

**Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities**

Calculation of the Projected Over or Under Collection of the
2021 Summer Cost of Gas Filing
DG 20-141

June 1, 2021

Under/(Over) Collection as of May 01, 2021		\$	74,818
Forecasted firm Residential therm sales 06/01/21 - 10/31/21	9,481,854		
Residential Cost of Gas Rate per therm	<u>\$ (0.3935)</u>		
Forecasted firm C&I High Winter Use therm sales 06/01/21 - 10/31/21	4,055,309		
C&I- High Winter Use Cost of Gas Rate per therm	<u>\$ (0.3886)</u>		
Forecasted firm C&I Low Winter therm sales 06/01/21 - 10/31/21	3,437,218		
C&I- Low Winter Use Cost of Gas Rate per therm	<u>\$ (0.3999)</u>		
Forecasted firm Residential therm sales 05/21	2,887,019		
Residential Cost of Gas Rate per therm	<u>\$ (0.3935)</u>		
Forecasted firm C&I High Winter Use therm sales 05/21	1,410,210		
C&I- High Winter Use Cost of Gas Rate per therm	<u>\$ (0.3886)</u>		
Forecasted firm C&I Low Winter Use therm sales 05/21	731,996		
C&I- Low Winter Use Cost of Gas Rate per therm	<u>\$ (0.3999)</u>		
Forecast recovered costs at current rate 05/2021			(8,658,321)
Estimated FPO Premium 05/01/21 - 10/31/21			-
Revised projected gas costs 05/01/21 - 10/31/21			8,530,421
Estimated interest charged (credited) to customers 05/01/21 - 10/31/21			(8,864)
Projected under / (over) collection as of 04/30/2021 (A)		\$	<u>(61,946)</u>

Actual Gas Costs through 05/01/21	\$	-
Revised projected gas costs 05/01/2021 - 10/31/2021	<u>\$</u>	8,530,421
Estimated total adjusted gas costs 05/01/2021 - 10/31/2021 (B)	\$	8,521,558

Under/ (over) collection as percent of total gas costs (A/B)	-0.73%
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Projected under / (over) collection as of 04/30/2021 (A)	\$	(61,946)
Forecasted firm therm sales 06/01/2021-10/31/2021		16,974,382
Change in rate used to reduce forecast under/(over) collection	\$	(0.0036)
Calculated Cost of Gas Rate	\$	0.3899
Current Cost of Gas Rate	\$	0.3935
Revised Cost of Gas Rate	\$	0.3935
Cap - Residential Cost of Gas Rate	\$	0.3935

Revised as follows:
The revised projected gas costs include NYMEX settled strip prices as of May 17, 2021.

Compliance rates per New Hampshire Public Utilities Commission Order Number 26,419 dated October 30, 2020, in Docket DG 20-141. The Company may adjust the approved residential cost of gas rate of \$0.3148 per therm upwards by no more than 25% or \$0.0787 per therm. The adjusted residential cost of gas rate shall not be more than \$0.3935 per therm.

Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities
 Projected Over or Under Collection

Without Rate Adjustment	Beginning Under/(Over)	May-21 (Estimate)	Jun-21 (Estimate)	Jul-21 (Estimate)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 1,575,359	\$ 1,097,154	\$ 1,063,674	\$ 1,218,132	\$ 1,392,604	\$ 2,432,381	\$ 8,779,304
Adjustments and Indirect Costs								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		-	-	-	-	-	-	-
Return on Inventory per DG 17-048		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		(41,125)	(41,125)	(41,125)	(41,125)	(41,125)	(41,125)	(246,752)
Working Capital		(788)	(788)	(788)	(788)	(788)	(788)	(4,727)
Misc Overhead		-	-	-	-	-	-	-
Production & Storage		433	433	433	433	433	433	2,596
Total Indirect Costs		\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (248,883)
Interest		(2,486)	(2,634)	(2,071)	(895)	(336)	(442)	\$ (8,864)
Total Gas Costs plus Indirect Costs	\$ 74,818	1,531,393	1,053,039	1,020,123	1,175,757	1,350,788	2,390,459	\$ 8,596,376
Total Forecasted Sales Volumes		5,029,226	2,537,042	2,033,880	2,076,020	3,233,636	7,093,803	22,003,607
Total Forecasted Collections		1,976,775	999,495	802,404	819,135	1,273,041	2,787,472	\$ 8,658,321
With Rate Adjustment	Beginning Under/(Over)	May-21 (Estimate)	Jun-21 (Estimate)	Jul-21 (Estimate)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 1,575,359	\$ 1,097,154	\$ 1,063,674	\$ 1,218,132	\$ 1,392,604	\$ 2,432,381	\$ 8,779,304
Adjustments and Indirect Costs								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		-	-	-	-	-	-	-
Inventory Financing		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		(41,125)	(41,125)	(41,125)	(41,125)	(41,125)	(41,125)	(246,752)
Working Capital		(788)	(788)	(788)	(788)	(788)	(788)	(4,727)
Misc Overhead		-	-	-	-	-	-	-
Production & Storage		433	433	433	433	433	433	2,596
Total Indirect Costs		\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (41,480)	\$ (248,883)
Interest		(2,486)	(2,634)	(2,071)	(895)	(336)	396	\$ (8,025)
Total Gas Costs plus Indirect Costs	\$ 74,818	1,531,393	1,053,039	1,020,123	1,175,757	1,350,788	2,391,297	\$ 8,597,214
Total Forecasted Sales Volumes		5,029,226	2,537,042	2,033,880	2,076,020	3,233,636	7,093,803	22,003,607
Total Forecasted Collections		1,976,775	990,361	795,082	811,661	1,261,400	2,761,934	\$ 8,597,214