Liberty Utilities (EnergyNorth Natural Gas) Corp.

Off Peak 2016 Summer Cost of Gas Filing

Table of Contents

Ln	(a)	Reference (b)		OP 16 May - Oct (c)
1	**Liberty Utilities (EnergyNorth Natural Gas) Corp.**			
3	**Off Peak 2016 Summer Cost of Gas Filing**			
4	**Summary**			
9	**Anticipated Direct Cost of Gas**			
10	Purchased Gas:			
11	Demand Costs:	Sch. 5A, col (j), ln 43	$	4,602,902
12	Supply Costs	Sch. 6, col (i), ln 44		2,086,877
14	Storage Gas:			
15	Demand, Capacity:	Sch. 5A, col (j), ln 58	$	-
16	Commodity Costs:	Sch. 6, col (i), ln 47		240,661
18	Produced Gas:	Sch. 6, col (i), ln 53	$	25,890
20	Hedge Contract (Savings)/Loss	Sch. 7, col (i), ln 32	$	-
23	**Total Unadjusted Cost of Gas**		$	6 956 330
25	**Adjustments**			
27	Prior Period (Over)/Under Recovery)	Sch. 3, col (c) ln 26	$	963,754
28	Interest 05/01/15 - 10//31/16	Sch. 3, col (q) ln 191		34,202
29	Prior Period Adjustments	Sch. 4, ln 26 col (b)		-
30	Refunds from Suppliers	Sch. 4, ln 26 col (c)		-
31	Broker Revenue	Sch. 4, ln 26 col (d)		-
32	Fuel Financing	Sch. 4, ln 26 col (e)		-
33	Transportation CGA Revenues	Sch. 4, ln 26 col (f)		-
34	Interruptible Sales Margin	Sch. 4, ln 26 col (g)		-
35	Capacity Release and Off System Sales Margins	Sch. 4, ln 26 col (h) + col (i)		-
36	Hedging Costs	Sch. 4, ln 26 col (j)		-
37	FPO Premium - Collection			-
38	Fixed Price Option Administrative Costs	Sch. 4, ln 26 col (k)		-
40	**Total Adjustments**		$	997,956
42	**Total Anticipated Direct Costs**	lns 23 + 40	$	7,954,286
44	**Anticipated Indirect Cost of Gas**			
45	**Working Capital**			
46	Total Unadjusted Anticipated Cost of Gas	Ln 23	$	6,956,330
47	Lead Lag Days / 365	DG 10-017, 14.27 / 365		0.0391
48	Prime Rate			3.50%
49	Working Capital Percentage	ln 47 * ln 48		0.137%
50	Working Capital	ln 46 * ln 49		9,521
51	Plus: Working Capital Reconciliation	Sch. 3, col (c), ln 98		14,110
53	**Total Working Capital Allowance**	lns 50 + 51	$	23,631
55	**Bad Debt**			
56	Total Unadjusted Anticipated Cost of Gas	ln 23	$	6,956,330
57	Less Refunds	ln 30		-
58	Plus Working Capital	ln 53		23,631
59	Plus Prior Period (Over) Under Recovery	ln 27		963,754
60	Subtotal		$	7,943,715
61	Bad Debt Percentage	per GTC 16(f), docket 14-220 Sch 6 Pg 3		4.27%
63	Bad Debt Allowance	ln 60 * ln 61	$	339,197
64	Prior Period Bad Debt Allowance	Sch. 3, col (c), ln 161		(86,856)
66	**Total Bad Debt Allowance**	lns 63 + 64	$	252,340
68	**Production and Storage Capacity**	per GTC16(f)	$	-
70	**Miscellaneous Overhead**	per GTC 16(f)	$	13,170
71	Sales Volume	Sch. 10B, ln 23/1000		20,074
72	Divided by Total Sales	Sch. 10B, ln 23/1000		99,259
73	Ratio			20.22%
75	**Miscellaneous Overhead**	lns 70 * 73	$	2 663
77	**Total Anticipated Indirect Cost of Gas**	lns 53 + 66 + 68 + 75	$	278 635
79	**Total Cost of Gas**	lns 42 + 77	$	8 232 921
81	**Projected Forecast Sales (Therms)**	Sch. 3, col (q), ln 52		19,992,221