



Steven E. Mullen
Director, Rates and Regulatory Affairs
15 Buttrick Rd.
Londonderry, NH 03053
603-216-3516
Steven.Mullen@libertyutilities.com

August 11, 2021

Via Electronic Report Filing

Dianne Martin
Chairwoman
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301-2429

Dear Chairwoman Martin:

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Form F-16 Annual Report – YE 2020 (REVISED)**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, enclosed for filing please find Liberty's revised Form F-16 Annual Report for year ended December 31, 2020.

The Annual Report is being revised to correct beginning balances of certain plant accounts in the information reported on pages 17 through 20. The revisions were necessary based on recent communications with the Department of Energy's Audit Staff. For some of the plant accounts, certain adjustments that had been taken into account in the ending balances reported in the 2019 Annual Report were not carried forward into the beginning balances in the 2020 Annual Report. As a result, those amounts were included as adjustments in the 2020 Annual Report. Although the ending balances of the plant accounts were correct in the original filing and have not changed in this revised filing, the beginning balances of the affected plant accounts have now been corrected.

Please note this report has been filed via the Commission's Electronic Report Filing system.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Steven E. Mullen". The signature is written in a cursive, flowing style.

Steven E. Mullen

Enclosure

2047

ANNUAL REPORT (FORM F-16)



OF

Name ___ Liberty Utilities (EnergyNorth Natural Gas) Corp.

Address__ 15 Buttrick Road, Londonderry, NH 03053

TO THE


PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 2020

PART I : IDENTIFICATION		
01 Exact Legal Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		02 Year of Report December 31, 2020
03 Previous Name and Date of Change (If name changed during year) EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 15 Buttrick Road Londonderry , NH 03053		
05 Name of Contact Person Kristen Condon	06 Title of Contact Person Manager - Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 15 Buttrick Road, Londonderry , NH 03053		
08 Telephone and Email of Contact Person 603-216-3523 Erin OBrien <erin.obrien@libertyutilities.com>	09 This Report Is (1) Original (2) Revised <input checked="" type="checkbox"/>	10 Date of Report (Mo, Da, Yr) August 10th, 2021
11 Name of Officer Having Custody of the Books of Account James M Sweeney		12 Title of Officer Secretary and Treasurer
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code) 15 Buttrick Road, Londonderry , NH 03053		
14 Name of State Where Respondent is Incorporated New Hampshire		15 Date of Incorporation (Mo, Da, Yr) July 23,1945
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.		
PART II: ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Erin OBrien	03 Signature  Erin OBrien Date: 2021.08.10 16:02:56 -04'00'	04 Date Signed (Mo, Da, Yr) August 10th, 2021
02 Title Director, Accounting		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2019 data
1	ALLENSTOWN	394	4,368
2	AMHERST	644	11,599
3	AUBURN	36	5,653
4	BEDFORD	2,219	23,011
5	BELMONT	91	7,353
6	BERLIN	15	10,167
7	BOSCAWEN	337	4,049
8	BOW	832	7,903
9	CANTERBURY	43	2,404
10	CONCORD	11,534	42,982
11	DERRY	612	33,249
12	FRANKLIN	1,126	8,714
13	GILFORD	116	7,255
14	GOFFSTOWN	758	17,938
15	HOLLIS	30	7,962
16	HOOKSETT	2,574	14,650
17	HUDSON	5,566	25,514
18	KEENE	1,244	23,429
19	LACONIA	2,356	16,709
20	LITCHFIELD	207	8,634
21	LONDONDERRY	1,919	26,266
22	LOUDON	187	5,684
23	MANCHESTER	28,149	110,712
24	MERRIMACK	4,470	26,237
25	MILFORD	1,214	16,003
26	NASHUA	29,081	88,872
27	NORTHFIELD	270	4,884
28	PELHAM	46	14,032
29	PEMBROKE	1,108	7,093
30	SANBORNTON	49	3,005
31	TILTON	786	3,673
32	WINNISQUAM	9	No Census Info Available, section of Tilton
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		98,022	590,004

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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AFFILIATED INTERESTS

Include on this page, a summary listing of all affiliated interests of the respondent and its parent. Indicate the relationship to the parent and the respondent and the percentage owned by the corporate group.

Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.

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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division function (such as sales, administration or finance), and any other person who performs similarly policy-making functions.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substitute page(s) should be the same size as this page.

2. If a change was made during the year in the incumbent of any position, show name of the previous incumbent, and date the change in incumbency was made.

4. Report below any additional companies where the officer holds office along with their title.

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	Current		
2	President	Susan Fleck	President Liberty Energy Utilities (New Hampshire) Corp., President Liberty Utilities (Granite State Electric) Corp.
3			
4	Treasurer & Secretary	James M. Sweeney	Secretary and Treasurer, Liberty Energy Utilities (New Hampshire) Corp.; Secretary and Treasurer, Liberty Utilities (Granite State Electric) Corp.; Treasurer, Liberty Utilities (New England Natural Gas Company) Corp.; Secretary, Treasurer, and CFO, Liberty Utilities (Peach State Natural Gas) Corp.; President, Liberty Utilities (St. Lawrence Gas) Corp.; President - Liberty Utilities (Service & Merchandising) Corp.; Secretary and Treasurer, Liberty Utilities Co. President, Liberty Utilities (Eastern Water Holdings) Corp.
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Arun Banskota	354 Davis Rd, Oakville ON L6J 2X1	4	None
Charles F. Bass	65 Elm Hill Rd., Peterboro NH 03458	4	\$11,500
W. Robert Keating	25 Oak Street, Reading MA 01867	4	\$11,500
Anthony (Johnny) Hunter Johnston	354 Davis Rd, Oakville ON L6J 2X1	4	None
Julia R Rose	16 Leary Drive, Brasher Falls, NY 13613	4	\$2,500

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas)	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing: NA	2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy Total: NA By proxy:	3. Give the date and place of such Meeting: NA
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): 12/31/20			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

1. List changes in and important additions to franchise area.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to commission authorization.

8. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.

9. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

4. List important leaseholds that have been acquired given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

10. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 9 above, such notes may be attached to this page.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.

1. None

6. None

2. None

7. None

3. None

8. None

4. None

9. None

5. As part of the LPP initiative to eliminate the Bare Steel and Cast Iron main from our infrastructure, we relayed 4.95 miles of main, and relayed, inserted, and reconnected 411 services. The city/state program resulted in 2.56 miles of main relay, and 132 services relayed, inserted, and reconnected. Additionally, we added 8.26 miles of growth new main and 660 new services. Included in the growth work was the installation of 1.8 miles of 4" high pressure plastic main for the County Rd Bedford project to bring natural gas to the Bedford NH schools, as well as a 92 unit apt complex, generating \$104k in annual revenue. Liberty also installed more than .5 miles of 6" high pressure plastic main and two 4" high pressure services, close to .5 miles combined, for Fidelity Investments in Merrimack. This installation will generate \$68k of revenue annually.

10. None

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		This Report is: (1) Original (2) Revised X		Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)						
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)	
	UTILITY PLANT					
02	Utility Plant (101-106, 114)	17	671,554,855	719,552,207	47,997,352	
03	Construction Work in Progress (107)	17	22,518,943	12,952,745	(9,566,199)	
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		694,073,798	732,504,951	38,431,153	
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) *	17*	(193,462,473)	(213,310,740)	(19,848,267)	
06	Net Utility Plant (Enter total of line 04 less 05)	-	500,611,326	519,194,212	18,582,886	
07	Utility Plant Adjustments (116)		0	0	0	
08	Gas Stored Underground-Noncurrent (117)		0	0	0	
09	OTHER PROPERTY AND INVESTMENTS					
10	Nonutility Property (121)		146,949	146,949	0	
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0	
12	Investments In Associated Companies (123)		0	0	0	
13	Investments In Subsidiary Companies (123.1)	**	0	0	0	
14	(For Cost of Account 123.1)	-				
15	Noncurrent Portion of Allowances	-	0	0	0	
16	Other Investments (124)		0	0	0	
17	Special Funds (125 - 128)		0	0	0	
18	Long-Term Portion of Derivative Assets (175)		0	0	0	
19	Long-Term Portion of Derivative Assets - Hedges (176)	-	0	0	0	
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	13,665	13,665	0	
21	CURRENT AND ACCRUED ASSETS:					
22	Cash (131)	-	201,109	(545,940)	(747,049)	
23	Special Deposits (132-134)	-	0	0	0	
24	Working Funds (135)	-	15	15	0	
25	Temporary Cash Investments (136)	-	0	0	0	
26	Notes Receivable (141)	-	0	0	0	
27	Customer Accounts Receivable (142)		18,452,104	19,015,947	563,843	
28	Other Accounts Receivable (143)	-	997,435	1,141,898	144,463	
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,032,321)	(2,182,035)	(149,714)	
30	Notes Receivable from Associated Companies (145)	-	0	0	0	
31	Accounts Receivable from Assoc. Companies (146)	-	10,625	13,744	3,119	
32	Fuel Stock (151)	-	1,298,583	1,314,267	15,683	
33	Fuel Stock Expenses Undistributed (152)	-	0	0	0	
34	Residuals (Elec) and Extracted Products (Gas) (153)	-	0	0	0	
35	Plant Materials and Operating Supplies (154)	-	6,003,746	5,795,748	(207,998)	
36	Merchandise (155)	-	0	0	0	
37	Other Materials and Supplies (156)	-	0	0	0	
38	Stores Expense Undistributed (163)	-	0	0	0	
39	Gas Stored Underground - Current (164.1)		3,403,863	2,331,076	(1,072,786)	
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		44,570	52,792	8,222	
41	Prepayments (165)		5,065,842	6,222,323	1,156,481	
42	Advances for Gas (166-167)		0	0	0	
43	Interest and Dividends Receivable (171)	-	0	0	0	
44	Rents Receivable (172)		0	0	0	
45	Accrued Utility Revenues (173)		17,488,891	18,243,778	754,887	
46	Miscellaneous Current and Accrued Assets (174)		992,594	1,848,739	856,145	
47	Derivative Instrument Assets (175)		0	0	0	
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	0	0	0	
49	Derivative Instrument Assets - Hedges (176)	-	0	0	0	
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	0	0	0	
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	51,927,055	53,252,351	1,325,296	
52	DEFERRED DEBITS					
53	Unamortized Debt Expense (181)	-	0	0	0	
54	Extraordinary Property Losses (182.1)		0	0	0	
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0	
56	Other Regulatory Assets (182.3)	21	20,840,964	17,396,776	(3,444,188)	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		3,613,443	1,152,341	(2,461,102)	
58	Clearing Accounts (184)	-	(270,153)	(189,510)	80,643	
59	Temporary Facilities (185)	-	0	0	0	
60	Miscellaneous Deferred Debits (186)	22	46,874,442	55,207,695	8,333,254	
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0	
62	Research, Devel. and Demonstration Expend. (188)		0	0	0	
63	Unamortized Loss on Recquired Debt (189)	-	0	0	0	
64	Accumulated Deferred Income Taxes (190)		0	0	0	
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0	
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		71,058,696	73,567,302	2,508,607	
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		623,610,741	646,027,530	22,416,789	

*Amount reflects a COR balance sheet only presentational reclass from Line 44 page 10 to Line 5 page 9.

NHPUC Page 9

** Amount previously reflected on page 9 line 13 (123.1) and Page 10 line 7B (219) are now presented on a consolidated basis.

The previous amount of 3,047,227 reflected the Energy North investment in Keene and should be eliminated (the asset and liability) in consolidation.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas	This Report Is: (1) Original (2) Reviser X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		124,147,058	124,147,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-In Capital (208-211)		0	0	0
7B	Accumulated Other Comprehensive Income (219)	**	(5,128,592)	(9,829,039)	(4,700,447)
8	Installments Received on Capital Stock (212)		0	0	0
9	(Less) Discount on Capital Stock (213)		0	0	0
10	(Less) Capital Stock Expense (213)		0	0	0
11	Retained Earnings (215, 215.1, 216)	13	65,785,966	79,934,734	14,148,768
12	Unappropriated Undistributed Subsidiary Earnings (216)	13	0	0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	184,804,432	194,252,752	9,448,321
15	LONG-TERM DEBT				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	159,600,000	159,600,000	0
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		(380,293)	(351,127)	29,165
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	159,219,707	159,248,873	29,165
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases - Noncurrent (227)	-	403,804	92,102	(311,702)
26	Accumulated Provision for Property Insurance (228.1)	-	0	0	0
27	Accumulated Provision for Injuries and Damages (228.2)	-	0	0	0
28	Accumulated Provision for Pensions and Benefits (228.3)	-	19,717,224	23,931,950	4,214,726
29	Accumulated Miscellaneous Operating Provision (228.4)	-	33,706,967	37,767,558	4,060,591
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)	-	53,827,995	61,791,610	7,963,615
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	136	(84,487)	(84,624)
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	44	108,899,542	117,259,080	8,359,538
37	Customer Deposits (235)	-	3,065,133	3,010,979	(54,153)
38	Taxes Accrued (236)	25	0	0	0
39	Interest Accrued (237)	-	0	0	0
40	Dividends Declared (238)	-	0	0	0
41	Matured Long-Term Debt (239)	-	0	0	0
42	Matured Interest (240)	-	0	0	0
43	Tax Collections Payable (241)	-	0	0	0
44	Miscellaneous Current and Accrued Liabilities (242) *	*	10,380,929	10,843,584	462,654
45	Obligations Under Capital Leases-Current (243)	-	362,164	289,317	(72,847)
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 33 thru 45)	-	122,707,903	131,318,472	8,610,569
47	DEFERRED CREDITS				
48					
49	Customer Advances for Construction (252)		0	0	0
50	Accumulated Deferred Investment Tax Credits (255)		0	0	0
51	Deferred Gains from Disposition of Utility Plant (256)		0	0	0
52	Other Deferred Credits (253)	26	0	0	0
53	Other Regulatory Liabilities (254)	27	45,060,262	39,468,829	(5,591,433)
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (281-283)		57,990,441	59,946,994	1,956,553
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		103,050,704	99,415,823	(3,634,880)
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 and 46 and 56)		623,610,741	646,027,530	22,416,789

*Amount reflects a COR balance sheet only presentational reclass from Line 44 page 10 to Line 5 page 9.

** Amount previously reflected on page 9 line 13 (123.1) and Page 10 line 7B (219) are now presented on a consolidated basis. The previous amount of 3,047,227 reflected the Energy North investment in Keene and should be eliminated (the asset and liability) in consolidation.

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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.
4. Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.
8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	144,995,455	157,020,559	(12,025,104)
3	Operating Expenses				
4	Operation Expenses (401)	34-39	72,841,839	91,512,729	(18,670,890)
5	Maintenance Expenses (402)	34-39	3,853,229	4,086,005	(232,776)
6	Depreciation Expense (403)		19,077,267	18,173,439	903,828
7	Amort. & Depl. of Utility Plant (404-405)		4,085,758	3,435,643	650,115
8	Amort. of Utility Plant Acq. Adj. (406)		0	0	0
9	Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0	0
10	Amort. of Conversion Expenses (407)		0	0	0
11	Regulatory Debits (407.3)		518,100	705,261	(187,161)
12	(Less) Regulatory Credits (407.4)		2,968,870	3,025,052	(56,182)
13	Taxes Other Than Income Taxes (408.1)	25	14,382,792	14,030,617	352,174
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	262,757	225,931	36,826
16	Provision for Deferred Income Taxes (410.1)		3,620,486	3,483,997	136,489
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		0	0	0
18	Investment Tax Credit Adj. - Net (411.4)		0	0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0	0
22	Losses from Disposition of Allowances (411.9)		0	0	0
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		121,611,099	138,678,675	(17,067,576)
24	Net Utility Operating Income (Enter Total of line 2 less 23)		23,384,356	18,341,884	5,042,472

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STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
25	Net Utility Operating Income (Carried forward from page 11)		23,384,356	18,341,884	5,042,472
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		428	2,031	(1,602)
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	4,302	(4,302)
32	(Less) Expenses of Nonutility Operations (417.1)		(1,076)	(843)	(233)
33	Nonoperating Rental Income (418)		0	0	0
34	Equity in Earnings of Subsidiary Companies (418.1)		0	0	0
35	Interest and Dividend Income (419)		706,283	844,749	(138,466)
36	Allowance for Other Funds Used During Construction (419.1)		48,657	473,486	(424,829)
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	10,385	(10,385)
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		754,293	1,334,110	(579,817)
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		0	0	0
42	Miscellaneous Amortization (425)		0	0	0
43	Donations (426.1)		21,075	16,104	4,971
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		0	1,997	(1,997)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		18,566	59,444	(40,879)
47	Other Deductions (426.5)		2,581,599	1,144,906	1,436,693
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		2,621,240	1,222,451	1,398,788
49	Taxes Applicable to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)		0	0	0
51	Income Taxes - Federal (409.2)		0	0	0
52	Income Taxes - Other (409.2)		0	0	0
53	Provision for Deferred Inc. Taxes (410.2)		0	0	0
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)		0	0	0
55	Investment Tax Credit Adj. - Net (411.5)		0	0	0
56	(Less) Investment Tax Credits (420)		(235,176)	0	(235,176)
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		(235,176)	0	(235,176)
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		1,631,771	(111,659)	(1,743,429)
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reacquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)	23	7,128,972	7,078,290	50,683
66	Other Interest Expense (431)		498,483	734,367	(235,884)
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(23,637)	(229,739)	206,102
68	Net Interest Charges (Enter Total of lines 60 thru 67)		7,603,818	7,582,917	20,901
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		14,148,768	10,870,625	3,278,142
70	Extraordinary Items				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		14,148,768	10,870,625	3,278,142

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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|--|---|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements).</p> |
|--|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		65,785,967
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: From AOCI Tax Pension Taxes		0
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		0
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439)(Enter Total of lines 10 thru 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		14,148,768
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18 thru 21)		
23	Dividends Declared-Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24 thru 28)		
30	Dividends Declared-Common Stock (Account 438)		
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438)(Total of lines 31 thru 35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance-End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		79,934,734
APPROPRIATED RETAINED EARNINGS (Account 215)			
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		79,934,734
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

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STATEMENT OF CASH FLOWS

- | | |
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| <p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 16 (Notes to Financial Statements). Information about noncash investing and financing activities should be provided on page 16. Provide also on page 16 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 16 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> |
|--|--|

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Energy North (from page 12)	14,148,768
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	19,077,267
5	Amortization of (Specify) Other	6,963,381
6	Prepays	1,156,481
7		
8	Deferred Income Taxes (Net)	3,620,486
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(1,316,598)
11	Net (Increase) Decrease in Inventory	1,256,879
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	(84,624)
14	Net (Increase) Decrease in Other Assets	(4,038,996)
15	Net Increase (Decrease) in Other Liabilities	10,916,422
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Miscellaneous	1,787,147
19	Net Increase (Decrease) in Accrued Interest Expense	29,165
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	53,515,779
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(54,262,827)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Cost of Removal	
32		
33		
34	Cash Outflows for Plant (Total of lines 26b thru 33)	(54,262,827)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 12 (Statement of Income for the Year).

Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 12 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(54,262,827)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	0
62	Preferred Stock	
63	Common Stock	
64	Other:	-
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	0
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(747,048)
87		
88	Cash and Cash Equivalents at Beginning of Year	201,109
89		
90	Cash and Cash Equivalents at End of Year	(545,940)

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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
		X		
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION				
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	636,781,753		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	53,317,626		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	690,099,380		
9	Leased to Others			
10	Held for Future Use	1,233,723		
11	Construction Work in Progress	12,952,745		
12	Acquisition Adjustments	28,219,104		
13	Total Utility Plant (Totals of lines 8 thru 12)	732,504,951		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	-213,310,740		
15	Net Utility Plant (Totals of lines 13 less 14)	519,194,212		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	-196,035,629		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	-17,275,111		
22	Total In Service (Totals of lines 18 thru 21)	-213,310,740		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	-213,310,740		

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- | | | |
|--|---|---|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service(Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a</p> | <p>significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include</p> | <p>also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.</p> |
|--|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents	250,950					250,950
4	303 Miscellaneous Intangible Plant	17,400,902	2,285,748				19,686,650
5	TOTAL Intangible Plant (1)	17,651,853	2,285,748	0	0	0	19,937,601
6	2. Production Plant						
7	Manufactured Gas Production Plant						
8	304 Land and Land Rights	97,504					97,504
9	305 Structures and Improvements	852,167	0				852,167
10	311 Liquefied petroleum gas equipment	0	0				0
11	319 Gas Mixing Equipment	368,345	158,463				526,808
13	320 Other Equipment	3,793,681	145,794	42,352			3,897,122
14	Total Manufactured Gas Production Plant	5,111,697	304,257	42,352	0	0	5,373,602
15	Natural Gas Production and Gathering Plant						
16	325.1 Producing Lands						0
17	325.2 Producing Leaseholds						0
18	325.3 Gas Rights						0
19	325.4 Rights-of-Way						0
20	325.5 Other Land and Land Rights						0
21	326 Gas Well Structures						0
22	327 Field Compressor Station Structures						0
23	328 Field Meas. and Reg. Sta. Structures						0
24	329 Other Structures						0
25	330 Producing Gas Wells-Well Construction						0
26	331 Producing Gas Wells-Well Equipment						0
27	332 Field Lines						0
28	333 Field Compressor Station Equipment						0
29	334 Field Meas. and Reg. Sta. Equipment						0
30	335 Drilling and Cleaning Equipment						0
31	336 Purification Equipment						0
32	337 Other Equipment						0
33	338 Unsuccessful Exploration and Devel. Costs						0
34	TOTAL Production and Gathering Plant	0	0	0	0	0	0
35	Products Extraction Plant						
36	340 Land and Land Rights						0
37	341 Structures and Improvements						0
38	342 Extraction and Refining Equipment						0
39	343 Pipe Lines						0
40	344 Compressor Equipment						0
41	345 Gas Meas. and Reg. Equipment						0
42	346 Compressor Equipment						0
43	347 Other Equipment						0
44	TOTAL Products Extraction Plant	0					0
45	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
46	TOTAL Production Plant (2)	5,111,697	304,257	42,352	0	0	5,373,602
47	3. Natural Gas Storage and Processing Plant						
48	Under Ground Storage Plant						
49	350.1 Land						0
50	350.2 Rights-of-Way						0
51	351 Structures and Improvements						0
52	352 Wells						0
53	352.1 Storage Leaseholds and Rights						0
54	352.2 Reservoirs						0
55	352.3 Non-recoverable Natural Gas						0
56	353 Lines						0
57	354 Compressor Station Equipment						0
58	355 Measuring and Reg. Equipment						0
59	356 Purification Equipment						0
60	357 Other Equipment						0
61	TOTAL Underground Storage Plant	0	0	0	0	0	0

(765,968)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		This Report is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr) August 10th, 2021		Year of Report December 31, 2020	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
62	Other Storage Plant						
63	360 Land and Land Rights						0
64	361 Structures and Improvements	96,980					96,980
65	362 Gas Holders						0
66	363 Purification Equipment						0
67	363.1 Liquefaction Equipment						0
68	363.2 Vaporizing Equipment						0
69	363.3 Compressor Equipment						0
70	363.4 Meas. and Reg. Equipment						0
71	363.5 Other Equipment	7,646					7,646
72	TOTAL Other Storage Plant	104,625	0	0	0	0	104,625
73	Base Load Liquefied Natural Gas Terminating and Processing Plant						
74	364.1 Land and Land Rights	57,315					57,315
75	364.2 Structures and Improvements	609,078	48,220				657,298
76	364.3 LNG Processing Terminal Equipment						0
77	364.4 LNG Transportation Equipment						0
78	364.5 Measuring and Regulating Equipment						0
79	364.6 Compressor Station Equipment						0
80	364.7 Communications Equipment						0
81	364.8 Other Equipment	3,896,019	0				3,896,019
82	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	4,562,412	48,220	0	0	0	4,610,633
84	TOTAL Nat. Gas Storage and Proc. Plant (3)	4,667,038	48,220				4,715,258
85	4. Transmission Plant						
86	365.1 Land and Land Rights	0	0				0
87	365.2 Rights-of-Way						0
88	366 Structures and Improvements	0	0				0
89	367 Mains	11,710,599	0				11,710,599
90	368 Compressor Station Equipment						0
91	369 Measuring and Reg. Sta. Equipment	138,182	0				138,182
92	370 Communication Equipment						0
93	371 Other Equipment						0
94	TOTAL Transmission Plant (4)	11,848,780	0	0	0	0	11,848,780
95	5. Distribution Plant						
96	374 Land and Land Rights	357,903	0				357,903
97	375 Structures and Improvements	1,689,296	72,194				1,761,490
98	376 Mains	290,160,640	55,196,416	357,002	(30)		345,000,023
99	377 Compressor Station Equipment	2,246,186					2,246,186
100	378 Meas. and Reg. Sta. Equip.-General	7,433,703	736,375	5,278			8,164,799
101	379 Meas. and Reg. Sta. Equip.-City Gate	5,294,746	10,541				5,305,287
102	380 Services	172,173,551	25,738,174	573			197,911,152
103	381 Meters	19,566,423	2,055,799	13,807			21,608,415
104	382 Meter Installations	18,597,177	374,401				18,971,578
105	383 House Regulators						0
106	384 House Reg. Installations						0
107	385 Industrial Meas. and Reg. Sta. Equipment	53,375					53,375
108	386 Other Prop. on Customers' Premises						0
109	387 Other Equipment	1,738,607	696,990				2,435,597
110	TOTAL Distribution Plant (5)	519,311,606	84,880,888	376,660	(30)	0	603,815,804
111	6. General Plant						
112	389 Land and Land Rights	121,489					121,489
113	390 Structures and Improvements	21,584,934	2,439,668	124,954			23,899,648
114	391 Office Furniture and Equipment	2,258,492	180,440	5,674			2,433,258
115	392 Transportation Equipment	6,776,587	3,774,854	35,287			10,516,153
116	393 Stores Equipment	99,421					99,421
117	394 Tools, Shop, and Garage Equipment	3,140,593	1,007,730	0			4,148,323
118	395 Laboratory Equipment						0
119	396 Power Operated Equipment	845,884	533,163	71,493			1,307,554
120	397 Communication Equipment	672,899	254,111				927,010
121	398 Miscellaneous Equipment	485,924	469,556	0			955,480
122	Subtotal	35,986,222	8,659,522	237,409	0	0	44,408,335
123	399 Other Tangible Property						0
124	TOTAL General Plant (6)	35,986,222	8,659,522	237,409	0	0	44,408,335
125	TOTAL (Accounts 101 and 106)	594,577,195	96,178,636	656,421	(30)	0	690,099,380
126	Gas Plant Purchased (See Instr. 8)						0
127	(Less) Gas Plant Sold (See Instr. 8)						0
128	106 Completed Construction not Classified		(53,317,626)				(53,317,626)
129	TOTAL Gas Plant in Service	594,577,195	42,861,010	656,421	(30)	0	636,781,753

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year. removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	(193,462,473)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(19,077,267)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(19,077,267)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	656,421			
12	Cost of Removal	3,181,529			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	3,837,950	0	0	0
15	Other Debit or Cr. Items (Software Amort)	(4,085,758)			
16	Other Debit or Cr. Items (Cap Deprn)	(523,191)			
17	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(213,310,740)	0	0	0

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas	(1,305,843)			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	(23,001)			
23	Base Load LNG Term. and Proc. Plt.	(2,990,862)			
24	Transmission	1,814,069			
25	Distribution	(179,381,723)			
26	General	(31,423,379)			
27	TOTAL (Enter Total of lines 18 thru 26)	(213,310,740)	0	0	0

(0)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

- | | |
|--|---|
| <p>1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not included in other accounts).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> | <p>3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses"</p> |
|--|---|

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount Credits	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Deferral Decoupling Asset 1168-1823	989,227.75	6,201,385	Accounts Re	7,153,827	36,786
2	R/A Deferred Tilton Remediation 1930-1824	55,703.09	-	Amortization	41,777	13,926
3	FAS 158 - Pension 1930-1826	18,199,619.80	-	Pension	2,055,680	16,143,940
4	Asset Ret Oblig Reg Asset 1930-1827	-	-		-	-
5	NEG & KeySpan CTA 1930-1828	48,197.46	-	Amortization	-	48,197
6	Concord Steam Client Conversion 1934-1823	1,505,656.55	110,410	Amortization	518,100	1,097,966
7	Phased in Revenue 1168-1420	22,917.37	62,971	Rate Case R	85,888	-
8	Phased in Revenue - Long Term 1930-1420	1.68	-	Rate Case R	2	-
9	Deferral Decoupling Asset 1168-1823	6,718.67	53,545	Accounts Re	4,303	55,961
10	Phased in Revenue - Short term 1168-1420	12,920.63	99	Rate Case R	13,019	-
11	Phased in Revenue - Long Term 1930-1420	1.16	-	Rate Case R	1	-
12						
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40	TOTAL	20,840,964	6,428,409		9,872,597	17,396,776

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items amounts less than \$250,000 may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Misc Deferred Debits 1920-1860	3,050,483	9,306,584	5436-8740 & 5200-9230 2110-2282/2930-	2,054,359	10,302,708
2	R/A-Environmental-Materials 1920-1863	8,202,209	2,545,182	2282/1920-1864 2110-2282/2930-	3,927,184	6,820,206
3	R/A-Environmental-Purch G& 1920-1864	34,426,290	6,425,259	2282/1920-1863	3,891,062	36,960,487
4	Regulatory Assets - FAS 10 1929-1863	178,627	-	1930-2830/3310-2160	7,189	171,438
5	Misc Deferred Debits 1920-1860	1,016,833	3,250	5444-7350	67,227	952,856
6	R/A-Environmental-Materials 1920-1863	-	27,462	8840-1920-1863	27,462	-
7						
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40	TOTAL	46,874,442	18,307,737		9,974,484	55,207,695

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised <input checked="" type="checkbox"/>	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1	NP- LU and EN \$41.8M 10YR @ 4.49%	12/21/12	12/20/22	41,818,182	4.49%				
2	NP-LU and EN \$21.8M 15YR @ 4.89%	12/21/12	12/20/27	21,818,182	4.89%				
3	NP-LU and EN \$8.2M 15YR @ 4.89%	12/21/12	12/20/27	8,181,818	4.89%				
4	NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%				
5									
6	Interest 587,419 Monthly					7,049,029			
7	Interest 2,438 Monthly					29,261			
8	Interest from Money Pooling					50,683			
9									
10									
11									
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38				159,600,000		7,128,972	0	0	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate

clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	New Hampshire Book Income Before Taxes	17,796,835.00
2	Provision for Deferred Income Taxes and Other	(3,648,067)
3	Net Income for the Year (Page 12)	14,148,768
4	Reconciling Items for the Year	(19,781,643)
5	Federal AMT	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	188,566
8	Regulatory Assets & Liabilities	0
9	Gain on Asset Disposition	
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Employee Share Purchase Plan	0
13	Accounting Depreciation	23,163,025
14	Allowance for Doubtful Accounts	377,631
15	Pension Accrual	14,393
16	50% Meals & Entertainment	18,566
17	Lobbying	0
18	Penalties	4,060,591
19	Asset Retirement Obligation	0
20	Pension OCI Amortization	167,030
21		149,714
22		186,959
23		
24	Income Recorded on Books Not Included in Return	
25	AFUDC Equity	(48,657)
26		
27		
28		
29	Deductions on Return Not Charged Against Book Income	
30	Tax Depreciation	(15,819,712)
31	Repair Deduction	(14,608,660)
32	Accrued Liabilities & Other Liabilities	(11,412,549)
33	Pension Contribution	(2,796,160)
34	Cost of Removal Paid	(3,181,530)
35	Allowance for Doubtful Accounts	(221,470)
36	Pension OCI Amortization	0
37	UNICAP	(19,381)
38	Derivative Liabilities	
39	Tax Goodwill Amortization	
40		
41	New Hampshire Tax	250,000
42	Federal Tax Net Income	(2,234,808)
43		
44	Show Computation of Tax:	
45		
46	Federal Taxable Income	(2,234,808)
47	Deduct:Net Operating Loss Carryover	2,234,808
48	Federal Taxable Income After NOLs	0
49	Tax Rate	0.21
50	Federal AMT	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and sub-division can readily be ascertained.

5. If any tax (Exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deduction or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately -- others may be combined.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR				BALANCE END OF YEAR		
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable 1163-1430	227,252		262,757	290,000		254,495	
2	Prepaid Taxes-Mun-Property-Oper 1240-1653		4,837,872	13,524,848	14,427,116		-	5,740,140
3								
4								
5								
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7								
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10								
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13								
14								
15								
16								
17								
18	TOTAL	227,252	4,837,872	13,787,605	14,717,116	0	254,495	5,740,140

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.		Gas	Other Utility	Other Income	Extraordinary	Other Utility	Adjustment to	Other
		(408.1, 409.1)	Departments (408.1, 409.1)	and Deductions (408.2, 409.2)	Items (409.3)	Opn. Income (408.1, 409.1)	Ret. Earnings (439)	
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	State Income Tax 8720-4090	262,757						
2	Social Security Taxes 5040-4080	1,286,962						
3	Federal Unemployment Taxes 5041-4080	9,674						
4	State Unemployment Taxes 5041-4082	16,119						
5	Medicare 5042-4080	315,132						
6	Property Tax 5680-4080	12,544,329						
7	Property taxes 5680-4080	159,749						
8	Social Security Taxes 5040-4080	40,579						
9	Federal Unemployment Taxes 5041-4080	285						
10	Tx Oth Inc Tx St Unemployment Tax 5041-4082	474						
11	Medicare 5042-4080	9,490						
12								
13								
14								
15								
16								
17								
18	TOTAL	14,645,549	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning miscellaneous deferred credits
2. For any deferred credit being amortized, show period of amortization in column (a).
3. Minor items amounts less than \$150,000 may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	NA					-
2						
3						
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40		0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Deferral Decoupling Liability - 8840	7,363,680	2910-2542	20,524,904	15,490,744	2,329,520
2	Deferral Decoupling Liability - 8843	(144,038)	2910-2542	2,032,462	1,799,471	(377,029)
3	Excess ADIT Regulatory Liability - Short Term	314,773	2965-2830	-	982,353	1,297,126
4	Excess ADIT Regulatory Liability - Long Term	37,525,847	2965-2830	1,311,088	4,453	36,219,212
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42	TOTAL	45,060,262		23,868,454	18,277,021	39,468,829

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATING REVENUES (Account 400)

- | | | | |
|---|--|---|---|
| <p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (j) and (k), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters</p> | <p>added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold on a per therm basis.</p> <p>5. If increases or decreases from previous year columns (c), (e) and (g), are not derived from previously reported figures explain any inconsistencies in a footnote.</p> | <p>6. Commercial and Industrial Sales. Account 481 may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Dth per year or approximately 800 Dth per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> | <p>7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> |
|---|--|---|---|

Line No.	Title of Account	OPERATING REVENUES						DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
		Total		BASE		GAS		Current Year	Prior Year	Current Year	Prior Year
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	GAS SERVICE REVENUES * **										
2	480 Residential Sales	\$ 78,628,666	\$ 87,420,840	\$ 51,572,517	\$ 47,793,541	\$ 27,056,148	\$ 39,627,299	5,878,512	6,379,488	84,738	82,989
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr.6)	\$ 44,387,205	\$ 50,313,965	\$ 25,125,602	\$ 23,493,984	\$ 19,261,604	\$ 26,819,981	4,270,639	4,464,359	10,457	9,943
5	Large (or Ind.) (See Instr. 6)										
6	482 Other Sales to Public Authorities	\$ 9,600	\$ 9,600								
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 123,025,471	\$ 137,744,405	\$ 76,698,119	\$ 71,287,524	\$ 46,317,752	\$ 66,447,280	10,149,151	10,843,847	95,194	92,931
9	483 Sales for Resale	\$ 2,698,317	\$ 2,723,167								
10	TOTAL Natural Gas Service Revenues	\$ 125,723,788	\$ 140,467,571	\$ 76,698,119	\$ 71,287,524	\$ 46,317,752	\$ 66,447,280	10,149,151	10,843,847	95,194	92,931
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 125,723,788	\$ 140,467,571	\$ 76,698,119	\$ 71,287,524	\$ 46,317,752	\$ 66,447,280	10,149,151	10,843,847	95,194	92,931
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 758,462	\$ 1,197,776								
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 16,651,742	\$ 16,854,009	\$ 16,625,038	\$ 16,826,505	\$ 26,703	\$ 27,504	6,130,818	6,877,184	2,427	2,626
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others	\$ -									
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues	\$ 1,861,463	\$ (1,498,797)								
27	TOTAL Other Operating Revenues	\$ 19,271,667	\$ 16,552,987	\$ 16,625,038	\$ 16,826,505	\$ 26,703	\$ 27,504	6,130,818	6,877,184	2,427	2,626
28	TOTAL Gas Operating Revenues	\$ 144,995,455	\$ 157,020,559	\$ 93,323,158	\$ 88,114,029	\$ 46,344,455	\$ 66,474,785	16,279,970	17,721,031	97,621	95,557
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 144,995,455	\$ 157,020,559	\$ 93,323,158	\$ 88,114,029	\$ 46,344,455	\$ 66,474,785	16,279,970	17,721,031	97,621	95,557
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 123,025,471	\$ 137,744,405	\$ 76,698,119	\$ 71,287,524	\$ 46,317,752	\$ 66,447,280	10,149,151	10,843,847	95,194	92,931
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
33	Sales for Resale	\$ 2,698,317	\$ 2,723,167	\$ -	\$ -	\$ -	\$ -	-	-	-	-
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 125,723,788	\$ 140,467,571	\$ 76,698,119	\$ 71,287,524	\$ 46,317,752	\$ 66,447,280	10,149,151	10,843,847	95,194	92,931

* Accounting Change - acct 4800-4803, 4810-4815, 4893,4897-4899 - these account now contain Unbilled Revenues
 ** Please see page 50 as a supplement to page28 for gas revenue accounts not included here.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

- | | |
|--|--|
| <p>1. Report revenues and Dth of gas delivered by zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.</p> | <p>3. Other revenues include reservation charges received plus usage charges for transportation and hub services.</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p> <p>5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.</p> |
|--|--|

Line No.	Zone of Delivery, Rate Schedule (a)	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)	Amount for Current Year (f)	Amount for Previous Year (g)
1	Transportation			16,651,742	16,854,009	6,130,818	6,877,184
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATING REVENUES by Tariff Sheets

- Complete the following information for the calendar year ending December 31 according to the column headings.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue * (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
1								
2		Residential Sales						
3	GR-3	Residential Heating						
4		Base Revenues	\$46,740,861	54,035,133	75,627			73,755
5		COG Revenues	\$25,712,093					
6		Other Revenues (LDAC)	\$1,875,921					
7		Total	\$74,328,874	54,035,133	75,627	714	1.375565681	73,755
8	GR-1	Residential Non-Heating						
9		Base Revenues	\$975,860	760,479	3,621			3,549
10		COG Revenues	\$360,629					
11		Other Revenues (LDAC)	\$26,262					
12		Total	\$1,362,752	760,479	3,621	210	1.79196387	3,549
13	GR-4	Residential Heating Low Income						
14		Base Revenues	\$1,424,422	3,989,510	5,490			5,855
15		COG Revenues	\$1,805,832					
16		Other Revenues (LDAC)	\$137,016					
17		Total	\$3,367,269	3,989,510	5,490	727	0.844030899	5,855
18	NA	Residential Non-Heating Low Income						
19		Base Revenues						
20		COG Revenues						
21		Other Revenues (LDAC)						
22		Total	\$0	0	0	0	0	0
23								
24		Total Residential Heating - Combined						
25		Base Revenues	\$48,165,283	58,024,643	81,117			79,610
26		COG Revenues	\$27,517,925					
27		Other Revenue (LDAC)	\$2,012,936					
28		Total	\$77,696,144	58,024,643	81,117	715	1.339019775	79,610
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$975,860	760,479	3,621			3,549
31		COG Revenues	\$360,629					
32		Other Revenue (LDAC)	\$26,262					
33		Total	\$1,362,752	760,479	3,621	210	1.79196387	3,549
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$49,141,143	58,785,122	84,738			83,159
36		COG Revenues	\$27,878,554					
37		Other Revenue (LDAC)	\$2,039,199					
38		Total	\$79,058,896	58,785,122	84,738	694	1.34487933	83,159
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42	GI-41	Base Revenues	\$12,325,688	17,183,332	8,388			8,056
43		COG Revenues	\$8,330,661					
44		Other Revenues (LDAC)	\$841,316					
45		Total	\$21,497,665	17,183,332	8,388	2,049	1.25107669	8,056
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$7,080,741	14,995,503	788			700
48		COG Revenues	\$7,245,374					
49		Other Revenues (LDAC)	\$734,929					
50		Total	\$15,061,043	14,995,503	788	19,040	1.004370653	700
51	GC-43	C&I High Annual Use, High Peak Period Use						
52	GC-44 & 45	Base Revenues	\$1,161,227	3,283,576	39			26
53		COG Revenues	\$1,527,479					
54		Other Revenues (LDAC)	\$160,923					
55		Total	\$2,849,629	3,283,576	39	85,266	0.8678431	26
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$1,306,412	2,771,631	1,040			1,019
58		COG Revenues	\$1,325,885					
59		Other Revenues (LDAC)	\$135,177					
60		Total	\$2,767,474	2,771,631	1,040	2,666	0.998500089	1,019
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$987,153	3,159,731	192			4,474
63		COG Revenues	\$1,500,355					
64		Other Revenues (LDAC)	\$154,524					
65		Total	\$2,642,032	3,159,731	192	16,479	0.836157369	4,474
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <=90						
67	IINAT GC-58	Base Revenues	\$237,929	1,232,659	13			12
68		COG Revenues	\$553,025					
69		Other Revenues (LDAC)	\$61,258					
70		Total	\$852,212	1,232,659	13	92,127	0.691360426	12
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$23,099,149	42,626,432	10,459			14,287
75		COG Revenues	\$20,482,779					
76		Other Revenue (LDAC)	\$2,088,127					
77		Total	\$45,670,056	42,626,432	10,459	4,076	1.071402264	14,287

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATING REVENUES by Tariff Sheets

- Complete the following information for the calendar year ending December 31 according to the column headings.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue *	Therms	Number of Customers	Therm Use per Customer	Revenue per Therm Units Sold	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(f)	(g)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,481,453	4,714,222	1,169			1,294
81		Other Revenues (LDAC)	\$233,117					
82		Total	\$2,714,570	4,714,222	1,169	4,032	0.575825562	1,294
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$6,933,354	16,206,775	670			721
85		Other Revenues (LDAC)	\$803,011					
86		Total	\$7,736,366	16,206,775	670	24,191	0.477353807	721
87	GC-43 & 45	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$2,202,696	8,052,030	37			32
89		Other Revenues (LDAC)	\$395,628					
90		Total	\$2,598,324	8,052,030	37	218,568	0.322691775	32
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$377,437	888,772	275			302
93		Other Revenues (LDAC)	\$43,655					
94		Total	\$421,092	888,772	275	3,232	0.473791402	302
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,363,979	5,191,340	221			230
97		Other Revenues (LDAC)	\$254,980					
98		Total	\$1,618,959	5,191,340	221	23,541	0.311857607	230
99	GC-53 & GC-58	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,566,254	26,255,047	55			52
101		Other Revenues (LDAC)	\$1,282,908					
102		Total	\$3,849,162	26,255,047	55	473,661	0.146606559	52
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$15,925,173	61,308,185	2,427			2,631
106		Other Revenue (LDAC)	\$3,013,299					
107		Total	\$18,938,472	61,308,185	2,427	25,262	0.3089061	2,631
108								
109		C&I Special Contract Sales Service						
110		Base Revenues						
111		COG Revenues						
112		Other Revenues (LDAC)						
113		Total C&I Special Contract Sales Service	\$0	0	0	0	0	0
114								
115		C&I Special Contract Firm Transportation Service						
116		Base Revenues						
117		Other Revenues (LDAC)						
118		Total C&I Special Contract FT Service	\$0	0	0	0	0	0
119								
120		C&I Special Contract Interruptible Transportation Service						
121		Base Revenues						
122		Other Revenues (LDAC)						
123		Total C&I Special Contract IT Service	\$0	0	0	0	0	0
124								
125		C&I Special Contract Transportation (Firm & IT)						
126		Base Revenues	\$0					
127		Other Revenue (LDAC)	\$0					
128		Total	\$0	0	0	0	0	0
129								
130		C&I Special Contract (Sales & Transportation)						
131		Base Revenues	\$0					
132		COG Revenues	\$0					
133		Other Revenue (LDAC)	\$0					
134		Total	\$0	0	0	0	0	0
135								
136		Total C&I (Sales, Transportation & Special Contract)						
137		Base Revenues	\$15,925,173	61,308,185	2,427			16,918
138		COG Revenues	\$0					
139		Other Revenue (LDAC)	\$3,013,299					
140		Total	\$18,938,472	61,308,185	2,427	25,262	0.3089061	16,918
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$88,165,466	162,719,739	97,624			114,364
144		COG Revenues	\$48,361,333					
145		Other Revenue (LDAC)	\$7,140,625					
146		Total	\$143,667,423	162,719,739	97,624	1,667	0.882913311	114,364

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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CAPACITY EXEMPT TRANSPORTATION

- Complete the following information for the calendar year ending December 31 according to the column headings.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Therms (c)	Peak Month Therms (d)	Peak Month Therms in Previous Year (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,638					
4		Other Revenues (LDAC)	\$248					
5		Total	\$2,886	5,012	964	5,260	2	2
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$440,430					
8		Other Revenues (LDAC)	\$51,010					
9		Total	\$491,440	1,029,510	166,268	185,596	17	19
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$714,596					
12		Other Revenues (LDAC)	\$128,349					
13		Total	\$842,946	2,612,231	348,107	596,981	6	9
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$3,919					
16		Other Revenues (LDAC)	\$453					
17		Total	\$4,373	9,229	923	968	1	1
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$0					
20		Other Revenues (LDAC)	\$0					
21		Total	\$0	0	0	0	0	0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$428,324					
24		Other Revenues (LDAC)	\$214,125					
25		Total	\$642,449	4,338,722	488,148	474,204	10	10
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$1,518,602					
28		Other Revenues (LDAC)	\$759,171					
29		Total	\$2,277,773	15,580,048	1,578,636	1,751,532	18	17
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$3,108,510					
32		Other Revenue (LDAC)	\$1,153,357					
33		Total	\$4,261,867	23,574,752	2,583,046	3,014,541	54	58
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38		C&I Special Contract Interruptible Transportation Service						
39		Base Revenues						
40		Other Revenues (LDAC)						
41		Total C&I Special Contract IT Service	\$0					
42								
43								
44								
45								
46		Total Capacity Exempt Transportation	\$4,261,867	23,574,752	2,583,046	3,014,541	54	58
47								
48								
49		Total Transportation - p. 31 - lines 107 + 128	\$18,938,472	61,308,185			2,427	2,631
50								
51		Percentage of Capacity Exempt Transportation	22.50%	38.45%			2.23%	2.20%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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CAPACITY ASSIGNED TRANSPORTATION

- Complete the following information for the calendar year ending December 31 according to the column headings.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,381,848					
4		Other Revenues (LDAC)	\$232,869					
5		Total	\$2,614,717	4,709,211	52,434	19,033	1,135	1,216
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$6,221,717					
8		Other Revenues (LDAC)	\$752,001					
9		Total	\$6,973,718	15,177,265	160,792	58,367	659	656
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$1,421,591					
12		Other Revenues (LDAC)	\$267,279					
13		Total	\$1,688,869	5,439,799	56,533	20,521	27	27
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$369,872					
16		Other Revenues (LDAC)	\$43,202					
17		Total	\$413,074	879,542	5,648	1,519	271	285
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$1,342,460					
20		Other Revenues (LDAC)	\$254,980					
21		Total	\$1,597,439	5,191,340	29,509	7,938	217	226
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$451,333					
24		Other Revenues (LDAC)	\$228,667					
25		Total	\$680,001	4,679,739	24,228	6,517	18	17
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$159,763					
28		Other Revenues (LDAC)	\$80,944					
29		Total	\$240,707	1,656,537	4,928	1,326	6	7
30								
31		Total C&I Transportation Service - Combined						
32		Base Revenues	\$12,348,584					
33		Other Revenue (LDAC)	\$1,859,942					
34		Total	\$14,208,525	37,733,433	334,072	115,221	2,333	2,434
35		C&I Special Contract Firm Transportation Service						
36		Base Revenues						
37		Other Revenues (LDAC)						
38		Total C&I Special Contract FT Service	\$0					
39								
40		C&I Special Contract Interruptible Transportation Service						
41		Base Revenues						
42		Other Revenues (LDAC)						
43		Total C&I Special Contract IT Service	\$0					
44								
45		Total Capacity Assigned Transportation	\$14,208,525	37,733,433	334,072	115,221	2,333	2,434
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$18,938,472	61,308,185			2,427	2,631
49								
50		Percentage of Capacity Assigned Transportation	75.02%	61.55%			96.13%	92.51%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,731,173	1,796,152	(64,979)
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	Maintenance			
20	761 Maintenance Supervision and Engineering	None		0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	B2. Products Extraction			
32	Operation	None		
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases	(16,177,270)	(19,177,359)	3,000,089
73	804.1 Liquefied Natural Gas Purchases	17,604,539	18,463,767	(859,229)
74	805 Other Gas Purchases	47,232,091	67,686,807	(20,454,716)
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	48,659,360	66,973,215	(18,313,855)
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	3,769,319	5,059,100	(1,289,781)
87	808.2 Gas Delivered to storage	(2,588,186)	(3,844,577)	1,256,391
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	49,840,493	68,187,738	(18,347,245)
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$51,571,666	\$69,983,889	(\$18,412,224)

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	None		0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	Maintenance			
116	830 Maintenance Supervision and Engineering	None		0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	None		0
129	841 Operation Labor and Expenses	0	0	0
130	842 Rents			0
131	842.1 Fuel			0
132	842.2 Power			0
133	842.3 Gas Losses			0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	0
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	None		0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	0

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses	(1,993,493)	(1,967,471)	(26,022)
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,993,493)	(1,967,471)	(26,022)
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	0	0	0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)	(1,993,493)	(1,967,471)	(26,022)
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,993,493)	(1,967,471)	(26,022)
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses	0	0	0
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	0	0

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GAS OPERATION AND MAINTENANCE EXPENSE (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	-	-	-
196	864 Maintenance of Compressor Station Equipment			-
197	865 Maintenance of Measuring and Reg. Station Equipment			-
198	866 Maintenance of Communication Equipment			-
199	867 Maintenance of Other Equipment			-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	0
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	495,156	536,299	(41,143)
205	871 Distribution Load Dispatching	259,828	575,530	(315,702)
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	5,113,737	5,633,309	(519,571)
209	875 Measuring and Regulating Station Expenses-General	-		-
210	876 Measuring and Regulating Station Expenses-Industrial	-		-
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-		-
212	878 Meter and House Regulator Expenses	1,002,301	1,118,308	(116,007)
213	879 Customer Installations Expenses	536,286	629,292	(93,006)
214	880 Other Expenses	1,524,301	1,717,919	(193,618)
215	881 Rents	18,775	10,618	8,157
216	TOTAL Operation (Enter Total of lines 204 thru 215)	8,950,385	10,221,276	(1,270,891)
217	Maintenance			
218	885 Maintenance Supervision and Engineering	-	-	-
219	886 Maintenance of Structures and Improvements	167,484	147,555	19,929
220	887 Maintenance of Mains	2,049,347	2,660,338	(610,991)
221	888 Maintenance of Compressor Station Equipment			-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	-	-	-
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station			-
225	892 Maintenance of Services	901,385	462,357	439,029
226	893 Maintenance of Meters and House Regulators	367,505	351,020	16,485
227	894 Maintenance of Other Equipment	265,194	345,205	(80,011)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,750,915	3,966,474	(215,559)
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$12,701,300	\$14,187,750	(\$1,486,450)
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	157,178	243,201	(86,024)
233	902 Meter Reading Expenses	332,631	323,371	9,260
234	903 Customer Records and Collection Expenses	2,359,543	2,734,690	(375,147)
235	904 Uncollectible Accounts	440,720	697,329	(256,609)
236	905 Miscellaneous Customer Accounts Expenses	25,618	13,047	12,571
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$3,315,689	\$4,011,639	(\$695,949)

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	-	-	
242	909 Informational and Instructional Expenses	139,672	95,856	43,816
243	910 Miscellaneous Customer Service and Informational Expenses	-	15,180	(15,180)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$139,672	\$111,035	\$28,637
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	-
248	912 Demonstration and Selling Expenses	449,980	449,660	321
249	913 Advertising Expenses	782	26,484	(25,702)
250	916 Miscellaneous Sales Expenses	92,480	76,299	16,181
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$543,242	\$552,442	(\$9,200)
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	6,342,242	5,818,614	523,628
255	921 Office Supplies and Expenses	2,529,846	2,214,501	315,345
256	(Less) (922) Administrative Expenses Transferred-Cr.	(16,031,839)	(16,374,376)	342,536
257	923 Outside Services Employed	7,814,005	7,218,370	595,634
258	924 Property Insurance	78,103	51,523	26,581
259	925 Injuries and Damages	967,629	814,179	153,450
260	926 Employee Pensions and Benefits	7,194,026	7,987,623	(793,597)
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	830,078	813,919	16,159
263	(Less) (929) Duplicate Charges-Cr.			-
264	930.1 General Advertising Expenses			-
265	930.2 Miscellaneous General Expenses	493,700	1,146	492,555
266	931 Rents	199,203	173,951	25,252
267	TOTAL Operation (Enter Total of lines 254 thru 266)	10,416,993	8,719,450	1,697,543
268	Maintenance			
269	935 Maintenance of General Plant	-	-	-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$10,416,993	\$8,719,450	\$1,697,543
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$76,695,069	\$95,598,734	(\$18,903,666)

NUMBER OF GAS DEPARTMENT EMPLOYEES

- | | |
|---|--|
| <p>1. The data on number of employees should be reported for the payroll period ending nearest to December 31.</p> <p>2. If the respondent's payroll for the reporting period include any special construction personnel, include such employees on line 3, and and show the number of such special construction in a footnote.</p> | <p>3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p> |
|---|--|

Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	264	276	(12)
2	Total Part-Time and Temporary Employees			
3	Total Employees	264	276	(12)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to cases before a regulatory body or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. The totals of columns (e), (l), (k), and (l) must agree with the totals shown at the bottom of page 22 for Account 186 - Misc. Deferred Debits.
5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.
6. Minor items (less than \$25,000) may be grouped.

Line No.	(Furnish name of regulatory commission and the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	n Account 186 at Beginning of Year (e)	Expenses Incurred During Year			Amortized During Year			
						Charged Currently To			Deferred to Account 186 (l)	Contra Account (j)	Amount (k)	Deferred In Account at End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	N.H. Public Utilities Commission (NHPUC) public utility and gas pipeline safety assessments. NHPUC Docket 11-040 Order No. 125,370.		0		-							
2	2019-2020 (2020 Portion) Energy North & Keene	419,289		419,289		Regulatory Expense	5610-9280	419,289	-	1240-1650		
3	2020-2021 (2020 Portion) Energy North & Keene	410,789		410,789		Regulatory Expense	5610-9280	410,789		1240-1650		
4												
5												
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40	Total	830,078	0	830,078	0		0	830,078	0	0	0	0

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, legal, valuation, accounting, purchasing, advertising, labor relations and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for

services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.

- (a) Name of person or organization rendering service.
- (b) Total charges for the year.

2. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Amount Distributed to		
				Fixed Plant (d)	Operations (e)	Other Accounts (f)
1	LIBERTY UTILITIES CANADA CORP	*	241,561			241,561
2	MSR UTILITY MAINTENANCE CORP.		236,044			236,044
3	SCOTTMADDEN, INC.		205,147			205,147
4	NEW ENGLAND CP, INC		90,275			90,275
5	ANALYSIS GROUP, INC		58,341			58,341
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40			831,368			831,368

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
GAS ACCOUNTS - NATURAL GAS				
1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.		state of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.		7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.		
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.		8. Also indicate the volumes of pipeline production field sales included in both the company's total sales figures and total transportation figure.		
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.				
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of this page as necessary.				
6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received received through gathering facilities or intrastate facilities, but not through any of the inter-				
1	Name of System			
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)	
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)	49	10,066,347	
4	Gas of Others Received for Gathering (Account 489.1)			
5	Gas of Others Received for Transmission (Account 489.2)	49	6,145,005	
6	Gas of Others Received for Distribution (Account 489.3)			
7	Gas of Others Received for Contract Storage (Account 489.4)	49	(32,168)	
8	Exchanged Gas Received from Others (Account 806)			
9	Gas Received as Imbalances (Account 806)			
10	Receipts of Respondent's Gas Transported by Others (Account 858)			
11	Other Gas Withdrawn from Storage (Explain)			
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other Receipts (Specify)			
15	Total Receipts (Total of lines 3 thru 14)		16,179,184	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)	49	10,149,151	
18	Deliveries of Gas Gathered for Others (Account 489.1)			
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,130,818	
20	Deliveries of Gas Distributed for Others (Account 489.3)			
21	Deliveries of Contract Storage Gas (Account 489.4)	49	(32,168)	
22	Exchange Gas Delivered to Others (Account 806)			
23	Exchange Gas Delivered as Imbalances (Account 806)			
24	Deliveries of Gas to Others for Transportation (Account 858)			
25	Other Gas Delivered to Storage (Explain)			
26	Gas Used for Compressor Station Fuel			
27	Other Deliveries (Specify)			
28	Total Deliveries (Total of lines 17 thru 27)		16,247,802	
29	GAS UNACCOUNTED FOR			
30	Production System Losses			
31	Gathering System Losses			
32	Transmission System Losses			
33	Distribution System Losses	49	287,992	
34	Storage System Losses			
35	Other Losses (Specify)			
36	Total Unaccounted For (Total of Lines 30 thru 35)		287,992	
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,535,794	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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Information Required Pursuant to Puc 510.06.
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

AMERICAN CANCER SOCIETY	2,100
AMERICAN RED CROSS NEW HAMPSHIRE	1,750
BOBBY STEPHEN'S FUND FOR EDUCATION	750
BOW ATHLETIC CLUB	475
BOYS & GIRLS CLUB OF GREATER DERRY, INC.	400
BOYS & GIRLS CLUB OF MANCHESTER	400
BUSINESS & INDUSTRY ASSOCIATION	5,495
COMMITTEE TO ELECT LOU D'ALLESANDRO	350
CURRIER MUSEUM OF ART	5,000
DAVID WATTERS FOR STATE SENATE	350
DERRY VILLAGE ROTARY CLUB	500
FRIENDS OF BOB GUIDA	250
FRIENDS OF CINDY ROSENWALD	500
FRIENDS OF JON MORGAN	500
FRIENDS OF KEVIN CAVANAUGH	500
FRIENDS OF MANCHESTER MOUNTED PATROL	1,000
FRIENDS OF SHANNON CHANDLEY	500
GRANITE UNITED WAY	1,050
GREATER MANCHESTER CHAMBER OF COMMERCE	1,200
HUCK MONTGOMERY	168
JP MORGAN CHASE BANK	362
LACONIA BASEBALL FOUNDATION DBA WINNIPESAUKEE M	1,000
LACONIA SALVATION ARMY	400
LIBERTY HOUSE, INC.	500
LIBERTY UTILITIES SERVICE CORP.	240
MARTHA FULLER CLARK	350
MONTAGNE COMMUNICATIONS, LLC	150
MORSE FOR STATE SENATE	250
NASHUA CHILDREN'S HOME	2,000
NH STATE SOCIETY OF WASHINGTON, D.C.	700
RUTH WARD FOR SENATE	250
SONSHINE SOUP KITCHEN	500
SOUCY FOR SENATE	2,500
ST. JOHN XXIII PARISH FOOD PANTRY	1,000
THE MASSACHUSETTS GENERAL HOSPITAL	250
THE STEVE PAC	500
TOM SHERMAN FOR STATE SENATE	250
UNITED STEELWORKERS LOCAL 12012	1,000
UNITED WAY OF GREATER NASHUA	1,500

TOTAL 36,939

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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Summary of Affiliated Transactions
Report of Affiliate Transactions - Past Year

Provide affiliate name and description of the service(s) provided.

Due to LU	Interest on Money Pooling	33,915
	Intercompany Payable	69,739,851
Due to Liberty Energy New Hampshire	AP transactions through Service Compan	41,816,017
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric	1,929,643
Due to Liberty Utilities America Co.	Tax entry related	78,316
I/C Interest Payable - LU CO.	Interest payable	2,937,096
Due to Liberty Liberty Utilities Canada	Intercompany Payable	227,974
Due to APUC	Intercompany Payable	78,296
Due from Liberty Utilities (Central) Services Corp	Intercompany Payable	417,972

117,259,080

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LIQUEFIED PETROLEUM GAS OPERATIONS

1. Report the information called for below concerning plants which produce gas from liquefied gas (LPG). which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured plant facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expense for the liquefied petroleum plant described above are reported.
2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation

Line No.	Identification of Plant and Year Installed (a)	Cost of Plant (Land, struc, equip.) (b)	Operations & Maintenance, Rents Expense (c)	LPG Facility Number of Days of Peakshaving Operations (d)
1	Nashua Propane Station Year Installed: 1947			
2	38 Bridge Street	\$ 3,292,067	\$ 132,200	4
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 135,400	12
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 17,800	1
11	Tilton, NH 03276			
12				
13	Keene Propane Corporation Gas Plant Year Installed: 1969	936,700	77,430	365
14	207 Emerald Street (leased by Liberty Utilities.)			
15	Keene, NH 03431			
16				
17	Keene CNG Year In Service 2019		23,415	365
18	43 Production Avenue			
19	Keene, NH 03431			
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40	Total	6,443,274	386,245	747

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020
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LIQUEFIED PETROLEUM GAS OPERATIONS (continued)

3. (continued) Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title and percent ownership if jointly owned.

4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give details in a footnote, and state whether the book cost of plant or any portion thereof, has been retired in the books of account or what disposition of the plant and its book cost is contemplated.

6. Report pressure base of gas at 14.73 psia at 60 F. Indicate the Btu content in a footnote.

Gallons of LPG Used (e)	Sendout Volumes		LPG Storage Capacity Gallons (h)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (i)
	Peak Day Propane MMBTU (f)	Annual Propane MMBtu MMBTU (g)		
Nashua 81,427	4,105	7,435	304,200	12,000
Manchester 132,529	4,699	12,100	600,000	21,600
Tilton 3,366	307	307	60,000	2,400
Keene 1,313,360	1,004	120,175	77,690	3,072
Keene (CNG) 245,669		22,479	11,934	739
217,322	9,111	19,842	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp		This Report Is: (1) Original (2) Revised X		Date of Report (Mo, Da, Yr) August 10th, 2021	Year of Report December 31, 2020	
Liquified Natural Gas (LNG) PEAKING FACILITIES						
1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc. 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum				daily delivery capacities. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.		
Line No.	Location of Facility (a)	LNG Facility Number of Days of Peakshaving Operation (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (c)	Cost of Facility (in dollars) (d)	Sendout Volumes MMBtu Units	
					Peak Day (e)	Annual (f)
1 2 3 4	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	5	6,000	\$ 3,640,694	2,519	7,720
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	22	6,000	\$ 7,906,154	3,291	25,650
9 10 11 12	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	42	6,000	\$ 3,439,513	3,213	37,831
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Keene None					
40	Total	69	18,000	14,986,360	9,023	71,201

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

<p>1. Provide totals for the following accounts:</p> <p>800 Natural Gas Well Head Purchases</p> <p>800.1 Natural Gas Well Head Purchases, Intracompany Transfers</p> <p>801 Natural Gas Field Line Purchases</p> <p>802 Natural Gas Gasoline Plant Outlet Purchases</p> <p>803 Natural Gas Transmission Line Purchases</p> <p>804 Natural Gas City Gate Purchases</p> <p>804.1 Liquefied Natural Gas Purchases</p> <p>805 Other Gas Purchases</p> <p>805.1 Purchase Gas Cost Adjustments</p>	<p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p>
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Line No.	Account Title (a)	Gas Purchased - Dth (14.73 psia at 60F) (b)	Cost of Gas (in dollars) (c)	Average Cost per Dth (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *	16,433,587	\$ 46,852,073	\$ 2.85
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases - gas pass thru	18,425,408	47,232,091	\$ 2.56
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	34,858,996	\$ 94,084,164	\$ 2.70

Notes to Gas Purchases

* - This amount does not include injections or withdrawals to storage account 808.1 and 808.2

805 - billed therms
804 does not include 804.2

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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Table 50 Summary of Gas Plant Operations

I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention									
	Month	Volumes Purchased and Shipped by Company on Interstate Pipelines	Volumes Purchased and Delivered for Company on Interstate Pipelines	Volumes Injected Into Contracted Underground Storage Capacity	Volumes Withdrawn from Contracted Underground Storage Capacity	Competitive Natural Gas Supplier Volumes Received at City Gates for Unbundled		Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total Delivered Pipeline Natural Gas Volumes to City Gates
		+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth
1									
2	January	-	1,459,861	(25,740)	357,230	740,690			2,532,041
3	February	-	1,139,293	(4,482)	478,220	744,350			2,357,381
4	March	-	744,967	(2,268)	422,705	642,605			1,808,009
5	April	-	1,134,728	(235,677)	3,699	533,506			1,436,256
6	May	-	724,694	(244,982)	-	358,234			837,946
7	June	-	487,740	(244,840)	-	280,868			523,768
8	July	-	427,880	(260,046)	-	323,699			491,533
9	August	-	431,142	(254,273)	-	332,273			509,142
10	September	-	497,664	(255,117)	-	349,838			592,385
11	October	-	807,358	(235,286)	-	486,541			1,058,613
12	November	-	930,660	(22,498)	109,882	587,107			1,605,151
13	December	-	1,280,361	(3,069)	384,374	765,294			2,426,960
14									
15	Total Natural Gas	-	10,066,347	(1,788,278)	1,756,110	6,145,005	-	-	16,179,184

II. On-Site Peakshaving Gas Volumes									
	Month	LNG/CNG Volume Used	LNG Volume Received	LNG Volume on Hand at End of Month	LPG Volume Used	LPG Volume Received	LPG Volume on Hand at End of Month	Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total LNG and LPG Volumes used
		+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	
1									
2	January	28,620	27,163	11,961	33,511	17,718	105,211	-1,139	60,992
3	February	26,937	23,514	11,689	19,727	52	104,012	-1,088	45,576
4	March	11,155	8,242	11,198	18,031	(121)	99,432	110	29,297
5	April	5,747	4,437	11,672	9,897	(4)	99,144	-1,020	14,624
6	May	2,051	(87)	10,585	5,609	3,525	102,669	394	8,054
7	June	2,299	2,555	11,729	3,329	(364)	102,305	240	5,868
8	July	3,320	1,802	11,424	3,289	(601)	101,704	249	6,858
9	August	2,786	(71)	9,541	3,305	2,520	104,224	264	6,355
10	September	2,734	3,507	11,314	4,209	3,106	107,330	438	7,381
11	October	5,265	2,464	9,868	7,650	734	107,841	-532	12,383
12	November	10,703	10,945	12,148	14,629	-	107,127	673	26,005
13	December	12,401	9,053	11,994	19,251	545	107,300	394	32,046
14									
15	total On-Site Peakshavin	114,020	93,524	135,124	142,437	27,110	1,248,299	(1,018)	255,439

III. Annual Demand-Supply Summary									
	Month	Total Distribution Pipeline Natural Gas, LNG and LPG Gas Available	Total Sales Customer Demand	Total Unbundled Transportation Customer Demand	Total Volumes Used by Company	Total Unbilled Volumes	Total Unaccounted For Volumes	Total Distribution Sendout Volumes	Total Pipeline Supply Over/(Under) Delivery Cashout Imbalance
		+ Dth	+ Dth	+ Dth	+ Dth	+/- Dth	+/- Dth	+ Dth	+/- Dth
1									
2	January	2,593,033	1,881,473	787,188	4,566	(216,335)	45,432	2,502,324	90,709
3	February	2,402,957	1,657,289	761,704	4,624	(14,715)	42,106	2,451,008	(48,051)
4	March	1,837,306	1,531,383	716,154	3,337	(464,438)	32,199	1,818,636	18,670
5	April	1,450,880	1,135,736	581,153	2,522	(162,697)	25,437	1,582,152	(131,272)
6	May	846,000	809,762	501,242	1,762	(398,926)	14,833	928,673	(82,673)
7	June	529,636	366,824	360,111	728	(82,100)	9,286	654,849	(125,213)
8	July	498,391	222,506	276,811	544	(7,201)	8,733	501,393	(3,003)
9	August	515,497	181,399	331,970	503	61,507	9,036	584,415	(68,917)
10	September	599,766	200,252	328,192	603	58,704	10,511	598,262	1,504
11	October	1,070,996	295,755	363,211	999	348,281	18,775	1,027,022	43,974
12	November	1,631,156	628,955	484,288	2,149	387,902	28,555	1,531,848	99,308
13	December	2,459,006	1,237,817	638,796	3,570	485,716	43,088	2,408,986	50,020
14									
15	Total Annual Volume	16,434,623	10,149,151	6,130,818	25,907	(4,301)	287,992	16,589,568	(154,944)
16									
17	Percent of Sendout	99%	61%	37%	0%	0%	2%	100%	-1%
18									
19									
20									
21									

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATING REVENUES (Account 400) Supplement to Page 28

Line No.	Account (a)			Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
1.00	FERC					
2	4295-4801	Residential Sales - Fixed Portion	PG 28	(15,647,066)	(14,403,024)	(1,244,042)
3	4295-4802	Residential Sales - Variable Portion	PG 28	(35,925,451)	(33,390,516)	(2,534,935)
4	4295-4803	Residential Sales - Energy Cost	PG 28	(27,056,148)	(39,627,299)	12,571,151
5	4295-4813	Commercial Sales - Fixed Portion	PG 28	(8,767,494)	(8,106,682)	(660,812)
6	4295-4814	Commercial Sales - Variable Portion	PG 28	(16,347,635)	(15,375,812)	(971,823)
7	4295-4815	Commercial Sales - Energy Cost	PG 28	(19,258,221)	(26,804,910)	7,546,689
8	4295-4816	Industrial Sales - Fixed Portion	PG 28	(9,727)	(9,580)	(146)
9	4295-4817	Industrial Sales - Variable Portion	PG 28	(746)	(1,910)	1,163
10	4295-4818	Industrial Sales - Energy Cost	PG 28	(3,383)	(15,072)	11,689
11	4460-4897	Metered Sales to Transportation - Fixed	PG 28	(3,628,619)	(3,691,475)	62,855
12	4460-4898	Metered Sales to Transportation - Variable	PG 28	(12,996,419)	(13,135,030)	138,611
13	4460-4899	Metered Sales to Transportation - Pass Through Gas	PG 28	(26,703)	(27,504)	801
14	4460-4880	Misc Service revenues	PG 28	(758,462)	(1,197,776)	439,314
15	4460-4950	Other Gas revenues	PG 28	(3,400,711)	(3,466,433)	65,723
16	4460-4951	Decoupling Revenue	PG 28	1,539,247.68	4,965,230.80	(3,425,983)
17	1163-1422	Deferred Working Capital - Winter	PG 9	(77,269)	(140,682)	63,413
18	1163-1424	Deferred Working Capital - Summer	PG 9	1,600	(22,121)	23,720
19	1920-1743	Deferred Bad Debt - Winter	PG 9	(308,156)	(994,681)	686,524
20	1163-1754	Deferred Bad Debt - Summer	PG 9	155,979	(352,288)	508,266
21	1163-1755	Deferred Reserves EE	PG 9	(8,360,450)	(6,595,443)	(1,765,007)
22	1920-1863	R/A Environmental Materials	PG 9	(2,579,507)	(2,811,468)	231,961
23	1930-1745	Rate Case Recovery	PG 9	(245,420)	(1,250,614)	1,005,194
24	1169-1756	Deferred RLIAP	PG 9	(1,997,099)	(2,268,788)	271,689
25	1168-1823	Deferred Decoupling Asset	PG 9	6,072,245.93	993,385.55	5,078,860
26						
27						
28						
29						
30	Page number show where full amounts are reflected on this report.					
31						
32						
33						
34						
35						
36						
TOTAL Operation				(149,625,615)	(167,730,491)	18,104,876

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised X	Date of Report August 10th, 2021	Year of Report December 31, 2020
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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1				
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Great Plains			
5	7100 Operation Supervision & Engineering - Labour 5010-7100	0	0	0
6	7350 Misc Production Exp 5444-7350	1,416	83,587	(82,171)
7	7100 Operation Supervision & Engineering 5540-7100	186	7,527	(7,341)
8	7170 Liquefied Petroleum Gas 5540-7170	0	0	0
9	7420 Maint of Production Eq 5210-7420	1,809	47,197	(45,388)
10	7420 Maint of Production Eq 5210-7420	0	0	0
11	7100 Operation Supervision & Engineering 5010-7100	1,048,484	944,645	103,838
12	7350 Misc Production Expense 5010-7350	0	0	0
13	7350 Misc Production Expense 5444-7350	307,038	177,066	129,972
14	7100 Operation Supervision & Engineering 5540-7100	68,343	24,491	43,852
15	7420 Maint of Production Equipment 5210-7420	100,505	72,334	28,171
16	7330 Gas mixing expense - labor 5010-7330	92,675	185,703	(93,029)
17	7350 Misc. Production expense 5444-7350	110,718	253,601	(142,883)
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46	TOTAL Operation (Total of lines 5 thru 14)	1,731,173	1,796,152	(64,979)
47				NHPUC Page 51