

1 **Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**
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3 **Peak 2022 - 2023 Winter Cost of Gas Filing**
4 **Summary**

	Reference		PK 22-23 Nov - Apr
(a)	(b)		(c)
Anticipated Direct Cost of Gas			
Purchased Gas:			
Demand Costs:	Sch. 5A, col (k), In 46	\$	11,510,320
Supply Costs	Sch. 6, col (i), In 47		121,326,019
Storage Gas:			
Demand, Capacity:	Sch. 5A, col (k), In 61	\$	999,899
Commodity Costs:	Sch. 6, col (i), In 50		12,469,948
Produced Gas:	Sch. 6, col (i), In 56	\$	12,645,303
Hedge Contract (Savings)	Sch. 6, col (i), In 58	\$	(6,022,210)
Hedge Underground Storage Contract (Savings)/Loss	Sch. 16, col (e), In 172	\$	-
Total Unadjusted Cost of Gas		\$	152,929,278
Adjustments			
Prior Period (Over)/Under Recovery)	Sch. 3, col (c) In 28	\$	4,089,654
Interest 05/01/2022 - 4/30/23	Sch. 3, col (q) In 189		(48,335)
Fuel Inventory Revenue Req	Sch. 26, col (b) In 8		515,609
Refunds from Suppliers	Sch. 4, In 26 col (c)		-
Broker Revenues	Sch. 4, In 26 col (d)		(3,600)
Fuel Financing	Sch. 4, In 26 col (e)		-
Transportation CGA Revenues	Sch. 4, In 26 col (f)		(422,021)
Interruptible Sales Margin	Sch. 4, In 26 col (g)		-
Capacity Release and Off System Sales Margins	Sch. 4, In 26 col (h) + col (i)		(1,676,512)
Hedging Costs	Sch. 4, In 26 col (j)		-
Fixed Price Option Administrative Costs	Sch. 4, In 26 col (k)		59,917
Total Adjustments		\$	2,514,711
Total Anticipated Direct Costs	Ins 23 + 39	\$	155,443,989
Anticipated Indirect Cost of Gas			
Working Capital			
Total Unadjusted Anticipated Cost of Gas	Ln 23	\$	152,929,278
Lead Lag Days / 365	DG 20-105, 25.72/ 365		0.0705
Prime Rate			5.50%
Working Capital Percentage	per GTC 18(f), In 47 * In 48		0.388%
Working Capital	In 45 * In 48		592,695
Plus: Working Capital Reconciliation	Sch. 3, col (c), In 94		(43,864)
Total Working Capital Allowance	Ins 49 + 50	\$	548,831
Bad Debt			
Total Unadjusted Anticipated Cost of Gas	In 23	\$	152,929,278
Less Refunds	In 30		-
Plus Working Capital	In 52		548,831
Plus Prior Period (Over) Under Recovery	In 27		4,089,654
Subtotal		\$	157,567,763
Bad Debt Percentage	per GTC 18(f)		0.86%
Bad Debt Allowance	In 59 * In 60	\$	1,356,898
Prior Period Bad Debt Allowance	Sch. 3, col (c), In 169		(199,297)
Total Bad Debt Allowance	Ins 62 + 63	\$	1,157,601
Production and Storage Capacity	per GTC18(f)	\$	3,685,458
Miscellaneous Overhead			
Sales Volume	Sch. 10B, In 23/1000	\$	92,781
Divided by Total Sales	Sch. 10B, In 23/1000		116,430
Ratio			79.69%
Miscellaneous Overhead	Ins 69 * 72	\$	-
Total Anticipated Indirect Cost of Gas	Ins 52 + 65 + 67 + 70	\$	5,391,889
Total Cost of Gas	Ins 41 + 72	\$	160,835,879
Projected Forecast Sales (Therms)	Sch. 3, col (q), In 52		92,780,984