

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

CONVERSION OF COSTS - GALLONS TO THERMS
WINTER PERIOD 2023 – 2024

	(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	GALLONS	0.91502			\$1.1671	\$1.2755
2 GAS FROM CNG	THERMS	N/A	N/A		N/A	
3 TOTAL				1,234,457		

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

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
WINTER PERIOD 2023 – 2024

	PRIOR	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	TOTAL	REFERENCE
PROPANE COSTS									
1 PROPANE FIRM SENDOUT (therms)									Sch. I Col. 138 - Ln 2
2 COMPANY USE (therms)									Sch I Col. M
3 TOTAL PROPANE SENDOUT (therms)									Ln 1 + Ln 2
4 COST PER THERM (WACOG)	\$1.2128	\$1.2471	\$1.2602	\$1.2747	\$1.3607	\$1.3134			Sch F, Col. 2
5 TOTAL CALCULATED COST OF PROPANE	\$157,484	\$248,172	\$277,287	\$250,872	\$217,159	\$127,631	\$1,278,605		Ln 3 * Ln 4
6 INDIRECT COSTS FROM DG 20-105	\$34,688	\$34,688	\$34,688	\$34,688	\$34,688	\$34,688	\$208,129		DG 20-105, Section 11.2 (\$206,248 + 1,881)
7 PROPANE ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8 TOTAL COST OF PROPANE	\$192,172	\$282,860	\$311,975	\$285,560	\$251,847	\$162,319	\$1,486,734		Ln 5 + Ln 6 + Ln 7
CNG COSTS									
9 CNG SENDOUT (therms)									Sch C, Ln 20
10 COST PER THERM (WACOG)									Sch C, Ln 21
11 TOTAL CALCULATED COST OF CNG									Ln 9 * Ln 10
12 CNG DEMAND CHARGES									Sch C, Ln 26
13 PROJECTED INCREMENTAL COSTS Winter 2023-2024									Sch. N Ln. 25
14 NET INCREMENTAL COSTS									Ln 13 + Ln 14
15 TOTAL CNG COSTS									Ln 11 + Ln 12 + Ln 13
16 ACCOUNTING ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
17 FPO PREMIUM	\$391	\$605	\$675	\$606	\$496	\$294	\$3,067		Ln 33 * .02
18 TOTAL COSTS OF GAS									Ln 8 + Ln 15 +Ln 16 + Ln 17
19 RETURN ON INVENTORY	\$2,946	\$2,946	\$2,946	\$2,946	\$2,946	\$2,946	\$ 17,677		Company calculation
REVENUES									
20 BILLED FPO SALES (therms)	0	0	0	0	0	0	0		
21 COG FPO RATE	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
23 BILLED FPO REVENUE - CURRENT MONTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
24 BILLED NON-FPO SALES PRIOR MONTH (therms)	0	0	0	0	0	0	0		
25 COG NON-FPO RATE PRIOR MONTH	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
26 BILLED FPO REVENUE - PRIOR MONTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
27 BILLED NON-FPO SALES CURRENT MONTH (therms)	149,904	232,044	258,700	232,508	190,073	112,707	1,175,936		Sch. J
28 COG NON-FPO RATE CURRENT MONTH	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007		(Ln 39 + Ln 19 + Ln 20 + Ln 37) / Ln 33
29 BILLED NON-FPO REVENUE - CURRENT MONTH	\$209,964	\$325,013	\$362,349	\$325,663	\$266,227	\$157,864	\$1,647,080		Ln 27 * Ln 28
30 BILLED SALES OTHER PRIOR PERIODS	0	0	0	0	0	0	0		
31 COG OTHER PRIOR PERIODS BLENDED RATE	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
32 BILLED OTHER BLENDED REVENUE - PRIOR PERIODS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
33 TOTAL SALES	149,904	232,044	258,700	232,508	190,073	112,707	1,175,936		Sch. J
34 TOTAL BILLED REVENUES	\$209,964	\$325,013	\$362,349	\$325,663	\$266,227	\$157,864	\$1,647,080		Ln 23 + Ln 26 + Ln 29 + Ln 32
35 UNBILLED REVENUES (NET)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
36 TOTAL REVENUES	\$209,964	\$325,013	\$362,349	\$325,663	\$266,227	\$157,864	\$1,647,080		Ln 34 + Ln 35
37 (OVER)/UNDER COLLECTION	\$24,292	\$19,004	\$20,039	\$25,712	\$43,342	\$43,955	\$4,292		Ln 18 + Ln 19 - Ln 36
38 INTEREST AMOUNT	(\$1,133)	(\$987)	(\$856)	(\$700)	(\$460)	(\$155)	(\$4,291)		Sch. H
39 FINAL (OVER)/UNDER COLLECTION	(\$172,052)	(\$148,893)	(\$130,876)	(\$111,693)	(\$86,681)	(\$43,799)	\$1	\$1	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
WINTER PERIOD 2023 – 2024

LINE NO.		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	TOTAL
1	TOTAL REQUIRED PURCHASES							
2	<u>PROPANE PURCHASE STABILIZATION PLAN DELIVERIES</u>							
3	THERMS	84,182	128,103	150,978	123,528	96,077	57,646	640,514
4	<u>RATES</u> - from Schedule D							
5	Contract Price	\$1.2586	\$1.2586	\$1.2586	\$1.2586	\$1.2586	\$1.2586	
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	\$1.2586	\$1.2586	\$1.2586	\$1.2586	\$1.2586	\$1.2586	\$1.2586
11	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	\$105,947	\$161,224	\$190,014	\$155,466	\$120,918	\$72,551	\$806,120
12	<u>AMHERST STORAGE PROPANE DELIVERIES</u>							
13	Therms		24,948	47,520	33,264	9,504	3,564	118,800
14	<u>RATES</u> - from Schedule F							
15	WACOG Price	\$0.0000	\$1.0020	\$1.0020	\$1.0020	\$1.0020	\$1.0020	
16	Trucking Fee	\$0.0000	\$0.0681	\$0.0681	\$0.0681	\$0.0681	\$0.0681	
17	COST PER THERM	\$0.0000	\$1.0701	\$1.0701	\$1.0701	\$1.0701	\$1.0701	\$1.0701
18	TOTAL COST - Amherst Storage Propane Deliveries	\$0	\$26,697	\$50,851	\$35,596	\$10,170	\$3,814	\$127,128
19	<u>CNG DELIVERIES</u>							
20	THERMS							
21	RATE							
22								
23	COST PER THERM							
24								
25	COST - CNG							
26								
27	TOTAL CNG							
28	<u>SPOT PURCHASES</u>							
29	THERMS							
30	From Schedule E							
31	COST PER THERM	\$1.3387	\$1.3437	\$1.3601	\$1.3605	\$1.3446	\$1.3268	\$1.3447
32	TOTAL COST - Spot Purchases							
33	<u>OTHER ITEMS</u>							
34	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Refund of Deferred Revenue Surcharge over collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	<u>TOTAL</u>							
38	THERMS FROM PROPANE							
39	COST							
40	THERMS FROM CNG							
41	COST							
42	COST PER THERM	\$1.3114	\$1.2676	\$1.2469	\$1.2676	\$1.2984	\$1.3253	\$1.2793

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

PROPANE PURCHASING STABILIZATION PLAN
WINTER PERIOD 2023 – 2024

LINE
NO.

1 2 3 4 5 6 7 8 9 10	Delivery Month	Hedging Schedule & Volume (Gallons)						
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
	Nov-23	18,400	13,800	13,800	18,400	13,800	13,800	92,000
	Dec-23	28,000	21,000	21,000	28,000	21,000	21,000	140,000
	Jan-24	33,000	24,750	24,750	33,000	24,750	24,750	165,000
	Feb-24	27,000	20,250	20,250	27,000	20,250	20,250	135,000
	Mar-24	21,000	15,750	15,750	21,000	15,750	15,750	105,000
	Apr-24	12,600	9,450	9,450	12,600	9,450	9,450	63,000
	Total Volume	140,000	105,000	105,000	140,000	105,000	105,000	700,000
	Monthly %	20.0%	15.0%	15.0%	20.0%	15.0%	15.0%	

11	Delivery Price per Gallon	\$1.1487	\$1.1538	\$1.1629	\$1.1618	\$1.1402	\$1.1182	
12	Total Cost	\$105,677	\$161,536	\$191,884	\$156,847	\$119,724	\$70,447	\$806,114
13	Weighted Average Winter Contract Price per gallon							\$1.1516
14	Weighted Average Winter Contract Price per therm							\$1.2586

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

PROPANE SPOT MARKET PURCHASE COST ANALYSIS
WINTER PERIOD 2023 – 2024

		(1) Mt. Belvieu		(2) Broker Fee		(3) Pipeline Rate		(4) PERC Fee		(5) Supplier Charge		(6) Cost @ Selkirk		(7) Trucking to Keene		(8) \$ per Gal.		(9) \$ per Therm
1	NOV	0.7517	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.1013	+	0.1236	=	1.2249	=	1.3387
2	DEC	0.7563	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.1059	+	0.1236	=	1.2295	=	1.3437
3	JAN	0.7713	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.1209	+	0.1236	=	1.2445	=	1.3601
4	FEB	0.7717	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.1213	+	0.1236	=	1.2449	=	1.3605
5	MAR	0.7571	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.1067	+	0.1236	=	1.2303	=	1.3446
6	APR	0.7408	+	0.0125	+	0.2921	+	0.0050	+	0.0400	=	1.0905	+	0.1236	=	1.2141	=	1.3268

1. Propane futures market quotations (cmegroup.com) on 9/6/23 close. See Appendix 1.

2. A generally accepted standard broker fee

3. Pipeline rate from Mt. Belvieu to Selkirk

4. Propane Education Research Council (propanecouncil.org)

5. A generally accepted standard supplier charge

6. Selkirk Cost - all fees plus propane cost

7. Northern Gas Transport trucking rate including diesel fuel surcharge. See Appendix 3A & 3B.

8. Delivered Price per Gallon

9. Delivered Price per therm as converted using per gallon price / .91502

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

INVENTORY & WEIGHTED AVERAGE COST OF GAS CALCULATION
WINTER PERIOD 2023 – 2024

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Rate</u> <u>Gal.</u>	<u>CNG therms</u>	<u>Cost</u>	<u>Total Sendout</u>	<u>Total Cost</u>		<u>Therm Rate</u>
1	August 2023 (Actual)										
2	Beginning Balance	56,679	\$68,130	\$1.2020	\$1.0999						
3	Purchases Received	155,230	\$163,772	\$1.0550	\$0.9654						
4	Total Available	211,909	\$231,902	\$1.0943	\$1.0014						
5	Less Sendout	40,091	\$43,873	\$1.0943	\$1.0013						
6	Ending Balance	171,818	\$188,029	\$1.0944	\$1.0014						
7	September 2023 (Estimated)										
8	Beginning Balance	171,818	\$188,029	\$1.0944	\$1.0014						
9	Purchases Received	45,400	\$50,704	\$1.1168	\$1.0219						
10	Total Available	217,218	\$238,733	\$1.0990	\$1.0057						
11	Less Sendout	45,400	\$49,897	\$1.0991	\$1.0057						
12	Ending Balance	171,818	\$188,836	\$1.0990	\$1.0057						
13	October 2023 (Estimated)										
14	Beginning Balance	171,818	\$188,836	\$1.0990	\$1.0057						
15	Purchases Received	80,106	\$102,638	\$1.2813	\$1.1724						
16	Total Available	251,924	\$291,474	\$1.1570	\$1.0587						
17	Less Sendout	80,106	\$92,682	\$1.1570	\$1.0587						
18	Ending Balance	171,818	\$198,792	\$1.1570	\$1.0587						
19	November 2023 (Forecasted)										
20	Beginning Balance	171,818	\$198,792	\$1.1570	\$1.0587						
21	Purchases Received	129,847	\$167,078	\$1.2867	\$1.1774						
22	Total Available	301,666	\$365,871	\$1.2128	\$1.1098						
23	Less Sendout	129,847	\$157,484	\$1.2128	\$1.1098						
24	Ending Balance	171,818	\$208,387	\$1.2128	\$1.1098						\$1.250
25	December 2023 (Forecasted)										
26	Beginning Balance	171,818	\$208,387	\$1.2128	\$1.1098						
27	Purchases Received	174,043	\$222,953	\$1.2810	\$1.1722						
28	Total Available	345,862	\$431,340	\$1.2471	\$1.1412						
29	Less Sendout	198,991	\$248,172	\$1.2471	\$1.1412						
30	Ending Balance	146,870	\$183,168	\$1.2471	\$1.1412						\$1.262
31	January 2024 (Forecasted)										
32	Beginning Balance	146,870	\$183,168	\$1.2471	\$1.1412						
33	Purchases Received	172,522	\$219,315	\$1.2712	\$1.1632						
34	Total Available	319,392	\$402,483	\$1.2602	\$1.1531						
35	Less Sendout	220,042	\$277,287	\$1.2602	\$1.1531						
36	Ending Balance	99,350	\$125,196	\$1.2601	\$1.1531						\$1.273
37	February 2024 (Forecasted)										
38	Beginning Balance	99,350	\$125,196	\$1.2601	\$1.1531						
39	Purchases Received	163,548	\$209,915	\$1.2835	\$1.1744						
40	Total Available	262,898	\$335,110	\$1.2747	\$1.1664						
41	Less Sendout	196,812	\$250,872	\$1.2747	\$1.1664						
42	Ending Balance	66,086	\$84,238	\$1.2747	\$1.1664						\$1.290
43	March 2024 (Forecasted)										
44	Beginning Balance	66,086	\$84,238	\$1.2747	\$1.1664						
45	Purchases Received	150,084	\$209,915	\$1.3986	\$1.2798						
46	Total Available	216,170	\$294,153	\$1.3607	\$1.2451						
47	Less Sendout	159,588	\$217,159	\$1.3607	\$1.2451						
48	Ending Balance	56,582	\$76,994	\$1.3607	\$1.2451						\$1.366
49	April 2024 (Forecasted)										
50	Beginning Balance	56,582	\$76,994	\$1.3607	\$1.2451						
51	Purchases Received	93,612	\$120,272	\$1.2848	\$1.1756						
52	Total Available	150,194	\$197,266	\$1.3134	\$1.2018						
53	Less Sendout	97,176	\$127,631	\$1.3134	\$1.2018						
54	Ending Balance	53,018	\$69,635	\$1.3134	\$1.2018						\$1.355
55	AVERAGE WINTER RATE - SENDOUT										
56						FPO Premium (Sch. B, Line 15)			\$3,067		
57											

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

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
WINTER PERIOD 2022 – 2023

	PRIOR	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	TOTAL	REFERENCE
PROpane COSTS															
1 PROPANE FIRM SENDOUT (therms)															Company actuals
2 COMPANY USE (therms)															Company actuals
3 TOTAL PROPANE SENDOUT (therms)															Ln 1 + Ln 2
4 COST PER THERM (WACOG)		\$1,554.7	\$1,563.7	\$1,616.0	\$1,634.6	\$1,599.6	\$1,592.4	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		Sch F, Col. 2
5 TOTAL CALCULATED COST OF PROPANE		\$188,430	\$300,324	\$299,955	\$292,935	\$243,266	\$135,651	\$0	\$1	\$0	\$0	\$0	\$0	\$1,460,561	Ln 3 * Ln 4
6 INDIRECT COSTS FROM DG 20-105		\$34,688	\$34,688	\$34,688	\$34,688	\$34,688	\$34,688	\$0	\$0	\$0	\$0	\$0	\$0	\$208,129	DG 20-105, Section 11.2 (f)
7 PROPANE ADJUSTMENTS		(\$1)	(\$0)	\$1	\$1	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 TOTAL COST OF PROPANE		\$223,117.56	\$335,011.93	\$334,644.21	\$327,623.75	\$277,954.05	\$170,339.46	\$0	\$1	\$0	\$0	\$0	\$0	\$1,668,691	Ln 5 + Ln 6 + Ln 7
CNG COSTS															
9 CNG SENDOUT (therms)															Company actuals
10 COMPANY USE (therms)															Company actuals
11 TOTAL CNG SENDOUT (therms)															Ln 9 + Ln 10
12 COST PER THERM (WACOG)															Sch C, Ln 21
13 TOTAL CALCULATED COST OF CNG															Ln 9 Ln 10
14 CNG DEMAND CHARGES															Sch C, Ln 26
15 PROJECTED INCREMENTAL COSTS Winter 2022-2023															Sch. N Ln 7, Ln. 25
16 NET INCREMENTAL COSTS															Ln 13 + Ln 14
17 CNG ADJUSTMENT															
18 TOTAL CNG COSTS															Ln 11 + Ln 12 + Ln 13 + Ln
19 GAS ASSISTANCE PLAN (GAP)		(145.33)	(42.71)	(10,909.25)	(763.89)	(13,427.90)	(89.64)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$25,379)	
20 TOTAL COSTS OF GAS															Ln 8 + Ln 16 + Ln 17 + Ln
21 RETURN ON INVENTORY		\$2,554	\$2,554	\$2,554	\$2,554	\$2,554	\$2,554	\$0	\$0	\$0	\$0	\$0	\$0	\$15,323	Company calculation
REVENUES															
22 BILLED FPO SALES (therms)		428	844	12,913	848	10,405	0	0	0	0	0	0	0	25,438	Company actuals
23 COG FPO RATE		\$2,1416	\$2,1416	\$2,1416	\$2,1416	\$2,1416	\$2,1416	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
24 BILLED FPO REVENUE - CURRENT MONTH		\$915.92	\$1,809	\$27,655	\$1,815	\$22,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,478	Ln 22 Ln 23
25 BILLED FPO SALES (therms)		5	29	239	0	204	0	0	0	0	0	0	0	477	Company actuals
26 COG FPO GAP RATE R-4		\$1,1779	\$1,1779	\$1,1779	\$1,1779	\$1,1779	\$1,1779	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
27 BILLED FPO GAP REVENUE R-4 - CURRENT MONTH		\$6.18	\$34	\$281	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562	Ln 25 * Ln 26
28 BILLED NON-FPO SALES PRIOR MONTH (therms)		0	6,427	170,804	0	271,872	320	0	0	0	0	0	0	449,423	Company actuals
29 COG NON-FPO RATE PRIOR MONTH		\$0.0000	\$2,1216	\$2,1118	\$1,8120	\$1,8120	\$2,0122	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
30 BILLED FPO REVENUE - PRIOR MONTH		\$0	\$13,636	\$360,704	\$0	\$492,632	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$867,616	Ln 28 * Ln 29
31 BILLED NON-FPO SALES CURRENT MONTH (therms)		14,450	16,881	131,123	26,386	135,775	317	0	0	0	0	0	0	324,933	Company actuals
32 COG NON-FPO RATE CURRENT MONTH		\$2,1216	\$2,1118	\$1,8120	\$2,0122	\$2,0122	\$2,6520	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
33 BILLED NON-FPO REVENUE - CURRENT MONTH		\$30,658	\$35,649	\$237,596	\$47,811	\$273,207	\$842	\$0	\$0	\$0	\$0	\$0	\$0	\$625,762	Ln 31 * Ln 32
34 BILLED NON-FPO SALES CURRENT MONTH (therms)		84	47	4,464	629	4,564	0	0	0	0	0	0	0	9,789	Company actuals
35 COG NON-FPO GAP RATE R-4 RATE CURRENT MONTH		\$1,1669	\$1,1615	\$0,9966	\$0,9966	\$1,1067	\$1,4586	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
36 BILLED NON-FPO GAP RATE R-4 REVENUE - CURRENT MONTH		\$98	\$55	\$4,449	\$627	\$5,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,280	Ln 34 * Ln 35
37 BILLED NON-FPO SALES PRIOR MONTH (therms)		0	43	5,507	0	8,628	99	0	0	0	0	0	0	14,277	Company actuals
38 COG NON-FPO GAP RATE R-4 RATE PRIOR MONTH		\$0.0000	\$1,1669	\$1,1615	\$0,9966	\$0,9966	\$1,1067	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
39 BILLED NON-FPO GAP RATE R-4 REVENUE - PRIOR MONTH		\$0	\$50	\$6,396	\$0	\$8,599	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$15,155	Ln 37 * Ln 38
40 BILLED SALES OTHER PRIOR PERIODS		0	0	113,891	336	16,052	291	0	0	0	0	0	0	130,570	Company actuals
41 COG OTHER PRIOR PERIODS BLENDED RATE		\$0.0000	\$0.0000	\$2,0947	\$1,3755	\$2,0230	(\$1,9853)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		DG 22-057 Order 26,716 (f)
42 BILLED OTHER BLENDED REVENUE - PRIOR PERIODS		\$0	\$0	\$236,572	\$462	\$32,473	(\$543)	\$0	\$0	\$0	\$0	\$0	\$0	\$270,965	Ln 40 * Ln 41
43 TOTAL SALES		14,967	24,272	438,941	28,199	447,501	1,027	0	0	0	1	0	2	954,907	Ln 22 Ln 25 Ln 28 Ln 31
44 TOTAL BILLED REVENUES		\$31,678.06	\$51,233.58	\$875,652.88	\$50,715.65	\$834,485.70	\$1,052.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,844,818	Ln 24 + Ln 27 + Ln 30 + Ln
45 UNBILLED REVENUES (NET)		267,317	172,062	(298,425)	207,180	(288,265)	204,081	-	-	-	-	-	-	\$263,950	
46 TOTAL REVENUES		\$298,995	\$223,296	\$577,228	\$257,896	\$546,221	\$205,133	\$0						\$2,108,768	Ln 44 + Ln 45
47 (OVER)/UNDER COLLECTION		(\$37,215)	\$178,819	(\$194,335)	\$121,560	(\$235,681)	(\$8,758)	\$6,875	\$6,876	\$6,875	\$6,875	\$6,875	\$6,875		(\$83,624) Ln 20 + Ln 21 - Ln 46
48 INTEREST AMOUNT		145.95	570.24	592.49	366.77	33.68	(670.86)	-	-	-	-	-	-	\$1,038	
49 FINAL (OVER)/UNDI		\$50,737	\$13,668	\$193,057	(\$686)	\$121,241	(\$114,407)	(\$123,836)	(\$116,961)	(\$110,084)	(\$103,209)	(\$96,334)	(\$89,459)	(\$82,584)	Prior Mo Ln 49 + Ln 47 + L

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

INTEREST CALCULATION
WINTER PERIOD 2023 – 2024

LINE NO.	MONTH	(1) BEG. OF MONTH BALANCE	(2) (OVER) UNDER COLLECT	(3) ADJUSTMENTS	(4) REFUNDS	(5) END OF MONTH BALANCE (COL. 1+2+3+4)	(6) AVERAGE BALANCE COL. (COL. [1+5]/2)	(7) ANNUAL INTEREST RATE	(8) INTEREST AMOUNT	(9) MONTH END BAL. WITH INTEREST (COL. 4+7)
1	MAY 2023	\$ (114,671)	-	(82,785)	\$0	(\$197,456)	(\$156,064)	8.00%	(1,060)	(\$198,516)
2	JUN	(198,516)	0	6,791	0	(\$191,726)	(195,121)	8.25%	(1,323)	(193,049)
3	JUL	(193,049)	0	5,526	0	(\$187,523)	(190,286)	8.25%	(1,333)	(188,856)
4	AUG 1/	(188,856)	0	6,875	0	(\$181,981)	(185,418)	8.50%	(1,313)	(183,294)
5	SEP 1/	(183,294)	0	6,875	0	(\$176,419)	(179,856)	8.50%	(1,274)	(177,693)
6	OCT 1/	(177,693)	0	6,875	0	(\$170,818)	(174,255)	8.50%	(1,234)	(172,052)
7	NOV	(172,052)	24,292	0	0	(\$147,760)	(159,906)	8.50%	(1,133)	(148,893)
8	DEC	(148,893)	19,004	0	0	(\$129,889)	(139,391)	8.50%	(987)	(130,876)
9	JAN 2024	(130,876)	20,039	0	0	(\$110,837)	(120,856)	8.50%	(856)	(111,693)
10	FEB	(111,693)	25,712	0	0	(\$85,981)	(98,837)	8.50%	(700)	(86,681)
11	MAR	(86,681)	43,342	0	0	(\$43,339)	(65,010)	8.50%	(460)	(43,799)
12	APR	(43,799)	43,955	0	0	\$156	(21,821)	8.50%	(155)	1
13										
14									<u>(\$11,829)</u>	

	BEGINNING BALANCE MAY 2023		ADJUSTMENTS MAY-OCT 2023		INTEREST MAY-OCT 2023	ENDING BALANCE w/ INTEREST OCTOBER 2023
15	= COL. 1, LINE 1	+	COL. 3 LINES 1 TO 6	+	COL. 8, LINES 1 TO 6	COL 9, LINE 6
16	= (114,671)	+	(49,843)	+	(7,538)	= <u>(172,052)</u> (TRANSFER TO SCHEDULE B, LINE 39)

Notes:

1/ Estimates used based on expected demand charges August - October

L BERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A L BERTY - KEENE DIVISION													
Weather Normalization - Firm Sendout (Therms)													
Period	Actual Firm Sendout	Base Use	Heat Use	Actual Calendar Month Degree Days	Normal Calendar Month Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normalized Firm Sendout	Actual Company Use	Unaccounted For 0.64%	Total Firm Sendout
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)		(10 - 11) * 0.64%	(10) - (11) + (12)
1 Nov-23	151,958	49,163	102,795	792	826	(34)	129.79	4,413	107,208	156,371	4,067	977	153,280
2 Dec-23	241,281	49,163	192,118	1,108	1,108	0	173.39	0	192,118	241,281	5,703	1,511	237,088
3 Jan-24	235,413	49,163	186,250	1,094	1,291	(197)	170.25	33,539	219,789	268,952	5,556	1,689	265,086
4 Feb-24	228,175	49,163	179,012	1,046	1,125	(79)	171.14	13,520	192,532	241,695	5,346	1,516	237,866
5 Mar-24	195,715	49,163	146,552	961	975	(14)	152.50	2,135	148,687	197,850	4,832	1,238	194,256
6 Apr-24	113,657	49,163	64,494	545	604	(59)	118.34	6,982	71,476	120,639	5,741	737	115,635
7													
8 Total	1,166,199	294,978	871,221	5,546	5,929	(383)		60,589	931,810	1,226,788	31,246	7,668	1,203,211

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION											
Weather Normalization - Sales (Therms) - Rate Residential											
Period	Customers	Sales	Base Load	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
Nov-23	881	34,236	6,042	28,194	792	826	(34)	35.60	1,210	29,404	35,446
Dec-23	911	54,939	6,042	48,897	1,108	1,108	0	44.13	0	48,897	54,939
Jan-24	911	53,239	6,042	47,197	1,094	1,291	(197)	43.14	8,499	55,696	61,738
Feb-24	821	50,549	6,042	44,507	1,046	1,125	(79)	42.55	3,361	47,868	53,910
Mar-24	907	42,581	6,042	36,539	961	975	(14)	38.02	532	37,071	43,113
Apr-24	868	23,664	6,042	17,622	545	604	(59)	32.33	1,908	19,530	25,572
Total		259,208	36,252	222,956	5,546	5,929	(383)	40.50	15,511	238,467	274,718

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION											
Weather Normalization - Sales (Therms) - Rate Commercial											
Period	Customers	Sales	Base Load	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
Nov-23	315	111,436	41,051	70,385	792	826	(34)	88.87	3,022	73,407	114,458
Dec-23	330	177,105	41,051	136,054	1,108	1,108	0	122.79	0	136,054	177,105
Jan-24	332	173,171	41,051	132,120	1,094	1,291	(197)	120.77	23,791	155,911	196,962
Feb-24	301	168,939	41,051	127,888	1,046	1,125	(79)	122.26	9,659	137,547	178,598
Mar-24	332	145,439	41,051	104,388	961	975	(14)	108.62	1,521	105,909	146,960
Apr-24	316	82,633	41,051	41,582	545	604	(59)	76.30	4,502	46,084	87,135
Total		858,723	246,306	612,417	5,546	5,929	(383)	110.95	42,494	654,911	901,218

Summary - Total Winter Season Sales

	Actual 2022-2023	Normalized
November	145,672	149,904
December	232,044	232,044
January	226,410	258,700
February	219,488	232,508
March	188,020	190,073
April	106,297	112,707
Total	1,117,931	1,175,936

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Fixed Price Option Program
Forecasted 2023-2024 Winter Period vs. Actual 2022-2023 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
Typical Usage - therms (1)	39	69	81	103	89	66	447
Residential Heating R-3							
Customer Charge \$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.34
Delivery Charge: All therms @ \$0.6519	\$25.42	\$44.98	\$52.80	\$67.15	\$58.02	\$43.03	\$291.40
Base Delivery Revenue Total	\$40.81	\$60.37	\$68.19	\$82.54	\$73.41	\$58.42	\$383.74
COG Rates	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416
Cost of Gas Total	\$83.52	\$147.77	\$173.47	\$220.58	\$190.60	\$141.35	\$957.29
LDAC Rates	\$0.1086	\$0.1086	\$0.1113	\$0.1113	\$0.1113	\$0.1113	\$0.1107
LDAC Total	\$4.24	\$7.49	\$9.02	\$11.46	\$9.91	\$7.35	\$49.47
Total Bill	\$129	\$216	\$251	\$315	\$274	\$207	\$1,390
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
Typical Usage - therms (1)	39	69	81	103	89	66	447
Residential Heating R-3							
Customer Charge \$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.34
Delivery Charge: All therms @ \$0.6167	\$24.05	\$42.55	\$49.95	\$63.52	\$54.89	\$40.70	\$275.66
Base Delivery Revenue Total	\$39.44	\$57.94	\$65.34	\$78.91	\$70.28	\$56.09	\$368.00
Seasonal Base Delivery Difference from previous year							-\$15.74
Seasonal Percent Change from previous year							-4.1%
COG Rates	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207
Cost of Gas Total	\$55.41	\$98.03	\$115.08	\$146.33	\$126.44	\$93.77	\$635.06
Seasonal COG Difference from previous year							-\$322.23
Seasonal Percent Change from previous year							-33.7%
LDAC Rates	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180
LDAC Total	\$4.60	\$8.14	\$9.56	\$12.15	\$10.50	\$7.79	\$52.74
Seasonal LDAC Difference from previous year							\$3.27
Seasonal Percent Change from previous year							6.6%
Total Bill	\$99	\$164	\$190	\$237	\$207	\$158	\$1,055.80
Seasonal Total Bill Difference from previous year							-\$334.70
Seasonal Percent Change from previous year							-24.1%
Seasonal Percent Change resulting from COG							-23.2%
Seasonal Percent Change resulting from LDAC							0.2%

35 (1) Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Non-Fixed Price Option Program
Forecasted 2023-2024 Winter Period vs. Actual 2022-2023 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
Typical Usage - therms (1)	39	69	81	103	89	66	447
Residential Heating R-3							
Customer Charge \$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.34
Delivery Charge: All therms @ \$0.6519	\$25.42	\$44.98	\$52.80	\$67.15	\$58.02	\$43.03	\$291.40
Base Delivery Revenue Total	\$40.81	\$60.37	\$68.19	\$82.54	\$73.41	\$58.42	\$383.74
COG Rates	\$2.1216	\$2.1118	\$1.8120	\$1.8120	\$2.0122	\$2.6520	\$2.0492
Cost of Gas Total	\$82.74	\$145.71	\$146.77	\$186.64	\$179.09	\$175.03	\$915.98
LDAC Rates	\$0.1086	\$0.1086	\$0.1113	\$0.1113	\$0.1113	\$0.1113	\$0.1107
LDAC Total	\$4.24	\$7.49	\$9.02	\$11.46	\$9.91	\$7.35	\$49.47
Total Bill	\$128	\$214	\$224	\$281	\$262	\$241	\$1,349
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
Typical Usage - therms (1)	39	69	81	103	89	66	447
Residential Heating R-3							
Customer Charge \$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.34
Delivery Charge: All therms @ \$0.6167	\$24.05	\$42.55	\$49.95	\$63.52	\$54.89	\$40.70	\$275.66
Base Delivery Revenue Total	\$39.44	\$57.94	\$65.34	\$78.91	\$70.28	\$56.09	\$368.00
Seasonal Base Delivery Difference from previous year							-\$15.73
Seasonal Percent Change from previous year							-4.1%
COG Rates	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007
Cost of Gas Total	\$54.63	\$96.65	\$113.46	\$144.27	\$124.66	\$92.45	\$626.12
Seasonal COG Difference from previous year							-\$289.86
Seasonal Percent Change from previous year							-31.6%
LDAC Rates	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180	\$0.1180
LDAC Total	\$4.60	\$8.14	\$9.56	\$12.15	\$10.50	\$7.79	\$52.74
Seasonal LDAC Difference from previous year							\$3.27
Seasonal Percent Change from previous year							-313.9%
Total Bill	\$99	\$163	\$188	\$235	\$205	\$156	\$1,046.86
Seasonal Total Bill Difference from previous year							-\$302.32
Seasonal Percent Change from previous year							-22.4%
Seasonal Percent Change resulting from COG							-21.5%
Seasonal Percent Change resulting from LDAC							0.2%

35 (1) Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Commercial Bill - Fixed Price Option Program
Forecasted 2023-2024 Winter Period vs. Actual 2022-2023 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
Typical Usage - therms	133	249	307	403	367	262	1,721
Commercial G-41							
Customer Charge \$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$379.80
Delivery Charge: First 100 therms @ \$0.5088	\$50.88	\$50.88	\$50.88	\$50.88	\$50.88	\$50.88	\$305.28
Over 100 therms @ \$0.3550	\$11.72	\$52.90	\$73.49	\$107.57	\$94.79	\$57.51	\$397.98
Base Delivery Revenue Total	\$125.90	\$167.08	\$187.67	\$221.75	\$208.97	\$171.69	\$1,083.06
COG Rates	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416	\$2.1416
Cost of Gas Total	\$284.83	\$533.26	\$657.47	\$863.06	\$785.97	\$561.10	\$3,685.69
LDAC Rates	\$0.0872	\$0.0872	\$0.0890	\$0.0890	\$0.0890	\$0.0890	\$0.0886
LDAC Total	\$11.60	\$21.71	\$27.32	\$35.87	\$32.66	\$23.32	\$152.48
Total Bill	\$422	\$722	\$872	\$1,121	\$1,028	\$756	\$4,921
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
Typical Usage - therms	133	249	307	403	367	262	1,721
Commercial G-41							
Customer Charge \$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$364.86
Delivery Charge: First 100 therms @ \$0.4928	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$295.68
Over 100 therms @ \$0.3390	\$11.72	\$52.90	\$73.49	\$107.57	\$94.79	\$57.51	\$397.98
Base Delivery Revenue Total	\$121.81	\$162.99	\$183.58	\$217.66	\$204.88	\$167.60	\$1,058.52
Seasonal Base Delivery Difference from previous year							-\$24.54
Seasonal Percent Change from previous year							-2.3%
COG Rates	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207	\$1.4207
Cost of Gas Total	\$188.95	\$353.75	\$436.15	\$572.54	\$521.40	\$372.22	\$2,445.01
Seasonal COG Difference from previous year							-\$1,240.68
Seasonal Percent Change from previous year							-33.7%
LDAC Rates	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957
LDAC Total	\$12.73	\$23.83	\$29.38	\$38.57	\$35.12	\$25.07	\$164.70
Seasonal LDAC Difference from previous year							\$12.22
Seasonal Percent Change from previous year							8.0%
Total Bill	\$323	\$541	\$649	\$829	\$761	\$565	\$3,668
Seasonal Total Bill Difference from previous year							-\$1,253.00
Seasonal Percent Change from previous year							-25.5%
Seasonal Percent Change resulting from COG							-25.2%
Seasonal Percent Change resulting from LDAC							0.2%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Commercial Bill - Non Fixed Price Option Program
Forecasted 2023-2024 Winter Period vs. Actual 2022-2023 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
Typical Usage - therms	133	249	307	403	367	262	1,721
Commercial G-41							
Customer Charge \$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$63.30	\$379.80
Delivery Charge: First 100 therms @ \$0.5088	\$50.88	\$50.88	\$50.88	\$50.88	\$50.88	\$50.88	\$305.28
Over 100 therms @ \$0.3550	\$11.72	\$52.90	\$73.49	\$107.57	\$94.79	\$57.51	\$397.98
Base Delivery Revenue Total	\$125.90	\$167.08	\$187.67	\$221.75	\$208.97	\$171.69	\$1,083.06
COG Rates	\$2.1216	\$2.1118	\$1.8120	\$1.8120	\$2.0122	\$2.6520	\$2.0499
Cost of Gas Total	\$282.17	\$525.84	\$556.28	\$730.24	\$738.48	\$694.82	\$3,527.83
LDAC Rates	\$0.0872	\$0.0872	\$0.0890	\$0.0890	\$0.0890	\$0.0890	\$0.0886
LDAC Total	\$11.60	\$21.71	\$27.32	\$35.87	\$32.66	\$23.32	\$152.48
Total Bill	\$420	\$715	\$771	\$988	\$980	\$890	\$4,763
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
Typical Usage - therms	133	249	307	403	367	262	1,721
Commercial G-41							
Customer Charge \$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$60.81	\$364.86
Delivery Charge: First 100 therms @ \$0.4928	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$295.68
Over 100 therms @ \$0.3390	\$11.72	\$52.90	\$73.49	\$107.57	\$94.79	\$57.51	\$397.98
Base Delivery Revenue Total	\$121.81	\$162.99	\$183.58	\$217.66	\$204.88	\$167.60	\$1,058.52
Seasonal Base Delivery Difference from previous year							-\$24.54
Seasonal Percent Change from previous year							-2.3%
COG Rates	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007	\$1.4007
Cost of Gas Total	\$186.29	\$348.77	\$430.01	\$564.48	\$514.06	\$366.98	\$2,410.59
Seasonal COG Difference from previous year							-\$1,117.24
Seasonal Percent Change from previous year							-31.7%
LDAC Rates	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957
LDAC Total	\$12.73	\$23.83	\$29.38	\$38.57	\$35.12	\$25.07	\$164.70
Seasonal LDAC Difference from previous year							\$12.22
Seasonal Percent Change from previous year							8.0%
Total Bill	\$321	\$536	\$643	\$821	\$754	\$560	\$3,634
Seasonal Total Bill Difference from previous year							-\$1,129.56
Seasonal Percent Change from previous year							-23.7%
Seasonal Percent Change resulting from COG							-23.5%
Seasonal Percent Change resulting from LDAC							0.3%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION										
Historical COG Comparison - FPO vs. Non-FPO Bill										
	Winter Period	FPO Rate	Amount of Premium	Percent Participation (therms)	Actual FPO Volumes	Premium Revenue	Typical Residential FPO bill	Average Non-FPO Rate	Typical Residential Non-FPO bill	Cost/(Savings) to FPO Customers
1	2022-2023	\$2.1416	\$0.02	2.71%	25,915	\$518	\$957	\$1.9002	\$849	\$108
2	2021-2022	\$1.8941	\$0.02	11.35%	126,993	\$2,540	\$847	\$1.9452	\$869	(\$23)
3	2020-2021	\$2.0068	\$0.02	10.99%	122,937	\$2,459	\$897	\$1.9053	\$852	\$45
4	2019-2020	\$0.9692	\$0.02	7.08%	74,930	\$1,499	\$433	\$0.9085	\$406	\$27
5	2018-2019	\$1.3743	(\$0.01)	15.64%	181,485	-\$1,071	\$614	\$1.4301	\$639	(\$25)
6	2017-2018	\$1.2408	\$0.02	20.14%	221,383	\$4,428	\$527	\$1.4053	\$597	(\$70)
7	2016-2017	\$1.5352	\$0.02	19.32%	201,959	\$4,039	\$863	\$1.5247	\$900	(\$37)
8	2015-2016	\$0.8988	\$0.02	24.54%	224,981	\$4,500	\$480	\$0.6620	\$354	\$126
9	2014-2015	\$1.7269	\$0.02	32.16%	384,297	\$7,686	\$929	\$1.4213	\$765	\$164
10	2013-2014	\$1.6985	\$0.02	17.94%	206,379	\$4,128	\$914	\$2.0092	\$1,081	(\$167)
11	2012-2013	\$1.5217	\$0.02	20.81%	207,298	\$4,146	\$819	\$1.5002	\$807	\$12
12	2011-2012	\$2.2357	\$0.02	18.21%	152,560	\$3,051	\$1,203	\$2.1253	\$1,143	\$59
13	2010-2011	----- FPO not offered due to Selkirk terminal embargo -----								
14	2009-2010	\$1.3402	\$0.02	17.12%	163,486	\$3,270	\$721	\$1.4900	\$802	(\$81)
15	2008-2009	\$2.2408	\$0.02	21.08%	205,970	\$4,119	\$1,206	\$1.7347	\$933	\$272
16	2007-2008	\$1.5212	\$0.02	28.01%	266,419	\$5,328	\$818	\$1.7646	\$949	(\$131)
17	2006-2007	\$1.4741	\$0.02	21.86%	206,686	\$4,134	\$793	\$1.5397	\$828	(\$35)
18	2005-2006	\$1.5260	\$0.02	42.91%	348,849	\$6,977	\$821	\$1.3742	\$739	\$82
19	2004-2005	\$1.2323	n/a	39.44%	340,315	n/a	\$663	\$1.2647	\$680	(\$17)
20	2003-2004	\$0.8877	n/a	38.78%	316,300	n/a	\$478	\$1.0325	\$555	(\$78)
21	Average						\$790		\$785	\$5

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
PROJECTED INCREMENTAL COSTS CNG VS. SPOT PROPANE Winter 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Projected	Projected	Projected	Projected	Projected	Projected	
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	
1 CNG PURCHASES							
2 CNG Volumes (Schedule C Filing)							
3							
4 CNG Costs (Schedule C Filing)							
5 Total Cost per Actual CNG Costs (Schedule C Filing)							
6							
7 CNG Cost Per Therm Actual							
8							
9 SPOT PROPANE PURCHASES							
10 Spot Propane Volumes (Schedule C Reconciliation)							
11							
12 Total Costs Spot Propane							
13 Total Cost Spot Propane							
14							
15 Spot Propane Cost Per Therm Actual	\$ 1.3387	\$ 1.3437	\$ 1.3601	\$ 1.3605	\$ 1.3446	\$ 1.3268	\$ 1.3447
16							
17							
18							
19 CNG Volumes							
20 Price difference CNG vs Spot Propane							
21 Adj. for rounding							\$0.0000
22 Incremental Costs Propane							\$ (6,221)
23							
24							
25							
						Allowed Recoverable Costs	\$ (3,110)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
CNG Incremental Cost/Saving Risk Sharing - 50% Shareholder/Customers
Incremental CNG Supply Costs - Winter 2023 – Winter 2024

	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G
1	CNG Increment Cost/Saving Risk Sharing - 50% Shareholder/Ratepayers						
2	Incremental CNG Supply Costs - October 2019 thru October 2023						
3	COG Period	Year	Incremental Cost/(Savings) Amount	Allowed Recoverable Amount from Customers due to Higher/(Lower) CNG vs Propane Costs	Incremental Costs Not Recoverable/D eferred	Incremental Costs not Recovered Balance	(Refund)/Charge
4	Winter (DG 20-105 Settlement Agreement)	2019-20	132,469	66,235	66,235	66,235	66,299
	Winter DG 20-152	2020-21	44,016	22,008	22,008	88,243	22,008
	Winter DG 21-132	2021-22	(39,489)	(88,243)	48,754	48,754	39,489
	Winter DG 22-057	2022-23	10,974	(48,754)	5,487	54,241	(5,487)
	Winter 2023-24 projected	2023-24	6,221	(54,241)	3,110	57,351	(3,110)
5	Total Costs						(\$3,110)
6	Included in Winter 2023-2024 filing						(\$3,110)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
INCREMENTAL COSTS CNG VS. SPOT PROPANE WINTER 2022-2023
ACTUALS

	Actual Nov-22	Actual Dec-22	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Total
1 CNG PURCHASES							
2 CNG Volumes (Schedule C Reconciliation)							
3							
4 CNG Costs (Schedule C Reconciliation)							
5 Total Cost per Actual CNG Costs (Schedule C Reconciliation)							
6							
7 CNG Cost Per Therm Actual							
8							
9 SPOT PROPANE PURCHASES							
10 Spot Propane Volumes (Schedule C Reconciliation)							
11							
12 Total Costs Spot Propane							
13 Total Cost Spot Propane							
14							
15 Spot Propane Cost Per Therm Actual	\$1.3923	\$1.2834	\$1.6239	\$1.4625	\$1.3474	\$1.3020	\$1.3615
16							
17							
18							
19 CNG Volumes							
20							
21 Price difference CNG vs Spot Propane							
22 Adj. for rounding							
23 Incremental Costs Propane							
24							
25							
26							

Allowed Recoverable Costs \$ (5,487)

MONT BELVIEU PROPANE FUTURES - 9/6/23 CLOSE

MONT BELVIEU LDH PROPANE (OPIS) FUTURES - SETTLEMENTS

TRADE DATE Wednesday, 06 Sep 2023 ▾

FINAL DATA ●

Last Updated 06 Sep 2023 10:32:00 PM CT

ESTIMATED VOLUME TOTALS 11,004						PRIOR DAY OPEN INTEREST TOTALS 1	
MONTH	OPEN	HIGH	LOW	LAST	CHANGE	SETTLE	EST. VOLUME
SEP 23	-	-	-	-	+.00153	.73368	0
OCT 23	-	-	-	-	+.00166	.74333	3,206
NOV 23	-	-	-	-	+.00167	.75167	614
DEC 23	-	-	-	-	+.00167	.75625	904
JAN 24	-	-	-	-	+.00375	.77125	1,044
FEB 24	-	-	-	-	+.00417	.77167	1,034
MAR 24	-	-	-	-	+.00375	.75708	719
APR 24	-	-	-	-	+.00208	.74083	379
MAY 24	-	-	-	-	+.00208	.73625	379
JUN 24	-	-	-	-	+.00208	.73708	379

ENTERPRISE TE PRODUCTS PIPELINE FERC TARIFF 54.69.0 - EFFECTIVE 7/1/23

RATES (In Cents-per-bbl.)			
[I] All rates are increased.			
ITEM NO. 135	Non-Incentive Rates for Propane		
	Origin		
Destination	Floreffe Junction (Allegheny Co., PA)	Mont Belvieu (Chambers Co., TX)	Tappan Lake (Harrison Co., OH), Todhunter (Butler Co., OH) & Follansbee (Brooke Co., West Virginia)
Coshocton (Coshocton Co., OH)	--	902.11	--
Dexter (Stoddard Co., MO)	--	428.64	--
Du Bois (Clearfield Co., PA)	484.55 (1)(2)	1001.48 (1)	484.55 (1)
Fontaine (Green Co., AR)	--	402.69	--
Greensburg (Westmoreland Co., PA)	484.55 (1)(2)	945.14 (1)	484.55 (1)
Harford Mills (Cortland Co., NY)	680.85 (1)	1068.17 (1)	708.84 (1)
Lebanon (Boone Co., IN)	--	505.51 (4)	--
Oneonta (Otsego Co., NY)	737.02	1154.20 (1)	760.80 (1)
Princeton (Gibson Co., IN)	--	550.27	--
Schaefferstown (Lebanon Co., PA)	714.43 (2)	1079.65	704.97
Selkirk (Albany Co., NY)	799.65	1227.25 (1)	801.73 (1)
Seymour (Jackson Co., IN)	--	480.36	--
Sinking Spring (Berks Co., PA)	714.43 (2)	1079.65	704.97
Todhunter Truck Terminal (Butler Co., OH)	--	808.34	--
Watkins Glen (Schuyler Co., NY)	655.34 (1)	1013.55 (1)	685.11 (1)
West Memphis (Crittenden Co., AR)	--	428.64 (4)	--
Monee (Will Co., IL)		1818.33 (7)	

Northern Gas Transport, Inc.
Box 106
Lyndonville, VT 05851-0106
1-800-648-1075
FAX: 802-626-5039

August 1, 2023

To: All Customers

Re: Fuel Surcharge Notice

As of Monday July 31, 2023, the Department of Energy New England average price per gallon of diesel fuel was \$4.161. All deliveries invoiced from Sunday, August 6, 2023 through Saturday, August 12, 2023 will be line item assessed at 20% fuel surcharge. Thank you and should you have any questions, please contact Renee Young at 1-800-648-1075 extension 221.

Best Regards,

Renee Young
Billing Specialist

Northern Gas Transport Inc. - Selkirk to Keene

Gallons	Base Rate	Base Charge	Fuel Surcharge Rate	Surcharge	Total Charge	Total Rate Per Gallon
9,200	\$0.1030	\$947.60	1.00%	\$9.48	\$957.08	\$0.1040
9,200	\$0.1030	\$947.60	2.00%	\$18.95	\$966.55	\$0.1051
9,200	\$0.1030	\$947.60	2.50%	\$23.69	\$971.29	\$0.1056
9,200	\$0.1030	\$947.60	3.00%	\$28.43	\$976.03	\$0.1061
9,200	\$0.1030	\$947.60	3.50%	\$33.17	\$980.77	\$0.1066
9,200	\$0.1030	\$947.60	4.00%	\$37.90	\$985.50	\$0.1071
9,200	\$0.1030	\$947.60	4.50%	\$42.64	\$990.24	\$0.1076
9,200	\$0.1030	\$947.60	5.00%	\$47.38	\$994.98	\$0.1082
9,200	\$0.1030	\$947.60	5.50%	\$52.12	\$999.72	\$0.1087
9,200	\$0.1030	\$947.60	6.00%	\$56.86	\$1,004.46	\$0.1092
9,200	\$0.1030	\$947.60	6.50%	\$61.59	\$1,009.19	\$0.1097
9,200	\$0.1030	\$947.60	7.00%	\$66.33	\$1,013.93	\$0.1102
9,200	\$0.1030	\$947.60	7.50%	\$71.07	\$1,018.67	\$0.1107
9,200	\$0.1030	\$947.60	8.00%	\$75.81	\$1,023.41	\$0.1112
9,200	\$0.1030	\$947.60	8.50%	\$80.55	\$1,028.15	\$0.1118
9,200	\$0.1030	\$947.60	9.00%	\$85.28	\$1,032.88	\$0.1123
9,200	\$0.1030	\$947.60	9.50%	\$90.02	\$1,037.62	\$0.1128
9,200	\$0.1030	\$947.60	10.00%	\$94.76	\$1,042.36	\$0.1133
9,200	\$0.1030	\$947.60	10.50%	\$99.50	\$1,047.10	\$0.1138
9,200	\$0.1030	\$947.60	11.00%	\$104.24	\$1,051.84	\$0.1143
9,200	\$0.1030	\$947.60	11.50%	\$108.97	\$1,056.57	\$0.1148
9,200	\$0.1030	\$947.60	12.00%	\$113.71	\$1,061.31	\$0.1154
9,200	\$0.1030	\$947.60	12.50%	\$118.45	\$1,066.05	\$0.1159
9,200	\$0.1030	\$947.60	13.00%	\$123.19	\$1,070.79	\$0.1164
9,200	\$0.1030	\$947.60	13.50%	\$127.93	\$1,075.53	\$0.1169
9,200	\$0.1030	\$947.60	14.00%	\$132.66	\$1,080.26	\$0.1174
9,200	\$0.1030	\$947.60	14.50%	\$137.40	\$1,085.00	\$0.1179
9,200	\$0.1030	\$947.60	15.00%	\$142.14	\$1,089.74	\$0.1185
9,200	\$0.1030	\$947.60	15.50%	\$146.88	\$1,094.48	\$0.1190
9,200	\$0.1030	\$947.60	16.00%	\$151.62	\$1,099.22	\$0.1195
9,200	\$0.1030	\$947.60	16.50%	\$156.35	\$1,103.95	\$0.1200
9,200	\$0.1030	\$947.60	17.00%	\$161.09	\$1,108.69	\$0.1205
9,200	\$0.1030	\$947.60	17.50%	\$165.83	\$1,113.43	\$0.1210
9,200	\$0.1030	\$947.60	18.00%	\$170.57	\$1,118.17	\$0.1215
9,200	\$0.1030	\$947.60	18.50%	\$175.31	\$1,122.91	\$0.1221
9,200	\$0.1030	\$947.60	19.00%	\$180.04	\$1,127.64	\$0.1226
9,200	\$0.1030	\$947.60	19.50%	\$184.78	\$1,132.38	\$0.1231
9,200	\$0.1030	\$947.60	20.00%	\$189.52	\$1,137.12	\$0.1236
9,200	\$0.1030	\$947.60	20.50%	\$194.26	\$1,141.86	\$0.1241
9,200	\$0.1030	\$947.60	21.00%	\$199.00	\$1,146.60	\$0.1246
9,200	\$0.1030	\$947.60	21.50%	\$203.73	\$1,151.33	\$0.1251
9,200	\$0.1030	\$947.60	22.00%	\$208.47	\$1,156.07	\$0.1257
9,200	\$0.1030	\$947.60	22.50%	\$213.21	\$1,160.81	\$0.1262
9,200	\$0.1030	\$947.60	23.00%	\$217.95	\$1,165.55	\$0.1267
9,200	\$0.1030	\$947.60	23.50%	\$222.69	\$1,170.29	\$0.1272
9,200	\$0.1030	\$947.60	24.00%	\$227.42	\$1,175.02	\$0.1277
9,200	\$0.1030	\$947.60	24.50%	\$232.16	\$1,179.76	\$0.1282
9,200	\$0.1030	\$947.60	25.00%	\$236.90	\$1,184.50	\$0.1288
9,200	\$0.1030	\$947.60	25.50%	\$241.64	\$1,189.24	\$0.1293
9,200	\$0.1030	\$947.60	26.00%	\$246.38	\$1,193.98	\$0.1298
9,200	\$0.1030	\$947.60	26.50%	\$251.11	\$1,198.71	\$0.1303
9,200	\$0.1030	\$947.60	27.00%	\$255.85	\$1,203.45	\$0.1308
9,200	\$0.1030	\$947.60	27.50%	\$260.59	\$1,208.19	\$0.1313
9,200	\$0.1030	\$947.60	28.00%	\$265.33	\$1,212.93	\$0.1318
9,200	\$0.1030	\$947.60	28.50%	\$270.07	\$1,217.67	\$0.1324
9,200	\$0.1030	\$947.60	29.00%	\$274.80	\$1,222.40	\$0.1329
9,200	\$0.1030	\$947.60	29.50%	\$279.54	\$1,227.14	\$0.1334
9,200	\$0.1030	\$947.60	30.00%	\$284.28	\$1,231.88	\$0.1339
9,200	\$0.1030	\$947.60	30.50%	\$289.02	\$1,236.62	\$0.1344
9,200	\$0.1030	\$947.60	31.00%	\$293.76	\$1,241.36	\$0.1349
9,200	\$0.1030	\$947.60	31.50%	\$298.49	\$1,246.09	\$0.1354
9,200	\$0.1030	\$947.60	32.00%	\$303.23	\$1,250.83	\$0.1360
9,200	\$0.1030	\$947.60	32.50%	\$307.97	\$1,255.57	\$0.1365
9,200	\$0.1030	\$947.60	33.00%	\$312.71	\$1,260.31	\$0.1370
9,200	\$0.1030	\$947.60	33.50%	\$317.45	\$1,265.05	\$0.1375
9,200	\$0.1030	\$947.60	34.00%	\$322.18	\$1,269.78	\$0.1380
9,200	\$0.1030	\$947.60	34.50%	\$326.92	\$1,274.52	\$0.1385
9,200	\$0.1030	\$947.60	35.00%	\$331.66	\$1,279.26	\$0.1391
9,200	\$0.1030	\$947.60	35.50%	\$336.40	\$1,284.00	\$0.1396
9,200	\$0.1030	\$947.60	36.00%	\$341.14	\$1,288.74	\$0.1401
9,200	\$0.1030	\$947.60	36.50%	\$345.87	\$1,293.47	\$0.1406
9,200	\$0.1030	\$947.60	37.00%	\$350.61	\$1,298.21	\$0.1411
9,200	\$0.1030	\$947.60	37.50%	\$355.35	\$1,302.95	\$0.1416
9,200	\$0.1030	\$947.60	38.00%	\$360.09	\$1,307.69	\$0.1421
9,200	\$0.1030	\$947.60	38.50%	\$364.83	\$1,312.43	\$0.1427
9,200	\$0.1030	\$947.60	39.00%	\$369.56	\$1,317.16	\$0.1432
9,200	\$0.1030	\$947.60	39.50%	\$374.30	\$1,321.90	\$0.1437
9,200	\$0.1030	\$947.60	40.00%	\$379.04	\$1,326.64	\$0.1442