

REDACTED
SCHEDULE A
SUMMER 2023 COG RECONCILIATION

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CONVERSION OF COSTS - GALLONS TO THERMS
SUMMER PERIOD 2023

	(1)	(2)	(3)	(4)	(5)	(6)
			<u>VOLUMES</u>		<u>UNIT COST</u>	
	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
1 GAS FROM PROPANE INVENTORY	GALLONS	0.91502			\$1.1087	\$1.2117
2 GAS FROM CNG	THERMS	N/A	N/A		N/A	
3 TOTAL				341,150		

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
SUMMER PERIOD 2023 RECONCILIATION

LINE NO.	(1) PRIOR	(2) Actual Nov-22	(3) Actual Dec-22	(4) Actual Jan-23	(5) Actual Feb-23	(6) Actual Mar-23	(7) Actual Apr-23	(8) Actual May-23	(9) Actual Jun-23	(10) Actual Jul-23	(11) Actual Aug-23	(12) Actual Sep-23	(13) Actual Oct-23	(14) TOTAL	REFERENCE
PROPANE COSTS															
1	PROPANE FIRM SENDOUT (therms)														Sch. I Col. 13 - Ln 8
2	COMPANY USE (therms)														Sch I Col. 11
3	TOTAL PROPANE SENDOUT (therms)														Ln 1 + Ln 2
4	COST PER THERM (WACOG)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.3785	\$1.2325	\$1.2020	\$1.0944	\$1.1393	\$1.1769		Sch F, Col. 3 (Less Sendout)
5	TOTAL CALCULATED COST OF PROPANE	\$0	\$0	\$0	\$0	\$0	\$0	\$78.979	\$49.267	\$44.887	\$43.874	\$48.904	\$75.177	\$341.088	Ln 3 * Ln 4
6	PROPANE ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	(\$1)	\$1	(\$0)	\$1	
7	TOTAL COST OF PROPANE	\$0	\$0	\$0	\$0	\$0	\$0	\$78.979	\$49.268	\$44.887	\$43.873	\$48.905	\$75.177	\$341.089	Ln 5 + Ln 6
CNG COSTS															
8	CNG SENDOUT (therms)														
9	COMPANY USE (therms)														
10	TOTAL CNG SENDOUT (therms)														Sch C, Ln 20
11	COST PER THERM														Sch C, Ln 23
12	TOTAL CALCULATED COST OF CNG														Ln 8 * Ln 9
13	CNG DEMAND CHARGES														Sch C, Ln 26
14	PROJECTED INCREMENTAL COSTS SUMMER 2022	\$0	\$0	\$0	\$0	\$0	\$0	\$218	\$218	\$218	\$218	\$218	\$218	\$1,309	Sch. N
15	NET INCREMENTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$218	\$218	\$218	\$218	\$218	\$218	\$1,309	Ln 12
16	CNG ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL CNG COSTS														Ln 10 + Ln 11 + Ln 13
18	ACCOUNTING ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	FPO PREMIUM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Ln 30 * .02 (N/A for summer period)
20	TOTAL COSTS OF GAS														Ln 7 + Ln 14 + Ln 15 + Ln 16
21	RETURN ON INVENTORY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Company calculation
REVENUES															
22	BILLED FPO SALES (therms)	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	COG FPO RATE	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
24	BILLED FPO REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	BILLED NON-FPO SALES PRIOR MONTH (therms)	-	-	-	-	-	-	-	21,171	11,888	9,781	4,196	38,705		
26	COG NON-FPO RATE PRIOR MONTH	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.4795	\$1.2439	\$1.2156	\$1.0880	\$1.1464		
27	BILLED NON-FPO REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,322	\$14,788	\$11,890	\$4,565	\$44,371	\$106,936	
28	BILLED NON-FPO SALES CURRENT MONTH (therms)	-	-	-	-	-	-	49,536	36,203	35,437	31,028	10,483	50,253		Sch. J
29	COG NON-FPO RATE CURRENT MONTH	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.4795	\$1.2439	\$1.2156	\$1.0880	\$1.1464	\$0.2091		(Ln 37 + Ln 17 + Ln 18 + Ln 36) / Ln 25
30	BILLED NON-FPO REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$73,289	\$45,033	\$43,077	\$33,759	\$12,018	\$10,508	\$217,684	Ln 25 * Ln 26
31	BILLED SALES OTHER PRIOR PERIODS	4,336	255	90,973	(4)	99	2	-	-	290	1,360	833	8,480		
32	COG OTHER PRIOR PERIODS BLENDED RATE	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$2.1950	\$0.0000	\$0.0000	\$1.4795	\$1.3205	\$1.2157	\$1.0850		
33	BILLED OTHER PRIOR PERIODS REVENUES	\$8,351	\$494	\$176,401	(\$9)	\$179	\$4	\$0	\$0	\$429	\$1,795	\$1,013	\$9,201	\$197,857	
34	TOTAL SALES	\$4,336	\$255	\$90,973	(\$4)	\$99	\$2	\$49,536	\$57,374	\$47,616	\$42,169	\$15,512	\$97,438	\$405,305	Sch. J
35	TOTAL BILLED REVENUES	\$8,351	\$494	\$176,401	(\$9)	\$179	\$4	\$73,289	\$76,355	\$58,294	\$47,444	\$17,596	\$64,080	\$522,477	Ln 21 + Ln 24 + Ln 27 + Ln 30
36	UNBILLED REVENUES (NET)	(\$156,861)	\$0	\$0	\$0	\$0	\$0	\$29,747	(\$14,196)	(\$4,748)	\$4,763	\$28,815	(\$38,738)	(\$151,216)	
37	TOTAL REVENUES	(\$148,510)	\$494	\$176,401	(\$9)	\$179	\$4	\$103,036	\$62,160	\$53,547	\$52,207	\$46,411	\$25,342	\$371,261	Ln 32 + Ln 33
38	(OVER)/UNDER COLLECTION	\$150,802	\$1,798	(\$174,109)	\$2,300	\$2,113	\$2,287	(\$8,899)	(\$346)	\$1,780	\$504	\$11,772	\$64,934		Ln 17 + Ln 18 - Ln 34
39	INTEREST AMOUNT	\$270	\$793	\$285	(\$264)	(\$330)	(\$368)	(\$313)	(\$254)	(\$260)	(\$263)	(\$215)	\$21	(\$899)	Sch. H
40	ACCOUNTING ADJUSTMENT	\$0	\$0	\$0	\$0	(\$13,708)	\$0	\$27,416	\$0	\$0	\$0	\$0	(\$5,487)	\$8,221	
41	FINAL (OVER)/UNDER COLLECTION	(27,118)	123,953	\$126,545	(\$47,279)	(\$45,243)	(\$57,169)	(\$55,250)	(\$37,046)	(\$37,646)	(\$36,126)	(\$35,885)	(\$24,329)	\$35,140	Prior Mo Ln 39 + Ln 37 + Ln 38

L BERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF PURCHASED GAS COSTS
SUMMER PERIOD 2023

LINE NO.		actual May-23	actual Jun-23	actual Jul-23	actual Aug-23	actual Sep-23	actual Oct-23	TOTAL
1	TOTAL REQUIRED PURCHASES	71,586	57,032	45,082	44,215	62,868	60,367	341,150
2	<u>PROPANE PURCHASE STABILIZATION PLAN DELIVERIES</u>							
3	THERMS	-	-	-	-	-	-	-
4	<u>RATES -</u>							
5	Contract Price	\$0.0000	\$0.0000	\$0 0000	\$0 0000	\$0.0000	\$0.0000	
6	Broker Fee	incl.	incl.	incl.	incl.	incl.	incl.	
7	Pipeline Fee	incl.	incl.	incl.	incl.	incl.	incl.	
8	PERC Fee	incl.	incl.	incl.	incl.	incl.	incl.	
9	Trucking Fee	incl.	incl.	incl.	incl.	incl.	incl.	
10	COST PER THERM	\$0.0000	\$0.0000	\$0 0000	\$0 0000	\$0.0000	\$0.0000	
11	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	<u>AMHERST STORAGE PROPANE DELIVERIES</u>							
13	Therms	-	-	-	-	-	-	
14	<u>RATES - from Schedule F</u>							
15	WACOG Price	\$0.0000	\$1.6000	\$1 6000	\$1 6000	\$1.6000	\$1.6000	
16	Trucking Fee	\$0.0000	\$0.0650	\$0 0650	\$0 0650	\$0.0650	\$0.0650	
17	COST PER THERM	\$0.0000	\$1.6650	\$1.6650	\$1 6650	\$1.6650	\$1.6650	
18	TOTAL COST - Amherst Storage Propane Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	<u>CNG DELIVERIES</u>							
20	THERMS							
21	RATE							
22								
23	COST PER THERM							
24	COST - CNG							
25	DEMAND FIXED \$110,000 Annual -- 75% Peak							
26	TOTAL CNG							
27	<u>SPOT PURCHASES</u>							
28	THERMS							
29	From Schedule E							
30	COST PER THERM							
31	TOTAL COST - Spot Purchases							
32	<u>OTHER ITEMS</u>							
33	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Refund of Deferred Revenue Surcharge over collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	<u>TOTAL</u>							
37	THERMS FROM PROPANE							
38	COST							
39	THERMS FROM CNG							
40	COST							
41	COST PER THERM	\$1.1288	\$1.0815	\$1.1954	\$1 2463	\$1.2648	\$1.2370	\$1.1891

[illegible]

Allowed Recoverable Costs $\frac{\text{Divided by } 2}{\$ (2,712)}$