

Attachment A

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 DEFERRED WORKING CAPITAL ALLOWANCE ON PURCHASED GAS COSTS
 August 2022 - October 2023**

ANNUAL BALANCE SEASON - Acct 173

	<u>BEGINNING</u> <u>BALANCE</u>	<u>WORKING CAP</u> <u>ALLOWANCE (1)</u>	<u>WORKING CAP</u> <u>PERCENTAGE</u>	<u>WORKING CAP</u> <u>COLLECTIONS</u>	<u>WORKING CAP</u> <u>DEFERRED</u>	<u>ENDING</u> <u>BALANCE</u>	<u>AVE MONTHLY</u> <u>BALANCE</u>	<u>INTEREST</u> <u>RATE</u>	<u>INTEREST</u>	<u>ENDING BAL</u> <u>W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	K = F + I + J
August 2022	\$ 6,302									
Adjustment	\$ 21									
August 2022	\$ 6,324	1,507	0.1016%	(227)	1,280	7,604	6,964	4.00%	23	7,627
September	\$ 7,627	1,560	0.1016%	(228)	1,332	8,959	8,293	4.00%	28	8,987
October	\$ 8,987	2,293	0.1398%	(531)	1,762	10,749	9,868	5.50%	45	10,794
November	\$ 10,794	4,958	0.1398%	(7,327)	(2,369)	8,425	9,610	5.50%	44	8,469
December	\$ 8,469	8,329	0.1398%	(10,817)	(2,488)	5,981	7,225	5.50%	33	6,014
January 2023	\$ 6,014	13,447	0.1779%	(14,273)	(826)	5,188	5,601	7.00%	33	5,221
February	\$ 5,221	12,139	0.1779%	(13,160)	(1,022)	4,199	4,710	7.00%	27	4,226
March	\$ 4,226	6,908	0.1779%	(11,320)	(4,411)	(185)	2,021	7.00%	12	(173)
April	\$ (173)	2,502	0.1969%	(6,394)	(3,892)	(4,065)	(2,119)	7.75%	(14)	(4,079)
May	\$ (4,079)	1,847	0.1969%	(1,860)	(13)	(4,092)	(4,085)	7.75%	(26)	(4,118)
June	\$ (4,118)	1,849	0.1969%	(983)	866	(3,252)	(3,685)	7.75%	(24)	(3,276)
July	\$ (3,276)	1,853	0.2096%	(980)	873	(2,402)	(2,839)	8.25%	(20)	(2,422)
August	\$ (2,422)	1,765	0.2096%	(1,014)	751	(1,671)	(2,046)	8.25%	(14)	(1,685)
September	\$ (1,685)	1,839	0.2096%	(1,072)	768	(917)	(1,301)	8.25%	(9)	(926)
October	\$ (926)	2,222	0.2160%	(1,744)	478	(449)	(687)	8.50%	(5)	(453)

(1) Working Capital Allowance calculated by taking monthly Total Gas Costs from Schedule 4, Page 2, and multiplying by (9.30/366)* prime interest rate.

Winter Season Sales Percentage	82.38%
Summer Season Sales Percentage	17.62%
Reconciliation Allocated to Winter Season	\$ (374)
Reconciliation Allocated to Summer Season	\$ (80)

Attachment B

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 BAD DEBT EXPENSE - CALCULATION OF COLLECTION ALLOWANCE
 August 2022 - October 2023**

ANNUAL BALANCE- Acct 173

	<u>BEGINNING BALANCE</u>	<u>ACUTAL BAD DEBT</u>	<u>BAD DEBT COLLECTIONS</u>	<u>DEFERRED BALANCE</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>END BAL W/ INTEREST</u>
	A	B	C	D = B + C	E = A + D	F = (A + E) / 2	G	H = (F * G) / 12	J = E + H + I
August 2022	(\$53,152)	17,008	53	17,061	(36,091)	(44,622)	4.00%	(149)	(36,240)
September	(\$36,240)	27,539	62	27,600	(8,639)	(22,440)	4.00%	(75)	(8,714)
October	(\$8,714)	13,618	138	13,756	5,042	(1,836)	5.50%	(8)	5,033
November	\$5,033	7,329	(10,700)	(3,371)	1,663	3,348	5.50%	15	1,678
December	\$1,678	11,806	(15,969)	(4,164)	(2,486)	(404)	5.50%	(2)	(2,488)
January 2023	(\$2,488)	12,501	(21,071)	(8,570)	(11,058)	(6,773)	7.00%	(40)	(11,097)
February	(\$11,097)	9,274	(19,428)	(10,154)	(21,252)	(16,175)	7.00%	(94)	(21,346)
March	(\$21,346)	(302)	(16,711)	(17,013)	(38,360)	(29,853)	7.00%	(174)	(38,534)
April	(\$38,534)	2,629	(9,437)	(6,808)	(45,342)	(41,938)	7.75%	(271)	(45,613)
May	(\$45,613)	16,762	(2,672)	14,090	(31,523)	(38,568)	7.75%	(249)	(31,772)
June	(\$31,772)	14,043	(1,471)	12,573	(19,199)	(25,485)	7.75%	(165)	(19,364)
July	(\$19,364)	10,010	(1,463)	8,546	(10,817)	(15,091)	8.25%	(104)	(10,921)
August	(\$10,921)	33,785	(1,494)	32,291	21,370	5,225	8.25%	36	21,406
September	\$21,406	51,585	(1,580)	50,006	71,412	46,409	8.25%	319	71,731
October	\$71,731	15,892	(2,563)	13,329	85,060	78,396	8.50%	555	85,615

Winter Season Allocation 87.00%
 Summer Season Allocation 13.00%

Reconciliation Allocated to Winter Season \$ 74,485
 Reconciliation Allocated to Summer Season \$ 11,130