

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>\$ 14,001,799</u> | <u>\$ 6,717,228</u> |
| Total Costs | <u>\$ 7,295,150</u> | <u>\$ 14,063,352</u> | <u>\$ 6,768,202</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>\$ 6,521,557</u> | <u>\$ 6,521,557</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>\$ 7,011,462</u> | <u>\$ 7,011,462</u> |

(1) As filed in the Summer 2021 Cost of Gas and approved in Order No. 26,419 in Docket No. DG 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

| | | <u>Filing (1)</u> | <u>Actual</u> | <u>Difference</u> |
|---|---------------------|---------------------|---------------------|-------------------|
| <u>Supplies</u> | | | | |
| Transgas | Sch 2B line 6 | | | |
| Subtotal Supply Demand Charges | | | | |
| <u>Pipelines</u> | | | | |
| 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 | | | | |
| <u>LNG</u> | | | | |
| LNG - Res Charge GAZ Metro) | Sch 2B line 47 | | | |
| <u>Propane</u> | | | | |
| EN Propane | Sch 2B line 50 | | | |
| <u>Storage</u> | | | | |
| Demand & Capacity Charges | | | | |
| <u>Other</u> | | | | |
| 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 |

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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
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

Revised 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) | <u>22,065,798</u> | - | <u>17,187,710</u> | | <u>(4,878,088)</u> | |
| Cost | <u>\$ 4,435,968</u> | 0.2010 | <u>\$ 5,844,726</u> | 0.3401 | <u>\$ 1,408,758</u> | |
| Total Demand and Commodity Costs | <u>\$ 7,304,247</u> | | <u>\$ 8,762,314</u> | | <u>\$ 1,458,067</u> | |
| 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 | <u>33,536</u> | | <u>33,536</u> | | <u>-</u> | |
| Total Demand | 22,487,692 | | 24,165,833 | | 1,678,141 | |

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

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
D/B/A LIBERTY

Revised 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 | \$ 1,064,482 | \$ 920,555 | \$ 688,959 | \$ 428,726 | \$ (418,006) | \$ 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 | 356,838 | 356,808 | 357,120 | 357,066 | 357,934 | 357,847 | 2,143,613 |
| 5 Inj into Storage | - | - | - | - | - | - | - |
| 6 Total Costs | (147,892) | (15,739) | (215,208) | (290,652) | (868,128) | (549,582) | (2,087,202) |
| 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 | 1,061,541.22 | 919,338.63 | 688,959.23 | 430,624.10 | (413,733.90) | (979,606.36) | (977,593.14) |
| 20 | | | | | | | |
| 21 MONTH'S AVERAGE BALANCE | 1,246,590 | 991,910 | 804,757 | 559,792 | 7,496 | (698,806) | |
| 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 | \$ 1,064,482 | \$ 920,555 | \$ 688,959 | \$ 428,726 | \$ (418,006) | \$ (986,958) | \$ (986,958) |

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)

Revised 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 | \$ 854,937 | \$ 1,545,794 | \$ 1,876,461 | \$ 2,889,029 | \$ 4,741,304 | \$ 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 | (356,838) | (356,808) | (357,120) | (357,066) | (357,934) | (357,847) | (2,143,613) |
| 5 | ADJUSTMENTS TO PURCHASE GAS COSTS | - | - | - | - | - | - | - |
| 6 | Total Costs | 2,001,508 | 1,665,402 | 1,596,045 | 1,959,783 | 2,856,314 | 3,922,747 | 14,001,799 |
| 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 | \$ 852,906 | \$ 1,541,176 | \$ 1,869,545 | \$ 2,879,044 | \$ 4,726,840 | \$ 6,500,619 | \$ 6,462,606 |
| 18 | | | | | | | | |
| 19 | MONTH'S AVERAGE BALANCE | 559,240 | 1,198,056 | 1,707,669 | 2,377,753 | 3,807,934 | 5,620,961 | |
| 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 | \$ 854,937 | \$ 1,545,794 | \$ 1,876,461 | \$ 2,889,029 | \$ 4,741,304 | \$ 6,521,557 | \$ 6,521,557 |

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 |
|---|--------------|-------------------|----------------------|
| 1 | May-21 | 3.25% | 31 |
| 2 | Jun-21 | 3.25% | 30 |
| 3 | Jul-21 | 3.25% | 31 |
| 4 | Aug-21 | 3.25% | 31 |
| 5 | Sep-21 | 3.25% | 30 |
| 6 | Oct-21 | 3.25% | 31 |