



David B. Simek
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January 30, 2018

Via ERF and US Mail

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



**RE: DG 17-047 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2017 Summer Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,958 dated October 26, 2017, in Docket No DG 16-814, I enclose for filing one redacted and one confidential copy of the 2017 Summer Period Cost of Gas reconciliation.

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

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

Sincerely,

A handwritten signature in black ink that reads "David B. Simek". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

David B. Simek

Enclosures

cc: Service List

2330

SUMMER 2017 COST OF GAS RESULTS
DG 16-814
May 01, 2017 through October 31, 2017

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<u>Account 8840-2-0000-10-1920-1741</u>			
Balance 10/31/16 - (Over) / Under	\$ (727,882)	\$ (2,010,796)	\$ (1,282,914)
Prior Period Adjustment 2/	-	70,821	70,821
Interest 11/1/16 - 4/30/17	<u>(12,725)</u>	<u>(46,919)</u>	<u>(34,194)</u>
Beginning Balance 5/1/17	\$ (740,607)	\$ (1,986,894)	\$ (1,246,287)
Interest 5/1/17 - 10/31/17	(7,126)	79	7,205
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management	-	-	-
Overhead	2,581	2,581	0
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	(265,607)	(265,607)
Gas Costs	<u>\$ 10,071,255</u>	<u>\$ 8,800,491</u>	<u>\$ (1,270,764)</u>
Total Costs	<u>\$ 10,066,710</u>	<u>\$ 8,537,544</u>	<u>\$ (1,529,166)</u>
Gas Cost Billed	<u>\$ (9,326,103)</u>	<u>\$ (7,270,732)</u>	<u>\$ 2,055,371</u>
Total (Over) / Under 10/31/17	<u>\$ -</u>	<u>\$ (720,082)</u>	<u>\$ (720,082)</u>
<u>Bad Debts Account 8840-2-0000-10-1163-1754</u>			
Balance 10/31/16 - (Over) / Under	\$ (22,520)	\$ 11,724	\$ 34,244
Prior Period Adjustment	-	-	0
Interest 11/1/16 - 4/30/17	<u>(401)</u>	<u>-</u>	<u>401</u>
Beginning Balance 5/1/17	\$ (22,921)	\$ 11,724	\$ 34,645
Bad Debt Costs	378,358	367,970	(10,388)
Bad Debt Billed	(354,801)	(215,070)	139,731
Adjustment	0	(0)	(0)
Interest	(636)	2,805	3,441
Total (Over) / Under 10/31/17	\$ -	\$ 167,429	\$ 167,429
<u>Working Capital Account 8840-2-0000-10-1163-1424</u>			
Balance 10/31/16 - (Over) / Under	\$ 7,999	\$ 1,204	\$ (6,795)
Prior Period Adjustment	0	0	0
Interest 11/1/16 - 4/30/17	<u>142</u>	<u>-</u>	<u>(142)</u>
Beginning Balance 5/1/17	\$ 8,141	\$ 1,204	\$ (6,937)
Working Capital Costs	13,784	13,378	(406)
Working Capital Billed	(22,140)	(12,852)	9,288
Adjustment		0	0
Interest	215	58	(157)
Total (Over) / Under 10/31/17	\$ -	\$ 1,788	\$ 1,788
Total All Accounts	\$ -	\$ (550,865)	\$ (550,865)

(1) As filed September 1, 2016 in the 2016/2017 Winter COG and 2017 Summer Cost of Gas DG 16-814

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
SUMMER 2017 COST OF GAS RESULTS
DG 16-814
SUMMARY OF DEMAND CHARGES FOR PERIOD
May 01, 2017 through October 31, 2017

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Supplies:</u>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<u>Pipelines:</u>				
ANE (Uniongas and TransCanada)	Sch 2B line 5 + 6			
IGTS Iroquois	Sch 2B line 17			
Direct Energy	Sch 2B line18			
TGP 523	Sch 2B line 26			
TGP Contract 8587 Zone 0-6	Sch 2B lines 24 + 68			
TGP 95346	Sch 2B line 28			
TGP 42076 Dracut	Sch 2B lines 27			
TGP (Concord Lateral)	Sch 2B line 29 + 30			
Portland Natural Gas Pipeline	Sch 2B line 20 + 71			
Subtotal Pipeline Demand Charges				
<u>LNG:</u>				
Domac	Sch 2B line 44			
<u>Propane</u>				
EN Propane	Sch 2B line 47			
<u>Storage:</u>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<u>Other</u>				
Fees	Sch 2B line 49	\$ -	\$ -	\$ -
Pipeline Refunds	Sch 2B line 50	-	-	-
Transportation Capacity Credit				
Subtotal Other Demand Charges				
Total Demand Charges (Forward to Page 3)		<u>\$ 4,376,172</u>	<u>\$ 2,217,517</u>	<u>(\$2,158,655)</u>

1/ Demand costs per Schedule 5A as filed in the 2017 Summer Cost of Gas in DG 17-047.

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

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
SUMMER 2017 COST OF GAS RESULTS
DG 16-814

REDACTED

SUMMARY OF COMMODITY COSTS FOR PERIOD
May 01, 2017 through October 31, 2017

Demand Charges (Brought from Page 2):		\$4,376,172		\$2,217,517		(\$2,158,655)
	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
<u>TGP Gulf Commodity</u>						
Therms	Sch 8, lines 5 + 40					
Cost	Sch 8, lines 5 + 40					
<u>Dracut Commodity</u>						
Therms	Sch 8, line 10					
Cost	Sch 8, line 10					
<u>PNGTS Comodity</u>						
Therms	Sch 8, line 18					
Cost	Sch 8, line 18					
<u>TGP/Iroquois Commodity (Dawn)</u>						
Therms	Sch 8, line 26					
Cost	Sch 8, line 26					
<u>TGP/Niagra Commodity</u>						
Therms	Sch 8, line 23					
Cost	Sch 8, line 23					
<u>City Gate Delivered Supply</u>						
Therms	Sch 8, line 8					
Cost	Sch 8, line 8					
<u>Storage Gas - Commodity Withdrawn</u>						
Therms	Sch 8, line 39					
Cost	Sch 8, line 39					
<u>Propane P/S Plant Commodity</u>						
Therms	Sch 8, line 33					
Cost	Sch 8, line 33					
<u>Propane Tank Farm Commodity</u>						
Therms	Sch 8, line 35					
Cost	Sch 8, line 35					
<u>LNG P/S Plant Commodity</u>						
Therms	Sch 8, line 30					
Cost	Sch 8, line 30					
<u>Hedging (Gains) Losses</u>						
	Sch 8, line 13					
<u>Other</u>						
Cost						
		\$ -				
Subtotal:						
Volumes (net of fuel retention)		22,769,074		17,108,540.00		(5,660,534)
Cost		\$ 5,692,410	0.2500	\$ 4,043,735	0.2364	\$ (1,648,675) (0.0136)
Total Demand and Commodity Costs		\$ 10,068,582		\$ 6,261,252		\$ (3,807,330)
Check - Sched 1				\$ 8,800,491	-	
Demand (therms):						
Firm Gas Sales		17,049,432		17,864,091		814,659
Lost Gas (Unaccounted For)		539,627		405,472		(134,155)
Unbilled Therms		-		-		-
Fuel Retention		-		-		-
Company Use		46,526		46,526		-
Total Demand		17,635,585		18,316,089		680,504

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the 2017 Summer Cost of Gas in DG 17-047.

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

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

SUMMER 2017 COST OF GAS RESULTS

DG 16-814

May 01, 2017 through October 31, 2017

	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference
<u>Weather Variance - Volume Impact</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Volume Weather Varaince	-	(6,596,274)	\$	-
	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	-	-	\$	-
Demand Variance Net of Weather Variance	(22,769,074)		\$	-
	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	-		\$	-
Other Rate Variance (from page 2)				(2,158,655)
Hedge (Gains)/Loss (from page 3)				<u>0</u>
Total Rate Variance				(\$2,158,655)
Due to Weather Variance				-
Due to Demand Variance (from above)				0
Other- Cashout, Broker Penalty, Canadian Managed				<u>0</u>
Total Gas Cost Variance				<u>(\$2,158,655)</u>

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

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
PEAK DEMAND AND COMMODITY
SCHEDULE 1
Account 8840-2-0000-10-1920-1740 (formerly, 175.20)

	FOR THE MONTH OF: DAYS IN MONTH	May-17 31	Jun-17 30	Jul-17 31	Aug-17 31	Sep-17 30	Oct-17 31	Total
1	BEGINNING BALANCE	\$ 1,669,057	\$ (2,533,573)	\$ (2,336,500)	\$ 210,003	\$ 268,163	\$ 554,412	\$ 1,669,057
2								
3	Add: ACTUAL COSTS	(2,213,186)	(638,355)	2,581,048	59,607	293,866	158,341	241,319
4								
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-
6								
7	ADJUSTMENTS	64,404	18,831	(34,923)	(2,308)	(9,051)	9,882	46,835
8								
9	Less: CUSTOMER BILLINGS	(1,897,244)	-	-	-	-	-	(1,897,244)
10	Estimated Unbilled (Net)	(155,136)	824,589	-	-	-	-	669,453
11	Sub-Total Accrued Customer Billings	(2,052,381)	824,589	-	-	-	-	(1,227,792)
12								
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
14								
15	NON FIRM MARGIN AND CREDITS	-	-	-	-	-	-	-
16								
17	ENDING BALANCE PRE INTEREST	(2,532,107)	(2,328,508)	209,625	267,302	552,978	722,634	729,419
18								
19	MONTH'S AVERAGE BALANCE	(431,525)	(2,431,040)	(1,063,438)	238,652	410,570	638,523	
20								
21	INTEREST RATE	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
22								
23	INTEREST APPLIED	(1,466)	(7,992)	378	861	1,434	2,305	(4,480)
24								
25	ENDING BALANCE	\$ (2,533,573)	\$ (2,336,500)	\$ 210,003	\$ 268,163	\$ 554,412	\$ 724,939	\$ 724,939

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-17 31	Jun-17 30	Jul-17 31	Aug-17 31	Sep-17 30	Oct-17 31	Total
1	BEGINNING BALANCE	\$ (1,986,894)	\$ (756,181)	\$ (967,472)	\$ (759,339)	\$ (513,874)	\$ (294,867)	\$ (1,986,894)
2								
3	Add: ACTUAL COSTS	1,979,986	1,658,954	1,175,852	1,225,754	1,383,972	1,375,974	8,800,491
4								
5	Add: MISCELLANEOUS	(126,731)	(48,509)	(5,250)	(1,418)	(42,196)	(38,923)	(263,026)
6								
7								
8	Less: CUSTOMER BILLINGS	(433,523)	(1,575,237)	(857,907)	(899,229)	(924,474)	(1,030,215)	(5,720,585)
9	Estimated Unbilled (Net)	(188,420)	(251,514)	(105,757)	(77,349)	(196,884)	(730,222)	(1,550,146)
10	Sub-Total Accrued Customer Billings	(621,942)	(1,826,751)	(963,664)	(976,578)	(1,121,358)	(1,760,438)	(7,270,732)
11								
12	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	-	-
13								
14	ENDING BALANCE PRE INTEREST	\$ (755,581)	\$ (972,487)	\$ (760,534)	\$ (511,581)	\$ (293,457)	\$ (718,254)	\$ (720,161)
15								
16	MONTH'S AVERAGE BALANCE	(1,371,238)	(864,334)	(864,003)	(635,460)	(403,666)	(506,560)	
17								
18	INTEREST RATE	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
19								
20	INTEREST APPLIED	(599)	5,015	1,194	(2,294)	(1,410)	(1,828)	79
21								
22	ENDING BALANCE	\$ (756,181)	\$ (967,472)	\$ (759,339)	\$ (513,874)	\$ (294,867)	\$ (720,082)	\$ (720,082)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2017
GAS COSTS BY SOURCE
SCHEDULE 2 A

	FOR THE MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1	DEMAND							
2								
3	ALBERTA NORTHEAST							
4	UNION GAS							
5	CANADIAN CAPACITY MANAGED							
6	TOTAL CANADIAN							
7								
8	PEAKING SUPPLY							
9								
10	TRANSPORT CAPACITY	\$ 709,206	\$ 299,956	\$ 293,257	\$ 299,207	\$ 303,466	\$ 300,098	\$ 2,205,189
11	CAPACITY RELEASE ADJ	-	-	-	-	-	-	-
12	TOTAL TRANSPORT	\$ 709,206	\$ 299,956	\$ 293,257	\$ 299,207	\$ 303,466	\$ 300,098	\$ 2,205,189
13								
14	STORAGE FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15								
16	LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17								
18	PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21								
22	TOTAL DEMAND	\$ 709,206	\$ 299,956	\$ 293,257	\$ 299,207	\$ 303,466	\$ 300,098	\$ 2,205,189
23								
24	COMMODITY							
25								
26	BP/NORTHEAST GAS MARKETS							
27	DTE ENERGY							
28	SEMPRA							
29	TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30								
31	PIPELINE TRANSPORT							
32								
33	GAS SUPPLY							
34								
35	STORAGE							
36								
37	LNG							
38								
39	PROPANE							
40								
41	TAXES							
42								
43	SUPPLIER CASHOUT							
44								
45	CAPACITY MANAGED							
46								
47	FPO Mailing Costs							
48								
49	FPO Mailing Costs Moved to Winter in Dec							
50								
51	SUBTOTAL COMMODITY COST	\$ 1,268,930	\$ 1,353,868	\$ 880,745	\$ 920,584	\$ 1,078,656	\$ 1,069,092	\$ 6,571,874
52								
53	ICE Fees							
54								
55	OFF SYSTEM SALES							
56								
57	NON-FIRM COST							
58								
59	NET COMMODITY COST	\$ 1,270,780	\$ 1,355,718	\$ 882,595	\$ 922,434	\$ 1,080,506	\$ 1,070,942	\$ 6,582,974

GAS COSTS SUMMARY
SCHEDULE 2 A

	FOR THE MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
60								
61								
62	Total Peak Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Off-Peak Demand	709,206	303,236	293,257	303,321	303,466	305,032	2,217,517
64	Total Demand	\$ 709,206	\$ 303,236	\$ 293,257	\$ 303,321	\$ 303,466	\$ 305,032	\$ 2,217,517
65								
66	Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Off-Peak Commodity	1,270,780	1,355,718	882,595	922,434	1,080,506	1,070,942	6,582,974
68	Total Commodity	\$ 1,270,780	\$ 1,355,718	\$ 882,595	\$ 922,434	\$ 1,080,506	\$ 1,070,942	\$ 6,582,974
69								
70	Firm Sendout Costs	\$ 1,979,986	\$ 1,658,954	\$ 1,175,852	\$ 1,225,754	\$ 1,383,972	\$ 1,375,974	\$ 8,800,491

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

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MAY THROUGH OCTOBER 2017
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:			May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1	DEMAND								
2	Fixed Charges/Supply								
3	ANE	OP							
4	Emera	OP							
5	TransCanada	OP							
6	Transgas	OP							
7	Union Gas	OP							
8	Total Canadian Purchases		\$ -	\$ 3,280	\$ -	\$ 4,114	\$ -	\$ 4,934	\$ 12,328
9	PEAKING SUPPLY								
10	Granite Ridge	PK							
11	NJR Energy	PK							
12	Repsol	PK							
13	JP Morgan	PK							
14	Subtotal Peaking Supply		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15									
16	Transport Capacity								
17	IROQUOIS 470-01 RTS	OP							
18	Twin Eagle	OP							
19	NFGS NO2358 FST	PK							
20	PNGTS FT-1999-001	OP							
21	Transcanada (BG Energy)	OP							
22	TGP 632 FTA Zone 4-6	PK							
23	TGP 2302 FTA Zone 5-6	PK							
24	TGP 8587 FTA Zone 0-6	PK							
25	TGP 11234 FTA Zone 4-6	PK							
26	TGP 523	OP							
27	TGP 42076 FTA	OP							
28	TGP 95346	OP							
29	TGP 2694	OP							
30	TGP 72694 NET	OP							
31	TGP 72694 NET	PK							
32	SubTotal Transport Capacity		\$ 709,206	\$ 299,956	\$ 293,257	\$ 299,207	\$ 303,466	\$ 300,098	\$ 2,205,189
33									
34									
35	Storage Fixed								
36	Dominion - Storage Demand	PK							
37	TGP FSMA - Storage Demand	PK							
38	Nat'l Fuel - Storage Demand	PK							
39	Honeoye - Storage Demand	PK							
40	Sempre - Storage Demand	PK							
41	SubTotal Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42									
43	LNG								
44	LNG - Res Charge (Distrigas)	OP							
45									
46	PROPANE								
47	Energy North Propane	OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48									
49	ICE Fees	OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	TGP Pipeline Refund	OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51									
52	Capacity Managed - Canadian	PK							
53									
54	Demand Subtotal		\$ 709,206	\$ 303,236	\$ 293,257	\$ 303,321	\$ 303,466	\$ 305,032	\$ 2,217,517
55	Capacity Release Adjustments:								
56	TGP 72694 FTA	PK							
57	TGP 72694 FTA	OP							
58	Dominion 300075	OP							
59	TGP 523	OP							
60	TGP 42076	OP							
61	National Fuel 002357	OP							
62	National Fuel N02358	OP							
63	Iroquois	OP							
64	TGP 95346 FTA	OP							
65	TGP 632 FSMA	PK							
66	TGP 11234 FTA	PK							
67	TGP 2302 FTA	PK							
68	TGP 8587 FTA 42076 FTA	PK							
69	Emera	OP							
70	Twin Eagle	OP							
71	Portland Gas 1999-001	OP							
72	SubTotal Capacity Releases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73									
74	COMMODITY								
75									
76	Canadian Supply								
77	BP/Northeast Gas Market								
78	Nexen								
79	Sempre								
80	Total Canadian Commodity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81									
82	Pipeline Transport								
83	ANE Union/Transgas								
84									
85	Dominion								
86	Iroquois								
87	Tennessee Gas Pipeline								
88	Honeoye								
89	National Fuel								
90	PNGTS								
91	Total TGP Transportation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92									
93	Total Pipeline Transport		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94									
95	City Gate Supply								
96	VPEM								

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2017
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2 B

FOR THE MONTH OF:			May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
97	Total PNGTS Supply								
98		<u>Dracut Supply</u>							
99									
100		<u>PNGTS Commodity</u>							
101		Emera							
102			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103									
104		<u>Other Commodity</u>							
105		Andarko							
106		J Aron							
107	ANE Union/Transgas								
108	BG \ TransCanada								
109	BP Energy								
110	Chevron								
111	Conoco								
112	CITI								
113	Cargill								
114	Direct								
115	DTE								
116	Emera								
117	EnCanUSA								
118	GDF Suez								
119	Iroquois								
120	JP Morgan								
121	Hess								
122	L. Dreyfus								
123	Macquarie								
124	Merrill								
125	National Fuel								
126	NGL Supply								
127	Nextera								
128	Papco								
129	Repsol								
130	Sequent								
131	South Jersey								
132	Tenaska								
133	Southwest								
134	Tennessee Gas Pipeline								
135	Twin Eagle								
136	United								
137	VPEM								
138	Sub Total		\$ 1,253,550	\$ 1,328,061	\$ 871,638	\$ 896,501	\$ 1,069,548	\$ 1,040,345	\$ 6,459,644
139	Hedging (Gain)/Loss Peak	PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Hedging (Gain)/Loss Off Peak	OP							
141	Total		\$ 1,253,550	\$ 1,328,061	\$ 871,638	\$ 896,501	\$ 1,069,548	\$ 1,040,345	\$ 6,459,644
142									
143									
144	<u>Storage</u>								
145	WITHDRAWALS Off Peak								
146	INJECTIONS								
147	Total Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	<u>LNG</u>								
149	LNG - ENGI								
150	LNG - P/S Plant								
151	Total LNG		\$ 9,107	\$ 21,935	\$ 9,107	\$ 24,082	\$ 9,107	\$ 26,840	\$ 100,179
152	<u>PROPANE</u>								
153	Propane Sendout - P/S Plant								
154	Energy North Propane - Tank Farm								
155	TOTAL PROPANE		\$ 6,272	\$ 3,872	\$ -	\$ -	\$ -	\$ 1,907	\$ 12,051
156									
157	Taxes - West Virginia								
158									
159	Broker Cashout								
160									
161	Capacity Managed								
162									
163	FPO Mailing Costs								
164									
165	FPO Mailing Costs Moved to Winter in December 2015								
166									
167	TOTAL COMMODITY		\$ 1,268,930	\$ 1,353,868	\$ 880,745	\$ 920,584	\$ 1,078,656	\$ 1,069,092	\$ 6,571,874
168									
169	ICE Fees								
170									
171	OFF SYSTEM SALES COST								
172									
173	NON-FIRM COST								
174									
175	NET COMMODITY COST		\$ 1,270,780	\$ 1,355,718	\$ 882,595	\$ 922,434	\$ 1,080,506	\$ 1,070,942	\$ 6,582,974

FOR THE MONTH OF:			May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
176	Total Peak Demand	PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	Total Peak Commodity	PK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	Total Peak Gas Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179								
180	Off-Peak Demand	OP	\$ 709,206	\$ 303,236	\$ 293,257	\$ 303,321	\$ 303,466	\$ 305,032
181	Off-Peak Commodity	OP	\$ 1,270,780	\$ 1,355,718	\$ 882,595	\$ 922,434	\$ 1,080,506	\$ 1,070,942
182	Total Off Peak Gas Costs		\$ 1,979,986	\$ 1,658,954	\$ 1,175,852	\$ 1,225,754	\$ 1,383,972	\$ 1,375,974
183								
184	Firm Costs		\$ 1,979,986	\$ 1,658,954	\$ 1,175,852	\$ 1,225,754	\$ 1,383,972	\$ 1,375,974

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 3
SUMMER COG GAS REVENUES BILLED

FOR MONTH OF:		prior collections	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	subsequent collections	Total
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
1	VOLUMES									
2	RESIDENTIAL									
3	R-1	-	49,627	45,755	35,674	32,023	32,361	33,462	-	228,902
4	R-1 FPO	-	2,985	23	-	-	-	-	-	3,008
5	R-3	-	2,908,576	2,165,672	1,162,022	1,079,917	1,127,198	1,242,003	-	9,685,388
6	R-3 FPO	-	269,598	4,158	(129)	(91)	-	-	-	273,536
7	R-4	-	21,853	20,509	11,608	12,844	12,539	16,941	-	96,294
8	R-4 FPO	-	355,515	152,784	78,592	59,816	59,805	63,820	-	770,332
9	Total Residential	-	3,608,154	2,388,901	1,287,767	1,184,509	1,231,903	1,356,226	-	11,057,460
10										
11	COMMERCIAL/INDUSTRIAL									
12	G41 - G43	-	1,604,650	894,419	397,420	480,509	393,014	494,740	-	4,264,752
13	G41 - G43 FPO	-	-	-	-	-	-	-	-	-
14	G51 - G63	-	509,264	466,486	352,997	401,019	402,214	409,899	-	2,541,879
15	G51 - G63 FPO	-	-	-	-	-	-	-	-	-
16	Total Comm/Industrial	-	2,113,914	1,360,905	750,417	881,528	795,228	904,639	-	6,806,631
17	Total Sales Volumes	-	5,722,068	3,749,806	2,038,184	2,066,037	2,027,131	2,260,865	-	17,864,091
18										
19	TRANSPORTATION									
20	G41 - G43	-	2,545,020	1,642,611	715,155	724,642	760,747	846,273	-	7,234,448
21	G51 - G63	-	2,640,074	3,008,119	2,724,166	2,626,595	2,986,152	2,854,761	-	16,839,867
22	Total Transportation	-	5,185,094	4,650,730	3,439,321	3,351,237	3,746,899	3,701,034	-	24,074,315
23	Total Volumes	-	10,907,162	8,400,536	5,477,505	5,417,274	5,774,030	5,961,899	-	41,938,406
24										
25	REVENUES									
26	Summer Gas Cost Revenue Billed	\$ -	\$ 433,523	\$ 1,575,237	\$ 857,907	\$ 899,229	\$ 924,474	\$ 1,030,215	\$ -	\$ 5,720,585
27										
28	Winter Gas Costs Revenue Billed	\$ -							-	\$ -
29										
28	Total Gas Costs Billed	\$ -	\$ 433,523	\$ 1,575,237	\$ 857,907	\$ 899,229	\$ 924,474	\$ 1,030,215	\$ -	\$ 5,720,585
29										
30	Bad Debt Revenue Billed	\$ -	\$ 24,542	\$ 58,203	\$ 32,505	\$ 31,476	\$ 32,205	\$ 36,138	\$ -	\$ 215,069
31	Working Capital Gas Cost Billed	\$ -	\$ 1,440	\$ 3,573	\$ 1,900	\$ 1,798	\$ 1,941	\$ 2,200	\$ -	\$ 12,852
32										
33	Total Billings	\$ -	\$ 459,505	\$ 1,637,013	\$ 892,312	\$ 932,503	\$ 958,619	\$ 1,068,553	\$ -	\$ 5,948,507

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1	Firm Gas Sendout	4,187,800	2,376,280	2,029,020	2,071,240	2,740,090	3,704,110	17,108,540
2	Firm Sales	5,722,068	3,749,806	2,038,184	2,066,037	2,027,131	2,260,865	17,864,091
3	Company Use	14,755	8,872	5,787	4,233	5,020	7,859	46,526
4	Unaccounted For %	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	
5	Unaccounted For Gas	99,251	56,318	48,088	49,088	64,940	87,787	405,472

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 4 - NONFIRM MARGIN

REDACTED

FOR THE MONTH OF:		May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8								
9	OFF SYSTEM SALES MARGIN							
10								
11	CAPACITY RELEASE CREDIT							
12								
13	TOTAL NON FIRM MARGIN AND CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
PEAK WORKING CAPITAL
Account 8840-2-0000-10-1163-1422 (formerly, 142.20)
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	May-17 31	Jun-17 30	Jul-17 31	Aug-17 31	Sep-17 30	Oct-17 31	Total
1	BEGINNING BALANCE	\$ (24,266)	\$ (26,446)	\$ (27,661)	\$ (27,402)	\$ (27,465)	\$ (27,086)	\$ (24,266)
2								
3	Add: COST ALLOW	269	(1,068)	311	92	481	256	343
4								
5	Less: CUSTOMER BILLINGS	(2,434)	(48)	(2)	(56)	(8)	(1)	(2,549)
6	Adjustments	76	-	-	-	-	-	76
7	Estimated Unbilled	-	-	-	-	-	-	-
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(2,358)	(48)	(2)	(56)	(8)	(1)	(2,473)
10								
11	ENDING BALANCE PRE INTEREST	\$ (26,355)	\$ (27,562)	\$ (27,352)	\$ (27,366)	\$ (26,991)	\$ (26,831)	\$ (26,397)
12								
13	MONTH'S AVERAGE BALANCE	(25,311)	(27,004)	(27,507)	(27,384)	(27,228)	(26,959)	
14								
15	INTEREST RATE	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
16	INTEREST APPLIED	(92)	(100)	(49)	(99)	(95)	(97)	(531)
17	ENDING BALANCE	\$ (26,446)	\$ (27,661)	\$ (27,402)	\$ (27,465)	\$ (27,086)	\$ (26,928)	\$ (26,928)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
OFF-PEAK WORKING CAPITAL
Account 8840-2-0000-10-1163-1424 (formerly, 142.40)
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	May-17 31	Jun-17 30	Jul-17 31	Aug-17 31	Sep-17 30	Oct-17 31	Total
1	BEGINNING BALANCE	\$ 1,204	\$ 2,696	\$ 1,722	\$ 1,612	\$ 1,681	\$ 1,871	1,204
2								
3	Add:ACTUAL COST	2,921	2,581	1,779	1,861	2,125	2,111	\$ 13,378
4								
5	Less: CUSTOMER BILLINGS	(1,440)	(3,573)	(1,900)	(1,798)	(1,941)	(2,200)	(12,852)
6	Adjustments	0	0	0	-	-	-	0
7	Estimated Unbilled	-	-	-	-	-	-	0
8	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
9	Subtotal: Accrued Customer Billings	(1,440)	(3,573)	(1,900)	(1,798)	(1,941)	(2,200)	(12,852)
10								
11	ENDING BALANCE PRE INTEREST	\$ 2,685	\$ 1,705	\$ 1,600	\$ 1,675	\$ 1,865	\$ 1,782	\$ 1,730
12								
13	MONTH'S AVERAGE BALANCE	1,944	2,200	1,661	1,643	1,773	1,827	
14								
15	INTEREST RATE	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
16	INTEREST APPLIED	12	17	11	6	6	7	58
17	ENDING BALANCE	\$ 2,696	\$ 1,722	\$ 1,612	\$ 1,681	\$ 1,871	\$ 1,788	\$ 1,788

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 6
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1	Demand	\$ 709,206	\$ 303,236	\$ 293,257	\$ 303,321	\$ 303,466	\$ 305,032	\$ 2,217,517
2	Commodity	\$ 1,270,780	1,355,718	882,595	922,434	1,080,506	1,070,942	6,582,974
3	Total Gas Costs	\$ 1,979,986	\$ 1,658,954	\$ 1,175,852	\$ 1,225,754	\$ 1,383,972	\$ 1,375,974	\$ 8,800,491
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	
7								
8	Working Capital Rate	0.00156	0.00166	0.00166	0.00166	0.00166	0.00166	
9								
10	Working Capital Adjustment	\$ (175)	\$ (175)	\$ (175)	\$ (175)	\$ (175)	\$ (175)	\$ (1,053)
11								
12	Total Working Capital Costs	\$ 2,921	\$ 2,581	\$ 1,779	\$ 1,861	\$ 2,124	\$ 2,111	\$ 13,378
13								
14	Prior Period (Over)Undercollection	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 1,204
15								
16	Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,983,107	\$ 1,661,736	\$ 1,177,831	\$ 1,227,817	\$ 1,386,297	\$ 1,378,285	\$ 8,815,073
17								
18	Bad Debt Rate	0.0404	0.0404	0.0404	0.0404	0.0404	0.0404	
19								
20	Bad Debt Adjustment	\$ 1,974	\$ 1,974	\$ 1,974	\$ 1,974	\$ 1,974	\$ 1,974	\$ 11,842
21								
22	Total Bad Debt Cost	\$ 82,091	\$ 69,108	\$ 49,558	\$ 51,578	\$ 57,980	\$ 57,656	\$ 367,971

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 6
PEAK BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total
1	Demand	\$ 718,176	\$ 769,171	\$ 571,067	\$ 524,469	\$ 759,398	\$ 735,490	\$ 4,077,770
2	Commodity	(541,553)	(1,407,526)	(379,828)	(464,862)	(465,532)	(577,150)	(3,836,450)
3	Total Gas Costs	\$ 176,622	\$ (638,355)	\$ 191,239	\$ 59,607	\$ 293,866	\$ 158,341	\$ 241,319
4								
5	Working Capital Rate	0.00156	0.00166	0.00166	0.00166	0.00166	0.00166	
6								
7	Working Capital Adjustment	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (41)
8								
9	Total Working Capital Costs	\$ 269	\$ (1,068)	\$ 311	\$ 92	\$ 481	\$ 256	\$ 343
10								
11	Prior Period (Over)Undercollection	\$ (4,044)	\$ (4,044)	\$ (4,044)	\$ (4,044)	\$ (4,044)	\$ (4,044)	\$ (24,266)
12								
13	Subtotal Gas Costs, Working Capital & Under Collection	\$ 172,847	\$ (643,467)	\$ 187,505	\$ 55,655	\$ 290,303	\$ 154,552	\$ 217,396
14								
15	Bad Debt Rate	0.0404	0.0404	0.0404	0.0404	0.0404	0.0404	
16								
17	Bad Debt Adjustment	\$ (4,738)	\$ (4,738)	\$ (4,738)	\$ (4,738)	\$ (4,738)	\$ (4,738)	\$ (28,426)
18								
19	Total Bad Debt Cost	\$ 2,245	\$ (30,734)	\$ 2,838	\$ (2,489)	\$ 6,991	\$ 1,506	\$ (19,643)

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
SCHEDULE 7
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:		May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Total OffPeak
1	WORKING CAPITAL RATES	\$ 0.0010	\$ 0.0010	\$ 0.0010	\$ 0.0010	\$ 0.0010	\$ 0.0010	
2								
3	WORKING CAPITAL COLLECTED	\$ 1,440	\$ 3,573	\$ 1,900	\$ 1,798	\$ 1,941	\$ 2,200	\$ 12,852
4	BAD DEBT RATES	\$ 0.0160	\$ 0.0160	\$ 0.0160	\$ 0.0160	\$ 0.0160	\$ 0.0160	
5								
6	BAD DEBT COLLECTED	\$ 24,542	\$ 58,201	\$ 32,505	\$ 31,477	\$ 32,205	\$ 36,138	\$ 215,068

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2107 Through OCTOBER 2017
COMMODITY AND TRANSPORTED SENDOUT VOLUMES FOR FIRM CUSTOMERS
SCHEDULE 8

REDACTED

FOR THE MONTH OF:	May-17			Jun-17			Jul-17			Aug-17			Sep-17			Oct-17			Dollar	Del Vol Dth
	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL	Dollar	REC VOL	DEL VOL		
TENNESSEE COMMODITY																				
Gas Supply Purchases for Sendout																				
Pipeline Transportation/Variable Costs																				
TOTAL TENNESSEE																				
City Gate Purchases for Sendout																				
Dracut Purchases for Sendout																				
Dracut Transportation/Variable Costs																				
PNGTS Purchases for Sendout																				
TOTAL PNGTS																				
TGP/Niagara Purchases for Sendout																				
TGP/Niagara Transport/Variable Costs																				
Union/Transcanada Purchases for Sendout																				
Union/Trans/Iro/TGP Transport/Variable Costs																				
Union/Trans/Iroquois Transport/Variable Costs																				
Storage Withdrawals for Sendout																				
Storage Withdrawal /Transport costs																				
Boil-off																				
LNG used for System Throughput																				
LPG used for System Throughput																				
OBA																				
NET COMMODITY COST	\$1,200,260		418,780	\$693,302		237,628	\$431,855		202,902	\$434,773		207,124	\$579,645		274,009	\$703,900		370,411	\$4,043,735	1,710,854
																			\$4,043,735	1,710,854

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
MAY THROUGH OCTOBER 2017
MONTHLY PRIME RATES
SCHEDULE 9

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
May 2017	05/01 - 05/31	4.00%	31	4.0000%
June 2017	06/01 - 06/30	4.25%	30	4.2500%
July 2017	07/01 - 07/31	4.25%	31	4.2500%
August 2017	08/01 - 08/31	4.25%	31	4.2500%
September 2017	09/01 - 09/30	4.25%	30	4.2500%
October 2017	10/01 - 10/31	4.25%	31	4.2500%