

**Elizabethtown Gas Company**  
**AR Reserve Analysis - 2017 - 2022**  
**Uncollectible History**

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18
Monthly Expense per G/L	465,861	370,910	378,661	190,305	127,833	100,672	93,447	96,020	98,145	122,300	218,316	67,276	523,564	462,014	935,526
LESS: commission recoded to provision account	11,419	12,100	8,226	10,199	15,033	7,897	466	8,754	11,794	6,705	16,116	13,829	20,376	6,935	7,291
Revised monthly expenses	454,442.14	358,809.73	370,435.39	180,105.89	112,799.45	92,774.73	92,980.64	87,265.58	86,351.13	115,595.04	202,200.22	53,447.28	503,187.70	455,078.39	928,235.12

3 Year Average Expense

**COVID Impact**

**Elizabethtown Gas Company**  
**AR Reserve Analysis - 2017 - 2022**  
**Uncollectible History**

	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
Monthly Expense per G/L	226,492	106,438	62,666	87,400	82,385	77,709	133,976	310,638	(688,280)	468,883	392,045	980,550	411,793	141,535	105,474
LESS: commission recoded to provision account	10,134	11,480	11,390	11,824	13,538	16,039	11,391	23,574	14,818	7,793	10,136	8,945	13,968	11,048	11,022
Revised monthly expenses	216,358.22	94,957.85	51,275.53	75,576.23	68,846.90	61,670.50	122,584.59	287,063.70	(703,097.76)	461,089.93	381,908.70	971,604.68	397,825.19	130,487.47	94,452.54

3 Year Average Expense

**COVID Impact**

**Elizabethtown Gas Company**  
**AR Reserve Analysis - 2017 - 2022**  
**Uncollectible History**

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
Monthly Expense per G/L	100,113	100,935	105,169	164,777	414,787	(194,499)	529,871	452,361	1,919,222	2,139,102	3,442,295	2,314,990	781,994	688,420	(534,322)
LESS: commission recoded to provision account	7,540	5,930	9,081	7,735	17,343	27,415									
Revised monthly expenses	92,573.06	95,005.16	96,088.42	157,041.79	397,444.11	(221,913.60)									
3 Year Average Expense									206,182	206,182	206,182	206,182	206,182	206,182	206,182
<b>COVID Impact</b>									<b>1,713,040</b>	<b>1,932,920</b>	<b>3,236,113</b>	<b>2,108,808</b>	<b>575,812</b>	<b>482,238</b>	<b>(740,504)</b>

**Elizabethtown Gas Company**  
**AR Reserve Analysis - 2017 - 2022**  
**Uncollectible History**

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Monthly Expense per G/L LESS: commission recoded to provision account Revised monthly expenses	(1,221,482)	(1,211,655)	(43,999)	299,534	1,026,566	1,267,674	2,424,624	2,310,395	929,351	(115,842)	(207,259)	(127,826)	(469,310)	(984,606)	(91,013)
3 Year Average Expense	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182	206,182
<b>COVID Impact</b>	<b>(1,427,664)</b>	<b>(1,417,837)</b>	<b>(250,181)</b>	<b>93,352</b>	<b>820,384</b>	<b>1,061,492</b>	<b>2,218,442</b>	<b>2,104,213</b>	<b>723,169</b>	<b>(322,024)</b>	<b>(413,441)</b>	<b>(334,008)</b>	<b>(675,492)</b>	<b>(1,190,788)</b>	<b>(297,195)</b>

**Elizabethtown Gas Company**  
**AR Reserve Analysis - 2017 - 2022**  
**Uncollectible History**

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	
Monthly Expense per G/L	834,014	1,350,549	725,817	2,707,667	2,406,863	(1,663,685)	
LESS: commission recoded to provision account							
Revised monthly expenses							
3 Year Average Expense	206,182	206,182	206,182	206,182	206,182	206,182	
<b>COVID Impact</b>	<b>627,832</b>	<b>1,144,367</b>	<b>519,635</b>	<b>2,501,485</b>	<b>2,200,681</b>	<b>(1,869,867)</b>	15,124,985