

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

September 1, 2021

Under/(Over) Collection as of August 01, 2021		\$	3,080,269
Forecasted firm Residential therm sales 09/01/21 - 10/31/21	6,221,489		
Residential Cost of Gas Rate per therm	\$ (0.3935)		
Forecasted firm C&I High Winter Use therm sales 09/01/21 - 10/31/21	2,620,569		
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.3886)		
Forecasted firm C&I Low Winter therm sales 09/01/21 - 10/31/21	1,485,381		
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.3999)		
Forecasted firm Residential therm sales 08/21	989,034		
Residential Cost of Gas Rate per therm	\$ (0.3935)		
Forecasted firm C&I High Winter Use therm sales 08/21	419,114		
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.3886)		
Forecasted firm C&I Low Winter Use therm sales 08/21	667,872		
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.3999)		
Forecast recovered costs at current rate 08/2021			(4,879,648)
Estimated FPO Premium 08/01/21 - 10/31/21			-
Revised projected gas costs 08/01/21 - 10/31/21			6,265,337
Estimated interest charged (credited) to customers 08/01/21 - 10/31/21			6,228
Projected under / (over) collection as of 08/31/2021 (A)		\$	<u>4,472,186</u>

Actual Gas Costs through 08/01/21	\$	6,695,678
Revised projected gas costs 08/01/2021 - 10/31/2021	\$	<u>6,265,337</u>
Estimated total adjusted gas costs 05/01/2021 - 10/31/2021 (B)	\$	<u>12,967,242</u>

Under/ (over) collection as percent of total gas costs (A/B)	34.49%
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Projected under / (over) collection as of 08/31/2021 (A)	\$	4,472,186
Forecasted firm therm sales 09/01/2021-10/31/2021		10,327,439
Change in rate used to reduce forecast under/(over) collection	\$	0.4330
Calculated Cost of Gas Rate	\$	0.8265
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 August 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 (Actual)	Jun-21 (Actual)	Jul-21 (Actual)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 2,404,831	\$ 2,010,424	\$ 1,955,322	\$ 1,383,808	\$ 1,710,594	\$ 3,051,877	\$ 12,516,856
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		76,048	134,023	101,407	38,738	38,738	38,738	427,693
Working Capital		3,838	4,560	3,922	515	515	515	13,866
Misc Overhead		-	-	-	-	-	-	-
Production & Storage		434	434	434	433	433	433	2,599
Total Indirect Costs		\$ 80,320	\$ 139,017	\$ 105,762	\$ 39,686	\$ 39,686	\$ 39,686	\$ 444,158
Interest		2,031	4,617	6,916	320	1,904	4,004	\$ 19,792
Total Gas Costs plus Indirect Costs	\$ 74,818	2,487,182	2,154,059	2,068,001	1,423,814	1,752,184	3,095,567	\$ 13,055,624
Total Forecasted Sales Volumes		10,787,513	7,181,624	5,660,411	2,076,020	3,233,636	7,093,803	36,033,007
Total Forecasted Collections		1,461,095	967,810	1,274,885	819,135	1,273,041	2,787,472	\$ 8,583,438
With Rate Adjustment	Beginning Under/(Over)	May-21 (Actual)	Jun-21 (Actual)	Jul-21 (Actual)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 2,404,831	\$ 2,010,424	\$ 1,955,322	\$ 1,383,808	\$ 1,710,594	\$ 3,051,877	\$ 12,516,856
Adjustments and Indirect Costs								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		-	-	-	-	-	-	-
Inventory Financing		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
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Total Gas Costs plus Indirect Costs	\$ 74,818	2,487,182	2,154,059	2,068,001	1,423,814	1,752,184	3,095,227	\$ 13,055,285
Total Forecasted Sales Volumes		10,787,513	7,181,624	5,660,411	2,076,020	3,233,636	7,093,803	36,033,007
Total Forecasted Collections		1,461,095	967,810	1,274,885	819,135	2,673,205	5,859,089	\$ 13,055,219