

1 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty

2 Peak 2023 – 2024 Winter Cost of Gas Filing

3 Summary

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9 Anticipated Direct Cost of Gas

(a)	Reference (b)	PK 23–24 Nov - Apr (c)
10 Purchased Gas:		
11 Demand Costs:	Sch. 5A, col (k), In 46	\$ 11,478,067
12 Supply Costs	Sch. 6, col (i), In 47	46,903,637
13		
14 Storage Gas:		
15 Demand, Capacity:	Sch. 5A, col (k), In 61	1,001,699
16 Commodity Costs:	Sch. 6, col (i), In 50	4,860,737
17		
18 Produced Gas:	Sch. 6, col (i), In 56	7,269,540
19		
20 Hedge Contract (Savings)	Sch. 6, col (i), In 58	(4,351,724)
21 Hedge Underground Storage Contract (Savings)/Loss	Sch. 16, col (e), In 172	-
22		
23 Total Unadjusted Cost of Gas		\$ 67,161,955

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25 Adjustments

26		
27 Prior Period (Over)/Under Recovery	Sch. 3, col (c) In 28	\$ (8,577,690)
28 Interest 05/01/22 - 4/30/23	Sch. 3, col (q) In 189	(401,465)
29 Fuel Inventory Revenue Req	Sch. 26, col (b) In 8	861,872
30 Refunds from Suppliers	Sch. 4, In 26 col (c)	-
31 Broker Revenues	Sch. 4, In 26 col (d)	(1,340,480)
32 Fuel Financing	Sch. 4, In 26 col (e)	-
33 Transportation CGA Revenues	Sch. 4, In 26 col (f)	(120,926)
34 Interruptible Sales Margin	Sch. 4, In 26 col (g)	-
35 Capacity Release and Off System Sales Margins	Sch. 4, In 26 col (h) + col (i)	(2,860,948)
36 Hedging Costs	Sch. 4, In 26 col (j)	-
37 Fixed Price Option Administrative Costs	Sch. 4, In 26 col (k)	-
38		
39 Total Adjustments		\$ (12,439,637)
40		
41 Total Anticipated Direct Costs	In 23 + 39	\$ 54,722,319

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43 Anticipated Indirect Cost of Gas

44 Working Capital

45 Total Unadjusted Anticipated Cost of Gas	In 23	\$ 67,161,955
46 Lead Lag Days / 365	DG 20-105, 25.72/ 365	0.0705
47 Prime Rate		8.50%
48 Working Capital Percentage	per GTC 18(f), In 47 * In 48	0.599%
49 Working Capital	In 45 * In 48	402,273
50 Plus: Working Capital Reconciliation	Sch. 3, col (c), In 91	(162,369)
51		
52 Total Working Capital Allowance	In 49 + 50	\$ 239,903

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54 Bad Debt

55 Total Unadjusted Anticipated Cost of Gas	In 23	\$ 67,161,955
56 Less Refunds	In 30	-
57 Plus Working Capital	In 52	239,903
58 Plus Prior Period (Over) Under Recovery	In 27	(8,577,690)
59 Subtotal		\$ 58,824,169
60 Bad Debt Percentage	per GTC 18(f)	0.23%
61		
62 Bad Debt Allowance	In 59 * In 60	\$ 136,418
63 Prior Period Bad Debt Allowance	Sch. 3, col (c), In 169	(389,248)
64		
65 Total Bad Debt Allowance	In 62 + 63	\$ (252,830)

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67 Production and Storage Capacity

68	per GTC18(f)	\$ 3,685,458
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69 Miscellaneous Overhead

70 Sales Volume	per GTC 18(f)	\$ -
71 Divided by Total Sales	Sch. 10B, In 23/1000	94,568
72 Ratio	Sch. 10B, In 23/1000	119,311
73		79.26%

74 Miscellaneous Overhead

75	In 69 * 72	\$ -
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76 Total Anticipated Indirect Cost of Gas

77	In 52 + 65 + 67 + 74	\$ 3,672,531
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78 Total Cost of Gas

79	In 41 + 76	\$ 58,394,850
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80 Projected Forecast Sales (Therms)

	Sch. 3, col (q), In 52	\$ 94,568,321
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