

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2016 COST OF GAS RESULTS
DG 16-315
May 01, 2016 through October 31, 2016

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<u>Account 8840-2-0000-10-1920-1741</u>			
Balance 10/31/15 - (Over) / Under	\$ 963,754	\$ 963,754	\$ (0)
Prior Period Adjustment 2/	-	320,051	320,051
Interest 11/1/15 - 4/30/16	<u>18,957</u>	<u>21,655</u>	<u>2,698</u>
Beginning Balance 5/1/16	\$ 982,711	\$ 1,305,460	\$ 322,749
Interest 5/1/16 - 10/31/16	16,537	(10,353)	(26,890)
Prior Period Adjustments	-	4,061	4,061
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	2,663	2,663	(0)
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	(39,886)	(39,886)
Gas Costs	<u>\$ 6,956,330</u>	<u>\$ 6,649,457</u>	<u>\$ (306,873)</u>
Total Costs	<u>\$ 6,975,530</u>	<u>\$ 6,605,943</u>	<u>\$ (369,587)</u>
Gas Cost Billed	<u>\$ (7,958,241)</u>	<u>\$ (9,922,199)</u>	<u>\$ (1,963,958)</u>
Total (Over) / Under 10/31/16	<u>\$ -</u>	<u>\$ (2,010,796)</u>	<u>\$ (2,010,796)</u>
<u>Bad Debts Account 8840-2-0000-10-1163-1754</u>			
Balance 10/31/15 - (Over) / Under	\$ (86,856)	\$ (86,856)	\$ 0
Prior Period Adjustment	-	(14,853)	(14,853)
Interest 11/1/15 - 4/30/16	<u>(1,456)</u>	<u>(1,721)</u>	<u>(265)</u>
Beginning Balance 5/1/16	\$ (88,312)	\$ (103,429)	\$ (15,117)
Bad Debt Costs	339,197	325,475	(13,723)
Bad Debt Billed	(249,836)	(160,349)	89,487
Adjustment	0	4	4
Interest	(1,049)	(354)	695
Total (Over) / Under 10/31/16	\$ -	\$ 61,347	\$ 61,347
<u>Working Capital Account 8840-2-0000-10-1163-1424</u>			
Balance 10/31/15 - (Over) / Under	\$ 14,110	\$ 14,110	\$ (0)
Prior Period Adjustment	0	(3,415)	(3,415)
Interest 11/1/15 - 4/30/16	<u>199</u>	<u>188</u>	<u>(11)</u>
Beginning Balance 5/1/16	\$ 14,309	\$ 10,883	\$ (3,426)
Working Capital Costs	9,521	9,142	(379)
Working Capital Billed	(23,909)	(14,395)	9,514
Adjustment		0	0
Interest	79	148	69
Total (Over) / Under 10/31/16	\$ -	\$ 5,779	\$ 5,779
Total All Accounts	\$ -	\$ (1,943,671)	\$ (1,943,671)

(1) As filed March 16, 2016 in the Summer 2016 Cost of Gas DG 16-315.
On April 21, 2016 the NHPUC approved the March 16, 2016 filing in DG 16-315 in its Order No. 25,884.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2016 COST OF GAS RESULTS
DG 16-315
SUMMARY OF DEMAND CHARGES FOR PERIOD
May 01, 2016 through October 31, 2016

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Supplies:</u>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<u>Pipelines:</u>				
ANE (Uniongas and TransCanada)	Sch 2B line 5 + 6			
IGTS Iroquois	Sch 2B line 17			
Direct Energy	Sch 2B line 18			
TGP 523	Sch 2B line 26			
TGP Contract 8587 Zone 0-6	Sch 2B lines 24 + 68			
TGP 95346	Sch 2B line 28			
TGP 42076 Dracut	Sch 2B lines 27			
TGP (Concord Lateral)	Sch 2B line 29 + 30			
Portland Natural Gas Pipeline	Sch 2B line 20 + 70			
Subtotal Pipeline Demand Charges				
<u>LNG:</u>				
Domac	Sch 2B line 44	\$ -	\$ -	\$ -
<u>Propane</u>				
EN Propane	Sch 2B line 47	\$ -	\$ -	\$ -
<u>Storage:</u>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<u>Other</u>				
Fees	Sch 2B line 49	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 50	-	-	-
Transportation Capacity Credit				
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		\$ 4,602,902	\$ 1,907,193	(\$2,695,709)

1/ Demand costs per Schedule 5A as filed in the Summer 2016 Cost of Gas in DG 16-315.

This page is filed pursuant to the confidentiality provisions outlined in Puc 201.06(a)(26).

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.
SUMMER 2016 COST OF GAS RESULTS
DG 16-315

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SUMMARY OF COMMODITY COSTS FOR PERIOD

May 01, 2016 through October 31, 2016

Demand Charges (Brought from Page 2):		\$4,602,902		\$1,907,193		(\$2,695,709)	
	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>	
<u>TGP Gulf Commodity</u>							
Therms	Sch 8, lines 5 + 40						
Cost	Sch 8, lines 5 + 40						
<u>Dracut Commodity</u>							
Therms	Sch 8, line 10						
Cost	Sch 8, line 10						
<u>PNGTS Comodity</u>							
Therms	Sch 8, line 18						
Cost	Sch 8, line 18						
<u>TGP/Iroquois Commodity (Dawn)</u>							
Therms	Sch 8, line 26						
Cost	Sch 8, line 26						
<u>TGP/Niagra Commodity</u>							
Therms	Sch 8, line 23						
Cost	Sch 8, line 23						
<u>City Gate Delivered Supply</u>							
Therms	Sch 8, line 8						
Cost	Sch 8, line 8						
<u>Storage Gas - Commodity Withdrawn</u>							
Therms	Sch 8, line 39						
Cost	Sch 8, line 39						
<u>Propane P/S Plant Commodity</u>							
Therms	Sch 8, line 33						
Cost	Sch 8, line 33						
<u>Propane Tank Farm Commodity</u>							
Therms	Sch 8, line 35						
Cost	Sch 8, line 35						
<u>LNG P/S Plant Commodity</u>							
Therms	Sch 8, line 30						
Cost	Sch 8, line 30						
<u>Hedging (Gains) Losses</u>							
	Sch 8, line 13						
<u>Other</u>							
Cost							
	\$ -						
Subtotal:							
Volumes (net of fuel retention)	20,365,512			17,972,420		8,578,518	
Cost	\$ 2,353,428	0.1156		\$ 4,742,264	0.2639	\$ 2,388,836	0.1483
	\$ -						
Total Demand and Commodity Costs	\$ 6,956,330			\$ 6,649,457		\$ (306,873)	
Check - Sched 1				\$ 6,649,457			
Demand (therms):							
Firm Gas Sales	19,993,882			17,652,155		(2,341,727)	
Lost Gas (Unaccounted For)	336,031			296,545		(39,486)	
Unbilled Therms	-			(11,879)		(11,879)	
Fuel Retention	-			-		-	
Company Use	35,599			35,599		-	
Total Demand	20,365,512			17,972,420		(2,393,092)	

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2016 Cost of Gas in DG 16-315.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.

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SUMMER 2016 COST OF GAS RESULTS

DG 16-315

May 01, 2016 through October 31, 2016

	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference
<u>Weather Variance - Volume Impact</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Volume Weather Variance	28,944,030	29,927,870	\$	(106,952)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	20,365,512	28,944,030	\$	1,108,656

Demand Variance Net of Weather Variance - \$ 1,215,609

	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	28,944,030		\$	1,169,698
Other Rate Variance (from page 2)				(2,695,709)
Hedge (Gains)/Loss (from page 3)				0
Total Rate Variance				(\$1,526,011)
Due to Weather Variance				(106,952)
Due to Demand Variance (from above)				1,215,609
Other- Cashout, Broker Penalty, Canadian Managed				110,482
Total Gas Cost Variance				(\$306,873)

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

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

PEAK DEMAND AND COMMODITY

SCHEDULE 1

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

	FOR THE MONTH OF: DAYS IN MONTH	May-16 31	Jun-16 30	Jul-16 31	Aug-16 31	Sep-16 30	Oct-16 31	Total
1	BEGINNING BALANCE	\$ 2,777,308	\$ 4,955,647	\$ 4,965,357	\$ 4,829,431	\$ 4,481,083	\$ 4,497,533	\$ 2,777,308
2								
3	Add: ACTUAL COSTS	201,036	(4,501)	(49,612)	(362,128)	3,590	452,494	240,880
4								
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-
6								
7	ADJUSTMENTS	-	-	(100,811)	-	-	-	(100,811)
8								
9	Less: CUSTOMER BILLINGS	-	-	-	-	-	-	-
10	Estimated Unbilled (Net)	1,965,857	-	-	-	-	-	1,965,857
11	Sub-Total Accrued Customer Billings	1,965,857	-	-	-	-	-	1,965,857
12								
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
14								
15	NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
16								
17	ENDING BALANCE PRE INTEREST	4,944,201	4,951,146	4,814,934	4,467,303	4,484,673	4,950,028	4,883,234
18								
19	MONTH'S AVERAGE BALANCE	3,860,755	4,953,397	4,890,145	4,648,367	4,482,878	4,723,781	
20								
21	INTEREST RATE	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
22								
23	INTEREST APPLIED	11,445	14,211	14,497	13,780	12,861	14,004	80,797
24								
25	ENDING BALANCE	\$ 4,955,647	\$ 4,965,357	\$ 4,829,431	\$ 4,481,083	\$ 4,497,533	\$ 4,964,031	\$ 4,964,031

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

OFF PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-16 31	Jun-16 30	Jul-16 31	Aug-16 31	Sep-16 30	Oct-16 31	Total
1	BEGINNING BALANCE	\$ 1,305,460	\$ (731,215)	\$ (917,723)	\$ (723,643)	\$ (441,360)	\$ (370,379)	\$ 1,305,460
2								
3	Add: ACTUAL COSTS	1,167,036	1,040,266	1,190,707	1,082,713	969,318	1,199,417	6,649,457
4								
5	Add: MISCELLANEOUS	(7,808)	(10,893)	6,569	(4,600)	(16,874)	444	(33,162)
6								
7								
8	Less: CUSTOMER BILLINGS	(2,728,722)	(1,265,382)	(888,923)	(715,715)	(707,173)	(1,125,979)	(7,431,894)
9	Estimated Unbilled (Net)	(468,032)	51,863	(111,843)	(78,391)	(173,127)	(1,710,775)	(2,490,305)
10	Sub-Total Accrued Customer Billings	(3,196,753)	(1,213,519)	(1,000,766)	(794,106)	(880,300)	(2,836,754)	(9,922,199)
11								
12	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
13								
14	ENDING BALANCE PRE INTEREST	\$ (732,065)	\$ (915,361)	\$ (721,213)	\$ (439,636)	\$ (369,216)	\$ (2,007,272)	\$ (2,000,444)
15								
16	MONTH'S AVERAGE BALANCE	286,698	(823,288)	(819,468)	(581,639)	(405,288)	(1,188,826)	
17								
18	INTEREST RATE	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
19								
20	INTEREST APPLIED	850	(2,362)	(2,429)	(1,724)	(1,163)	(3,524)	(10,353)
21								
22	ENDING BALANCE	\$ (731,215)	\$ (917,723)	\$ (723,643)	\$ (441,360)	\$ (370,379)	\$ (2,010,796)	\$ (2,010,796)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2016

GAS COSTS BY SOURCE

SCHEDULE 2 A

FOR THE MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 UNION GAS							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ -	\$ 9,651	\$ -	\$ -	\$ -	\$ -	\$ 9,651
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 298,068	\$ 302,664	\$ 302,039	\$ 299,516	\$ 311,212	\$ 317,831	\$ 1,831,329
11 CAPACITY RELEASE ADJ	-	-	-	-	-	-	-
12 TOTAL TRANSPORT	\$ 298,068	\$ 302,664	\$ 302,039	\$ 299,516	\$ 311,212	\$ 317,831	\$ 1,831,329
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 298,068	\$ 312,315	\$ 302,039	\$ 299,516	\$ 311,212	\$ 317,831	\$ 1,840,980
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 Dec							
50							
51 SUBTOTAL COMMODITY COST	\$ 867,168	\$ 668,570	\$ 886,868	\$ 777,085	\$ 656,267	\$ 875,506	\$ 4,731,464
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 868,968	\$ 670,370	\$ 888,668	\$ 778,885	\$ 658,067	\$ 877,306	\$ 4,742,264

GAS COSTS SUMMARY
SCHEDULE 2 A

FOR THE MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
60							
61							
62 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Off-Peak Demand	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111	\$ 1,907,193
64 Total Demand	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111	\$ 1,907,193
65							
66 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 Off-Peak Commodity	\$ 868,968	\$ 670,370	\$ 888,668	\$ 778,885	\$ 658,067	\$ 877,306	\$ 4,742,264
68 Total Commodity	\$ 868,968	\$ 670,370	\$ 888,668	\$ 778,885	\$ 658,067	\$ 877,306	\$ 4,742,264
69							
70 Firm Sendout Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417	\$ 6,649,457

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FOR THE MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1	DEMAND							
2	Fixed Charges/Supply							
3	ANE							
4	Emera							
5	TransCanada							
6	Transgas							
7	Union Gas							
8	Total Canadian Purchases	\$ -	\$ 67,232.02	\$ -	\$ 4,312.85	\$ 38.98	\$ 4,279.89	\$ 75,864
9	PEAKING SUPPLY							
10	Granite Ridge							
11	NJR Energy							
12	Repsol							
13	JP Morgan							
14	Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15								
16	Transport Capacity							
17	IROQUOIS 470-01 RTS							
18	Direct							
19	NFGS NO2358 FST							
20	PNGTS FT-1999-001							
21	Transcanada (BG Energy)							
22	TGP 632 FTA Zone 4-6							
23	TGP 2302 FTA Zone 5-6							
24	TGP 8587 FTA Zone 0-6							
25	TGP 11234 FTA Zone 4-6							
26	TGP 523							
27	TGP 42076 FTA							
28	TGP 95346							
29	TGP 2694							
30	TGP 72694 NET							
31	TGP 72694 NET							
32	SubTotal Transport Capacity	\$ 298,067.95	\$ 302,663.76	\$ 302,039.04	\$ 299,515.69	\$ 311,211.65	\$ 317,830.97	\$ 1,831,329
33								
34								
35	Storage Fixed							
36	Dominion - Storage Demand							
37	TGP FSMA - Storage Demand							
38	Nat'l Fuel - Storage Demand							
39	Honeoye - Storage Demand							
40	Semptra - Storage Demand							
41	SubTotal Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42								
43	LNG							
44	LNG - Res Charge (Distrigas)							
45								
46	PROPANE							
47	Energy North Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48								
49	ICE Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	TGP Pipeline Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51								
52	Capacity Managed - Canadian							
53								
54	Demand Subtotal	\$ 298,067.95	\$ 369,895.78	\$ 302,039.04	\$ 303,828.54	\$ 311,250.63	\$ 322,110.86	\$ 1,907,193
55	Capacity Release Adjustments:							
56	TGP 72694 FTA							
57	TGP 72694 FTA							
58	Dominion 300075							
59	TGP 523							
60	TGP 42076							
61	National Fuel O02357							
62	National Fuel N02358							
63	Iroquois							
64	TGP 95346 FTA							
65	TGP 632 FSMA							
66	TGP 11234 FTA							
67	TGP 2302 FTA							
68	TGP 8587 FTA 42076 FTA							
69	Emera							
70	Portland Gas 1999-001							
71	SubTotal Capacity Releases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72								

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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MAY THROUGH OCTOBER 2016
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
73	COMMODITY							
74								
75	<u>Canadian Supply</u>							
76	BP/Northeast Gas Market							
77	Nexen							
78	Sempra							
79	Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80								
81	<u>Pipeline Transport</u>							
82	ANE Union/Transgas							
83								
84	Dominion							
85	Iroquois							
86	Tennessee Gas Pipeline							
87	Honeye							
88	National Fuel							
89	PNGTS							
90	Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91								
92	Total Pipeline Transport	\$ 1,580.03	\$ 1,386.89	\$ 1,485.28	\$ 1,515.29	\$ 1,457.63	\$ 1,461.99	\$ 8,887
93								
94	<u>City Gate Supply</u>							
95	VPEM							
96								
97	<u>Dracut Supply</u>							
98								
99	<u>PNGTS Commodity</u>							
100	Emera							
101	Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102								
103	<u>Other Commodity</u>							
104	Andarko							
105	J Aron							
106	ANE							
107	BG \ TransCanada							
108	BP Energy							
109	Chevron							
110	Conoco							
111	CITI							
112	Cargill							
113	Direct							
114	DTE							
115	Emera							
116	EnCanUSA							
117	GDF Suez							
118	Iroquois							
119	JP Morgan							
120	Hess							
121	L. Dreyfus							
122	Macquarie							
123	Merrill							
124	National Fuel							
125	NGL Supply							
126	Nextera							
127	Papco							
128	Repsol							
129	South Jersey							
130	Tenaska							
131	Southwest							
132	Tennessee Gas Pipeline							
133	Twin Eagle							
134	United							
135	VPEM							
136	Sub Total	\$ 865,587.59	\$ 665,884.65	\$ 885,382.35	\$ 741,961.56	\$ 654,809.60	\$ 837,548.33	\$ 4,651,174
137	Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	Hedging (Gain)/Loss Off Peak							
139	Total	\$ 865,587.59	\$ 665,884.65	\$ 885,382.35	\$ 741,961.56	\$ 654,809.60	\$ 837,548.33	\$ 4,651,174
140								
141								
142	<u>Storage</u>							
143	WITHDRAWALS Off Peak							
144	INJECTIONS							
145	Total Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	<u>LNG</u>							
147	LNG - ENGI							
148	LNG - P/S Plant							
149	Total LNG	\$ -	\$ -	\$ -	\$ 33,608.09	\$ -	\$ 34,381.85	\$ 67,990

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2016
 DETAIL GAS COSTS BY SOURCE
 SCHEDULE 2 B

FOR THE MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
150	PROPANE							
151	Propane Sendout - P/S Plant							
152	Energy North Propane - Tank Farm							
153	TOTAL PROPANE	\$ -	\$ 1,298.79	\$ -	\$ -	\$ -	\$ 2,114.20	\$ 3,413
154								
155	Taxes - West Virginia							
156								
157	Broker Cashout							
158								
159	Capacity Managed							
160								
161	FPO Mailing Costs							
162								
163	FPO Mailing Costs Moved to Winter in December 2015							
164								
165	TOTAL COMMODITY	\$ 867,167.62	\$ 668,570.33	\$ 886,867.63	\$ 777,084.94	\$ 656,267.23	\$ 875,506.37	\$ 4,731,464
166								
167	ICE Fees							
168								
169	OFF SYSTEM SALES COST							
170								
171	NON-FIRM COST							
172								
173	NET COMMODITY COST	\$ 868,967.62	\$ 670,370.33	\$ 888,667.63	\$ 778,884.94	\$ 658,067.23	\$ 877,306.37	\$ 4,742,264.12

FOR THE MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
174	Total Peak Demand PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Total Peak Commodity PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	Total Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177							
178	Off-Peak Demand OP	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111
179	Off-Peak Commodity OP	\$ 868,968	\$ 670,370	\$ 888,668	\$ 778,885	\$ 658,067	\$ 877,306
180	Total Off Peak Gas Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417
181							
182	Firm Sendout Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

SCHEDULE 3

SUMMER COG GAS REVENUES BILLED

FOR MONTH OF:	prior collections	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	subsequent collection	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)
1 VOLUMES									
2 RESIDENTIAL									
3 R-1	-	52,211	41,358	33,370	27,217	26,474	33,063	-	213,693
4 R-1 FPO	-	3,187	(17)	(1)	-	-	-	-	3,169
5 R-3	-	3,220,797	1,733,672	1,155,362	956,371	977,741	1,482,153	-	9,526,096
6 R-3 FPO	-	301,844	4,232	472	-	-	-	-	306,548
7 R-4	-	346,012	128,597	83,443	68,453	66,070	94,213	-	786,788
8 R-4 FPO	-	46,522	409	-	(109)	-	-	-	46,822
9 Total Residential	-	3,970,573	1,908,251	1,272,646	1,051,932	1,070,285	1,609,429	-	10,883,116
10									
11 COMMERCIAL/INDUSTRIAL									
12 G41 - G43	-	2,036,284	828,628	436,073	400,627	403,425	681,287	-	4,786,324
13 G41 - G43 FPO	-	-	-	-	-	-	-	-	-
14 G51 - G63	-	497,225	372,291	294,365	257,820	264,211	296,801	-	1,982,713
15 G51 - G63 FPO	-	-	-	-	-	-	-	-	-
16 Total Comm/Industrial	-	2,533,510	1,200,919	730,439	658,447	667,635	978,088	-	6,769,038
17 Total Sales Volumes	-	6,504,083	3,109,170	2,003,085	1,710,379	1,737,921	2,587,517	-	17,652,154
18									
19 TRANSPORTATION									
20 G41 - G43	-	2,702,777	1,480,075	912,753	698,385	714,807	1,213,005	-	7,721,802
21 G51 - G63	-	2,484,048	2,110,013	2,665,487	2,395,481	2,720,819	2,618,929	-	14,994,777
22 Total Transportation	-	5,186,825	3,590,089	3,578,239	3,093,866	3,435,626	3,831,933	-	22,716,578
23 Total Volumes	-	11,690,908	6,699,259	5,581,324	4,804,245	5,173,547	6,419,450	-	40,368,732
24									
25 REVENUES									
26 Summer Gas Cost Revenue Billed	\$ -	\$ 2,728,722	\$ 1,265,382	\$ 888,923	\$ 715,715	\$ 707,173	\$ 1,125,979	\$ -	\$ 7,431,894
27									
28 Total Gas Costs Billed	\$ -	\$ 2,728,722	\$ 1,265,382	\$ 888,923	\$ 715,715	\$ 707,173	\$ 1,125,979	\$ -	\$ 7,431,894
29									
30 Bad Debt Revenue Billed	\$ -	\$ 20,278	\$ 38,198	\$ 25,126	\$ 22,506	\$ 21,822	\$ 32,420	\$ -	\$ 160,349
31 Working Capital Gas Cost Billed	\$ -	\$ 1,840	\$ 3,421	\$ 2,286	\$ 1,924	\$ 2,026	\$ 2,899	\$ -	\$ 14,395
32									
33 Total Billings	\$ -	\$ 2,750,840	\$ 1,307,000	\$ 916,334	\$ 740,145	\$ 731,021	\$ 1,161,298	\$ -	\$ 7,606,638

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2016
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1	Firm Gas Purchases	5,799,720	4,338,490	3,883,520	3,818,140	3,817,410	6,642,500	28,299,780
2	Firm Sales	6,504,083	3,109,170	2,003,085	1,710,379	1,737,921	2,587,517	17,652,155
3	Company Use	8,220	5,866	5,172	3,753	4,162	8,427	35,599
4	Unaccounted For %	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	
5	Unaccounted For Gas	90,476	67,680	60,583	59,563	59,552	103,623	441,477

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2016
SCHEDULE 4 - NONFIRM MARGIN

Page 1 of 1
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FOR THE MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8								
9	OFF SYSTEM SALES MARGIN							
10								
11	CAPACITY RELEASE CREDIT							
12								
13	TOTAL NON FIRM MARGIN AND CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

PEAK WORKING CAPITAL

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

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	May-16 31	Jun-16 30	Jul-16 31	Aug-16 31	Sep-16 30	Oct-16 31	Total
1	BEGINNING BALANCE	\$ (33,597)	\$ (36,783)	\$ (36,932)	\$ (37,114)	\$ (37,726)	\$ (37,838)	\$ (33,597)
2								
3	Add: COST ALLOW	276	(6)	(68)	(498)	5	622	331
4								
5	Less: CUSTOMER BILLINGS	(3,358)	(37)	(4)	(4)	(9)	(12)	(3,425)
6	Adjustments	-	-	-	-	-	-	-
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(3,358)	(37)	(4)	(4)	(9)	(12)	(3,425)
10								
11	ENDING BALANCE PRE INTEREST	\$ (36,679)	\$ (36,826)	\$ (37,004)	\$ (37,615)	\$ (37,730)	\$ (37,229)	\$ (36,690)
12								
13	MONTH'S AVERAGE BALANCE	(35,138)	(36,805)	(36,968)	(37,365)	(37,728)	(37,533)	
14								
15	INTEREST RATE	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
16	INTEREST APPLIED	(104)	(106)	(110)	(111)	(108)	(111)	(650)
17	ENDING BALANCE	\$ (36,783)	\$ (36,932)	\$ (37,114)	\$ (37,726)	\$ (37,838)	\$ (37,340)	\$ (37,340)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

OFF-PEAK WORKING CAPITAL

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

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	May-16 31	Jun-16 30	Jul-16 31	Aug-16 31	Sep-16 30	Oct-16 31	Total
1	BEGINNING BALANCE	\$ 10,883	\$ 10,681	\$ 8,718	\$ 8,094	\$ 7,682	\$ 7,010	10,883
2								
3	Add:ACTUAL COST	1,605	1,430	1,637	1,489	1,333	1,649	\$ 9,142
4								
5	Less: CUSTOMER BILLINGS	(1,840)	(3,421)	(2,286)	(1,924)	(2,026)	(2,899)	(14,395)
6	Adjustments	0	0	0	-	-	-	0
7	Estimated Unbilled	-	-	-	-	-	-	0
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(1,840)	(3,421)	(2,286)	(1,924)	(2,026)	(2,899)	(14,395)
10								
11	ENDING BALANCE PRE INTEREST	\$ 10,649	\$ 8,690	\$ 8,069	\$ 7,658	\$ 6,989	\$ 5,760	\$ 5,631
12								
13	MONTH'S AVERAGE BALANCE	10,766	9,685	8,393	7,876	7,335	6,385	
14								
15	INTEREST RATE	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
16	INTEREST APPLIED	32	28	25	23	21	19	148
17	ENDING BALANCE	\$ 10,681	\$ 8,718	\$ 8,094	\$ 7,682	\$ 7,010	\$ 5,779	\$ 5,779

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2016
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1 Demand	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111	\$ 1,907,193
2 Commodity	868,968	670,370	888,668	778,885	658,067	877,306	4,742,264
3 Total Gas Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417	\$ 6,649,457
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
7							
8 Working Capital Rate	0.00137	0.00137	0.00137	0.00137	0.00137	0.00137	
9							
10 Working Capital Adjustment	\$ 8	\$ 6	\$ 7	\$ 7	\$ 6	\$ 7	\$ 41
11							
12 Total Working Capital Costs	\$ 1,605	\$ 1,430	\$ 1,637	\$ 1,489	\$ 1,333	\$ 1,649	\$ 9,142
13							
14 Prior Period (Over)Undercollection	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 10,883
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,170,455	\$ 1,043,510	\$ 1,194,157	\$ 1,086,016	\$ 972,464	\$ 1,202,880	\$ 6,669,482
17							
18 Bad Debt Rate	0.0427	0.0427	0.0427	0.0427	0.0427	0.0427	
19							
20 Bad Debt Adjustment	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 40,688
21							
22 Total Bad Debt Cost	\$ 56,760	\$ 51,339	\$ 57,772	\$ 53,154	\$ 48,306	\$ 58,144	\$ 325,475

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2016
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1 Demand	\$ 528,399	\$ 664,236	\$ 386,609	\$ 42,598	\$ 290,315	\$ 697,744	\$ 2,609,901
2 Commodity	(327,363)	(668,737)	(436,221)	(404,726)	(286,725)	(245,249)	(2,369,022)
3 Total Gas Costs	\$ 201,036	\$ (4,501)	\$ (49,612)	\$ (362,128)	\$ 3,590	\$ 452,494	\$ 240,880
4							
5 Working Capital Rate	0.00137	0.00137	0.00137	0.00137	0.00137	0.00137	
6							
7 Working Capital Adjustment	\$ 1	\$ (0)	\$ (0)	\$ (2)	\$ 0	\$ 3	\$ 2
8							
9 Total Working Capital Costs	\$ 276	\$ (6)	\$ (68)	\$ (498)	\$ 5	\$ 622	\$ 331
10							
11 Prior Period (Over)Undercollection	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (33,597)
12							
13 Subtotal Gas Costs, Working Capital & Under Collection	\$ 195,713	\$ (10,106)	\$ (55,280)	\$ (368,225)	\$ (2,005)	\$ 447,517	\$ 207,614
14							
15 Bad Debt Rate	0.0427	0.0427	0.0427	0.0427	0.0427	0.0427	
16							
17 Bad Debt Adjustment	\$ 239	\$ 239	\$ 258,715	\$ 239	\$ 239	\$ 239	\$ 259,910
18							
19 Total Bad Debt Cost	\$ 8,596	\$ (192)	\$ 256,354	\$ (15,484)	\$ 153	\$ 19,348	\$ 268,776

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2016

SCHEDULE 7

WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	
2								
3	WORKING CAPITAL COLLECTED	\$ 1,840	\$ 3,421	\$ 2,286	\$ 1,924	\$ 2,026	\$ 2,899	\$ 14,395
4	BAD DEBT RATES	\$ 0.0126	\$ 0.0126	\$ 0.0126	\$ 0.0126	\$ 0.0126	\$ 0.0126	
5								
6	BAD DEBT COLLECTED	\$ 20,278	\$ 38,198	\$ 25,126	\$ 22,506	\$ 21,822	\$ 32,420	\$ 160,349

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2016
OFF PEAK COMMODITY COSTS AND THERMS
SCHEDULE 8

	FOR THE MONTH OF:	May-16		Jun-16		Jul-16		Aug-16		Sep-16		Oct-16		Total	
		Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth
1	<u>TENNESSEE.COMMODITY</u>														
2	Total Supply														
3	Off System Sales														
4	Transportation														
5	Total Tennessee Commodity														
6															
7															
8	CITY GATE SUPPLY - VPEN														
9															
10	DRACUT COMMODITY														
11															
12															
13	Hedging (Gains) Losses														
14															
15															
16	<u>CANADIAN.COMMODITY</u>														
17	PNGTS Supply														
18	SUBTOTAL PNGTS Commodity														
19															
20	BP/Northeast Gas Market														
21	Nexen														
22	Sempra														
23	SUBTOTAL TGP/Niagra Commodity														
24															
25	ANE Union/Transgas Transportation														
26	SUBTOTAL TGP/Iroquois Commodity														
27															
28	LNG - GDF Suez														
29	LNG VAPOR - P/S Plant														
30	SUBTOTAL LNG														
31															
32															
33	Propane Sendout - P/S Plant														
34	Off System Sales														
35	Energy North Propane - Tank Farm														
36	SUBTOTAL PROPANE														
37															
38															
39	STORAGE WITHDRAWALS														
40	STORAGE INJECTIONS														
41															
42															
43	TAXES														
44															
45	SUPPLIER CASHOUT														
46															
47	CAPACITY MANAGED - CANADIAN														
48															
49	NON FIRM COSTS														
50															
51	SUBTOTAL OTHER														
52															
53															
54	TOTAL COMMODITY COST	\$ 811,568	579,972	\$ 670,658	433,849	\$ 835,052	388,352	\$ 717,517	381,814	\$ 596,855	381,741	\$ 832,319	664,250	\$ 4,463,969	2,829,978

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**MAY THROUGH OCTOBER 2016****MONTHLY PRIME RATES****SCHEDULE 9**

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May 2016	05/01 - 05/31	3.50%	31	3.5000%
June 2016	06/01 - 06/30	3.50%	30	3.5000%
July 2016	07/01 - 07/31	3.50%	31	3.5000%
August 2016	08/01 - 08/31	3.50%	31	3.5000%
September 2016	09/01 - 09/30	3.50%	30	3.5000%
October 2016	10/01 - 10/31	3.50%	31	3.5000%