Capacity Managed - Canadian							
59							
60 PNGTS Refund							
61 TGP Pipeline Refund PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Demand Subtotal	\$ 2,143,694.87	\$ 4,156,738.45	\$ 3,537,915.47	\$ 2,508,935.45	\$ 1,989,729.70	\$ 1,327,711.81	\$ 15,664,725.75
64							
65 Capacity Release Adjustment							
66 Dominion 300076-Storage							
67 Iroquois 470-01							
68 National Fuel N02358							
69 National Fuel O02357							
70 PNGTS FT-1999-001							
71 TGP 2302 FTA Zone 5-6							
72 TGP 42076 FTA							
73 Tenn Reservation FSMA 523							
74 TGP 632 FTA							
75 TGP 72694 NET							
76 TGP 8587 FTA							
77 TGP 95346 FTA							
78 TGP FT-A 11234							
79 Total Capacity Release Adjustment	\$ (312,423.53)	\$ (372,970.06)	\$ (362,184.49)	\$ (350,442.48)	\$ (328,958.78)	\$ (338,620.91)	\$ (2,065,600.25)
80							
81 Broker Invoices							
82 Subtotal Broker Invoices	\$ (52,108.45)	\$ (406,806.37)	\$ (687,772.68)	\$ (237,533.82)	\$ (538,880.32)	\$ (235,049.96)	\$ (2,158,151.60)
83							
84 TOTAL DEMAND	\$ 1,779,162.89	\$ 3,376,962.02	\$ 2,487,958.30	\$ 1,920,959.15	\$ 1,121,890.60	\$ 754,040.94	\$ 11,440,973.90

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

REDACTED

Schedule 2B
Page 2 of 3

85	FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
86								
87	COMMODITY							
88								
89	Canadian Supply							
90	VPEM							
91	ANE Union/Dawn/Iroquois (BG)							
92	Shell Canada							
93	Subtotal Canadian Commodity							
94								
95	Pipeline Transport							
96	ANE Union/Dawn							
97								
98	Dominion							
99	El Paso							
100	Iroquois							
101	National Fuel							
102	PNGTS							
103	Subtotal TGP Transportation							
104	Total Transportation							
105								
106	Gas Supply							
107	ANE							
108	Barclay							
109	BG Energy							
110	BP Energy							
111	BP Energy Canada							
112	Calpine							
113	Chevron							
114	Clearcore							
115	Direct							
116	DTE							
117	Emera							
118	Embridge							
119	Energy Atlantica							
120	EServices							
121	Exelon							
122	GAZ Metro LNG							
123	Macquarie							
124	Nextera							
125	NGL							
126	Patriot Gas							
127	REV LNG LLC							
128	Sequent							
129	Shell							
130	Spark							
131	SPRAGUE							
132	Statoil							
133	Tenska							
134	TransCanada							
135	Twin Eagle							
136	UGL							
137	Vitol							
138	VPEM							
139	Total Supply							
140								
141	Peaking Supply							
142	Granite Ridge (formerly AES)							
143								
144	NYMEX Hedging (Gains) Losses							
145								
146	STORAGE WITHDRAWALS							
147								
148	STORAGE INJECTIONS							
149								
150	CONSTELLATION							
151	LNG WITHDRAWAL							
152	LNG INJECTION							
153	Subtotal LNG							
154	PROPANE							
155	EnergyNorth Propane / Amerigas							
156	Propane Storage Withdrawal							
157	Propane Storage Injection							
158	Subtotal Propane							
159								
160	Broker Cashout							
161	Other - ICE							
162	Subtotal Cashout & Other							
163								
164	Capacity Managed							
165	Broker Invoices							
166	Subtotal Capacity Managed							
167								
168	SUBTOTAL COMMODITY							
169								
170	Off System Gas Sales Cost							
171	Off System Sales Costs - PPA							
172	NON-FIRM COST							
173								
174	INVENTORY ADJUSTMENTS							
175								
176	TOTAL COMMODITY COST	\$ 4,448,781.78	\$ 14,561,308.70	\$ 10,748,275.61	\$ 14,767,467.01	\$ 4,270,646.12	\$ 432,752.58	\$ 49,229,231.79

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

177	FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
178								
179	Peak Demand 1920-1740	\$ 1,779,162.89	\$ 3,376,962.02	\$ 2,487,958.30	\$ 1,920,959.15	\$ 1,121,890.60	\$ 754,040.94	\$ 11,440,973.90
180	Peak Commodity 1920-1740	4,448,781.78	14,561,308.70	10,748,275.61	14,767,467.01	4,270,646.12	432,752.58	49,229,231.79
181	Total Peak Gas Costs	\$ 6,227,944.67	\$ 17,938,270.72	\$ 13,236,233.91	\$ 16,688,426.16	\$ 5,392,536.72	\$ 1,186,793.52	\$ 60,670,205.69
182								
183	Off-Peak Demand 1920-1741 OP	-	-	-	-	-	-	-
184	Off-Peak Comm 1920-1741 OP	-	-	-	-	-	-	-
185	Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186								
187	Firm Sendout Costs	\$ 6,227,944.67	\$ 17,938,270.72	\$ 13,236,233.91	\$ 16,688,426.16	\$ 5,392,536.72	\$ 1,186,793.52	\$ 60,670,205.69

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
SCHEDULE 3
WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
	Peak	Peak	Peak	Peak	Peak	Peak	Peak
1 VOLUMES BILLED							
2 RESIDENTIAL							
3 R-1 , R-5	46,271	82,746	113,495	115,825	98,319	74,994	531,650
4 R-1 , R-5 FPO							0
5 R-3, R-6	3,108,615	6,775,892	9,029,098	8,989,309	9,191,298	6,593,953	43,688,165
6 R-3, R-6 FPO							0
7 R-4, R-7							0
8 R-4, R-7 FPO							-
9 Total Residential	3,154,886	6,858,638	9,142,593	9,105,133	9,289,617	6,668,947	44,219,815
10 COMMERCIAL/INDUSTRIAL							
11 G41 - G46	1,716,640	4,264,474	6,042,948	6,361,557	6,295,454	4,440,441	29,121,513
12 G41 - G46 (FPO)	-	-	-	-	-	-	-
13 Total G41- G45	1,716,640	4,264,474	6,042,948	6,361,557	6,295,454	4,440,441	29,121,513
14 G51 - G58	520,573	1,320,529	999,597	843,080	967,836	-	4,651,615
15 G51 - G58 (FPO)	-	-	-	-	-	-	-
16 Total G51-G58	520,573	1,320,529	999,597	843,080	967,836	-	4,651,615
17							
18 Total Firm Sales Volumes	5,392,100	12,443,641	16,185,138	16,309,771	16,552,906	11,109,388	77,992,943
19							
20 TRANSPORTATION							
21 G41 - G46	1,428,991	(272,966)	8,832,696	4,304,672	4,402,227	3,516,059	22,211,680
22 G51 - G58	1,390,698	2,709,777	4,349,796	2,348,686	3,088,825	3,358,493	17,246,275
23 Total Transportation Volumes	2,819,689	2,436,811	13,182,492	6,653,358	7,491,053	6,874,553	39,457,955
24 Total Volumes	8,211,788	14,880,452	29,367,630	22,963,129	24,043,959	17,983,941	117,450,898
25							
26							
37 REVENUES							
38 Winter Gas Cost Rev filed	\$ 6,855,223	\$ 16,390,876	\$ 20,352,634	\$ 17,539,312	\$ 7,465,381	\$ 3,744,960	\$ 72,348,386
39							
40 Total	\$ 6,855,223	\$ 16,390,876	\$ 20,352,634	\$ 17,539,312	\$ 7,465,381	\$ 3,744,960	\$ 72,348,386
41							
42							
43							
44 Winter Gas Costs Billed (Acct 1920-1740)	6,855,223	16,390,876	20,352,634	17,539,312	7,465,381	3,744,960	72,348,386
45 Total Winter Gas Cost Billed (Acct 1920-1740)	\$ 6,855,223	\$ 16,390,876	\$ 20,352,634	\$ 17,539,312	\$ 7,465,381	\$ 3,744,960	\$ 72,348,386
46							
47							
48 Total Sales COG Billed	\$ 6,855,223	\$ 16,390,876	\$ 20,352,634	\$ 17,539,312	\$ 7,465,381	\$ 3,744,960	\$ 72,348,386
49							
50 Plus: Working Capital Gas Cost Billed	7,189	55,024	76,916	78,058	79,430	59,368	355,984
51 Plus: Bad Debt Cost Billed	15,477	116,953	163,481	165,902	168,816	126,182	756,810
52 Plus: Broker Revenues	52,108	406,806	687,773	237,534	538,880	235,050	2,158,152
53							
54 Total Winter Gas Costs Billed	\$ 6,929,997	\$ 16,969,658	\$ 21,280,803	\$ 18,020,805	\$ 8,252,507	\$ 4,165,560	\$ 75,619,331

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

Schedule 3A
Page 1 of 1

	FOR MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1	Firm Gas Purchases	10,079,192	16,894,127	16,749,912	17,054,437	13,759,274	6,525,476	81,062,417
2	Firm Sales	5,392,100	12,443,641	16,185,138	16,309,771	16,552,906	11,109,388	77,992,943
3	Company Use	17,716	21,733	28,841	48,997	28,107	16,131	161,525
4	Unaccounted For %	2.35%	2.35%	2.35%	2.35%	2.35%	2.35%	
5	Unaccounted For Gas	237,001	397,247	393,855	401,016	323,534	153,439	1,906,092

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	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	\$ (312,424)	\$ (372,970)	\$ (362,184)	\$ (350,442)	\$ (328,959)	\$ (338,621)	\$ (2,065,600)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
PEAK PERIOD WORKING CAPITAL
ACCOUNT 130801-11142004 (1163-1422)
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-22 30	Dec-22 31	Jan-23 31	Feb-23 28	Mar-23 31	Apr-23 30	Total
1	BEGINNING BALANCE	(63,258)	\$ (46,578)	\$ (8,694)	\$ (34,422)	\$ (48,013)	\$ (8,694)	\$ (63,258)
2								
3	Add: COST ALLOW	24,149	69,557	51,324	64,711	20,910	4,602	235,253
4								
5	Less: CUSTOMER BILLINGS	7,189	55,024	76,916	78,058	79,430	59,368	355,984
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	7,189	55,024	76,916	78,058	79,430	59,368	355,984
9								
10	Adjustment	-	23,515	-	-	98,348	(98,348)	23,515
11								
12	ENDING BALANCE PRE INTEREST	(46,297)	(8,530)	(34,285)	(47,769)	(8,185)	(161,808)	(160,473)
13								
14	INTEREST APPLIED	(281)	(164)	(137)	(244)	(509)	(561)	(1,896)
15	ENDING BALANCE	\$ (46,578)	\$ (8,694)	\$ (34,422)	\$ (48,013)	\$ (8,694)	\$ (162,369)	\$ (162,369)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
Off-Peak WORKING CAPITAL
ACCOUNT 130802-11142005 (1163-1424)
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	Nov-22 30	Dec-22 31	Jan-23 31	Feb-23 28	Mar-23 31	Apr-23 30	Total
1	BEGINNING BALANCE	\$ 86,896	\$ 88,109	\$ 64,842	\$ 65,217	\$ 65,597	\$ 66,025	\$ 86,896
2								
3	Add: ACTUAL COST	1,598	-	-	-	-	-	1,598
4								
5	Less: CUSTOMER BILLINGS	833	206	38	8	4	0	1,089
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	833	206	38	8	4	0	1,089
9								
10	Adjustment	-	(23,515)	-	-	-	-	(23,515)
11								
12	ENDING BALANCE PRE INTEREST	87,661	64,389	64,804	65,209	65,593	66,024	63,890
13								
14	INTEREST APPLIED	448	453	413	388	432	434	2,568
15	ENDING BALANCE	\$ 88,109	\$ 64,842	\$ 65,217	\$ 65,597	\$ 66,025	\$ 66,458	\$ 66,458

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
SCHEDULE 6

WINTER BAD DEBT AND WORKING CAPITAL COSTS
Working Capital Peak Account 130801-11142004 (1163-1422)
Bad Debt Peak Account 130804-11174003 (1920-1743)

FOR MONTH OF:		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1	Demand	\$ 1,779,163	\$ 3,376,962	\$ 2,487,958	\$ 1,920,959	\$ 1,121,891	\$ 754,041	\$ 11,440,974
2	Commodity	4,448,782	14,561,309	10,748,276	14,767,467	4,270,646	432,753	49,229,232
3	Total Gas Costs	\$ 6,227,945	\$ 17,938,271	\$ 13,236,234	\$ 16,688,426	\$ 5,392,537	\$ 1,186,794	\$ 60,670,206
4								
5	Lead Lag Days	0.0705	0.0705	0.0705	0.0705	0.0705	0.0705	
6	Prime Rate	6.25%	7.00%	7.50%	7.75%	7.75%	8.00%	
7								
8	Working Capital Rate 1/	0.00441	0.00494	0.00529	0.00546	0.00546	0.00564	
9								
10	Total Working Capital Costs	\$ 24,149	\$ 69,557	\$ 51,324	\$ 64,711	\$ 20,910	\$ 4,602	\$ 235,253
11								
12	Prior Period Under collection	896,466	896,466	896,466	896,466	896,466	896,466	5,378,797
13								
14	Subtotal Gas Costs, Working Capital & Under Collection	7,148,560	18,904,294	14,184,025	17,649,603	6,309,913	2,087,862	66,284,256
15								
16	Bad Debt Rate 1/	0.0086	0.0086	0.0086	0.0086	0.0086	0.0086	
17								
18	Total Bad Debt Cost	\$ 53,768	\$ 162,577	\$ 121,983	\$ 151,787	\$ 54,265	\$ 17,956	\$ 562,335

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY UTILITIES
MAY 2022 THROUGH OCTOBER 2022
SCHEDULE 6

SUMMER BAD DEBT AND WORKING CAPITAL COSTS
Working Capital Off Peak Account 130802-11142005 (1163-1424)
Bad Debt Off Peak Account 130803-11175002 (1920-1754)

FOR MONTH OF:		May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Total
1	Demand	\$ 573,495	\$ 447,311	\$ 317,526	\$ 30,616	\$ 288,812	\$ 506,068	\$ 2,163,828
2	Commodity	2,663,169	2,191,308	1,601,651	2,348,408	2,190,126	2,795,519	13,790,181
3	Total Gas Costs	\$ 3,236,664	\$ 2,638,619	\$ 1,919,177	\$ 2,379,024	\$ 2,478,938	\$ 3,301,587	\$ 15,954,009
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	3.50%	4.00%	4.75%	5.50%	5.50%	6.25%	
7								
8	Working Capital Rate	0.00230	0.00230	0.00230	0.00230	0.00230	0.00230	
9								
10	Working Capital Adjustment	\$ 3,896	\$ 3,896	\$ 3,896	\$ 3,896	\$ 3,896	\$ 3,896	\$ 23,376
11								
12	Total Working Capital Costs	\$ 11,340	\$ 9,965	\$ 8,310	\$ 9,368	\$ 9,598	\$ 11,490	\$ 60,070
13								
14	Prior Period (Over)Under collection	\$ 4,606	\$ 4,606	\$ 4,606	\$ 4,606	\$ 4,606	\$ 4,606	\$ 27,633
15								
16	Subtotal Gas Costs, Working Capital & Under Collection	\$ 3,252,610	\$ 2,653,189	\$ 1,932,093	\$ 2,392,998	\$ 2,493,141	\$ 3,317,682	\$ 16,041,713
17								
18	Bad Debt Rate	0.00700	0.00700	0.00700	0.00700	0.00700	0.00700	
19		-	-	-	-	-	-	
20	Bad Debt Adjustment	\$ 17,159	\$ 17,159	\$ 17,159	\$ 17,159	\$ 17,159	\$ 17,159	\$ 102,951
21								
22	Total Bad Debt Cost	\$ 39,927	\$ 35,731	\$ 30,683	\$ 33,910	\$ 34,611	\$ 40,382	\$ 215,243

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
SCHEDULE 7

WORKING CAPITAL & BAD DEBT COLLECTED
Working Capital Peak Account 1163-1422 10168-130801-11142004
Bad Debt Peak Account 1920-1743 SAP 10168-130804-11174003

FOR MONTH OF:		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total
1	WORKING CAPITAL RATES	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	
2								
3	WORKING CAPITAL COSTS COLLECTED							
4	Residential	\$ 7,188.51	\$ 55,023.68	\$ 76,915.87	\$ 78,057.64	\$ 79,430.17	\$ 59,368.23	\$ 355,984
5	Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	C/I Sales G41 to G46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	C/I Sales G41 to G46 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	C/I Sales G51 to G58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	C/I Sales G51 to G58 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10								
11	WORKING CAPITAL COLLECTED	\$ 7,188.51	\$ 55,023.68	\$ 76,915.87	\$ 78,057.64	\$ 79,430.17	\$ 59,368.23	\$ 355,984
12								
13	BAD DEBT RATES	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	\$ 0.0086	
14								
15	BAD DEBTS COLLECTED							
16	Residential	\$ 15,477.26	\$ 116,952.57	\$ 163,480.85	\$ 165,901.66	\$ 168,815.99	\$ 126,181.60	\$ 756,810
17	Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	C/I Sales G41 to G46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	C/I Sales G41 to G46 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	C/I Sales G51 to G58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	C/I Sales G51 to G58 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22								
23	BAD DEBTS COLLECTED	\$ 15,477.26	\$ 116,952.57	\$ 163,480.85	\$ 165,901.66	\$ 168,815.99	\$ 126,181.60	\$ 756,810

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
COMMODITY AND TRANSPORTED VOLUMES
SCHEDULE 8

	Nov-22			Dec-22			Jan-23			Feb-23			Mar-23			Apr-23			Total	
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth
TENNESEE COMMODITY																				
1 Gas Supply Purchases for Sendout TGP/Supply Area Transport/Variable Costs																				
2 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																				
8 LNG CLNG/Cleancoor/GazMet LNG DMD Charge(s) Deals A/B S-A LNG Vapor - P/S Plant <i>CLNG/Cleancoor/Gaz Met LNG Injection Purchase LNG Transportation/Variable Costs</i>																				
9 Propane Off System Sales (Amerigas LP- Vol Conv to MMBtus) Propane Sendout - P/S Plant																				
Storage																				
10 Storage Withdrawals for Sendout Storage Withdrawal /Transport costs																				
11 Boil-off LNG LPG																				
12 OBA																				
13 NET COMMODITY COST	\$5,258,401	1,007,919		\$16,703,416	1,689,413		\$12,578,787	1,674,991		\$15,608,349	1,705,444		\$4,661,574	1,375,927		\$380,681	652,548		\$55,191,208	8,106,242

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
D/B/A LIBERTY
NOVEMBER 2022 THROUGH APRIL 2023
MONTHLY PRIME RATES
SCHEDULE 9

	MONTH	DATES	PRIME RATE	# DAYS
1	Nov-22	11/01 - 11/30	6.25%	30
2	Dec-22	12/01 - 012/31	7.00%	31
3	Jan-23	01/01 - 01/31	7.50%	31
4	Feb-23	02/01 - 02/28	7.75%	28
5	Mar-23	03/01 - 03/31	7.75%	31
6	Apr-23	04/01 - 04/30	8.00%	30