

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
WINTER 2020-2021 COST OF GAS RESULTS
DG 20-141

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2021 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
1 Peak Gas cost Account 1920-1740			
2 Balance 05/01/20 - (Over) / Under	\$2,227,421	\$2,227,421	(\$0)
3			
4 Net Peak Gas Costs 5/1/20 - 10/31/20	\$2,923,053	765,424	(2,157,629)
5 Fuel Financing 5/1/20 - 10/31/20	-	-	-
6 Prior Period Adjustment 5/1/20-10/31/20	(801,361)	(128,709)	672,652
7 Return on Inventory	-	-	-
8 Broker Revenue 5/1/20 - 10/31/20	-	-	-
9 Bad Debt Adjustment 5/1/20 - 10/31/20	-	-	-
10 IT Sales Margins 5/1/20 - 10/31/20	-	-	-
11 Off System Sales Margin 5/1/20 - 10/31/20	-	-	-
12 Capacity Release 5/1/20 - 10/31/20	-	-	-
13 Interest 5/1/20 - 10/31/20	50,893	37,677	(13,216)
14 Sum 5/1/20 - 10/31/20 Net Costs	\$2,172,585	674,392	(\$1,498,193)
15			
16 Ending Balance 10/31/20 (Over)/Under	4,400,006	2,901,813	(\$1,498,193)
17			
18 Interest 11/1/20 - 4/30/21	72,812	29,768	(43,044)
19			
20 Refund from Suppliers 11/1/20 - 4/30/21	-	-	-
21			
22 Return on Inventory	441,037	426,718	-
23			
24 Interruptible and 280-Day Sales Margins 11/1/20 - 4/30/21	-	-	-
25			
26 Hedging costs	-	-	-
27			
28 Off System Sales Margin 11/1/20 - 4/30/21	-	-	-
29			
30 Capacity Release Credits 11/1/20 - 4/30/21	(1,736,581)	(1,676,512)	60,069
31			
32 Fixed Price Option Admin Costs	45,000	9,496	(35,504)
33			
34 Broker Revenues 11/1/20 - 4/30/21	(32,725)	(1,528,286)	(1,495,561)
35			
36 Production & Storage	1,980,428	1,990,996	10,568
37			
38 Gas Assistance Plan	0	(629,607)	-
39			
40 Misc. Overhead	10,568	0	(10,568)
41			
42			
43 Transportation Cost of Gas Revenue	-	(26,511)	(26,511)
44			
45 Total Adjustment to Costs	2,257,492	(1,403,937)	(\$3,661,429)
46			
47 Gas Costs 11/1/20 - 4/30/21	\$44,544,516	41,261,171	(\$3,283,345)
48			
49 Total Gas Costs and Adjustments 11/20 - 04/21	\$46,802,008	\$39,857,234	(\$6,944,774)
50			
51 Gas Cost Billed	(\$51,202,014)	(41,327,407)	\$9,874,607
52			
53 Total (Over) / Under 04/30/21	\$0	\$1,431,639	\$1,431,639

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DG 20-141

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2021 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
54 <u>Bad Debts Accounts 1920-1743</u>			
55			
56 Beginning Balance	(\$296,628)	(\$296,628)	\$0
57 BD Net Costs 5/1/20 - 10/31/20	(337)	20,863	21,200
58 Interest 5/1/20 - 10/31/20	(4,941)	(4,958)	(17)
59 Beginning Balance 10/31/20 (Over)/Under	(\$301,906)	(\$280,722)	\$21,184
60			
61 Bad Debt Costs 11/1/20 - 4/30/21	263,274	440,536	177,262
62			
63 Bad Debt COG Billed	41,296	(379,696)	(420,992)
64			
65 Adjustment	-	-	-
66			
67 Interest	(2,664)	(3,458)	(794)
68			
69 Total (Over) / Under 04/30/21	\$0	(\$223,340)	(\$223,340)
70 <u>Working Capital Account 1163-1422</u>			
71			
72 Beginning Balance	(\$66,837)	(\$66,837)	\$0
73 WC Net Costs 5/1/20 - 10/31/20	(3,927)	(5,902)	(1,975)
74 Interest 5/1/20 - 10/31/20	(1,145)	(1,205)	(60)
75 Beginning Balance 10/31/20 (Over)/Under	(\$71,909)	(\$73,943.85)	(\$2,035)
76			
77 Working Capital Costs 11/1/20 - 4/30/21	54,919	47,547	(7,372)
78			
79 Working Capital CGA Billed	17,550	12,248	(5,302)
80			
81 Adjustment	-	-	-
82			
83 Interest	(560)	(711)	(151)
84			
85 Total (Over) / Under 04/30/21	\$0	(\$14,859)	(\$14,859)
86			
87 Total 1920-1740, 1920-1743, 1163-1422	\$0	\$1,193,440	\$1,193,440

1/ As filed 09-01-2020 in the Winter portion of the 2020-2021 Cost of Gas DG 20-141.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
WINTER 2020-2021 COST OF GAS RESULTS
DG 20-141
SUMMARY OF DEMAND CHARGES FOR PERIOD

Summary Page 3

REDACTED

	<u>Filing</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	(a)	May 20 - Oct 20 (b)	Nov 20 - Apr 21 (c)	Total Peak Demand (d)=(b)+(c)	(e)=(d)-(a)
1 Supplies:					
2 Union Gas					
3 ICE					
4					
5 Subtotal Supply Demand Charges	\$0	\$0	\$220,576	\$220,576	\$220,576
6 Pipelines:					
7 ANE (Union gas and TransCanada)	\$742,861	\$708,911	\$0	\$708,911	(\$33,950)
8 Constellation Demand - Concord Lateral	4,387,716		3,969,000	3,969,000	-418,716
9 Dominion - 300076			19,423	19,423	19,423
10 Emera			414,320	414,320	414,320
11 Iroquois Gas Transmission - R-470-01	127,133	127,162	129,325	256,487	129,354
12 National Fuel - N02358	329,431		173,910	173,910	-155,521
13 National Fuel - O02357			287,898	287,898	287,898
14 Portland Natural Gas - FT-1999-001	793,955	716,239	794,017	1,510,256	716,301
15 Tennessee Gas - 523			339,201	339,201	339,201
16 Tennessee Gas - 11234	771,012		491,695	491,695	-279,317
17 Tennessee Gas - 2302	120,115	121,815	138,614	260,429	140,314
18 Tennessee Gas - 42076	1,020,288		501,816	501,816	-518,472
19 Tennessee Gas - 632	1,337,306		798,508	798,508	-538,798
20 Tennessee Gas - 72694 @ 16.67%			2,196,031	2,196,031	2,196,031
21 Tennessee Gas - 8587	2,658,531	2,721,161	2,700,486	5,421,646	2,763,115
22 Tennessee Gas - 95346	153,895	154,379	188,194	342,572	188,677
23 Tennessee Gas - Refund			8,141	8,141	8,141
24 Tennessee Gas - 2694			83,902	83,902	83,902
25 Trans Gas -		<u>5,740</u>	<u>62,834</u>	<u>68,575</u>	<u>68,575</u>
26					
27 Subtotal Pipeline Demand Charges	\$12,442,243	\$4,555,406	\$13,297,316	\$17,852,723	\$5,410,479
28					
29 Peaking Supply					
30 Constellation Demand					
31 TransCanada					
32 Demand FLS					
33 Repsol					
35 JP Morgan					
36 Subtotal Peaking Supply	\$4,330,500	\$0	\$475,298	\$475,298	(\$3,855,202)
37 Propane					
38 Energy North Propane	\$0	\$0	\$0	\$0	\$0
39					
40 Storage:					
41 Demand & Capacity Charges	\$1,389,801	\$0	\$ 147,676.79	\$147,677	(\$1,242,124)
42					
43 Other:					
44 Capacity Managed	(\$5,183,857)	\$0	\$ (2,766,850.78)	(\$2,766,851)	\$2,417,006
45 Pipeline Refunds	\$0	\$0	\$0	\$0	\$0
46					
47 Total Demand Charges (Forward to Page 4)	<u>\$12,978,687</u>	<u>\$4,555,406</u>	<u>\$11,374,016</u>	<u>\$15,929,423</u>	<u>\$2,950,735</u>

[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.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
DG 20-141

Summary Page 4

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SUMMARY OF COMMODITY COSTS FOR PERIOD

	<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):	\$12,978,687		\$15,929,423		\$2,950,735	
2						
3						
4 <u>TGP Gulf Commodity</u>						
5 Therms						
6 Cost						
7						
8 <u>Dracut Commodity</u>						
9 Therms						
10 Cost						
11						
12 <u>PNGTS Commodity</u>						
13 Therms						
14 Cost						
15						
16 <u>Dawn Supply</u>						
17 Therms						
18 Cost						
19						
20 <u>ENGIE COMBO</u>						
21 Therms						
22 Cost						
23						
24 <u>TGP/Niagara/Union Commodity</u>						
25 Therms						
26 Cost						
27						
28 <u>City Gate Delivered Supply</u>						
29 Therms						
30 Cost						
31						
32 <u>Storage Gas - Commodity Injected</u>						
33 Therms						
34 Cost						
35						
36 <u>Propane P/S Plant Commodity</u>						
37 Therms						
38 Cost						
39						
40 <u>Propane Off System Sales</u>						
41 Therms						
42 Cost						
43						
44 <u>LNG P/S Plant & Commodity</u>						
45 Therms						
46 Cost						
47						
48 <u>Hedging (Gains) Losses</u>						
49						
50 <u>Other- Boil Off, LNG, LPG, Berlin OBA</u>						
51 Therms						
52 Cost						
53						
54 Other Costs						
55						
56 Subtotal:						
57 Volumes (net of fuel retention)	90,922,459		86,192,350		(4,730,109)	
58 Cost	\$ 33,157,364	0.3647	\$ 31,328,957	0.3635	\$ (1,828,408)	(0.0012)
59						
60 Total Demand and Commodity Costs	\$ 46,136,052		\$ 47,258,379		\$ 1,122,328	
61						
62						
63 Demand (therms):	90,922,459		86,192,350		(4,730,109)	
64						
65 Firm Gas Sales	90,922,459		83,447,303		(7,475,156)	
66						
67 Lost Gas (Unaccounted For)	1,600,235		1,516,985		(83,250)	
68 Unbilled Therms	(1,801,977)		1,026,320		2,828,297	
69						
70 Fuel Retention	-		-		-	
71 Company Use	201,742		201,742		-	
72 Total Demand	90,922,459		86,192,350		(4,730,109)	

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
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WINTER 2020-2021 COST OF GAS RESULTS
DG 20-141

REDACTED

		(A) <u>Actual</u> <u>Volume</u>	(B) <u>Normal</u> <u>Volume</u>	(C) <u>Actual</u> <u>Rate</u>	(A-B)*C <u>Difference</u>
1	<u>Weather Variance - Volume Impact</u>				
2	TGP Gulf	[REDACTED]			
3	Dracut				
4	PNGTS				
5	TGP/Niagara/Union Commodity				
6	City Gate Delivered Supply				
7	Storage Gas - Commodity Injected				
8	Propane P/S Plant Commodity				
9	Other				
10	LNG P/S Plant & Commodity				
11	Total Volume Weather Variance				
12					
13		(A)	(B)	(C)	(B-A)*C
14		<u>Forecast</u>	<u>Actual</u>	<u>Forecast</u>	<u>Difference</u>
15		<u>Volume</u>	<u>Volume</u>	<u>Rate</u>	
16	<u>Volume Variance - Commodity Costs</u>				
17		[REDACTED]			
18	TGP Gulf				
19	Dawn Supply				
20	ENGIE COMBO				
21	TGP/Niagara/Union Commodity				
22	PNGTS Commodity				
23	City Gate Delivered Supply				
24	Dracut				
25	Storage Gas - Commodity Injected				
26	Propane P/S Plant Commodity				
27	LNG P/S Plant & Commodity				
28	Other				
29	Total Demand Variance (Less: Fuel Retention)	90,922,459	86,192,350		
30					
31	<u>Volume Variance Net of Weather Variance</u>				\$ (330,753)
32					
33					
34					
35		(A)	(B)	(C)	(C-B)*A
36		<u>Actual</u>	<u>Forecast</u>	<u>Actual</u>	<u>Difference</u>
37	<u>Rate Variance - Commodity Costs</u>	<u>Volume</u>	<u>Rate</u>	<u>Rate</u>	
38	TGP Gulf	[REDACTED]			
39	Dawn Supply				
40	TGP/Niagara/Union Commodity				
41	ENGIE COMBO				
42	PNGTS				
43	Dracut				
44	City Gate Delivered Supply				
45	Storage Gas - Commodity Injected				
46	Propane P/S Plant Commodity				
47	LNG P/S Plant & Commodity				
48	Other				
49	Total Commodity Cost Rate Variance	86,192,350			\$ 1,788,467 ok
50					
51	Demand Charge Variance (from page 3)				2,950,735 ok
52					
53	Other Rate Variance (from page 4)				
54	Hedging (Gains)/Losses				0
55	Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				<u>0</u>
56					
57	Total Rate Variance				\$ 4,739,202
58					
59	Due to Weather Variance				(3,286,122)
60					
61	Due to Volume Variance (from above)				<u>(330,753)</u>
62					
63	Total Gas Cost Variance				<u>\$ 1,122,328</u>

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
WINTER 2020-2021 COST OF GAS RESULTS
DG 20-141

Summary Page 6

	<u>FILING</u>	<u>ACTUAL</u>
1 Cost of Propane	\$ 932,934	\$ 908,695
2 Cost of LNG	1,409,746	666,653
3 Total Costs	<u>2,342,680</u>	<u>1,575,348</u>
4 Percentage of Supplies Used For Pressure Support Purposes	8.7%	8.7%
5 Cost of Supplies Used For Pressure Support Purposes	<u>203,813</u>	<u>137,055</u>
6		
7 Firm Therms Sold	88,325,512	83,447,303
8		
9 Firm Therms Transported	<u>50,711,358</u>	<u>40,622,156</u>
10 Total Therms	139,036,870	124,069,459
11		
12 Actual Liquid Cost/Therm	0.0015	0.0011
13		
14 Firm Therms Transported	<u>50,711,358</u>	<u>40,622,156</u>
15		
16 Liquid Costs Allocated to Transported Therms	74,337	44,874
17		
18 Prior (Over) or under Collection	<u>(59,496)</u>	<u>(59,496)</u>
19 Total	<u>14,841</u>	<u>(14,622)</u>
20		
21 Costs Recovered:		
22		
23 Therms Transported	50,711,358	40,622,156
24 Recovery Rate	<u>0.0003</u>	<u>0.0003</u>
25 Costs Recovered	<u>14,841</u>	<u>11,888</u>
26		
27 (Over) / Under Collection For Period	0	(26,511)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740

FOR THE MONTH OF: DAYS IN MONTH	Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	May-21 31	Total
1 BEGINNING BALANCE	\$ 2,901,813	\$ 845,657	\$ (883,558)	\$ 1,574,351	\$ 3,955,982	\$ 3,578,129	\$ 1,431,639	\$ 2,901,813
2								
3 Add: Actual Costs	4,223,514	7,594,224	9,829,299	9,799,999	6,096,231	3,074,478		40,617,745
4								
5 Add: FPO Admin Costs	-	9,496	-	-	-	-		9,496
6 Add: Prior Period Adjustment	-	-	-	-	-	-		-
7 Add: MISC OH	-	-	-	-	-	-		-
8 Add: Production and Storage	331,833	331,833	331,833	331,833	331,833	331,833		1,990,996
9 Add: Adjustment for reclass to from Summer to Winter Deferral	-	-	616,915	-	-	-		616,915.31
10 Add: Return on Inventory	71,120	71,120	71,120	71,120	71,120	71,120		426,718.14
11 Less: Customer Billings	(932,735)	(6,395,732)	(8,981,336)	(8,515,652)	(8,091,051)	(5,820,321)	-	(38,736,827)
12 Less: Accrued Transportation Net	(53,980)	(63,339)	(1,699)	16,563	(5,558)	10,283	-	(97,730)
13 Estimated Net Unbilled	(5,157,872)	(2,650,488)	1,111,029	1,468,499	1,891,494	844,488		(2,492,850)
14 Sub-Total Accrued Customer Billings	(6,144,588)	(9,109,559)	(7,872,007)	(7,030,589)	(6,205,114)	(4,965,550)	-	(41,327,407)
15								
16 Less: Gas Assistance Program (GAP)	(13,230)	(97,730)	(135,296)	(136,405)	(142,358)	(104,588)		(629,607)
17								
18 Less: Broker Revenues	(250,961)	(246,991)	(103,474)	(380,834)	(262,797)	(283,230)	-	(1,528,286)
19								
20 NON FIRM MARGIN AND CREDITS	(278,828)	(281,555)	(281,431)	(280,359)	(277,123)	(277,216)	-	(1,676,512)
21								
22 ENDING BALANCE PRE INTEREST	\$ 840,672	\$ (883,506)	\$ 1,573,402	\$ 3,949,116	\$ 3,567,773	\$ 1,424,975	\$ 1,431,639	\$ 1,401,871
23								
24								
25 INTEREST APPLIED	4,985	(52)	949	6,867	10,355	6,664		29,768
26								
27 ENDING BALANCE	\$ 845,657	\$ (883,558)	\$ 1,574,351	\$ 3,955,982	\$ 3,578,129	\$ 1,431,639	\$ 1,431,639	\$ 1,431,639

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
Off-Peak DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1741

FOR THE MONTH OF: DAYS IN MONTH		Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	May-21 31	Total
1	BEGINNING BALANCE	\$ 443,298	\$ 1,158,994	\$ 908,152	\$ 279,150	\$ 273,279	\$ 266,854	\$ 265,575	443,298
2									
3	Add: ACTUAL COST	-	-	-	-	-	-	-	\$ -
4	Add: Adjustment for reclass to from Summer to Winter Deferral	-	-	(616,915)	-	-	-	-	(616,915.31)
5									
6	Add: MISC OH & PROD and STOR	1,013	-	-	-	-	-	-	1,013
7									
8	Less: CUSTOMER BILLINGS	(2,560,479)	(253,684)	(13,719)	(6,557)	(7,167)	(1,987)	-	(2,843,593)
9	Net Unbilled	3,273,030	-	-	-	-	-	-	3,273,030
10									
11	Sub-Total Accrued Customer Billings	712,552	(253,684)	(13,719)	(6,557)	(7,167)	(1,987)	-	429,437
12									
13	Add: ADJUSTMENTS	-	-	-	-	-	-	-	-
14									
15	ENDING BALANCE PRE INTEREST	\$ 1,156,863	\$ 905,311	\$ 277,518	\$ 272,593	\$ 266,112	\$ 264,866	\$ 265,575	\$ 256,834
16									
17									
18	INTEREST APPLIED	2,131	2,841	1,632	686	742	708		8,741
19									
20	ENDING BALANCE	\$ 1,158,994	\$ 908,152	\$ 279,150	\$ 273,279	\$ 266,854	\$ 265,575	\$ 265,575	\$ 265,575

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
MAY 2020 THROUGH OCTOBER 2020
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31	Total
1	BEGINNING BALANCE	\$ (296,628)	\$ (318,799)	\$ (315,333)	\$ (309,082)	\$ (305,573)	\$ (285,855)	(296,628)
2								
3	Add: COST ALLOW	1,313	4,563	7,112	4,383	6,128	5,944	\$ 29,442
4								
5	Adjustment	-	-	-	-	14,376	-	14,376
6								
7	Less: CUSTOMER BILLINGS	(22,637)	(254)	(3)	(28)	1	(33)	(22,955)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(22,637)	(254)	(3)	(28)	1	(33)	(22,955)
11								
12	ENDING BALANCE PRE INTEREST	\$ (317,953)	\$ (314,490)	\$ (308,224)	\$ (304,728)	\$ (285,068)	\$ (279,944)	\$ (275,764)
13								
14								
15	INTEREST APPLIED	(846)	(844)	(858)	(845)	(787)	(779)	\$ (4,958)
16								
17	ENDING BALANCE	\$ (318,799)	\$ (315,333)	\$ (309,082)	\$ (305,573)	\$ (285,855)	\$ (280,722)	\$ (280,722)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	Total
1	BEGINNING BALANCE	\$ (280,722)	\$ (244,492)	\$ (219,247)	\$ (190,045)	\$ (175,666)	\$ (201,384)	(280,722)
2								
3	Add: COST ALLOW	45,173	82,649	109,087	105,690	65,874	32,062	\$ 440,536
4								
5	Adjustment	-	-	-	-	-	-	-
6								
7	Less: CUSTOMER BILLINGS	(8,244)	(56,767)	(79,316)	(90,847)	(91,068)	(53,453)	(379,696)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(8,244)	(56,767)	(79,316)	(90,847)	(91,068)	(53,453)	(379,696)
11								
12	ENDING BALANCE PRE INTEREST	\$ (243,794)	\$ (218,609)	\$ (189,477)	\$ (175,202)	\$ (200,860)	\$ (222,775)	\$ (219,882)
13								
14								
15	INTEREST APPLIED	(699)	(637)	(568)	(465)	(524)	(565)	\$ (3,458)
16								
17	ENDING BALANCE	\$ (244,492)	\$ (219,247)	\$ (190,045)	\$ (175,666)	\$ (201,384)	\$ (223,340)	\$ (223,340)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
GAS COSTS BY SOURCE
SCHEDULE 2A

Schedule 2A
Page 1 of 1
REDACTED

FOR THE MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 StatOil							
5 Northeast Gas Markets/BP							
6 TOTAL CANADIAN DEMAND	\$ -	\$ -	\$ 54,697.01	\$ 54,807.30	\$ 55,362.79	\$ 55,708.47	\$ 220,575.57
7							
8 PEAKING SUPPLY	-	-	-	-	-	-	-
9							
10 TRANSPORT CAPACITY	2,268,399.20	2,340,694.02	2,370,098.89	2,339,511.80	2,417,452.38	1,561,160.02	13,297,316.31
11 CAPACITY RELEASE ADJUSTMENT	(278,828.33)	(281,554.72)	(281,430.55)	(280,359.34)	(277,122.94)	(277,216.14)	(1,676,512.02)
12 TOTAL TRANSPORT	\$ 1,989,570.87	\$ 2,059,139.30	\$ 2,088,668.34	\$ 2,059,152.46	\$ 2,140,329.44	\$ 1,283,943.88	\$ 11,620,804.29
13							
14 STORAGE FIXED COSTS	10,364.59	15,324.67	42,096.77	52,308.72	14,769.59	12,812.45	147,676.79
15							
16 LNG	45,051.81	46,278.44	111,709.02	204,906.01	114,301.37	(46,948.26)	475,298.39
17							
18 PROPANE	-	-	-	-	-	-	-
19							
20 PIPELINE REFUNDS	-	-	-	-	-	-	-
21							
22 OTHER	-	-	-	-	-	-	-
23							
24 BROKER INVOICES	(4,079.57)	(263,384.77)	(206,959.10)	(204,360.24)	(205,777.54)	(205,777.54)	(1,090,338.76)
25							
26 TOTAL DEMAND	\$ 2,040,907.70	\$ 1,857,357.64	\$ 2,090,212.04	\$ 2,166,814.25	\$ 2,118,985.65	\$ 1,099,739.00	\$ 11,374,016.28
27							
28 COMMODITY							
29							
30 ALBERTA NORTHEAST / BP							
31 ALBERTA NORTHEAST / Emera							
32 SHELL CANADA							
33 TOTAL CANADIAN COMMODITY							
34							
35 PIPELINE TRANSPORT							
36							
37 GAS SUPPLY							
38							
39 STORAGE							
40							
41 LNG							
42							
43 PROPANE							
44							
45 OTHER COST ADJUSTMENTS							
46 CANDIAN CAPACITY MANAGED							
47 OTHER - ICE							
48 NET OTHER COST ADJUSTMENTS							
49 INVENTORY ADJUSTMENT	131,922.50	590,040.90	1,114,368.16	437,804.98	693,314.23	(455,250.11)	
50 SUBTOTAL COMMODITY COST	\$ 1,652,816.71	\$ 5,208,320.71	\$ 7,354,182.83	\$ 6,971,991.73	\$ 3,437,325.28	\$ 1,414,293.50	\$ 26,038,930.76
51							
52 OFF SYSTEM SALES COST							
53 OFF SYSTEM SALES COST - PPA							
54 NON-FIRM COST							
55							
56 TOTAL COMMODITY COST	\$ 1,652,816.71	\$ 5,208,320.71	\$ 7,354,182.83	\$ 6,971,991.73	\$ 3,437,325.28	\$ 1,414,293.50	\$ 26,038,930.76
57							
58							
59							
60							
61							
62							
63							
64							
65							
66 Total Peak Demand	\$ 2,040,907.70	\$ 1,857,357.64	\$ 2,090,212.04	\$ 2,166,814.25	\$ 2,118,985.65	\$ 1,099,739.00	\$ 11,374,016.28
67 Off-Peak Demand	-	-	-	-	-	-	-
68 Total Demand	\$ 2,040,907.70	\$ 1,857,357.64	\$ 2,090,212.04	\$ 2,166,814.25	\$ 2,118,985.65	\$ 1,099,739.00	\$ 11,374,016.28
69							
70 Total Peak Commodity	\$ 1,652,816.71	\$ 5,208,320.71	\$ 7,354,182.83	\$ 6,971,991.73	\$ 3,437,325.28	\$ 1,414,293.50	\$ 26,038,930.76
71 Off-Peak Commodity	-	-	-	-	-	-	-
72 Total Commodity	\$ 1,652,816.71	\$ 5,208,320.71	\$ 7,354,182.83	\$ 6,971,991.73	\$ 3,437,325.28	\$ 1,414,293.50	\$ 26,038,930.76
73							
74 Firm Sendout Costs	\$ 3,693,724.41	\$ 7,065,678.35	\$ 9,444,394.87	\$ 9,138,805.98	\$ 5,556,310.93	\$ 2,514,032.50	\$ 37,412,947.04

FOR THE MONTH OF:		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
1	DEMAND							
2	Supply							
3	Alberta Northeast							
4	Stanol							
5	Northeast Gas Markets/BP							
6	Subtotal Canadian Supply	\$ -	\$ -	\$ 54,697.01	\$ 54,807.30	\$ 55,362.79	\$ 55,708.47	\$ 220,575.57
7	Peaking Supply							
8	Repsol							
9	Granite Ridge							
10	BC Energy							
11	NJR Energy							
12	Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13								
14	Transport Capacity							
15	Constellation Demand -							
16	Dominion - 300076							
17	Emera							
18	Iroquois Gas Transmission - R-470-01							
19	National Fuel - N02358							
20	National Fuel - O02357							
21	Portland Natural Gas - FT-1999-001							
22	Tennessee Gas - 523							
23	Tennessee Gas - 11234							
24	Tennessee Gas - 2302							
25	Tennessee Gas - 42076							
26	Tennessee Gas - 632							
27	Tennessee Gas - 72694 @ 16.67%							
28	Tennessee Gas - 72694 @ 83.33%							
29	Tennessee Gas - 8587							
30	Tennessee Gas - 95346							
31	Tennessee Gas - Refund							
32	Tennessee Gas - 2694							
33	Trans Gas -							
34								
35								
36								
37	Subtotal Transport Capacity	\$ 2,268,399.20	\$ 2,340,694.02	\$ 2,370,098.89	\$ 2,339,511.80	\$ 2,417,452.38	\$ 1,561,160.02	\$ 13,297,316.31
38								
39	Storage Fixed							
40	Sempra							
41	Dominion 300076-Storage							
42	NFG Deliverability FSS 2357							
43	Tenn Reservation FSMA 523							
44	Trans Gas							
45	Honeye Storage SS-NY							
46	Subtotal Storage	\$ 10,364.59	\$ 15,324.67	\$ 42,096.77	\$ 52,308.72	\$ 14,769.59	\$ 12,812.45	\$ 147,676.79
47								
48	LNG / Gaz Metro							
49	LNG/ REV							
50	Transgas Trucking							
51	Subtotal Distriegas	\$ 45,051.81	\$ 46,278.44	\$ 111,709.02	\$ 204,906.01	\$ 114,301.37	\$ (46,948.26)	\$ 475,298.39
52								
53	Propane							
54	En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55								
56	Intercontinental Exchange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57								
58	Capacity Managed - Canadian							
59								
60	PNCTS Refund							
61	TGP Pipeline Refund PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Demand Subtotal	\$ 2,323,815.60	\$ 2,402,297.13	\$ 2,578,601.69	\$ 2,651,533.83	\$ 2,601,886.13	\$ 1,582,732.68	\$ 14,140,867.06
64								
65	Capacity Release Adjustment							
66	Dominion 300076-Storage							
67	Iroquois 470-01							
68	National Fuel N02358							
69	National Fuel O02357							
70	PNCTS FT-1999-001							
71	Tenn Reservation FSMA 523							
72	TGP 2302 FTA Zone 5-6							
73	TGP 42076 FTA							
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							
80								
81	Broker Invoices							
82	Subtotal Broker Invoices							
83								
84	TOTAL DEMAND	\$ 2,040,907.70	\$ 1,857,357.64	\$ 2,090,212.04	\$ 2,166,814.25	\$ 2,118,985.65	\$ 1,099,739.00	\$ 11,374,016.28

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85 FOR THE MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	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 Damision							
99 El Paso							
100 Iroquois							
101 National Fuel							
102 PNGTS							
103 Subtotal TGP Transportation							
104 Total Transportation							
105							
106 Gas Supply							
107 Andarko							
108 Barclay							
109 BG Energy							
110 BP Energy							
111 BP Energy Canada							
112 Cargill							
113 Chevron							
114 Constellation							
115 Direct							
116 DTE							
117 Emera							
118 Embridge							
119 EServices							
120 Exelon							
121 GAZ Metro LNG							
122 Macquarie							
123 Nextera							
124 NGL							
125 Repsol							
126 Sequent							
127 Shell							
128 Spark							
129 Statoil							
130 Tenska							
131 TransCanada							
132 Twin Eagle							
133 UGL							
134 United							
135 VPEM							
136 Total Supply							
137							
138 Peaking Supply							
139 Granite Ridge (formerly AES)							
140							
141 NYMEX Hedging (Gains) Losses							
142							
143 STORAGE WITHDRAWALS							
144							
145 STORAGE INJECTIONS							
146							
147 ENGIE							
148 LNG WITHDRAWAL							
149 LNG INJECTION							
150 Subtotal LNG							
151 PROPANE							
152 Energy/North Propane / Amerigas							
153 Propane Storage Withdrawal							
154 Propane Storage Injection							
155 Subtotal Propane							
156							
157 Broker Cashout							
158 Other - ICE							
159 Subtotal Cashout & Other							
160							
161 Capacity Managed							
162 Broker Invoices							
163 Subtotal Capacity Managed							
164							
165 SUBTOTAL COMMODITY							
166							
167 OF System Gas Sales Cost							
168 OF System Sales Costs - PPA							
169 NON-FIRM COST							
170							
171 INVENTORY ADJUSTMENTS							
172							
173 TOTAL COMMODITY COST	\$ 1,652,816.71	\$ 5,208,320.71	\$ 7,354,182.83	\$ 6,971,991.73	\$ 3,437,325.28	\$ 1,414,293.50	\$ 26,038,930.76

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174	FOR THE MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
175								
176	Peak Demand 1920-1740	\$ 2,040,907.70	\$ 1,857,357.64	\$ 2,090,212.04	\$ 2,166,814.25	\$ 2,118,985.65	\$ 1,099,739.00	\$ 11,374,016.28
177	Peak Commodity 1920-1740	1,652,816.71	5,208,320.21	7,354,182.83	6,971,991.73	3,437,325.28	1,414,293.50	26,038,920.76
178	Total Peak Gas Costs	\$ 3,693,724.41	\$ 7,065,678.35	\$ 9,444,394.87	\$ 9,138,805.98	\$ 5,556,310.93	\$ 2,514,032.50	\$ 37,412,947.04
179								
180	Off-Peak Demand 1920-1741	-	-	-	-	-	-	-
181	Off-Peak Comm 1920-1741	-	-	-	-	-	-	-
182	Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183								
184	Firm Sendout Costs	\$ 3,693,724.41	\$ 7,065,678.35	\$ 9,444,394.87	\$ 9,138,805.98	\$ 5,556,310.93	\$ 2,514,032.50	\$ 37,412,947.04

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
SCHEDULE 3
WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
	Peak	Peak	Peak	Peak	Peak	Peak	Peak
1 VOLUMES BILLED							
2 RESIDENTIAL							
3 R-1, R-5	52,045	72,823	90,661	94,390	92,645	71,520	474,084
4 R-1, R-5 FPO	943	7,385	9,517	9,819	9,290	7,102	44,056
5 R-3, R-6	3,326,449	5,858,128	8,259,877	8,945,516	8,432,367	5,256,670	40,079,007
6 R-3, R-6 FPO	119,707	765,864	1,096,856	1,168,558	1,088,272	686,222	4,925,479
7 R-4, R-7	198,287	349,568	483,492	548,773	581,719	376,060	2,537,899
8 R-4, R-7 FPO	7,681	51,198	83,482	99,208	100,004	61,800	403,373
9 Total Residential	3,705,112	7,104,966	10,023,885	10,866,264	10,304,297	6,459,374	48,463,898
10 COMMERCIAL/INDUSTRIAL							
11 G41 - G43	1,923,739	4,361,030	6,400,097	7,115,582	6,782,674	3,906,994	30,490,116
12 G41 - G43 (FPO)	-	-	-	-	-	-	0
13 Total G41- G43	1,923,739	4,361,030	6,400,097	7,115,582	6,782,674	3,906,994	30,490,116
14 G51 - G63	555,857	699,975	864,047	823,628	862,401	687,381	4,493,289
15 G51 - G63 (FPO)	-	-	-	-	-	-	0
16 Total G51-G63	555,857	699,975	864,047	823,628	862,401	687,381	4,493,289
17							
18 Total Sales Volumes	6,184,708	12,165,971	17,288,029	18,805,474	17,949,372	11,053,749	83,447,303
19							
20 TRANSPORTATION							
21 G41 - G43	2,029,219	3,482,378	4,800,894	5,252,845	4,957,613	3,434,642	23,957,591
22 G51 - G63	2,813,657	2,905,580	2,731,229	2,939,139	2,636,712	2,638,248	16,664,565
23 Total Transportation Volumes	4,842,876	6,387,958	7,532,123	8,191,984	7,594,325	6,072,890	40,622,156
24 Total Volumes	11,027,584	18,553,929	24,820,152	26,997,458	25,543,697	17,126,639	124,069,459
25							
26							
37 REVENUES							
38 Winter Gas Cost Rev filed	\$ 932,735	\$ 6,395,732	\$ 8,981,336	\$ 8,515,652	\$ 8,091,051	\$ 5,820,321	\$ 38,736,827
39							
40 Winter Proration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 adjust to pro-ration report	-	-	-	-	-	-	-
42 Less Occupant Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Total	\$ 932,735	\$ 6,395,732	\$ 8,981,336	\$ 8,515,652	\$ 8,091,051	\$ 5,820,321	\$ 38,736,827
44							
45							
46							
47 Winter Gas Costs Billed (Acct 1920-1740)	932,735	6,395,732	8,981,336	8,515,652	8,091,051	5,820,321	38,736,827
48 Total Winter Gas Cost Billed (Acct 1920-1740)	\$ 932,735	\$ 6,395,732	\$ 8,981,336	\$ 8,515,652	\$ 8,091,051	\$ 5,820,321	\$ 38,736,827
49							
50							
51 Total Sales COG Billed	\$ 932,735	\$ 6,395,732	\$ 8,981,336	\$ 8,515,652	\$ 8,091,051	\$ 5,820,321	\$ 38,736,827
52							
53 Plus: Working Capital Gas Cost Billed	180	1,958	2,733	2,978	2,802	1,597	12,248
54 Plus: Bad Debt Cost Billed	(8,244)	(56,767)	(79,316)	(90,847)	(91,068)	(53,453)	(379,696)
55 Plus: Broker Revenues	250,961	246,991	103,474	380,834	262,797	283,230	1,528,286
56							
57 Total Winter Gas Costs Billed	\$ 1,175,631	\$ 6,587,914	\$ 9,008,226	\$ 8,808,617	\$ 8,265,582	\$ 6,051,695	\$ 39,897,666

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY**

NOVEMBER 2020 THROUGH APRIL 2021

SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
1	Firm Gas Purchases	9,696,070	16,713,963	19,966,682	18,334,614	13,861,353	7,619,668	86,192,350
2	Firm Sales	6,184,708	12,165,971	17,288,029	18,805,474	17,949,372	11,053,749	83,447,303
3	Company Use	17,411	30,017	40,656	56,444	38,332	18,882	201,742
4	Unaccounted For %	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	
5	Unaccounted For Gas	170,651	294,166	351,414	322,689	243,960	134,106	1,516,985

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
SCHEDULE 4 - NONFIRM MARGIN

REDACTED

FOR THE MONTH OF:		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	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	\$ (278,828)	\$ (281,555)	\$ (281,431)	\$ (280,359)	\$ (277,123)	\$ (277,216)	\$ (1,676,512)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
PEAK PERIOD WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

FOR THE MONTH OF: DAYS IN MONTH:		Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	Total
1	BEGINNING BALANCE	\$ (73,944)	\$ (69,261)	\$ (58,499)	\$ (43,904)	\$ (29,402)	\$ (19,606)	\$ (73,944)
2								
3	Add: COST ALLOW	4,694	8,980	12,003	11,614	7,061	3,195	47,547
4								
5	Less: CUSTOMER BILLINGS	(180)	(1,958)	(2,733)	(2,978)	(2,802)	(1,597)	(12,248)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(180)	(1,958)	(2,733)	(2,978)	(2,802)	(1,597)	(12,248)
9								
10	Adjustment	0	0	0	0	-	-	0
11								
12	ENDING BALANCE PRE INTEREST	(69,070)	(58,323)	(43,763)	(29,311)	(19,539)	(14,813)	(14,148)
13								
14	INTEREST APPLIED	(190)	(176)	(141)	(91)	(67)	(46)	(711)
15	ENDING BALANCE	\$ (69,261)	\$ (58,499)	\$ (43,904)	\$ (29,402)	\$ (19,606)	\$ (14,858)	\$ (14,858)

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
Off-Peak WORKING CAPITAL
ACCOUNT 1163-1424
SCHEDULE 5

FOR THE MONTH OF: DAYS IN MONTH		Nov-20 30	Dec-20 31	Jan-21 31	Feb-21 28	Mar-21 31	Apr-21 30	Total
1	BEGINNING BALANCE	\$ (4,293)	\$ (3,831)	\$ (3,808)	\$ (3,817)	\$ (3,826)	\$ (3,835)	\$ (4,293)
2								
3	Add: ACTUAL COST	-	-	-	-	(0)	-	(0)
4								
5	Less: CUSTOMER BILLINGS	473	34	1	1	1	0	510
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	473	34	1	1	1	0	510
9								
10	Adjustment	-	-	-	-	-	-	-
11								
12	ENDING BALANCE PRE INTEREST	(3,821)	(3,797)	(3,807)	(3,816)	(3,825)	(3,835)	(3,783)
13								
14	INTEREST APPLIED	(11)	(11)	(10)	(9)	(11)	(10)	(62)
15	ENDING BALANCE	\$ (3,831)	\$ (3,808)	\$ (3,817)	\$ (3,826)	\$ (3,835)	\$ (3,845)	\$ (3,845)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
1 Demand	\$ 2,040,908	\$ 1,857,358	\$ 2,090,212	\$ 2,166,814	\$ 2,118,986	\$ 1,099,739	\$ 11,374,016
2 Commodity	1,652,817	5,208,321	7,354,183	6,971,992	3,437,325	1,414,294	26,038,931
3 Total Gas Costs	\$ 3,693,724	\$ 7,065,678	\$ 9,444,395	\$ 9,138,806	\$ 5,556,311	\$ 2,514,033	\$ 37,412,947
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ 4,694	\$ 8,980	\$ 12,003	\$ 11,614	\$ 7,061	\$ 3,195	\$ 47,547
11							
12 Prior Period Under collection	371,237	371,237	371,237	371,237	371,237	371,237	2,227,421
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	4,069,656	7,445,895	9,827,634	9,521,657	5,934,609	2,888,464	39,687,916
15							
16 Bad Debt Rate 1/	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	
17							
18 Total Bad Debt Cost	\$ 45,173	\$ 82,649	\$ 109,087	\$ 105,690	\$ 65,874	\$ 32,062	\$ 440,536

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2020 THROUGH OCTOBER 2020
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1 Demand	\$ 608,101	\$ 612,471	\$ 541,241	\$ 530,120	\$ 593,354	\$ 589,404	\$ 3,474,692
2 Commodity	1,040,879	639,408	685,807	585,761	601,724	1,124,368	4,677,946
3 Total Gas Costs	\$ 1,648,980	\$ 1,251,879	\$ 1,227,048	\$ 1,115,881	\$ 1,195,077	\$ 1,713,773	\$ 8,152,638
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate	0.00205	0.00205	0.00205	0.00205	0.00205	0.00205	
9							
10 Working Capital Adjustment	\$ 702	\$ 702	\$ 702	\$ 702	\$ 702	\$ 702	\$ 4,213
11							
12 Total Working Capital Costs	\$ 4,083	\$ 3,269	\$ 3,218	\$ 2,990	\$ 3,152	\$ 4,215	\$ 20,926
13							
14 Prior Period (Over)Under collection	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ (19,441)
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,649,822	\$ 1,251,907	\$ 1,227,026	\$ 1,115,630	\$ 1,194,989	\$ 1,714,748	\$ 8,154,123
17							
18 Bad Debt Rate	0.01110	0.01110	0.01110	0.01110	0.01110	0.01110	
19							
20 Bad Debt Adjustment	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 8,736	\$ 52,418
21							
22 Total Bad Debt Cost	\$ 27,049	\$ 22,633	\$ 22,356	\$ 21,120	\$ 22,001	\$ 27,770	\$ 142,929

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Total
1	WORKING CAPITAL RATES	\$ 0.0013	\$ 0.0013	\$ 0.0013	\$ 0.0013	\$ 0.0013	\$ 0.0013	
2								
3	WORKING CAPITAL COSTS COLLECTED							
4	Residential	\$ 179.50	\$ 1,957.65	\$ 2,732.77	\$ 2,978.32	\$ 2,802.36	\$ 1,597.48	\$ 12,248
5	Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	C/I Sales G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	C/I Sales G41 to G43 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	C/I Sales G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	C/I Sales G51 to G63 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10								
11	WORKING CAPITAL COLLECTED	\$ 179.50	\$ 1,957.65	\$ 2,732.77	\$ 2,978.32	\$ 2,802.36	\$ 1,597.48	\$ 12,248
12								
13	BAD DEBT RATES	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	
14								
15	BAD DEBTS COLLECTED							
16	Residential	\$ (8,244.43)	\$ (56,766.66)	\$ (79,316.46)	\$ (90,846.95)	\$ (91,067.98)	\$ (53,453.02)	\$ (379,696)
17	Residential (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	C/I Sales G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	C/I Sales G41 to G43 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	C/I Sales G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	C/I Sales G51 to G63 (FPO)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22								
23	BAD DEBTS COLLECTED	\$ (8,244.43)	\$ (56,766.66)	\$ (79,316.46)	\$ (90,846.95)	\$ (91,067.98)	\$ (53,453.02)	\$ (379,696)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 D/B/A LIBERTY
 NOVEMBER 2020 THROUGH APRIL 2021
 COMMODITY AND TRANSPORTED VOLUMES
 SCHEDULE 8

		Nov-20		Dec-20		Jan-21		Feb-21		Mar-21		Apr-21		Total								
		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 Scendout TGP/Supply Area Transport/Variable Costs																					
2	City Gate Purchases for Scendout																					
3	Discount Purchases for Scendout Discount Transport/Variable Costs																					
4	PNGTS Purchases for Scendout (Berlin) PNGTS Transport/Variable Costs																					
5	TGP/Niagara Purchases for Scendout TGP/Niagara Transport/Variable Costs																					
6	Eubridge/TC Energy Purchases for Scendout (A) (Eubridge/TCPL/RO) Transport/Variable Costs TGP (ENB/TCPL/RO Path) Transport/Variable Costs																					
7	Eubridge/TC Energy Purchases for Scendout (B) (ENB/TCPL/PNGTS) Transport/Variable Costs TGP (ENB/TCPL/PNGTS Path) Transport/Variable Costs	Discount & CG SS & Vols included above																				
8	LNG Const/Gaz Met/Rev LNG DMD Charge(s) Deals A/B/C																					
	LNG Vapor - P/S Plant																					
9	Propane Off System Sales (Amerigas LP - Vol Conv to MMBtus) Propane Scendout - P/S Plant																					
10	Storage Storage Withdrawals for Scendout Storage Withdrawal/Transport costs																					
	Boil-off																					
	LNG																					
	LPG																					
11	ORA																					
12	Firm Transportation																					
13	Variance																					
14	NET COMMODITY COST	\$ 2,766,825.76		969,607	\$ 5,959,650.33		1,671,396	\$ 8,211,987.88		1,796,668	\$ 8,316,486.26		1,833,463	\$ 4,532,711.31		1,386,135	\$ 1,551,291.16		761,967	\$ 31,328,556.68		8,619,235

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
NOVEMBER 2020 THROUGH APRIL 2021
MONTHLY PRIME RATES
SCHEDULE 9

Schedule 9
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	MONTH	DATES	PRIME RATE	# DAYS	DAYS IN MONTH	WEIGHTED RATE
1	Nov-20	11/01 - 11/30	3.25%	30	30	3.2500%
2	Dec-20	12/01 - 012/31	3.25%	31	31	3.2500%
3	Jan-21	01/01 - 01/31	3.25%	31	31	3.2500%
4	Feb-21	02/01 - 02/28	3.25%	28	28	3.2500%
5	Mar-21	03/01 - 03/31	3.25%	31	31	3.2500%
6	Apr-21	04/01 - 04/30	3.25%	30	30	3.2500%