LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. Calculation of the Projected Over or Under Collection of the 2014 - 2015 Winter Cost of Gas Filing DG 14-220	<u>Apr Trigger</u>
Under/(Over) Collection as of 3/01/15	\$ (3,466,775)
Forecasted firm Residential therm sales 3/01/15 - 04/30/15 March Residential Cost of Gas Rate per therm Forecasted firm C&I High Winter Use therm sales 3/01/15 - 04/30/15 March C&I- High Winter Use Cost of Gas Rate per therm Forecasted firm C&I Low Winter therm sales 3/01/15 - 04/30/14 March C&I- Low Winter Use Cost of Gas Rate per therm	13,921,250 <u>\$ (0.8722)</u> 8,062,459 <u>\$ (0.8758)</u> 1,362,764 <u>\$ (0.8476)</u>
Forecast recovered costs at current rate 3/01/15 - 4/30/15	(20,358,294)
FPO Residential Cost of Gas Rate per therm \$	hium FPO Premium FPO w/o Premium 33,213 2,133,213 2,133,213 1.2425) \$ (0.0795) \$ (1.1630) 50,517) (169,590) (2,480,927) (2,650,517)
Unbilled COG Revenues- 3/01/15 - 4/30/15	-
Total Forecast recovered Costs	
Revised projected gas costs 3/01/15 - 4/30/15	\$ 21,170,519
Estimated interest charged (credited) to customers 3/01/15 - 4/30/15	12,353
Projected under / (over) collection as of 04/30/15 (A)	<u>\$ (5,292,714)</u>
Actual Gas Costs through 3/01/15	\$ 40,162,852
Revised projected gas costs 3/01/15 - 4/30/15	21,182,872_
Estimated total adjusted gas costs 11/01/14 - 4/30/15 (B)	<u>\$ 61,345,724</u>
Under/ (over) collection as percent of total gas costs (A/B)	-8.63%
Projected under / (over) collections as of 4/30/15(A)	\$ (5,292,714)
Forecasted Non FPO firm therm sales 3/01/15 - 4/30/15 (C)	23,346,473
Change in residential rate used to reduce forecast under/(over) collection (A/C)	\$ (0.2267)
Current Residential Cost of Gas Rate Revised Residential Cost of Gas Rate Cap - Resdiential Cost of Gas Rate	\$ 0.8722 incremental change -26.0% \$ 0.6455 cumulative change 25.0% \$ 1.4538

Revised as follows:

The revised projected gas costs include the March closing NYMEX price and the April 2015 NYMEX strip as of March 18, 2015.

Compliance rates per New Hampshire Public Utilities Commission Order Number 25,730 dated October 31, 2014 in Docket DG 14-220: The Company may adjust the approved residential cost of gas rate of \$1.1630 per therm upwards by no more than plus 25% or \$0.2908 per therm. The adjusted residential cost of gas rate shall not be more than \$1.4538 per therm (pursuant to NHPUC NO. 7 Gas section 16(N)).

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
Projected Over or Under Collection

Without Rate Adjustment	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	
Without Rate Aujustment	(actual)	(actual)	(actual)	(actual)	(estimate)	(estimate)	Total Peak
Total Demand	\$ 1,563,332	\$ 1,854,013	\$ 1,700,718	\$ 1,653,577	\$ 1,123,585	\$ 1,123,585	\$ 9,018,810
Total Commodity	\$ 3,234,724	\$ 11,817,260	\$ 19,304,891	\$ 20,911,996	\$ 15,764,723	\$ 2,814,892	\$ 73,848,486
Hedge Loss (Savings)	\$ 120,043	\$ 85,554	\$ 188,020	\$ 226,029	\$ 147,746	\$ 81,289	\$ 848,681
Total Gas Costs	\$ 4,918,100	\$ 13,756,827	\$ 21,193,629	\$ 22,791,603	\$ 17,036,053	\$ 4,019,766	\$ 83,715,977
Adjustments and Indirect Costs							
Refunds & Adjustments It Margin	-	-	-	-	-	-	-
net option premiums	43,550	40,790	30,860	31,110	25,185	26,340	197,835
Transportation Revenue	(38,941) (52,952)	(59,859)	(66,052)	(43,561)	(38,794)	(300,159)
Broker Revenue	(38,655		(209,259)	(275,549)	(365,464)	(127,704)	(987,050)
Off System and Capacity Release	(273,980		(289,833)	(290,051)	(15,208)	25,185	(1,123,596)
Fixed Price Option Admin. Bad Debt Costs	50,689 23,145		99,739	- 107,259	80,173	- 18,917	50,689 393,975
Working Capital	6,750		29,088	31,281	23,382	5,517	114,899
Misc Overhead	613	•	2,642	2,841	2,124	501	10,435
Production & Storage	116,345		501,367	539,170	403,014	95,094	1,980,428
Total Indirect Costs	\$ (110,484) \$ 148,487	\$ 104,745	\$ 80,010	\$ 109,644	\$ 5,056	\$ 337,458
Interest	\$ 29,754	\$ 22,697	\$ 23,323	\$ 21,317	\$ 13,019	\$ (666)	\$ 109,444
Total Gas Costs plus Indirect Costs	\$ 4,837,370	\$ 13,928,010	\$ 21,321,697	\$ 22,892,929	\$ 17,158,716	\$ 4,024,156	\$ 84,162,879
O Bradina a							
Collections Less FPO Premium) \$(17,865,123)					\$(103,555,472) \$-
Unbilled	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	5 - \$ -
Reverse Prior Month Unbilled	\$- \$-	ş - S -	\$- \$-	s -	ş - Ş -	ş - \$ -	у - \$-
Prior Period	\$-	\$-	\$-	\$-	\$-	\$ -	\$-
	\$ (7,031,560	\$(17,865,123)	\$(27,476,579)	\$(28,963,328)		\$(10,072,522)	
Total Forecasted Sales Volumes Total Forecasted Collections	5,648,439 (\$7,031,560	10,951,329) (\$17,865,123)	17,056,272 (\$27,476,579)	19,566,626 (\$28,963,328)	13,928,459 (\$12,146,361)	11,551,226 (\$10,072,522)	78,702,352 (\$103,555,472)
With Rate Adjustment							
that have hajaounent	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	
	(actual)	(actual)	(actual)	(actual)	(estimate)	(estimate)	Total Peak
Total Demand	\$ 1,563,332	\$ 1,854,013	\$ 1,700,718	\$ 1,653,577	\$ 1,123,585	\$ 1,123,585	\$ 9,018,810
Total Commodity	\$ 3,234,724	\$ 11,817,260	\$ 19,304,891	\$ 20,911,996	\$ 15,764,723	\$ 2,814,892	\$ 73,848,486
Hedge Savings							
5	\$ 120,043	\$ 85,554	\$ 188,020	\$ 226,029	\$ 147,746	\$ 81,289	\$ 848,681
Total Gas Costs		\$85,554 \$13,756,827				\$81,289 \$4,019,766	\$ 848,681\$ 83,715,977
Total Gas Costs							
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin	\$ 4,918,100 \$0 -	\$ 13,756,827 \$0 -	\$ 21,193,629 _\$0	\$ 22,791,603 \$0 -	\$ 17,036,053 \$0 -	\$ 4,019,766 \$0	\$ 83,715,977 \$0 -
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing	\$ 4,918,100 \$0 43,550	\$ 13,756,827 \$0 40,790	\$ 21,193,629 \$0 30,860	\$ 22,791,603 \$0 31,110	\$ 17,036,053 \$0 25,185	\$ 4,019,766 \$0 26,340	\$ 83,715,977 \$0 197,835
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue	\$ 4,918,100 \$0 43,550 (38,941)	\$ 13,756,827 \$0 40,790 (52,952)	\$ 21,193,629 \$0 30,860 (59,859)	\$ 22,791,603 \$0 31,110 (66,052)	\$ 17,036,053 \$0 	\$ 4,019,766 \$0 	\$ 83,715,977 \$0 197,835 (300,159)
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue	\$ 4,918,100 \$0 43,550 (38,941 (38,655)	\$ 13,756,827 \$0 - 40,790 (52,952) 29,582	\$ 21,193,629 \$0 30,860 (59,859) (209,259)	\$ 22,791,603 \$0 31,110 (66,052) (275,549)	\$ 17,036,053 \$0 	\$ 4,019,766 \$0 	\$ 83,715,977 \$0 - 197,835 (300,159) (987,050)
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release	\$ 4,918,100 \$0 43,550 (38,941 (38,655 (273,980)	\$ 13,756,827 \$0 - 40,790 (52,952) 29,582	\$ 21,193,629 \$0 30,860 (59,859)	\$ 22,791,603 \$0 31,110 (66,052)	\$ 17,036,053 \$0 	\$ 4,019,766 \$0 	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596)
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue	\$ 4,918,100 \$0 43,550 (38,941 (38,655) (273,980) 50,689	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,702	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,839)	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051)	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208)	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin.	\$ 4,918,100 \$0 43,550 (38,941 (38,655) (273,980) 50,689 23,145	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709 64,741	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,839) (289,839) - 99,739	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) 107,259	\$ 17,036,053 \$0 	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs	\$ 4,918,100 \$0 43,550 (38,941 (38,655) (273,980) 50,689	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,702	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,839)	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051)	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208)	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage	\$ 4,918,100 \$0 43,550 (38,941) (38,655) (273,980) 50,689 23,145 6,750 613 116,345	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) - 64,741 18,881 1,715 325,439	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,833) - 99,739 29,088 2,642 501,367	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) - 107,259 31,281 2,841 539,170	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124 403,014	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,517 5,01 95,094	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead	\$ 4,918,100 \$0 43,550 (38,941) (38,655) (273,980) 50,689 23,145 6,750 613	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) - 64,741 18,881 1,715 325,439	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,833) - 99,739 29,088 2,642	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) - 107,259 31,281 2,841 539,170	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,517 5,01 95,094	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage	\$ 4,918,100 \$0 43,550 (38,941) (38,655) (273,980) 50,689 23,145 6,750 613 116,345	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487	\$ 21,193,629 \$0 - 30,860 (59,859) (289,859) (289,859) - 99,739 29,088 2,642 501,367 \$ 104,745	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) 107,259 31,281 2,841 539,170 \$ 80,010	\$ 17,036,053 \$0 - 25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124 403,014 \$ 109,644	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,517 5,517 5,517 \$5,094 \$ 5,056	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs	\$ 4,918,100 \$0 43,550 (38,941] (38,655) (273,980) 50,689 23,145 6,750 613 116,345 \$ (110,484) \$ 29,754	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 <u>325,439</u> \$ 148,487 \$ 22,697	\$ 21,193,629 \$0 - 30,860 (59,859) (209,259) (289,839) - 99,739 29,088 2,642 501,367 \$ 104,745	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) - 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317	\$ 17,036,053 \$0 - 25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124 403,014 \$ 109,644	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,517 5,517 5,517 \$5,094 \$ 5,056	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections	\$ 4,918,100 \$0 43,550 (38,941] (38,655) (273,980) 50,689 23,145 6,750 613 116,345 \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560)	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123)	\$ 21,193,629 \$ 0 30,860 (59,859) (289,859) (289,859) (289,859) (289,859) - 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$(27,476,579)	\$ 22,791,603 \$ 0 31,110 (66,052) (275,549) (290,051) 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328)	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779)	 \$ 4,019,766 \$ 50 26,340 (38,794) (127,704) 25,185 18,917 5,517 501 95,094 \$ 5,056 \$ (666) \$ 4,024,156 \$ (7,453,859) 	 \$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227)
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium	\$ 4,918,100 \$0 43,550 (38,941) (38,655) (273,980) 50,689 23,145 6,750 613 116,345 \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 <u>325,439</u> \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$	\$ 21,193,629 \$ 0 30,860 (59,859) (209,259) (289,833) - 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ -	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$	\$ 17,036,053 \$0 _25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ _	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 501 95,094 \$ 5,056 \$ (666) \$ 4,024,156 \$ (7,453,859) \$ -	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium Unbilled	\$ 4,918,100 \$0 43,550 (38,941] (38,655) (273,980) 50,689 23,145 6,750 613 <u>116,345</u> \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$ - \$ -	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$ \$ -	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,833) - 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ \$ - \$ -	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) - 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$ \$ \$	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) - 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ - \$ -	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,056 \$ 5,056 \$ (666) \$ 4,024,156 \$ (7,453,859) \$ - \$ -	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$ - \$ -
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium Unbilled Reverse Prior Month Unbilled	\$ 4,918,100 \$0 43,550 (38,941] (38,655; (273,980) 50,689 23,145 6,750 613 <u>116,345</u> \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$ - \$ - \$ - \$ -	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,81 1,715 <u>325,439</u> \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$ - \$ - \$ -	\$ 21,193,629 \$0 30,860 (59,859) (209,259) (289,833) 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ - \$ - \$ - \$ -	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$ - \$ - \$ - \$ -	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ - \$ - \$ - \$ -	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 18,917 5,517 5,517 5,517 5,517 5,517 5,517 5,517 5,513 \$5,056 \$ (666) \$ 4,024,156 \$ (7,453,859) \$ - \$ - \$ - \$ -	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 <u>1,980,428</u> \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$ - \$ - \$ - \$ -
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium Unbilled	\$ 4,918,100 \$0 43,550 (38,941] (38,655) (273,980) 50,689 23,145 6,750 613 <u>116,345</u> \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$ - \$ -	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$ - \$ - \$ - \$ - \$ -	\$ 21,193,629 \$ 0 30,860 (59,859) (289,833) 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 22,791,603 \$0 31,110 (66,052) (290,051) 107,259 31,281 2,841 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$ - \$ - \$ - \$ - \$ - \$ -	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 - 18,917 5,517 5,056 \$ 5,056 \$ (666) \$ 4,024,156 \$ (7,453,859) \$ - \$ -	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 1,980,428 \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$ - \$ -
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium Unbilled Reverse Prior Month Unbilled	\$ 4,918,100 \$0 43,550 (38,941) (38,655) (273,980) 50,689 23,145 6,750 613 116,345 \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$ - \$ - \$ - \$ - \$ -	\$ 21,193,629 \$ 0 30,860 (59,859) (289,833) 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$ - \$ - \$ - \$ -	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ - \$ - \$ - \$ - \$ - \$ -	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 18,917 5,517	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 <u>1,980,428</u> \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$ - \$ - \$ - \$ -
Total Gas Costs Adjustments and Indirect Costs Prior Period Adjustment It Margin Inventory Financing Transportation Revenue Broker Revenue Off System and Capacity Release Fixed Price Option Admin. Bad Debt Costs Working Capital Misc Overhead Production & Storage Total Indirect Costs Interest Total Gas Costs plus Indirect Costs Collections Less FPO Premium Unbilled Reverse Prior Month Unbilled	\$ 4,918,100 \$0 43,550 (38,941] (38,655] (273,980) 50,689 23,145 6,750 613 <u>116,345</u> \$ (110,484) \$ 29,754 \$ 4,837,370 \$ (7,031,560) \$ - \$ - \$ - \$ (7,031,560) 5,648,439	\$ 13,756,827 \$0 40,790 (52,952) 29,582 (279,709) 64,741 18,881 1,715 325,439 \$ 148,487 \$ 22,697 \$ 13,928,010 \$(17,865,123) \$ - \$ - \$ - \$ - \$ -	\$ 21,193,629 \$ 21,193,629 \$ 0 \$ 30,860 (59,859) (209,259) (289,833) - 99,739 29,088 2,642 501,367 \$ 104,745 \$ 23,323 \$ 21,321,697 \$ (27,476,579) \$ - \$ - \$ - \$ - \$ - \$ (27,476,579) 17,056,272	\$ 22,791,603 \$0 31,110 (66,052) (275,549) (290,051) - 107,259 31,281 2,841 539,170 \$ 80,010 \$ 21,317 \$ 22,892,929 \$(28,963,328) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 17,036,053 \$0 25,185 (43,561) (365,464) (15,208) 80,173 23,382 2,124 403,014 \$ 109,644 \$ 13,019 \$ 17,158,716 \$ (8,988,779) \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 4,019,766 \$0 26,340 (38,794) (127,704) 25,185 18,917 5,517	\$ 83,715,977 \$0 197,835 (300,159) (987,050) (1,123,596) 50,689 393,975 114,899 10,435 <u>1,980,428</u> \$ 337,458 \$ 109,444 \$ 84,162,879 \$ (97,779,227) \$ - \$ - \$ - \$ -