

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
DG 20-141

	Filing (1)	Actual	Difference
Account 8840-2-0000-10-1920-1741			
Balance 10/31/2020 - (Over) / Under	\$ 105,886	\$ 443,298	\$ 337,412
Prior Period Adjustment 11/1/2020 - 4/30/2021	-	(186,465)	(186,465)
Interest 11/1/2020 - 4/30/2021	<u>2,786</u>	<u>8,741</u>	<u>5,955</u>
Beginning Balance 5/1/2021	\$ 108,672	\$ 265,575	\$ 156,903
Interest 5/1/2021 - 10/31/2021	7,977	58,951	50,974
Prior Period Adjustments	-	-	-
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	2,602	2,602	0
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	-	-
Gas Costs	<u>\$ 7,284,571</u>	<u>\$ 16,145,412</u>	<u>\$ 8,860,841</u>
Total Costs	<u>\$ 7,295,150</u>	<u>\$ 16,206,965</u>	<u>\$ 8,911,815</u>
Gas Cost Billed	<u>\$ (7,403,822)</u>	<u>\$ (7,807,370)</u>	<u>\$ (403,548)</u>
Total (Over) / Under 10/31/2021	<u>\$ -</u>	<u>\$ 8,665,170</u>	<u>\$ 8,665,170</u>
Bad Debts Account 8840-2-0000-10-1163-1754			
Balance 10/31/2020 - (Over) / Under	\$ (280,167)	\$ (225,096)	\$ 55,072
Prior Period Adjustment	-	41,227	41,227
Interest 11/1/2020 - 4/30/2021	<u>(7,374)</u>	<u>(3,044)</u>	<u>4,329</u>
Beginning Balance 5/1/2021	\$ (287,541)	\$ (186,913)	\$ 100,628
Bad Debt Costs	103,363	179,999	76,636
Bad Debt Billed	194,301	469,765	275,464
Adjustment	0	0	0
Interest	(10,123)	1,990	12,113
Total (Over) / Under 10/31/2021	\$ -	\$ 464,841	\$ 464,841
Working Capital Account 8840-2-0000-10-1163-1424			
Balance 10/31/2020 - (Over) / Under	\$ (13,709)	\$ (4,293)	\$ 9,416
Prior Period Adjustment	0	511	511
Interest 11/1/2020 - 4/30/2021	<u>(361)</u>	<u>(62)</u>	<u>299</u>
Beginning Balance 5/1/2021	\$ (14,070)	\$ (3,844)	\$ 10,226
Working Capital Costs	9,258	20,583	11,325
Working Capital Billed	5,027.00	8,178	3,151
Adjustment	0	0	0
Interest	(215)	148	363
Total (Over) / Under 10/31/2021	\$ -	\$ 25,065	\$ 25,065
Total All Accounts	<u>\$ -</u>	<u>\$ 9,155,075</u>	<u>\$ 9,155,075</u>

(1) As filed in the Summer 2021 Cost of Gas in DG 21-141 and approved in Order No. 26,419 in Docket No. 20-141 on October 30, 2020.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
 D/B/A LIBERTY
 SUMMER 2021 COST OF GAS RESULTS
 DG 20-141
 SUMMARY OF DEMAND CHARGES FOR PERIOD
 May 01, 2021 through October 31, 2021

	Reference Actuals	Filing 1/	Actual	Difference
Supplies				
Transgas	Sch 2B line 6			
Subtotal Supply Demand Charges				
Pipelines				
TransCanada via Union to Portland and Iriquois	Sch 2B line 8			
IROQUOIS 470-01 RTS	Sch 2B line 19			
PNGTS FT-1999-001	Sch 2B line 21			
TGP 2302 FTA Zone 5-6	Sch 2B line 22			
TGP 8587 FTA Zone 0-6	Sch 2B line 24			
TGP 95346	Sch 2B line 25			
Emera	Sch 2B line 17			
Dominion - Storage Demand 300076	Sch 2B line 39			
Direct	Sch 2B line 18			
Portland Natural Gas FTN	Sch 2B line 27			
TGP 11234 Z4-Z6(stg)	Sch 2B line 30			
TGP 2694-Payback contract	Sch 2B line 28			
TGP 42076 FTA	Sch 2B line 31			
TGP 523	Sch 2B line 32			
TGP 72694 NET	Sch 2B line 23 & 33			
TGP Concord Lateral FT	Sch 2B line 34			
NFGS(National Fuel N02357&N02358	Sch 2B line 26			
Subtotal Pipeline Demand Charges				
LNG				
LNG - Res Charge GAZ Metro)	Sch 2B line 47			
Propane				
EN Propane	Sch 2B line 50			
Storage				
Demand & Capacity Charges				
Other				
Fees	Sch 2B line 52	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 53	-	-	-
Repsol	Sch 2B line 12			
Transportation Capacity Credit	Sch 2B line 75			
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		\$ 2,868,279	\$ 2,917,588	\$49,309

1/ Demand costs per Schedule 5A as filed in the Summer 2020 Cost of Gas in DG 19-145.

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
DG 20-141
SUMMARY OF COMMODITY COSTS FOR PERIOD
May 01, 2021 through October 31, 2021

Summary Page 3
REDACTED

Demand Charges (Brought from Page 2):	\$2,868,279		\$2,917,588		\$49,309	
	<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, line 4					
Cost	Sch 8, line 4					
<u>Dracut Commodity</u>						
Therms	Sch 8, line 9					
Cost	Sch 8, line 9					
<u>Portland Natural Gas</u>						
Therms	Sch 8, line 14					
Cost	Sch 8, line 14					
<u>TGP/Iroquois Commodity (Dawn)</u>						
Therms	No Actuals					
Cost	No Actuals					
<u>TGP/Niagara Commodity</u>						
Therms	Sch 8, lines 17 + 18					
Cost	Sch 8, lines 17 + 18					
<u>City Gate Delivered Supply</u>						
Therms	Sch 8, line 7					
Cost	Sch 8, line 7					
<u>Storage Gas - Commodity Withdrawn</u>						
Therms	Sch 8, lines 44 + 45					
Cost	Sch 8, lines 44 + 45					
<u>Propane P/S Plant Commodity</u>						
Therms	No Actuals					
Cost	No Actuals					
<u>LNG P/S Plant Commodity-Vapor</u>						
Therms	Sch 8, line 50					
Cost	Sch 8, line 31					
<u>Other-LNG Truck</u>						
Therms	Sch 8, lines 20 + 24 + 48 + 54					
Cost	Sch 8, lines 20 + 24 + 48 + 54					
Subtotal:						
Volumes (net of fuel retention)	22,065,798	-		17,187,710		(4,878,088)
Cost	\$ 4,435,968	0.2010		\$ 5,844,726	0.3401	\$ 1,408,758
Total Demand and Commodity Costs	\$ 7,304,247			\$ 8,762,314		\$ 1,458,067
Demand (therms):						
Firm Gas Transported	22,065,798			17,187,710		(4,878,088)
Lost Gas (Unaccounted For)	388,358			302,504		(85,854)
Unbilled Therms	-			6,642,083		6,642,083
Fuel Retention	-			-		-
Company Use	33,536			33,536		-
Total Demand	22,487,692			24,165,833		1,678,141

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2020 Cost of Gas in DG 19-145.

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
DG 20-141
May 01, 2021 through October 31, 2021

Summary Page 4
REDACTED

	2021			(A-B)*C Difference
	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	
Weather Variance - Volume Impact				
TGP Gulf Commodity				
Dracut Commodity				
Portland Natural Gas				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagara Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Other				
Total Volume Weather Variance	17,187,710	19,757,929		(274,091.5)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference
	Demand Variance - Commodity Costs			
TGP Gulf Commodity				
Dracut Commodity				
Portland Natural Gas				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagara Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Other				
Total Demand Variance (Less: Fuel Retention)	22,065,798	17,187,710	\$	(2,533,458)

Demand Variance Net of Weather Variance -

	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
	Rate Variance - Commodity Costs			
TGP Gulf Commodity				
Dracut Commodity				
Portland Natural Gas				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagara Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)				
Other				
Total Commodity Cost Rate Variance	17,187,710		\$	3,914,933
Other Rate Variance (from page 2)				49,309
Hedge (Gains)/Loss (from page 3)				0
Total Rate Variance				\$3,964,242
Due to Weather Variance				(274,091)
Due to Demand Variance (from above)				(2,533,458)
Other- Cashout, Broker Penalty, Canadian Managed				(256,965)
Total Gas Cost Variance				<u>\$899,727</u>

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

This page is filed pursuant to the confidentiality provisions outlined in Puc 201 06(a)(26).

THIS PAGE HAS BEEN REDACTED

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

Schedule 1
Page 1 of 2

SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
PEAK DEMAND AND COMMODITY
Account 8840-2-0000-10-1920-1740

FOR THE MONTH OF: DAYS IN MONTH	May-21 31	Jun-21 30	Jul-21 31	Aug-21 31	Sep-21 30	Oct-21 31	Total
1 BEGINNING BALANCE	\$ 1,431,639	\$ 707,643	\$ 206,909	\$ (381,807)	\$ (999,106)	\$ (2,203,772)	\$ 1,431,639
2							
3 Add: ACTUAL COSTS	(504,730)	(372,547)	(572,328)	(647,718)	(1,226,062)	(907,429)	(4,230,814)
4 Adjustments to Purchased Gas Costs	-	-	-	-	-	-	-
5 Inj into Storage	-	-	-	-	-	-	-
6 Total Costs	(504,730)	(372,547)	(572,328)	(647,718)	(1,226,062)	(907,429)	(4,230,814)
7							
8 Add: MISCELLANEOUS	97,730	-	-	36,800	23,117	-	157,647
9							
10							
11 Less: CUSTOMER BILLINGS	(2,812,786)	(129,404)	(16,388)	(4,483)	2,551	(12,018)	(2,972,528)
12 Estimated Unbilled (Net)	2,492,850	-	-	-	-	-	2,492,850
13 Sub-Total Accrued Customer Billings	(319,936)	(129,404)	(16,388)	(4,483)	2,551	(12,018)	(479,678)
14							
15 Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
16							
17 NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
18							
19 ENDING BALANCE PRE INTEREST	704,703.11	205,692.16	(381,806.75)	(997,207.79)	(2,199,499.65)	(3,123,218.95)	(3,121,205.73)
20							
21 MONTH'S AVERAGE BALANCE	1,068,171	456,668	(87,449)	(689,507)	(1,599,303)	(2,663,495)	
22							
23 INTEREST RATE	1.57%	3.25%	3.25%	3.25%	3.25%	3.25%	
24							
25 INTEREST APPLIED	2,940	1,217		(1,898)	(4,272)	(7,352)	(9,365)
26							
27 ENDING BALANCE	\$ 707,643	\$ 206,909	\$ (381,807)	\$ (999,106)	\$ (2,203,772)	\$ (3,130,571)	\$ (3,130,571)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
OFF PEAK DEMAND AND COMMODITY
Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

Schedule 1
Page 2 of 2

	FOR THE MONTH OF: DAYS IN MONTH	May-21 31	Jun-21 30	Jul-21 31	Aug-21 31	Sep-21 30	Oct-21 31	Total
1	BEGINNING BALANCE	\$ 265,575	\$ 1,211,775	\$ 2,259,440	\$ 2,947,227	\$ 4,316,861	\$ 6,527,070	\$ 265,575
2								
3	Add: ACTUAL COSTS	2,358,346	2,022,211	1,953,164	2,316,849	3,214,248	4,280,594	16,145,412
4	ADJUSTMENTS TO PURCHASE GAS COSTS	-	-	-	-	-	-	-
5	ADJUSTMENTS TO PURCHASE GAS COSTS	-	-	-	-	-	-	-
6	Total Costs	2,358,346	2,022,211	1,953,164	2,316,849	3,214,248	4,280,594	16,145,412
7								
8	Add: MISCELLANEOUS	434	434	434	434	434	434	2,602
9								
10								
11	Less: CUSTOMER BILLINGS	(621,965)	(1,398,923)	(995,811)	(904,970)	(893,401)	(1,067,684)	(5,882,753)
12	Estimated Unbilled (Net)	(792,646)	419,327	(276,917)	(52,662)	(125,536)	(1,096,183)	(1,924,616)
13	Sub-Total Accrued Customer Billings	(1,414,610)	(979,597)	(1,272,727)	(957,633)	(1,018,937)	(2,163,866)	(7,807,370)
14								
15	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
16								
17	ENDING BALANCE PRE INTEREST	\$ 1,209,744	\$ 2,254,823	\$ 2,940,311	\$ 4,306,876	\$ 6,512,606	\$ 8,644,231	\$ 8,606,219
18								
19	MONTH'S AVERAGE BALANCE	737,659	1,733,299	2,599,875	3,627,051	5,414,733	7,585,650	
20								
21	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
22								
23	INTEREST APPLIED	2,031	4,617	6,916	9,984	14,464	20,938	58,951
24								
25	ENDING BALANCE	\$ 1,211,775	\$ 2,259,440	\$ 2,947,227	\$ 4,316,861	\$ 6,527,070	\$ 8,665,170	\$ 8,665,170

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
SCHEDULE 2 A
GAS COSTS BY SOURCE

Schedule 2 A
REDACTED

FOR THE MONTH OF:	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total
1 DEMAND							
2							
3 BP ENERGY							
4 REPSOL							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 109,272	\$ 108,000	\$ 103,960	\$ 103,010	\$ 102,157	\$ 105,147	\$ 631,547
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 640,559	\$ 639,895	\$ 641,075	\$ 640,200	\$ 640,908	\$ 644,173	\$ 3,846,810
11 CAPACITY RELEASE ADJ	(165,367)	(247,836)	(389,505)	(298,763)	(301,189)	(158,109)	(1,560,769)
12 TOTAL TRANSPORT	\$ 475,192	\$ 392,060	\$ 251,570	\$ 341,437	\$ 339,719	\$ 486,064	\$ 2,286,042
13							
14 STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 TOTAL DEMAND	\$ 584,464	\$ 500,060	\$ 355,530	\$ 444,447	\$ 441,876	\$ 591,210	\$ 2,917,588
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 December 2015							
50							
51 SUBTOTAL COMMODITY COST	\$ 1,462,799	\$ 1,152,825	\$ 1,241,942	\$ 1,513,982	\$ 2,416,208	\$ 3,342,187	\$ 11,129,942
52							
53 ICE Fees							
54							
55 OFF SYSTEM SALES							
56							
57 NON-FIRM COST							
58							
59 NET COMMODITY COST	\$ 1,463,529	\$ 1,153,555	\$ 1,242,672	\$ 1,514,712	\$ 2,416,938	\$ 3,342,918	\$ 11,134,324

GAS COSTS SUMMARY
SCHEDULE 2 A

FOR THE MONTH OF:	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total
60 Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Off-Peak Demand	\$ 584,464	\$ 500,060	\$ 355,530	\$ 444,447	\$ 441,876	\$ 591,210	\$ 2,917,588
62 Total Demand	\$ 584,464	\$ 500,060	\$ 355,530	\$ 444,447	\$ 441,876	\$ 591,210	\$ 2,917,588
63							
64 Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Off-Peak Commodity	\$ 1,463,529	\$ 1,153,555	\$ 1,242,672	\$ 1,514,712	\$ 2,416,938	\$ 3,342,918	\$ 11,134,324
66 Total Commodity	\$ 1,463,529	\$ 1,153,555	\$ 1,242,672	\$ 1,514,712	\$ 2,416,938	\$ 3,342,918	\$ 11,134,324
67							
68 Firm Sendout Costs	\$ 2,047,993	\$ 1,653,616	\$ 1,598,203	\$ 1,959,159	\$ 2,858,814	\$ 3,934,128	\$ 14,051,913

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

Schedule 2B
Page 1 of 3
REDACTED

FOR THE MONTH OF:		May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total
1	DEMAND							
2	Fixed Charges/Supply							
3	BP Energy							
4	Emera							
5	TransCanada							
6	Transgas							
7	Union Gas							
8	Total Canadian Purchases	\$ 109,272.31	\$ 108,000.38	\$ 103,960.24	\$ 103,009.96	\$ 102,156.94	\$ 105,146.74	\$ 631,547
9	PEAKING SUPPLY							
10	Granite Ridge							
11	NJR Energy							
12	Repsol							
13	JP Morgan							
14	Subtotal Peaking Supply	\$	\$	\$	\$	\$	\$	\$
15								
16	Transport Capacity(Demand and Transportation Costs)							
17	Emera							
18	Direct							
19	IROQUOIS 470-01 RTS							
20	National Fuel NFGS NO2358 FST and O02357							
21	PNGTS FT-1999-001							
22	TGP 2302 FTA Zone 5-6							
23	TGP 72694 NET							
24	TGP 8587 FTA Zone 0-6							
25	TGP 95346							
26	Trans Gas							
27	Portland Natural Gas FTN							
28	TGP 2694-Payback contract							
29	TGP 11234 FTA Zone 4-6							
30	TGP 11234 Z4-26(stg)							
31	TGP 42076 FTA							
32	TGP 523							
33	TGP 632 FTA Zone 4-6							
34	TGP Concord Lateral FT							
35	SubTotal Transport Capacity	\$ 640,559.01	\$ 639,895.42	\$ 641,075.04	\$ 640,200.22	\$ 640,907.80	\$ 644,172.76	\$ 3,846,810
36								
37								
38	Storage Fixed							
39	Dominion - Storage Demand 300076							
40	TGP FSMA - Storage Demand							
41	Natl Fuel - Storage Demand							
42	Honeye - Storage Demand							
43	Sempira - Storage Demand							
44	SubTotal Storage	\$	\$	\$	\$	\$	\$	\$
45								
46	LNG							
47	LNG - Res Charge GAZ Metro)							
48								
49	PROPANE							
50	ENERGYNORTH Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51								
52	ICE Fees							
53	TGP Pipeline Refund							
54								
55	Capacity Managed - Canadian							
56								
57	Demand Subtotal	\$ 749,831.32	\$ 747,895.80	\$ 745,035.28	\$ 743,210.18	\$ 743,064.74	\$ 749,319.50	\$ 4,478,357
58	Capacity Release Adjustments							
59	Iroquois							
60	National Fuel N02358							
61	National Fuel O02357							
62	Portland Gas 1999-001							
63	TGP 11234 FTA							
64	TGP 2302 FTA							
65	TGP 72694 FTA							
66	TGP 72694 FTA							
67	TGP 8587							
68	TGP 95346 FTA							
69	Emera							
70	Dominion 300076							
71	TGP 42076							
72	TGP 523							
73	TGP 632 FSMA							
74	Twin Eagle							
75	SubTotal Capacity Releases	\$ (165,367.08)	\$ (247,835.50)	\$ (389,504.87)	\$ (298,763.19)	\$ (301,188.79)	\$ (158,109.24)	\$ (1,560,769)
76	Demand Net	\$ 584,464.24	\$ 500,060.30	\$ 355,530.41	\$ 444,446.99	\$ 441,875.95	\$ 591,210.26	\$ 2,917,588.16

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:		May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total
77	COMMODITY							
78								
79	Canadian Supply							
80	BP/Northeast Gas Market							
81	Nexen							
82	Sempra							
83								
84	Total Canadian Commodity	\$	\$	\$	\$	\$	\$	\$
85	Pipeline Transport							
86	ANE UnionTranegas							
87								
88	Dominion							
89	Iroquois							
90	Tennessee Gas Pipeline							
91	Honeye							
92	National Fuel							
93	PNGTS							
94	Total TGP Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95								
96	Total Pipeline Transport	\$ 1,078.20	\$ 1,049.87	\$ 1,263.57	\$ 1,446.61	\$ 1,011.51	\$ 1,114.20	\$ 6,964
97								
98	City Gate Supply							
99	VPEM							
100								
101	Dracut Supply							
102								
103	PNGTS Commodity							
104	Emera							
105								
106	Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Other Commodity							
108	Andarko							
109	J Aron							
110	ANE							
111	BG \ TransCanada							
112	BP Energy							
113	Chevron							
114	Constellation							
115	CITI							
116	Cargill							
117	Direct							
118	DTE							
119	Emera							
120	Enbridge							
121	Ray Energy							
122	Repsol							
123	Sequent							
124	South Jersey							
125	Tenaska							
126	Southwest							
127	TC Energy							
128	Tennessee Gas Pipeline							
129	UGI							
130	Twin Eagle							
131	United							
132	Vitol							
133	Sub Total	\$ 1,449,856.54	\$ 1,131,053.32	\$ 1,426,438.90	\$ 1,533,547.07	\$ 2,373,636.93	\$ 3,306,966.89	\$ 11,221,500
134	Hedging (Gain)/Loss Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Hedging (Gain)/Loss Off Peak							
136	Total	\$ 1,449,856.54	\$ 1,131,053.32	\$ 1,426,438.90	\$ 1,533,547.07	\$ 2,373,636.93	\$ 3,306,966.89	\$ 11,221,500
137								
138	Storage							
139	WITHDRAWALS Off Peak							
140	INJECTIONS							
141								
142	Total Storage	\$	\$	\$	\$	\$	\$	\$
143								
144	LNG							
145	LNG - REV							
146	LNG - P/S Plant							
147	Total LNG	\$ 8,361.82	\$ 8,650.89	\$ 13,841.36	\$ 2,980.60	\$ 14,103.35	\$ 74,036.32	\$ 121,974
148								
149	PROPANE							
150	Propane Sendout - P/S Plant							
151	ENERGYNORTH Propane - Tank Farm							
152	Total PROPANE	\$ -	\$ 3,978.98	\$ 1.39	\$ -	\$ 6,165.40	\$ 3,518.12	\$ 13,664
153								
154	Taxes - West Virginia							
155	Broker Cashout							
156	Capacity Managed							
157	FPO Mailing Costs							
158	FPO Mailing Costs Moved to Winter in December 2015							
159								
160	TOTAL COMMODITY	\$ 1,462,798.73	\$ 1,152,824.94	\$ 1,241,941.86	\$ 1,513,981.62	\$ 2,416,207.68	\$ 3,342,187.42	\$ 11,427,162
161		\$	\$	\$	\$	\$	\$	\$
162	ICE Fees							
163	OFF SYSTEM SALES COST							
164								
165	NON-FIRM COST							
166								
167	NET COMMODITY COST	\$ 1,463,529.08	\$ 1,153,555.29	\$ 1,242,672.21	\$ 1,514,711.97	\$ 2,416,938.03	\$ 3,342,917.77	\$ 11,134,324.35
168								

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
May 01, 2021 through October 31, 2021
SCHEDULE 2 B
DETAIL GAS COSTS BY SOURCE

FOR THE MONTH OF:		May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total
184	Total Peak Demand	PK \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	Total Peak Commodity	PK \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Total Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187								
188	Off-Peak Demand	OP \$ 584,464	\$ 500,060	\$ 355,530	\$ 444,447	\$ 441,876	\$ 591,210	\$ 2,917,588
189	Off-Peak Commodity	OP \$ 1,463,529	\$ 1,153,555	\$ 1,242,672	\$ 1,514,712	\$ 2,416,938	\$ 3,342,918	\$ 11,134,324
190	Total Off Peak Gas Costs	\$ 2,047,993	\$ 1,653,616	\$ 1,598,203	\$ 1,959,159	\$ 2,858,814	\$ 3,934,128	\$ 14,051,913
191								
192	Firm Sendout Costs	\$ 2,047,993	\$ 1,653,616	\$ 1,598,203	\$ 1,959,159	\$ 2,858,814	\$ 3,934,128	\$ 14,051,913

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 3
SUMMER COG GAS REVENUES BILLED

Schedule 3

	FOR MONTH OF:	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	VOLUMES BILLED							
2	RESIDENTIAL							
3	R-1	51,130	42,189	33,776	31,713	29,502	32,780	221,090
4	R-1 FPO	3,721	10	-	-	-	-	3,731
5	R-3	2,983,071	1,713,019	1,200,154	1,049,192	1,013,438	1,228,292	9,187,166
6	R-3 FPO	289,937	1,100	607	-	(21)	(571)	291,052
7	R-4	293,598	137,473	85,543	72,692	73,495	90,775	763,576
8	R-4 FPO	29,428	1,694	630	-	285	571	32,608
9	R-5	1,197	842	567	567	559	798	4,530
10	R-5 FPO	42	-	-	-	-	-	42
11	R-6	10,189	5,847	3,972	3,648	3,527	4,709	31,892
12	R-6 FPO	1,199	9	-	-	-	-	1,208
13	R-7	191	58	42	36	39	43	409
14	R-7 FPO	31	-	-	-	-	-	31
15	Total Residential	3,663,733	1,902,241	1,325,291	1,157,848	1,120,824	1,357,397	10,527,334
16	COMMERCIAL/INDUSTRIAL							
17	G41 - G43	2,084,862	1,009,445	532,039	481,098	476,953	678,419	5,262,816
18	G41 - G43 FPO	-	-	-	-	-	-	-
19	G51 - G58	539,105	600,179	499,865	479,550	481,962	481,304	3,081,965
20	G51 - G58 FPO	-	-	-	-	-	-	-
21	Total Comm/Industrial	2,623,967	1,609,624	1,031,904	960,648	958,915	1,159,723	8,344,781
22	Total Sales Volumes	6,287,700	3,511,865	2,357,195	2,118,496	2,079,739	2,517,120	18,872,115
23								
24	TRANSPORTATION							
25	G41 - G43	2,105,200	1,109,856	652,177	504,598	587,606	785,895	5,745,332
26	G51 - G58	2,394,612	2,559,902	2,651,041	2,528,670	2,663,066	2,670,841	15,468,132
27	Total Transportation	4,499,812	3,669,758	3,303,218	3,033,268	3,250,672	3,456,736	21,213,464
28	Total Volumes	10,787,512	7,181,623	5,660,413	5,151,764	5,330,411	5,973,856	40,085,579
29								
30	REVENUES							
31	Summer Gas Cost Billed (Acct 1920 1741)	\$ 571,447	\$ 1,285,128	\$ 914,919	\$ 831,594	\$ 820,811	\$ 980,912	\$ 5,404,811
32								
33	Less Occupant Billing	-	-	-	-	-	-	-
34								
35	Less Summer Proration/adj	-	-	-	-	-	-	-
36	Total Summer Gas Cost Billed (Acct 1920 1741)	\$ 571,447	\$ 1,285,128	\$ 914,919	\$ 831,594	\$ 820,811	\$ 980,912	\$ 5,404,811
37								
38	Winter Gas Costs Billed (Acct 1920-1740)	\$ 2,835,496	\$ 130,534	\$ 16,547	\$ 4,518	\$ (2,572)	\$ 12,133	\$ 2,996,656
39	Winter Transportation Gas Costs Billed (Acct 1920-1740)							
40	Total Winter Gas Cost Billed (Acct 1920 1740)	\$ 2,835,496	\$ 130,534	\$ 16,547	\$ 4,518	\$ (2,572)	\$ 12,133	\$ 2,996,656
41								
42	Total Gas Costs Billed	\$ 3,406,943	\$ 1,415,662	\$ 931,467	\$ 836,112	\$ 818,239	\$ 993,045	\$ 8,401,467
43								
44	Bad Debt Revenue Billed Summer (Acct 1163-1754)	\$ 49,730	\$ 111,796	\$ 79,472	\$ 72,194	\$ 71,322	\$ 85,251	\$ 469,785
45	Working Capital Gas Cost Billed Summer (1163-1424)	\$ (787)	\$ (1,999)	\$ (1,419)	\$ (1,183)	\$ (1,268)	\$ (1,521)	\$ (6,178)
46								
47	Total Billings	\$ 3,455,886	\$ 1,525,459	\$ 1,009,519	\$ 907,122	\$ 888,293	\$ 1,076,775	\$ 8,863,054

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 3A
CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total
1	Firm Gas Purchases	3,899,980	2,067,540	2,277,780	2,087,690	2,409,330	4,445,390	17,187,710
2	Firm Sales	6,287,700	3,511,865	2,357,195	2,118,496	2,079,739	2,517,120	18,872,115
3	Company Use	10,038	5,937	4,279	3,683	4,176	5,423	33,536
4	Unaccounted For %	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	
5	Unaccounted For Gas	57,330	30,393	33,483	30,689	35,417	65,347	252,659

D/B/A LIBERTY

SUMMER 2021 COST OF GAS RESULTS

SCHEDULE 5

PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1422

	FOR THE MONTH OF: DAYS IN MONTH:	May-21 31	Jun-21 30	Jul-21 31	Aug-21 31	Sep-21 30	Oct-21 31	Total
1	BEGINNING BALANCE	\$ (14,859)	\$ (14,801)	\$ (15,276)	\$ (16,042)	\$ (16,912)	\$ (18,516)	\$ (14,859)
2								
3	Add: COST ALLOW	(555)	(469)	(727)	(824)	(1,558)	(1,153)	(5,286)
4								
5	Less: CUSTOMER BILLINGS	654	34	4	(0)	1	2	695
6	Adjustments	-	-	-	-	-	-	-
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	654	34	4	(0)	1	2	695
10								
11	ENDING BALANCE PRE INTEREST	\$ (14,761)	\$ (15,236)	\$ (15,999)	\$ (16,866)	\$ (18,469)	\$ (19,667)	\$ (19,450)
12								
13	MONTH'S AVERAGE BALANCE	(14,810)	(15,019)	(15,638)	(16,454)	(17,690)	(19,091)	
14								
15	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	INTEREST APPLIED	(41)	(40)	(43)	(45)	(47)	(53)	(269)
17	ENDING BALANCE	\$ (14,801)	\$ (15,276)	\$ (16,042)	\$ (16,912)	\$ (18,516)	\$ (19,719)	\$ (19,719)

D/B/A LIBERTY

SUMMER 2021 COST OF GAS RESULTS

SCHEDULE 5

OFF-PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1424

	FOR THE MONTH OF: DAYS IN MONTH	May-21 31	Jun-21 30	Jul-21 31	Aug-21 31	Sep-21 30	Oct-21 31	Total
1	BEGINNING BALANCE	\$ (3,844)	\$ (308)	\$ 3,545	\$ 6,702	\$ 10,464	\$ 16,392	(3,844)
2								
3	Add: ACTUAL COST	2,754	1,847	1,720	2,550	4,619	7,092	\$ 20,583
4								
5	Less: CUSTOMER BILLINGS	787	1,999	1,419	1,183	1,268	1,521	8,178
6	Adjustments	-	-	-	-	-	-	-
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	787	1,999	1,419	1,183	1,268	1,521	8,178
10								
11	ENDING BALANCE PRE INTEREST	\$ (302)	\$ 3,539	\$ 6,684	\$ 10,435	\$ 16,351	\$ 25,005	\$ 24,917
12								
13	MONTH'S AVERAGE BALANCE	(2,073)	1,616	5,115	8,569	13,408	20,699	
14								
15	INTEREST RATE	1.57%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	INTEREST APPLIED	(5)	6	18	29	41	59	148
17	ENDING BALANCE	\$ (308)	\$ 3,545	\$ 6,702	\$ 10,464	\$ 16,392	\$ 25,065	\$ 25,065

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total
1 Demand	\$ 584,464	\$ 500,060	\$ 355,530	\$ 444,447	\$ 441,876	\$ 591,210	\$ 2,917,588
2 Commodity	1,463,529	1,153,555	1,242,672	1,514,712	2,416,938	3,342,918	11,134,324
3 Total Gas Costs	\$ 2,047,993	\$ 1,653,616	\$ 1,598,203	\$ 1,959,159	\$ 2,858,814	\$ 3,934,128	\$ 14,051,913
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	0.00230	0.00230	0.00230	0.00230	0.00230	0.00230	
9							
10 Working Capital Adjustment	\$ (1,956)	\$ (1,956)	\$ (1,956)	\$ (1,956)	\$ (1,956)	\$ (1,956)	\$ (11,736)
11							
12 Total Working Capital Costs	\$ 2,754	\$ 1,847	\$ 1,720	\$ 2,550	\$ 4,619	\$ 7,092	\$ 20,583
13							
14 Prior Period (Over)/Under collection	\$ (657)	\$ (657)	\$ (657)	\$ (657)	\$ (657)	\$ (657)	\$ (3,944)
15							
16 Subtotal Gas Costs, Working Capital & Under Collection	\$ 2,050,090	\$ 1,654,806	\$ 1,599,265	\$ 1,961,052	\$ 2,862,776	\$ 3,940,563	\$ 14,068,552
17							
18 Bad Debt Rate	0.00700	0.00700	0.00700	0.00700	0.00700	0.00700	
19							
20 Bad Debt Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 Total Bad Debt Cost	\$ 14,350.63	\$ 11,583.64	\$ 11,194.86	\$ 13,727.36	\$ 20,039.43	\$ 27,583.94	\$ 98,480

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total
1 Demand	\$ 263,460	\$ 299,850	\$ 211,303	\$ 217,805	\$ 247,832	\$ 297,327	\$ 1,537,577
2 Commodity	(629,714)	(736,458)	(780,100)	(862,981)	(1,470,562)	(1,201,342)	(5,681,157)
3 Total Gas Costs	\$ (366,254)	\$ (436,608)	\$ (568,797)	\$ (645,176)	\$ (1,222,730)	\$ (904,015)	\$ (4,143,580)
4 Working Capital Rate	0.00230	0.00230	0.00230	0.00230	0.00230	0.00230	
5 Working Capital Adjustment	\$ (707)	\$ (707)	\$ (707)	\$ (707)	\$ (707)	\$ (707)	\$ (4,244.57)
6 Total Working Capital Costs	\$ (555)	\$ (469)	\$ (727)	\$ (824)	\$ (1,558)	\$ (1,153)	\$ (5,286)
7 Prior Period (Over)/Under collection	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (14,859)
8 Subtotal Gas Costs, Working Capital & Over Collection	\$ (369,286)	\$ (439,554)	\$ (572,000)	\$ (648,477)	\$ (1,226,765)	\$ (907,645)	\$ (4,163,725)
9 Bad Debt Rate	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	
10 Bad Debt Adjustment	\$ (2,650)	\$ (2,650)	\$ (2,650)	\$ (2,650)	\$ (2,650)	\$ (2,650)	\$ (15,903)
11 Total Bad Debt Cost	\$ (5,235)	\$ (5,727)	\$ (6,654)	\$ (7,190)	\$ (11,238)	\$ (9,004)	\$ (45,049)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 7
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF		May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023	
2								
3	WORKING CAPITAL COLLECTED	\$ (787)	\$ (1,999)	\$ (1,419)	\$ (1,183)	\$ (1,268)	\$ (1,521)	\$ (8,178)
4								
5	BAD DEBT RATES	\$ 0.0070	\$ 0.0070	\$ 0.0070	\$ 0.0070	\$ 0.0070	\$ 0.0070	
6								
7	BAD DEBT COLLECTED	\$ 49,730	\$ 111,796	\$ 79,472	\$ 72,194	\$ 71,322	\$ 85,251	\$ 469,765

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

Schedule 8
REDACTED

FOR THE MONTH OF	May 21			Jun 21			Jul 21			Aug 21			Sep 21			Oct 21			Total		
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	Del Vol Dth	
1 TENNESSEE COMMODITY																					
2 Gas Supply Purchases for Sendout																					
3 TGP/Supply Area Transport/Variable Costs																					
4 TOTAL TENNESSEE																					
5																					
6																					
7 City Gate Purchases for Sendout																					
8																					
9 Dracut Purchases for Sendout																					
10 Dracut Transport/Variable Costs																					
11																					
12 PNGTS Purchases for Sendout (Berlin)																					
13 PNGTS Transport/Variable Costs																					
14 TOTAL PNGTS																					
15																					
16																					
17 TGP/Niagara Purchases for Sendout																					
18 TGP/Niagara Transport/Variable Costs																					
19																					
20 Enbridge/TC Energy Purchases for Sendout (A)																					
21 (Enbridge/TCPL/IRO) Transport/Variable Costs																					
22 TGP/Niagara Transport/Variable Costs																					
23																					
24 Enbridge/TC Energy Purchases for Sendout (B)																					
25 (ENB/TCPL/PNGTS) Transport/Variable Costs																					
26 TGP (ENB/TCPL/PNGTS Path) Transport/Variable Costs																					
27																					
28																					
29 LNG																					
30																					
31 LNG Vapor Sendout - P/S Plant																					
32																					
33 Propane																					
34 Off System Sales (EN/Amerigas- Vol Conv to MMBtus)																					
35																					
36 Propane Sendout - P/S Plant																					
37																					
38 Total Propane																					
39																					
40																					
41 Storage																					
42 Storage Injection Purchase																					
43																					
44 Storage Withdrawals for Sendout																					
45 Storage Withdrawal /Transport costs																					
46																					
47																					
48 Boil-off																					
49																					
50 LNG			0			0			0			0			0			77		\$0	77
51																					
52 LPG			0			0			0			0			0			0		\$0	-
53																					
54 OBA																					
55																					
56																					
57																					
58																					
59 NET COMMODITY COST	\$906,707		389,998	\$476,099		206,754	\$652,480		227,778	\$651,770		208,769	\$914,293		240,933	\$2,243,378		444,539	\$5,844,726	1,718,771	

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

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY
SUMMER 2021 COST OF GAS RESULTS
SCHEDULE 9
MONTHLY PRIME RATES

	MONTH	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
1	May-21	3.25%	31	1.5726%
2	Jun-21	3.25%	30	3.2500%
3	Jul-21	3.25%	31	3.2500%
4	Aug-21	3.25%	31	3.2500%
5	Sep-21	3.25%	30	3.2500%
6	Oct-21	3.25%	31	3.2500%