

NORTHERN UTILITIES, INC. - NEW HAMSHIRE DIVISION
2018 / 2019 Annual Cost of Gas Filing

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**N.H.P.U.C No. 12
 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
 Period Covered: November 1, 2018 - April 31, 2019

Column A	Column B	Column C
1 <u>ANTICIPATED DIRECT COST OF GAS</u>		
2 Purchased Gas for Sales Service:		
3 Demand Costs:	\$ 1,683,109	
4 Supply Costs:	\$ 4,439,439	
5		
6 Storage & Peaking Gas for Sales Service:		
7 Demand, Capacity:	\$ 13,190,356	
8 Commodity Costs:	\$ 10,942,865	
9		
10 Inventory Finance Charge	\$ 3,017	
11		
12 Capacity Release	\$ (3,126,083)	
13		
14 Re-entry Rate & Conversion Rate Revenues	<u>\$ (10,000)</u>	
15		
16 Total Anticipated Direct Cost of Gas		\$ 27,122,704
17		
18 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
19 Adjustments:		
20 Prior Period Under/(Over) Collection	\$ 551,842	
21 Interest	\$ (23,538)	
22 Refunds	\$ -	
23 <u>Interruptible Margins</u>	\$ -	
24 Total Adjustments		\$ 528,304
25		
26 Working Capital:		
27 Total Anticipated Direct Cost of Gas	\$ 27,122,704	
28 Working Capital Allowance Percentage (10.02 [lag days]/365* prime rate*)	<u>0.2742%</u>	
29 Working Capital Allowance	\$ 74,383	
30		
31 Plus: Working Capital Reconciliation (Acct 173)	<u>\$ 7,940</u>	
32		
33 Total Working Capital Allowance		\$ 82,323
34		
35 Bad Debt:		
36 Bad Debt Allowance	\$ 177,230	
37 Plus: Bad Debt Reconciliation (Acct 173)	<u>\$ (15,500)</u>	
38 Total Bad Debt Allowance		\$ 161,730
39		
40 Local Production and Storage Capacity		\$ 476,106
41		
42 Miscellaneous Overhead-81.15% Allocated to Winter Season		<u>\$ 471,052</u>
43		
44 Total Anticipated Indirect Cost of Gas		\$ 1,719,515
45		
46 Total Cost of Gas		<u>\$ 28,842,220</u>

(*) Prime Rate is 5.00%

**N.H.P.U.C No. 12
 NORTHERN UTILITIES, INC.**

Summary

Anticipated Cost of Gas

New Hampshire Division
 Period Covered: November 1, 2018 - April 31, 2019

Column A	Column D
1 <u>ANTICIPATED DIRECT COST OF GAS</u>	
2 Purchased Gas for Sales Service:	
3 Demand Costs:	Schedule 1A, LN 71
4 Supply Costs:	Schedule 1B, LN 14
5	
6 Storage & Peaking Gas for Sales Service:	
7 Demand, Capacity:	Schedule 1A, LN 73 + Schedule 1A, LN 74
8 Commodity Costs:	Schedule 1B, LN 15 + Schedule 1B, LN 16
9	
10 Inventory Finance Charge	Schedule 1B, LN 17
11	
12 Capacity Release	-(Schedule 1A, LN 76)
13	
14 Re-entry Rate & Conversion Rate Revenues	Schedule 1A, LN 78
15	
16 Total Anticipated Direct Cost of Gas	Sum (LN 3 : LN 14)
17	
18 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
19 Adjustments:	
20 Prior Period Under/(Over) Collection	Schedule 3, LN 108: April
21 Interest	Schedule 3, LN 115: Total
22 Refunds	
23 <u>Interruptible Margins</u>	-(Schedule 1A, LN 77)
24 Total Adjustments	Sum (LN 20 : LN 23)
25	
26 Working Capital:	
27 Total Anticipated Direct Cost of Gas	LN 16
28 Working Capital Allowance Percentage (10.02 [lag days]/365* primTariff - NHPUC No. 12 , Section 6.1	
29 Working Capital Allowance	LN 27 * LN 28
30	
31 Plus: Working Capital Reconciliation (Acct 173)	Schedule 15, Attachment A
32	
33 Total Working Capital Allowance	Sum (LN 29 : LN 31)
34	
35 Bad Debt:	
36 Bad Debt Allowance	Schedule 4, LN 16
37 Plus: Bad Debt Reconciliation (Acct 173)	Schedule 15, Attachment B
38 Total Bad Debt Allowance	LN 36 + LN 37
39	
40 Local Production and Storage Capacity	Schedule 1A, LN 83
41	
42 Miscellaneous Overhead-81.15% Allocated to Winter Season	Schedule 1A, LN 82
43	
44 Total Anticipated Indirect Cost of Gas	Sum (LN 24 : LN 42)
45	
46 Total Cost of Gas	LN 44 + LN 16

(*) Prime Rate is 5.00%

48 CALCULATION OF FIRM SALES COST OF GAS RATE
 49 Period Covered: May 1, 2019 - October 31, 2019

51 Column A	Column B	Column C
52		
53 Total Anticipated Direct Cost of Gas	\$ 27,122,704	
54 Projected Prorated Sales (11/01/18 - 04/30/19)	34,882,919	
55 Direct Cost of Gas Rate		\$ 0.7775 per therm
56		
57 Demand Cost of Gas Rate	\$ 11,747,382	\$ 0.3368 per therm
58 Commodity Cost of Gas Rate	<u>\$ 15,382,305</u>	<u>\$ 0.4410 per therm</u>
59 Total Direct Cost of Gas Rate	\$ 27,129,686	\$ 0.7778 per therm
60		
61 Total Anticipated Indirect Cost of Gas	\$ 1,719,515	
62 Projected Prorated Sales (11/01/18 - 04/30/19)	34,882,919	
63 Indirect Cost of Gas		\$ 0.0493 per therm
64		
65		
66 TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/19		\$ 0.8271 per therm

RESIDENTIAL COST OF GAS RATE - 11/01/18	COGwr	\$ 0.8271 per therm
	Maximum (COG+25%)	\$ 1.0339

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/18	COGwl	\$ 0.7254 per therm
	Maximum (COG+25%)	\$ 0.9068

75 C&I HLF Demand Costs Allocated per SMBA	\$ 660,916
76 PLUS: Residential Demand Reallocation to C&I HLF	<u>\$ (16,297)</u>
77 C&I HLF Total Adjusted Demand Costs	\$ 644,620
78 C&I HLF Projected Prorated Sales (11/01/18 - 04/30/19)	2,480,220
79 Demand Cost of Gas Rate	\$ 0.2599
80	
81 C&I HLF Commodity Costs Allocated per SMBA	\$ 1,031,082
82 PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$ 1,238</u>
83 C&I HLF Total Adjusted Commodity Costs	\$ 1,032,320
84 C&I HLF Projected Prorated Sales (11/01/18 - 05/30/19)	2,480,220
85 Commodity Cost of Gas Rate	\$ 0.4162
86	
87 Indirect Cost of Gas	\$ 0.0493
88	
89 Total C&I HLF Cost of Gas Rate	\$ 0.7254

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/18	COGwh	\$ 0.8424 per therm
	Maximum (COG+25%)	\$ 1.0530

95 C&I LLF Demand Costs Allocated per SMBA	\$ 5,787,436
96 PLUS: Residential Demand Reallocation to C&I LLF	<u>\$ (142,706)</u>
97 C&I LLF Total Adjusted Demand Costs	\$ 5,644,730
98 C&I LLF Projected Prorated Sales (11/01/18 - 04/30/19)	16,211,416
99 Demand Cost of Gas Rate	\$ 0.3482
100	
101 C&I LLF Commodity Costs Allocated per SMBA	\$ 7,203,090
102 PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$ 8,649</u>
103 C&I LLF Total Adjusted Commodity Costs	\$ 7,211,739
104 C&I LLF Projected Prorated Sales (11/01/18 - 04/30/19)	16,211,416
105 Commodity Cost of Gas Rate	\$ 0.4449
106	
107 Indirect Cost of Gas	\$ 0.0493
108	
109 Total C&I LLF Cost of Gas Rate	\$ 0.8424

48	CALCULATION OF FIRM SALES COST OF GAS RATE	
49	Period Covered: May 1, 2019 - October 31, 2019	
50		
51	Column A	Column D
52		
53	Total Anticipated Direct Cost of Gas	LN 16
54	Projected Prorated Sales (11/01/18 - 04/30/19)	Schedule 10B, LN 11
55	Direct Cost of Gas Rate	LN 53 / LN 54
56		
57	Demand Cost of Gas Rate	Column B : SUM (LN 3 , LN 7 , LN 12) : COLUMN C: LN 5
58	Commodity Cost of Gas Rate	Column B : SUM (LN 4 , LN 8) : COLUMN C: LN 58 / LN 5-
59	Total Direct Cost of Gas Rate	SUM (LN 57 : LN 58)
60		
61	Total Anticipated Indirect Cost of Gas	Column B : LN 44
62	Projected Prorated Sales (11/01/18 - 04/30/19)	Column B : LN 54
63	Indirect Cost of Gas	LN 61 / LN 62
64		
65		
66	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/19	LN 59 + LN 63
67		
68	RESIDENTIAL COST OF GAS RATE - 11/01/18	LN 66
69		LN 68 * 1.25
70		
71		
72	COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/18	LN 89
73		LN 72 * 1.25
74		
75	C&I HLF Demand Costs Allocated per SMBA	Schedule 10A, LN 170
76	PLUS: Residential Demand Reallocation to C&I HLF	Schedule 23, LN 16
77	C&I HLF Total Adjusted Demand Costs	Sum (LN 75 : LN 76)
78	C&I HLF Projected Prorated Sales (11/01/18 - 04/30/19)	Schedule 10B, LN 14
79	Demand Cost of Gas Rate	LN 77 / LN 78
80		
81	C&I HLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 83
82	PLUS: Residential Commodity Reallocation to C&I HLF	Schedule 23, LN 26
83	C&I HLF Total Adjusted Commodity Costs	Sum (LN 81 : LN 82)
84	C&I HLF Projected Prorated Sales (11/01/18 - 05/30/19)	LN 78
85	Commodity Cost of Gas Rate	LN 83 / LN 84
86		
87	Indirect Cost of Gas	LN 63
88		
89	Total C&I HLF Cost of Gas Rate	Sum (LN 79, LN 85, LN 87)
90		
91		
92	COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/18	LN 109
93		LN 92 * 1.25
94		
95	C&I LLF Demand Costs Allocated per SMBA	Schedule 10A, LN 171
96	PLUS: Residential Demand Reallocation to C&I LLF	Schedule 23, LN 17
97	C&I LLF Total Adjusted Demand Costs	Sum (LN 95 : LN 96)
98	C&I LLF Projected Prorated Sales (11/01/18 - 04/30/19)	Schedule 10B, LN 15
99	Demand Cost of Gas Rate	LN 97 / LN 98
100		
101	C&I LLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 84
102	PLUS: Residential Commodity Reallocation to C&I LLF	Schedule 23, LN 27
103	C&I LLF Total Adjusted Commodity Costs	Sum (LN 101 : LN 102)
104	C&I LLF Projected Prorated Sales (11/01/18 - 04/30/19)	LN 98
105	Commodity Cost of Gas Rate	LN 103 / LN 104
106		
107	Indirect Cost of Gas	LN 63
108		
109	Total C&I LLF Cost of Gas Rate	Sum (LN 99, LN 105, LN 107)

**N.H.P.U.C No.12
 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

Summary Schedule

New Hampshire Division
 Period Covered: May 1, 2019 - October 31, 2019

Column A	Column B	Column C
110 <u>ANTICIPATED DIRECT COST OF GAS</u>		
111 Purchased Gas:		
112 Demand Costs:	\$ 386,679	
113 Supply Costs:	\$ 1,973,217	
114		
115 Storage & Peaking Gas:		
116 Demand, Capacity:	\$ 369,400	
117 Commodity Costs:	\$ 31,552	
118		
119 Inventory Finance Charge	\$ -	
120		
121 Capacity Release	\$ -	
122		
123 Re-entry Rate & Conversion Rate Revenues	\$ -	
124		
125 Total Anticipated Direct Cost of Gas		\$ 2,760,847
126		
127 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
128 Adjustments:		
129 Prior Period Under/(Over) Collection	\$ 128,167	
130 Interest	\$ (42,173)	
131 Refunds	\$ -	
132 Interruptible Margins	\$ -	
133 Total Adjustments		\$ 85,994
134		
135 Working Capital:		
136 Total Anticipated Direct Cost of Gas	\$ 2,760,847	
137 Working Capital Allowance Percentage (10.02 [lag days]/365* prime rate*)	<u>0.274%</u>	
138 Working Capital Allowance	\$ 7,572	
139 Plus: Working Capital Reconciliation (Acct. 173)	<u>1,844</u>	
140		
141 Total Working Capital Allowance		\$ 9,416
142		
143 Bad Debt:		
144 Projected Bad Debt	\$ 11,416	
145 Plus: Bad Debt Reconciliation (Acct 173)	<u>(3,600)</u>	
146 Total Bad Debt Expense		\$ 7,817
147		
148 Local Production and Storage Capacity		\$ -
149		
150 Miscellaneous Overhead-18.85% Allocated to Summer Season		\$ 109,403
151		
152 Total Anticipated Indirect Cost of Gas		\$ 212,629
153		
154 Total Cost of Gas		\$ 2,973,477
155		

(*) Prime Rate is 5.00%

**N.H.P.U.C No.12
 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
 Period Covered: May 1, 2019 - October 31, 2019

Column A	Column D
110 <u>ANTICIPATED DIRECT COST OF GAS</u>	
111 Purchased Gas:	
112 Demand Costs:	Schedule 1A, LN 71
113 Supply Costs:	Schedule 1B, LN 14
114	
115 Storage & Peaking Gas:	
116 Demand, Capacity:	Schedule 1A, LN 73
117 Commodity Costs:	Schedule 1B, LN 15 + Schedule 1B, LN 16
118	
119 Inventory Finance Charge	-(Schedule 1B, LN 20)
120	
121 Capacity Release	-(Schedule 1A, LN 76)
122	
123 Re-entry Rate & Conversion Rate Revenues	
124	
125 Total Anticipated Direct Cost of Gas	Sum (LN 112 : LN 123)
126	
127 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
128 Adjustments:	
129 Prior Period Under/(Over) Collection	Schedule 3, LN 88: October
130 Interest	Schedule 3, LN 95: Total
131 Refunds	Company Analysis
132 Interruptible Margins	-(Schedule 1A, LN 77)
133 Total Adjustments	Sum (LN 129 : LN 132)
134	
135 Working Capital:	
136 Total Anticipated Direct Cost of Gas	LN 125
137 Working Capital Allowance Percentage (10.02 [(lag days)/365* primTariff - NHPUC No. 12 , Section 6.1	
138 Working Capital Allowance	LN 136 * LN 137
139 Plus: Working Capital Reconciliation (Acct. 173)	Schedule 15, Attachment A
140	
141 Total Working Capital Allowance	Sum (LN 138 : LN 139)
142	
143 Bad Debt:	
144 Projected Bad Debt	Schedule 4, LN 17
145 Plus: Bad Debt Reconciliation (Acct 173)	Schedule 15, Attachment B
146 Total Bad Debt Expense	Sum (LN 144 : LN 145)
147	
148 Local Production and Storage Capacity	Schedule 1A, LN 83
149	
150 Miscellaneous Overhead-18.85% Allocated to Summer Season	Schedule 1A, LN 82
151	
152 Total Anticipated Indirect Cost of Gas	Sum (LN 133 : LN 150)
153	
154 Total Cost of Gas	LN 152 + LN 125
155	

(*) Prime Rate is 5.00%

NORTHERN UTILITIES, INC.

156
 157 CALCULATION OF FIRM SALES COST OF GAS RATE
 158 Period Covered: May 1, 2019 - October 31, 2019

159 Column A	Column B	Column C
162 Total Anticipated Direct Cost of Gas	\$ 2,760,847	
163 Projected Prorated Sales (05/01/19 - 10/31/19)	8,101,656	
164 Direct Cost of Gas Rate		\$ 0.3408 per therm
166 Demand Cost of Gas Rate	\$ 756,079	\$ 0.0933 per therm
167 Commodity Cost of Gas Rate	<u>\$ 2,004,769</u>	<u>\$ 0.2475 per therm</u>
168 Total Direct Cost of Gas Rate	\$ 2,760,847	\$ 0.3408 per therm
170 Total Anticipated Indirect Cost of Gas	\$ 212,629	
171 Projected Prorated Sales (05/01/19 - 10/31/19)	8,101,656	
172 Indirect Cost of Gas		\$ 0.0262 per therm
175 TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/19		\$ 0.3670 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/19	COGwr	\$ 0.3670 per therm
	Maximum (COG+25%)	\$ 0.4588

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/19	COGwl	\$ 0.3269 per therm
	Maximum (COG+25%)	\$ 0.4086

184 C&I HLF Demand Costs Allocated per SMBA	\$ 100,148
185 PLUS: Residential Demand Reallocation to C&I HLF	<u>\$ 1,289</u>
186 C&I HLF Total Adjusted Demand Costs	\$ 101,438
187 C&I HLF Projected Prorated Sales (05/01/19 - 10/31/19)	1,904,106
188 Demand Cost of Gas Rate	\$ 0.0533
190 C&I HLF Commodity Costs Allocated per SMBA	\$ 471,174
191 PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$ (72)</u>
192 C&I HLF Total Adjusted Commodity Costs	\$ 471,103
193 C&I HLF Projected Prorated Sales (05/01/19 - 10/31/19)	1,904,106
194 Commodity Cost of Gas Rate	\$ 0.2474
196 Indirect Cost of Gas	\$ 0.0262
198 Total C&I HLF Cost of Gas Rate	\$ 0.3269

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/19	COGwh	\$ 0.3958 per therm
	Maximum (COG+25%)	\$ 0.4948

204 C&I LLF Demand Costs Allocated per SMBA	\$ 319,185
205 PLUS: Residential Demand Reallocation to C&I LLF	<u>\$ 4,109</u>
206 C&I LLF Total Adjusted Demand Costs	\$ 323,295
207 C&I LLF Projected Prorated Sales (05/01/19 - 10/31/19)	2,646,145
208 Demand Cost of Gas Rate	\$ 0.1222
210 C&I LLF Commodity Costs Allocated per SMBA	\$ 654,793
211 PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$ (100)</u>
212 C&I LLF Total Adjusted Commodity Costs	\$ 654,693
213 C&I LLF Projected Prorated Sales (05/01/19 - 10/31/19)	2,646,145
214 Commodity Cost of Gas Rate	\$ 0.2474
216 Indirect Cost of Gas	\$ 0.0262
218 Total C&I LLF Cost of Gas Rate	\$ 0.3958

NORTHERN UTILITIES, INC.

156		
157	CALCULATION OF FIRM SALES COST OF GAS RATE	
158	Period Covered: May 1, 2019 - October 31, 2019	
159		
160	Column A	Column D
161		
162	Total Anticipated Direct Cost of Gas	LN 125
163	Projected Prorated Sales (05/01/19 - 10/31/19)	Schedule 10B, LN 11
164	Direct Cost of Gas Rate	LN 162 / LN 163
165		
166	Demand Cost of Gas Rate	Column B : SUM (LN 112 , LN 116 , LN 121 , LN 123) : C
167	Commodity Cost of Gas Rate	Column B : SUM (LN 113 , LN 117 , LN 119) : COLUMN C
168	Total Direct Cost of Gas Rate	SUM (LN 166 : LN 167)
169		
170	Total Anticipated Indirect Cost of Gas	Column B : LN 152
171	Projected Prorated Sales (05/01/19 - 10/31/19)	Column B : LN 163
172	Indirect Cost of Gas	LN 170 / LN 171
173		
174		
175	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/19	LN 168 + LN 172
176		
177	RESIDENTIAL COST OF GAS RATE - 05/01/19	LN 175
178		LN 177 * 1.25
179		
180		
181	COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/19	LN 198
182		LN 181 * 1.25
183		
184	C&I HLF Demand Costs Allocated per SMBA	Schedule 10A, LN 170
185	PLUS: Residential Demand Reallocation to C&I HLF	Schedule 23, LN 16
186	C&I HLF Total Adjusted Demand Costs	Sum (LN 184 : LN 185)
187	C&I HLF Projected Prorated Sales (05/01/19 - 10/31/19)	Schedule 10B, LN 14
188	Demand Cost of Gas Rate	LN 186 / LN 187
189		
190	C&I HLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 83
191	PLUS: Residential Commodity Reallocation to C&I HLF	Schedule 23, LN 26
192	C&I HLF Total Adjusted Commodity Costs	Sum (LN 190 : LN 191)
193	C&I HLF Projected Prorated Sales (05/01/19 - 10/31/19)	LN 187
194	Commodity Cost of Gas Rate	LN 192 / LN 193
195		
196	Indirect Cost of Gas	LN 172
197		
198	Total C&I HLF Cost of Gas Rate	Sum (LN 188, LN 194, LN 196)
199		
200		
201	COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/19	LN 218
202		LN 201 * 1.25
203		
204	C&I LLF Demand Costs Allocated per SMBA	Schedule 10A, LN 171
205	PLUS: Residential Demand Reallocation to C&I LLF	Schedule 23, LN 17
206	C&I LLF Total Adjusted Demand Costs	Sum (LN 204 : LN 205)
207	C&I LLF Projected Prorated Sales (05/01/19 - 10/31/19)	Schedule 10B, LN 15
208	Demand Cost of Gas Rate	LN 206 / LN 207
209		
210	C&I LLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 84
211	PLUS: Residential Commodity Reallocation to C&I LLF	Schedule 23, LN 27
212	C&I LLF Total Adjusted Commodity Costs	Sum (LN 210 : LN 211)
213	C&I LLF Projected Prorated Sales (05/01/19 - 10/31/19)	LN 207
214	Commodity Cost of Gas Rate	LN 212 / LN 213
215		
216	Indirect Cost of Gas	LN 172
217		
218	Total C&I LLF Cost of Gas Rate	Sum (LN 208, LN 214, LN 216)

NORTHERN UTILITIES, INC.

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 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
 Period Covered: November 1, 2018 - October 31, 2019

Column A	Column B	Column C
219 <u>ANTICIPATED DIRECT COST OF GAS</u>		
220 Purchased Gas for Sales Service:		
221 Demand Costs:	\$ 2,069,788	
222 Supply Costs:	\$ 6,412,656	
223		
224 Storage & Peaking Gas for Sales Service:		
225 Demand, Capacity:	\$ 13,559,755	
226 Commodity Costs:	\$ 10,974,417	
227		
228 Inventory Finance Charge	\$ 3,017	
229		
230 Capacity Release	\$ (3,126,083)	
231		
232 Re-entry Rate & Conversion Rate Revenues	\$ (10,000)	
233		
234 Total Anticipated Direct Cost of Gas		\$ 29,883,551
235		
236 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
237 Adjustments:		
238 Prior Period Under/(Over) Collection	\$ 680,009	
239 Interest	\$ (65,711)	
240 Refunds	\$ -	
241 <u>Interruptible Margins</u>	\$ -	
242 Total Adjustments		\$ 614,298
243		
244 Working Capital:		
245 Total Anticipated Direct Cost of Gas	\$ 29,883,551	
246 Working Capital Percentage	<u>0.2742%</u>	
247 Working Capital Allowance	\$ 81,955	
248		
249 Plus: Working Capital Reconciliation (Acct 173)	\$ 9,784	
250		
251 Total Working Capital Allowance		\$ 91,739
252		
253 Bad Debt:		
254 Bad Debt Allowance	\$ 188,646	
255 Plus: Bad Debt Reconciliation (Acct 173)	\$ (19,099)	
256 Total Bad Debt Allowance		\$ 169,547
257		
258 Local Production and Storage Capacity		\$ 476,106
259		
260 Miscellaneous Overhead		\$ 580,455
261		
262 Total Anticipated Indirect Cost of Gas		\$ 1,932,144
263		
264 Total Cost of Gas		<u>\$ 31,815,695</u>

NORTHERN UTILITIES, INC.

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Anticipated Cost of Gas

New Hampshire Division
 Period Covered: November 1, 2018 - October 31, 2019

Column A	Column D
219 <u>ANTICIPATED DIRECT COST OF GAS</u>	
220 Purchased Gas for Sales Service:	
221 Demand Costs:	LN 3 + LN 112
222 Supply Costs:	LN 4 + LN 113
223	
224 Storage & Peaking Gas for Sales Service:	
225 Demand, Capacity:	LN 7 + LN 116
226 Commodity Costs:	LN 8 + LN 117
227	
228 Inventory Finance Charge	LN 10 + LN 119
229	
230 Capacity Release	LN 12 + LN 121
231	
232 Re-entry Rate & Conversion Rate Revenues	LN 14 + LN 123
233	
234 Total Anticipated Direct Cost of Gas	LN 16 + LN 125
235	
236 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
237 Adjustments:	
238 Prior Period Under/(Over) Collection	LN 20 + LN 129
239 Interest	LN 21 + LN 130
240 Refunds	LN 22 + LN 131
241 <u>Interruptible Margins</u>	LN 23 + LN 132
242 Total Adjustments	LN 24 + LN 133
243	
244 Working Capital:	
245 Total Anticipated Direct Cost of Gas	LN 27 + LN 136
246 Working Capital Percentage	LN 28 + LN 137
247 Working Capital Allowance	LN 29 + LN 138
248	
249 Plus: Working Capital Reconciliation (Acct 173)	LN 31 + LN 139
250	
251 Total Working Capital Allowance	LN 33 + LN 141
252	
253 Bad Debt:	
254 Bad Debt Allowance	LN 36 + LN 144
255 Plus: Bad Debt Reconciliation (Acct 173)	LN 37 + LN 145
256 Total Bad Debt Allowance	LN 38 + LN 146
257	
258 Local Production and Storage Capacity	LN 40 + LN 148
259	
260 Miscellaneous Overhead	LN 42 + LN 150
261	
262 Total Anticipated Indirect Cost of Gas	LN 44 + LN 152
263	
264 Total Cost of Gas	LN 46 + LN 154