

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Cash Working Capital Requirement

| Line | Description | Test Year | Average Daily Amount | Revenue Lag | Expense Lag | Net (Lead)/Lag Days | Working Capital Requirement |
|------|---|---------------|----------------------|-------------|-------------|---------------------|-----------------------------|
| 1 | Labor & Operations and Maintenance Expenses | | | | | | |
| 2 | Labor (Payroll) | \$ 15,851,831 | \$ 43,430 | 52.66 | (42.27) | 10.39 | \$ 451,295 |
| 3 | Non-Labor O&M | 17,189,088 | 47,093 | 52.66 | (42.02) | 10.64 | 500,852 |
| 4 | Total Labor & Non-Labor Expenses | \$ 33,040,920 | \$ 90,523 | | | | \$ 952,147 |
| 5 | Income Taxes | | | | | | |
| 6 | Federal Income Taxes | \$ - | \$ - | 52.66 | (36.00) | 16.66 | \$ - |
| 7 | State Income Taxes | 225,931 | 619 | 52.66 | (36.00) | 16.66 | 10,311 |
| 8 | Total Federal Income Taxes | \$ 225,931 | \$ 619 | | | | \$ 10,311 |
| 9 | Taxes Other Than Income Taxes | | | | | | |
| 10 | Payroll Taxes | \$ 846,028 | \$ 2,318 | 52.66 | (17.73) | 34.93 | \$ 80,968 |
| 11 | Property Taxes | 11,959,474 | 32,766 | 52.66 | 14.58 | 67.24 | 2,203,180 |
| 12 | Taxes Other Than Income Taxes | \$ 12,805,502 | \$ 35,084 | | | | \$ 2,284,148 |
| 13 | Total | \$ 46,072,353 | \$ 126,226 | | | 25.72 | \$ 3,246,606 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Revenue Lag

| Line | Description | Revenue Lag |
|------|--------------------------|--------------|
| 1 | Service Lag | 15.21 |
| 2 | Billing Lag | 2.94 |
| 3 | Collection Lag | 34.51 |
| 4 | <u>Total Revenue Lag</u> | <u>52.66</u> |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| Line | Cycle Bill Read Date | Bill Mail Date | Billing Lag |
|------|-------------------------|----------------|-------------|
| 1 | 1/1/2019 | 1/4/2019 | 3.00 |
| 2 | 1/3/2019 | 1/7/2019 | 4.00 |
| 3 | 1/4/2019 | 1/8/2019 | 4.00 |
| 4 | 1/7/2019 | 1/8/2019 | 1.00 |
| 5 | 1/8/2019 | 1/10/2019 | 2.00 |
| 6 | 1/9/2019 | 1/11/2019 | 2.00 |
| 7 | 1/10/2019 | 1/14/2019 | 4.00 |
| 8 | 1/11/2019 | 1/15/2019 | 4.00 |
| 9 | 1/14/2019 | 1/16/2019 | 2.00 |
| 10 | 1/15/2019 | 1/17/2019 | 2.00 |
| 11 | 1/16/2019 | 1/18/2019 | 2.00 |
| 12 | 1/17/2019 | 1/22/2019 | 5.00 |
| 13 | 1/18/2019 | 1/23/2019 | 5.00 |
| 14 | 1/21/2019 | 1/24/2019 | 3.00 |
| 15 | 1/23/2019 | 1/25/2019 | 2.00 |
| 16 | 1/25/2019 | 1/28/2019 | 3.00 |
| 17 | 1/25/2019 | 1/29/2019 | 4.00 |
| 18 | 1/28/2019 | 1/29/2019 | 1.00 |
| 19 | 1/29/2019 | 1/30/2019 | 1.00 |
| 20 | 1/29/2019 | 1/31/2019 | 2.00 |
| 21 | 1/31/2019 | 2/4/2019 | 4.00 |
| 22 | 2/1/2019 | 2/5/2019 | 4.00 |
| 23 | 2/5/2019 | 2/6/2019 | 1.00 |
| 24 | 2/5/2019 | 2/7/2019 | 2.00 |
| 25 | 2/6/2019 | 2/8/2019 | 2.00 |
| 26 | 2/7/2019 | 2/11/2019 | 4.00 |
| 27 | 2/8/2019 | 2/12/2019 | 4.00 |
| 28 | 2/11/2019 | 2/13/2019 | 2.00 |
| 29 | 2/11/2019 | 2/14/2019 | 3.00 |
| 30 | 2/13/2019 | 2/15/2019 | 2.00 |
| 31 | 2/14/2019 | 2/19/2019 | 5.00 |
| 32 | 2/15/2019 | 2/20/2019 | 5.00 |
| 33 | 2/18/2019 | 2/21/2019 | 3.00 |
| 34 | 2/20/2019 | 2/22/2019 | 2.00 |
| 35 | 2/21/2019 | 2/25/2019 | 4.00 |
| 36 | 2/22/2019 | 2/26/2019 | 4.00 |
| 37 | 2/25/2019 | 2/27/2019 | 2.00 |
| 38 | 2/25/2019 | 2/27/2019 | 2.00 |
| 39 | 2/27/2019 | 2/28/2019 | 1.00 |
| 40 | 2/27/2019 | 3/1/2019 | 2.00 |
| 41 | 3/1/2019 | 3/5/2019 | 4.00 |
| 42 | 3/4/2019 | 3/6/2019 | 2.00 |
| 43 | 3/5/2019 | 3/7/2019 | 2.00 |
| 44 | 3/6/2019 | 3/8/2019 | 2.00 |
| 45 | 3/7/2019 | 3/11/2019 | 4.00 |
| 46 | 3/8/2019 | 3/12/2019 | 4.00 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| <u>Line</u> | <u>Cycle Bill Read Date</u> | <u>Bill Mail Date</u> | <u>Billing Lag</u> |
|-------------|---------------------------------|-----------------------|--------------------|
| 47 | 3/11/2019 | 3/13/2019 | 2.00 |
| 48 | 3/12/2019 | 3/14/2019 | 2.00 |
| 49 | 3/13/2019 | 3/15/2019 | 2.00 |
| 50 | 3/14/2019 | 3/18/2019 | 4.00 |
| 51 | 3/15/2019 | 3/20/2019 | 5.00 |
| 52 | 3/18/2019 | 3/20/2019 | 2.00 |
| 53 | 3/20/2019 | 3/22/2019 | 2.00 |
| 54 | 3/20/2019 | 3/25/2019 | 5.00 |
| 55 | 3/22/2019 | 3/26/2019 | 4.00 |
| 56 | 3/25/2019 | 3/27/2019 | 2.00 |
| 57 | 3/25/2019 | 3/28/2019 | 3.00 |
| 58 | 3/27/2019 | 3/28/2019 | 1.00 |
| 59 | 3/27/2019 | 3/29/2019 | 2.00 |
| 60 | 3/29/2019 | 4/1/2019 | 3.00 |
| 61 | 4/1/2019 | 4/3/2019 | 2.00 |
| 62 | 4/2/2019 | 4/4/2019 | 2.00 |
| 63 | 4/3/2019 | 4/5/2019 | 2.00 |
| 64 | 4/4/2019 | 4/8/2019 | 4.00 |
| 65 | 4/5/2019 | 4/9/2019 | 4.00 |
| 66 | 4/8/2019 | 4/10/2019 | 2.00 |
| 67 | 4/9/2019 | 4/11/2019 | 2.00 |
| 68 | 4/10/2019 | 4/12/2019 | 2.00 |
| 69 | 4/11/2019 | 4/15/2019 | 4.00 |
| 70 | 4/12/2019 | 4/16/2019 | 4.00 |
| 71 | 4/15/2019 | 4/19/2019 | 4.00 |
| 72 | 4/17/2019 | 4/19/2019 | 2.00 |
| 73 | 4/18/2019 | 4/22/2019 | 4.00 |
| 74 | 4/19/2019 | 4/23/2019 | 4.00 |
| 75 | 4/23/2019 | 4/25/2019 | 2.00 |
| 76 | 4/24/2019 | 4/26/2019 | 2.00 |
| 77 | 4/25/2019 | 4/29/2019 | 4.00 |
| 78 | 4/25/2019 | 4/29/2019 | 4.00 |
| 79 | 4/29/2019 | 4/30/2019 | 1.00 |
| 80 | 4/29/2019 | 4/30/2019 | 1.00 |
| 81 | 5/1/2019 | 5/3/2019 | 2.00 |
| 82 | 5/2/2019 | 5/6/2019 | 4.00 |
| 83 | 5/3/2019 | 5/7/2019 | 4.00 |
| 84 | 5/6/2019 | 5/8/2019 | 2.00 |
| 85 | 5/7/2019 | 5/9/2019 | 2.00 |
| 86 | 5/8/2019 | 5/10/2019 | 2.00 |
| 87 | 5/9/2019 | 5/13/2019 | 4.00 |
| 88 | 5/10/2019 | 5/14/2019 | 4.00 |
| 89 | 5/13/2019 | 5/15/2019 | 2.00 |
| 90 | 5/15/2019 | 5/17/2019 | 2.00 |
| 91 | 5/16/2019 | 5/20/2019 | 4.00 |
| 92 | 5/17/2019 | 5/21/2019 | 4.00 |
| 93 | 5/20/2019 | 5/23/2019 | 3.00 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| Line | Cycle Bill Read Date | Bill Mail Date | Billing Lag |
|------|-------------------------|----------------|-------------|
| 94 | 5/22/2019 | 5/24/2019 | 2.00 |
| 95 | 5/23/2019 | 5/28/2019 | 5.00 |
| 96 | 5/24/2019 | 5/29/2019 | 5.00 |
| 97 | 5/27/2019 | 5/30/2019 | 3.00 |
| 98 | 5/29/2019 | 5/30/2019 | 1.00 |
| 99 | 5/30/2019 | 5/31/2019 | 1.00 |
| 100 | 5/30/2019 | 6/3/2019 | 4.00 |
| 101 | 5/31/2019 | 6/5/2019 | 5.00 |
| 102 | 6/4/2019 | 6/6/2019 | 2.00 |
| 103 | 6/5/2019 | 6/7/2019 | 2.00 |
| 104 | 6/6/2019 | 6/10/2019 | 4.00 |
| 105 | 6/7/2019 | 6/11/2019 | 4.00 |
| 106 | 6/10/2019 | 6/12/2019 | 2.00 |
| 107 | 6/11/2019 | 6/13/2019 | 2.00 |
| 108 | 6/12/2019 | 6/14/2019 | 2.00 |
| 109 | 6/13/2019 | 6/17/2019 | 4.00 |
| 110 | 6/13/2019 | 6/18/2019 | 5.00 |
| 111 | 6/17/2019 | 6/19/2019 | 2.00 |
| 112 | 6/18/2019 | 6/20/2019 | 2.00 |
| 113 | 6/19/2019 | 6/21/2019 | 2.00 |
| 114 | 6/20/2019 | 6/24/2019 | 4.00 |
| 115 | 6/21/2019 | 6/25/2019 | 4.00 |
| 116 | 6/24/2019 | 6/26/2019 | 2.00 |
| 117 | 6/25/2019 | 6/27/2019 | 2.00 |
| 118 | 6/26/2019 | 6/28/2019 | 2.00 |
| 119 | 6/27/2019 | 7/1/2019 | 4.00 |
| 120 | 6/28/2019 | 7/2/2019 | 4.00 |
| 121 | 7/1/2019 | 7/3/2019 | 2.00 |
| 122 | 7/2/2019 | 7/5/2019 | 3.00 |
| 123 | 7/3/2019 | 7/8/2019 | 5.00 |
| 124 | 7/4/2019 | 7/9/2019 | 5.00 |
| 125 | 7/8/2019 | 7/10/2019 | 2.00 |
| 126 | 7/10/2019 | 7/12/2019 | 2.00 |
| 127 | 7/11/2019 | 7/15/2019 | 4.00 |
| 128 | 7/12/2019 | 7/16/2019 | 4.00 |
| 129 | 7/15/2019 | 7/17/2019 | 2.00 |
| 130 | 7/16/2019 | 7/18/2019 | 2.00 |
| 131 | 7/17/2019 | 7/19/2019 | 2.00 |
| 132 | 7/18/2019 | 7/22/2019 | 4.00 |
| 133 | 7/19/2019 | 7/22/2019 | 3.00 |
| 134 | 7/22/2019 | 7/24/2019 | 2.00 |
| 135 | 7/24/2019 | 7/29/2019 | 5.00 |
| 136 | 7/25/2019 | 7/30/2019 | 5.00 |
| 137 | 7/26/2019 | 7/31/2019 | 5.00 |
| 138 | 7/30/2019 | 7/31/2019 | 1.00 |
| 139 | 7/30/2019 | 8/1/2019 | 2.00 |
| 140 | 8/1/2019 | 8/5/2019 | 4.00 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| Line | Cycle Bill Read Date | Bill Mail Date | Billing Lag |
|------|-------------------------|----------------|-------------|
| 141 | 8/2/2019 | 8/6/2019 | 4.00 |
| 142 | 8/5/2019 | 8/7/2019 | 2.00 |
| 143 | 8/6/2019 | 8/8/2019 | 2.00 |
| 144 | 8/7/2019 | 8/9/2019 | 2.00 |
| 145 | 8/8/2019 | 8/12/2019 | 4.00 |
| 146 | 8/9/2019 | 8/13/2019 | 4.00 |
| 147 | 8/12/2019 | 8/14/2019 | 2.00 |
| 148 | 8/14/2019 | 8/16/2019 | 2.00 |
| 149 | 8/15/2019 | 8/19/2019 | 4.00 |
| 150 | 8/16/2019 | 8/20/2019 | 4.00 |
| 151 | 8/19/2019 | 8/21/2019 | 2.00 |
| 152 | 8/21/2019 | 8/23/2019 | 2.00 |
| 153 | 8/22/2019 | 8/26/2019 | 4.00 |
| 154 | 8/23/2019 | 8/27/2019 | 4.00 |
| 155 | 8/26/2019 | 8/28/2019 | 2.00 |
| 156 | 8/27/2019 | 8/29/2019 | 2.00 |
| 157 | 8/28/2019 | 8/29/2019 | 1.00 |
| 158 | 8/29/2019 | 8/30/2019 | 1.00 |
| 159 | 8/29/2019 | 8/30/2019 | 1.00 |
| 160 | 9/2/2019 | 9/5/2019 | 3.00 |
| 161 | 9/4/2019 | 9/6/2019 | 2.00 |
| 162 | 9/5/2019 | 9/9/2019 | 4.00 |
| 163 | 9/6/2019 | 9/10/2019 | 4.00 |
| 164 | 9/9/2019 | 9/11/2019 | 2.00 |
| 165 | 9/10/2019 | 9/12/2019 | 2.00 |
| 166 | 9/11/2019 | 9/13/2019 | 2.00 |
| 167 | 9/12/2019 | 9/16/2019 | 4.00 |
| 168 | 9/13/2019 | 9/17/2019 | 4.00 |
| 169 | 9/16/2019 | 9/18/2019 | 2.00 |
| 170 | 9/17/2019 | 9/19/2019 | 2.00 |
| 171 | 9/18/2019 | 9/20/2019 | 2.00 |
| 172 | 9/19/2019 | 9/23/2019 | 4.00 |
| 173 | 9/20/2019 | 9/24/2019 | 4.00 |
| 174 | 9/23/2019 | 9/25/2019 | 2.00 |
| 175 | 9/24/2019 | 9/26/2019 | 2.00 |
| 176 | 9/25/2019 | 9/27/2019 | 2.00 |
| 177 | 9/26/2019 | 9/27/2019 | 1.00 |
| 178 | 9/27/2019 | 9/30/2019 | 3.00 |
| 179 | 9/27/2019 | 10/1/2019 | 4.00 |
| 180 | 10/1/2019 | 10/3/2019 | 2.00 |
| 181 | 10/2/2019 | 10/4/2019 | 2.00 |
| 182 | 10/3/2019 | 10/7/2019 | 4.00 |
| 183 | 10/4/2019 | 10/8/2019 | 4.00 |
| 184 | 10/7/2019 | 10/9/2019 | 2.00 |
| 185 | 10/8/2019 | 10/10/2019 | 2.00 |
| 186 | 10/9/2019 | 10/11/2019 | 2.00 |
| 187 | 10/10/2019 | 10/14/2019 | 4.00 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| Line | Cycle Bill Read Date | Bill Mail Date | Billing Lag |
|------|-------------------------|----------------|-------------|
| 188 | 10/11/2019 | 10/15/2019 | 4.00 |
| 189 | 10/14/2019 | 10/16/2019 | 2.00 |
| 190 | 10/16/2019 | 10/18/2019 | 2.00 |
| 191 | 10/17/2019 | 10/21/2019 | 4.00 |
| 192 | 10/18/2019 | 10/22/2019 | 4.00 |
| 193 | 10/21/2019 | 10/23/2019 | 2.00 |
| 194 | 10/22/2019 | 10/24/2019 | 2.00 |
| 195 | 10/23/2019 | 10/25/2019 | 2.00 |
| 196 | 10/24/2019 | 10/28/2019 | 4.00 |
| 197 | 10/25/2019 | 10/28/2019 | 3.00 |
| 198 | 10/28/2019 | 10/29/2019 | 1.00 |
| 199 | 10/28/2019 | 10/30/2019 | 2.00 |
| 200 | 10/30/2019 | 10/31/2019 | 1.00 |
| 201 | 11/1/2019 | 11/4/2019 | 3.00 |
| 202 | 11/1/2019 | 11/5/2019 | 4.00 |
| 203 | 11/4/2019 | 11/6/2019 | 2.00 |
| 204 | 11/5/2019 | 11/7/2019 | 2.00 |
| 205 | 11/6/2019 | 11/8/2019 | 2.00 |
| 206 | 11/7/2019 | 11/12/2019 | 5.00 |
| 207 | 11/8/2019 | 11/13/2019 | 5.00 |
| 208 | 11/11/2019 | 11/14/2019 | 3.00 |
| 209 | 11/13/2019 | 11/15/2019 | 2.00 |
| 210 | 11/14/2019 | 11/18/2019 | 4.00 |
| 211 | 11/15/2019 | 11/19/2019 | 4.00 |
| 212 | 11/18/2019 | 11/20/2019 | 2.00 |
| 213 | 11/19/2019 | 11/21/2019 | 2.00 |
| 214 | 11/20/2019 | 11/22/2019 | 2.00 |
| 215 | 11/21/2019 | 11/25/2019 | 4.00 |
| 216 | 11/22/2019 | 11/26/2019 | 4.00 |
| 217 | 11/22/2019 | 11/27/2019 | 5.00 |
| 218 | 11/25/2019 | 11/27/2019 | 2.00 |
| 219 | 11/26/2019 | 12/2/2019 | 6.00 |
| 220 | 11/28/2019 | 12/4/2019 | 6.00 |
| 221 | 12/3/2019 | 12/5/2019 | 2.00 |
| 222 | 12/4/2019 | 12/6/2019 | 2.00 |
| 223 | 12/5/2019 | 12/9/2019 | 4.00 |
| 224 | 12/6/2019 | 12/11/2019 | 5.00 |
| 225 | 12/9/2019 | 12/11/2019 | 2.00 |
| 226 | 12/10/2019 | 12/12/2019 | 2.00 |
| 227 | 12/12/2019 | 12/13/2019 | 1.00 |
| 228 | 12/12/2019 | 12/16/2019 | 4.00 |
| 229 | 12/13/2019 | 12/17/2019 | 4.00 |
| 230 | 12/16/2019 | 12/18/2019 | 2.00 |
| 231 | 12/17/2019 | 12/19/2019 | 2.00 |
| 232 | 12/18/2019 | 12/20/2019 | 2.00 |
| 233 | 12/19/2019 | 12/23/2019 | 4.00 |
| 234 | 12/20/2019 | 12/24/2019 | 4.00 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Billing Lag

| <u>Line</u> | <u>Cycle Bill Read Date</u> | <u>Bill Mail Date</u> | <u>Billing Lag</u> |
|-------------|---------------------------------|-----------------------|--------------------|
| 235 | 12/23/2019 | 12/27/2019 | 4.00 |
| 236 | 12/24/2019 | 12/30/2019 | 6.00 |
| 237 | 12/25/2019 | 12/31/2019 | 6.00 |
| 238 | 12/27/2019 | 12/31/2019 | 4.00 |
| 239 | 12/30/2019 | 1/2/2020 | 3.00 |
| 240 | Average | | 2.94 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Collection Lag

| Line | Month Start | Month End | Revenues | | A/R Balance | |
|------|-------------|------------|-------------------------|------------------------|-----------------|----------------|
| | | | Monthly Billed Revenues | Daily Average Revenues | Monthly Balance | Collection Lag |
| 1 | 1/1/2019 | 1/31/2019 | 27,438,794 | \$ 885,122 | \$ 24,912,937 | |
| 2 | 2/1/2019 | 2/28/2019 | 29,015,148 | 1,036,255 | 29,324,575 | |
| 3 | 3/1/2019 | 3/31/2019 | 24,964,414 | 805,304 | 27,787,409 | |
| 4 | 4/1/2019 | 4/30/2019 | 18,088,145 | 602,938 | 22,259,634 | |
| 5 | 5/1/2019 | 5/31/2019 | 11,418,170 | 368,328 | 16,547,575 | |
| 6 | 6/1/2019 | 6/30/2019 | 6,826,917 | 227,564 | 13,517,895 | |
| 7 | 7/1/2019 | 7/31/2019 | 5,058,654 | 163,182 | 10,422,778 | |
| 8 | 8/1/2019 | 8/31/2019 | 4,940,040 | 159,356 | 8,682,480 | |
| 9 | 9/1/2019 | 9/30/2019 | 4,869,566 | 162,319 | 7,316,228 | |
| 10 | 10/1/2019 | 10/31/2019 | 5,919,154 | 190,940 | 6,073,833 | |
| 11 | 11/1/2019 | 11/30/2019 | 9,785,353 | 326,178 | 9,117,742 | |
| 12 | 12/1/2019 | 12/31/2019 | 20,012,287 | 645,558 | 16,376,164 | |
| | | Average | | \$ 464,420 | \$ 16,028,271 | 34.51 |
| | | | | | | 34.51 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses

| Line | Description | Expense | (Lead)/Lag Days | Dollar Days |
|------|--------------------------------|---------------|--------------------|--------------------|
| 1 | Labor-Related - O&M Expenses | \$ 15,851,831 | (42.27) | \$ (670,002,915) |
| 2 | Non-Labor - Other O&M Expenses | 17,189,088 | (42.02) | \$ (722,331,762) |
| 3 | Total O&M Expenses | \$ 33,040,920 | (42.14) | \$ (1,392,334,677) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Payroll

| Line | Description | Expense | Percent | (Lead)/Lag Days | Dollar Days |
|------|----------------------------------|---------------|---------|-----------------|------------------|
| 1 | Regular Payroll - Weekly | \$ 9,031,761 | 66.3% | (8.50) | \$ (76,769,972) |
| 2 | Regular Payroll - Bi-Weekly | \$ 4,586,813 | 33.7% | (12.00) | \$ (55,041,760) |
| 3 | Regular Payroll - Total | \$ 13,618,575 | 100.00% | (9.68) | \$ (131,811,731) |
| 4 | Regular Payroll - Regular Pay | \$ 13,618,575 | 92.42% | (9.68) | \$ (131,811,731) |
| 5 | Regular Payroll - Vacation Pay | \$ 1,116,533 | 7.58% | (192.18) | \$ (214,573,929) |
| 6 | Regular Payroll - Total | \$ 14,735,107 | 100.00% | (23.51) | \$ (346,385,660) |
| 7 | Annual Performance Incentive Pay | \$ 1,116,724 | | (289.79) | \$ (323,617,254) |
| 8 | Payroll - Total | \$ 15,851,831 | | (42.27) | \$ (670,002,915) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Labor-Related - Regular Payroll - Weekly

| Line | Pay Period - Start | Pay Period - End | Pay Period - Midpoint | Pay Date | (Lead)/Lag Days |
|------|---------------------------|-----------------------------|------------------------------|---------------------------|-----------------|
| 1 | Sunday, December 30, 2018 | Saturday, January 5, 2019 | Wednesday, January 2, 2019 | Friday, January 11, 2019 | (8.50) |
| 2 | Sunday, January 6, 2019 | Saturday, January 12, 2019 | Wednesday, January 9, 2019 | Friday, January 18, 2019 | (8.50) |
| 3 | Sunday, January 13, 2019 | Saturday, January 19, 2019 | Wednesday, January 16, 2019 | Friday, January 25, 2019 | (8.50) |
| 4 | Sunday, January 20, 2019 | Saturday, January 26, 2019 | Wednesday, January 23, 2019 | Friday, February 1, 2019 | (8.50) |
| 5 | Sunday, January 27, 2019 | Saturday, February 2, 2019 | Wednesday, January 30, 2019 | Friday, February 8, 2019 | (8.50) |
| 6 | Sunday, February 3, 2019 | Saturday, February 9, 2019 | Wednesday, February 6, 2019 | Friday, February 15, 2019 | (8.50) |
| 7 | Sunday, February 10, 2019 | Saturday, February 16, 2019 | Wednesday, February 13, 2019 | Friday, February 22, 2019 | (8.50) |
| 8 | Sunday, February 17, 2019 | Saturday, February 23, 2019 | Wednesday, February 20, 2019 | Friday, March 1, 2019 | (8.50) |
| 9 | Sunday, February 24, 2019 | Saturday, March 2, 2019 | Wednesday, February 27, 2019 | Friday, March 8, 2019 | (8.50) |
| 10 | Sunday, March 3, 2019 | Saturday, March 9, 2019 | Wednesday, March 6, 2019 | Friday, March 15, 2019 | (8.50) |
| 11 | Sunday, March 10, 2019 | Saturday, March 16, 2019 | Wednesday, March 13, 2019 | Friday, March 22, 2019 | (8.50) |
| 12 | Sunday, March 17, 2019 | Saturday, March 23, 2019 | Wednesday, March 20, 2019 | Friday, March 29, 2019 | (8.50) |
| 13 | Sunday, March 24, 2019 | Saturday, March 30, 2019 | Wednesday, March 27, 2019 | Friday, April 5, 2019 | (8.50) |
| 14 | Sunday, March 31, 2019 | Saturday, April 6, 2019 | Wednesday, April 3, 2019 | Friday, April 12, 2019 | (8.50) |
| 15 | Sunday, April 7, 2019 | Saturday, April 13, 2019 | Wednesday, April 10, 2019 | Friday, April 19, 2019 | (8.50) |
| 16 | Sunday, April 14, 2019 | Saturday, April 20, 2019 | Wednesday, April 17, 2019 | Friday, April 26, 2019 | (8.50) |
| 17 | Sunday, April 21, 2019 | Saturday, April 27, 2019 | Wednesday, April 24, 2019 | Friday, May 3, 2019 | (8.50) |
| 18 | Sunday, April 28, 2019 | Saturday, May 4, 2019 | Wednesday, May 1, 2019 | Friday, May 10, 2019 | (8.50) |
| 19 | Sunday, May 5, 2019 | Saturday, May 11, 2019 | Wednesday, May 8, 2019 | Friday, May 17, 2019 | (8.50) |
| 20 | Sunday, May 12, 2019 | Saturday, May 18, 2019 | Wednesday, May 15, 2019 | Friday, May 24, 2019 | (8.50) |
| 21 | Sunday, May 19, 2019 | Saturday, May 25, 2019 | Wednesday, May 22, 2019 | Friday, May 31, 2019 | (8.50) |
| 22 | Sunday, May 26, 2019 | Saturday, June 1, 2019 | Wednesday, May 29, 2019 | Friday, June 7, 2019 | (8.50) |
| 23 | Sunday, June 2, 2019 | Saturday, June 8, 2019 | Wednesday, June 5, 2019 | Friday, June 14, 2019 | (8.50) |
| 24 | Sunday, June 9, 2019 | Saturday, June 15, 2019 | Wednesday, June 12, 2019 | Friday, June 21, 2019 | (8.50) |
| 25 | Sunday, June 16, 2019 | Saturday, June 22, 2019 | Wednesday, June 19, 2019 | Friday, June 28, 2019 | (8.50) |
| 26 | Sunday, June 23, 2019 | Saturday, June 29, 2019 | Wednesday, June 26, 2019 | Friday, July 5, 2019 | (8.50) |
| 27 | Sunday, June 30, 2019 | Saturday, July 6, 2019 | Wednesday, July 3, 2019 | Friday, July 12, 2019 | (8.50) |
| 28 | Sunday, July 7, 2019 | Saturday, July 13, 2019 | Wednesday, July 10, 2019 | Friday, July 19, 2019 | (8.50) |
| 29 | Sunday, July 14, 2019 | Saturday, July 20, 2019 | Wednesday, July 17, 2019 | Friday, July 26, 2019 | (8.50) |
| 30 | Sunday, July 21, 2019 | Saturday, July 27, 2019 | Wednesday, July 24, 2019 | Friday, August 2, 2019 | (8.50) |
| 31 | Sunday, July 28, 2019 | Saturday, August 3, 2019 | Wednesday, July 31, 2019 | Friday, August 9, 2019 | (8.50) |
| 32 | Sunday, August 4, 2019 | Saturday, August 10, 2019 | Wednesday, August 7, 2019 | Friday, August 16, 2019 | (8.50) |
| 33 | Sunday, August 11, 2019 | Saturday, August 17, 2019 | Wednesday, August 14, 2019 | Friday, August 23, 2019 | (8.50) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Labor-Related - Regular Payroll - Weekly

| Line | Pay Period - Start | Pay Period - End | Pay Period - Midpoint | Pay Date | (Lead)/Lag Days |
|------|----------------------------|------------------------------|-------------------------------|----------------------------|-----------------|
| 34 | Sunday, August 18, 2019 | Saturday, August 24, 2019 | Wednesday, August 21, 2019 | Friday, August 30, 2019 | (8.50) |
| 35 | Sunday, August 25, 2019 | Saturday, August 31, 2019 | Wednesday, August 28, 2019 | Friday, September 6, 2019 | (8.50) |
| 36 | Sunday, September 1, 2019 | Saturday, September 7, 2019 | Wednesday, September 4, 2019 | Friday, September 13, 2019 | (8.50) |
| 37 | Sunday, September 8, 2019 | Saturday, September 14, 2019 | Wednesday, September 11, 2019 | Friday, September 20, 2019 | (8.50) |
| 38 | Sunday, September 15, 2019 | Saturday, September 21, 2019 | Wednesday, September 18, 2019 | Friday, September 27, 2019 | (8.50) |
| 39 | Sunday, September 22, 2019 | Saturday, September 28, 2019 | Wednesday, September 25, 2019 | Friday, October 4, 2019 | (8.50) |
| 40 | Sunday, September 29, 2019 | Saturday, October 5, 2019 | Wednesday, October 2, 2019 | Friday, October 11, 2019 | (8.50) |
| 41 | Sunday, October 6, 2019 | Saturday, October 12, 2019 | Wednesday, October 9, 2019 | Friday, October 18, 2019 | (8.50) |
| 42 | Sunday, October 13, 2019 | Saturday, October 19, 2019 | Wednesday, October 16, 2019 | Friday, October 25, 2019 | (8.50) |
| 43 | Sunday, October 20, 2019 | Saturday, October 26, 2019 | Wednesday, October 23, 2019 | Friday, November 1, 2019 | (8.50) |
| 44 | Sunday, October 27, 2019 | Saturday, November 2, 2019 | Wednesday, October 30, 2019 | Friday, November 8, 2019 | (8.50) |
| 45 | Sunday, November 3, 2019 | Saturday, November 9, 2019 | Wednesday, November 6, 2019 | Friday, November 15, 2019 | (8.50) |
| 46 | Sunday, November 10, 2019 | Saturday, November 16, 2019 | Wednesday, November 13, 2019 | Friday, November 22, 2019 | (8.50) |
| 47 | Sunday, November 17, 2019 | Saturday, November 23, 2019 | Wednesday, November 20, 2019 | Friday, November 29, 2019 | (8.50) |
| 48 | Sunday, November 24, 2019 | Saturday, November 30, 2019 | Wednesday, November 27, 2019 | Friday, December 6, 2019 | (8.50) |
| 49 | Sunday, December 1, 2019 | Saturday, December 7, 2019 | Wednesday, December 4, 2019 | Friday, December 13, 2019 | (8.50) |
| 50 | Sunday, December 8, 2019 | Saturday, December 14, 2019 | Wednesday, December 11, 2019 | Friday, December 20, 2019 | (8.50) |
| 51 | Sunday, December 15, 2019 | Saturday, December 21, 2019 | Wednesday, December 18, 2019 | Friday, December 27, 2019 | (8.50) |
| 52 | Sunday, December 22, 2019 | Saturday, December 28, 2019 | Wednesday, December 25, 2019 | Friday, January 3, 2020 | (8.50) |
| 53 | | | | Average | (8.50) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Labor-Related - Regular Payroll - Bi-Weekly

| Line | Pay Period - Start | Pay Period - End | Pay Period - Midpoint | Pay Date | (Lead)/Lag Days |
|------|----------------------------|------------------------------|----------------------------|----------------------------|-----------------|
| 1 | Sunday, December 23, 2018 | Saturday, January 5, 2019 | Sunday, December 30, 2018 | Friday, January 11, 2019 | (12.00) |
| 2 | Sunday, January 6, 2019 | Saturday, January 19, 2019 | Sunday, January 13, 2019 | Friday, January 25, 2019 | (12.00) |
| 3 | Sunday, January 20, 2019 | Saturday, February 2, 2019 | Sunday, January 27, 2019 | Friday, February 8, 2019 | (12.00) |
| 4 | Sunday, February 3, 2019 | Saturday, February 16, 2019 | Sunday, February 10, 2019 | Friday, February 22, 2019 | (12.00) |
| 5 | Sunday, February 17, 2019 | Saturday, March 2, 2019 | Sunday, February 24, 2019 | Friday, March 8, 2019 | (12.00) |
| 6 | Sunday, March 3, 2019 | Saturday, March 16, 2019 | Sunday, March 10, 2019 | Friday, March 22, 2019 | (12.00) |
| 7 | Sunday, March 17, 2019 | Saturday, March 30, 2019 | Sunday, March 24, 2019 | Friday, April 5, 2019 | (12.00) |
| 8 | Sunday, March 31, 2019 | Saturday, April 13, 2019 | Sunday, April 7, 2019 | Friday, April 19, 2019 | (12.00) |
| 9 | Sunday, April 14, 2019 | Saturday, April 27, 2019 | Sunday, April 21, 2019 | Friday, May 3, 2019 | (12.00) |
| 10 | Sunday, April 28, 2019 | Saturday, May 11, 2019 | Sunday, May 5, 2019 | Friday, May 17, 2019 | (12.00) |
| 11 | Sunday, May 12, 2019 | Saturday, May 25, 2019 | Sunday, May 19, 2019 | Friday, May 31, 2019 | (12.00) |
| 12 | Sunday, May 26, 2019 | Saturday, June 8, 2019 | Sunday, June 2, 2019 | Friday, June 14, 2019 | (12.00) |
| 13 | Sunday, June 9, 2019 | Saturday, June 22, 2019 | Sunday, June 16, 2019 | Friday, June 28, 2019 | (12.00) |
| 14 | Sunday, June 23, 2019 | Saturday, July 6, 2019 | Sunday, June 30, 2019 | Friday, July 12, 2019 | (12.00) |
| 15 | Sunday, July 7, 2019 | Saturday, July 20, 2019 | Sunday, July 14, 2019 | Friday, July 26, 2019 | (12.00) |
| 16 | Sunday, July 21, 2019 | Saturday, August 3, 2019 | Sunday, July 28, 2019 | Friday, August 9, 2019 | (12.00) |
| 17 | Sunday, August 4, 2019 | Saturday, August 17, 2019 | Sunday, August 11, 2019 | Friday, August 23, 2019 | (12.00) |
| 18 | Sunday, August 18, 2019 | Saturday, August 31, 2019 | Sunday, August 25, 2019 | Friday, September 6, 2019 | (12.00) |
| 19 | Sunday, September 1, 2019 | Saturday, September 14, 2019 | Sunday, September 8, 2019 | Friday, September 20, 2019 | (12.00) |
| 20 | Sunday, September 15, 2019 | Saturday, September 28, 2019 | Sunday, September 22, 2019 | Friday, October 4, 2019 | (12.00) |
| 21 | Sunday, September 29, 2019 | Saturday, October 12, 2019 | Sunday, October 6, 2019 | Friday, October 18, 2019 | (12.00) |
| 22 | Sunday, October 13, 2019 | Saturday, October 26, 2019 | Sunday, October 20, 2019 | Friday, November 1, 2019 | (12.00) |
| 23 | Sunday, October 27, 2019 | Saturday, November 9, 2019 | Sunday, November 3, 2019 | Friday, November 15, 2019 | (12.00) |
| 24 | Sunday, November 10, 2019 | Saturday, November 23, 2019 | Sunday, November 17, 2019 | Friday, November 29, 2019 | (12.00) |
| 25 | Sunday, November 24, 2019 | Saturday, December 7, 2019 | Sunday, December 1, 2019 | Friday, December 13, 2019 | (12.00) |
| 26 | Sunday, December 8, 2019 | Saturday, December 21, 2019 | Sunday, December 15, 2019 | Friday, December 27, 2019 | (12.00) |
| | | | | Average | (12.00) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Labor-Related - Annual Performance Bonus

| Line | Accrual Date | Midpoint | Payout Date | (Lead)/Lag Days |
|------|--------------|------------|-------------|-----------------|
| 1 | 1/1/2019 | 1/16/2019 | 4/16/2020 | (456.00) |
| 2 | 2/1/2019 | 2/14/2019 | 4/16/2020 | (426.50) |
| 3 | 3/1/2019 | 3/16/2019 | 4/16/2020 | (397.00) |
| 4 | 4/1/2019 | 4/15/2019 | 4/16/2020 | (366.50) |
| 5 | 5/1/2019 | 5/16/2019 | 4/16/2020 | (336.00) |
| 6 | 6/1/2019 | 6/15/2019 | 4/16/2020 | (305.50) |
| 7 | 7/1/2019 | 7/16/2019 | 4/16/2020 | (275.00) |
| 8 | 8/1/2019 | 8/16/2019 | 4/16/2020 | (244.00) |
| 9 | 9/1/2019 | 9/15/2019 | 4/16/2020 | (213.50) |
| 10 | 10/1/2019 | 10/16/2019 | 4/16/2020 | (183.00) |
| 11 | 11/1/2019 | 11/15/2019 | 4/16/2020 | (152.50) |
| 12 | 12/1/2019 | 12/16/2019 | 4/16/2020 | (122.00) |
| 13 | 1/1/2020 | | | |
| | | | Average | (289.79) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Non-Labor O&M Expenses

| Line | Service Period Begin | Service Period End | Midpoint of Service | Invoice Date | Payment Date | Payment Amount | Payment (Lead)/Lag Days | Dollar Days |
|------|----------------------|--------------------|---------------------|--------------|--------------|----------------|-------------------------|----------------|
| 1 | 10/15/2018 | 10/26/2018 | 10/21/2018 | 11/15/2018 | 1/3/2019 | 131,589.14 | (49.00) | (6,447,868) |
| 2 | 10/18/2018 | 10/18/2018 | 10/18/2018 | 10/31/2018 | 1/2/2019 | 51,590.00 | (63.00) | (3,250,170) |
| 3 | 10/18/2018 | 10/18/2018 | 10/18/2018 | 10/31/2018 | 1/2/2019 | 59,800.00 | (63.00) | (3,767,400) |
| 4 | 12/20/2018 | 2/19/2019 | 1/20/2019 | 2/1/2019 | 3/19/2019 | 77,016.27 | (46.00) | (3,542,748) |
| 5 | 1/1/2019 | 6/30/2019 | 4/1/2019 | 5/15/2019 | 6/27/2019 | 112,584.00 | (43.00) | (4,841,112) |
| 6 | 1/1/2019 | 12/31/2019 | 7/2/2019 | 7/31/2019 | 9/12/2019 | 184,317.64 | (43.00) | (7,925,659) |
| 7 | 5/7/2019 | 5/28/2019 | 5/18/2019 | 7/31/2019 | 9/12/2019 | 142,634.91 | (43.00) | (6,133,301) |
| 8 | 5/10/2019 | 5/10/2019 | 5/10/2019 | 5/29/2019 | 7/8/2019 | 73,804.38 | (40.00) | (2,952,175) |
| 9 | 5/29/2019 | 6/9/2019 | 6/4/2019 | 7/31/2019 | 9/12/2019 | 118,945.02 | (43.00) | (5,114,636) |
| 10 | 7/1/2019 | 12/31/2019 | 10/1/2019 | 10/25/2019 | 12/4/2019 | 51,160.00 | (40.00) | \$ (2,046,400) |
| 11 | 8/8/2019 | 9/17/2019 | 8/28/2019 | 9/23/2019 | 11/27/2019 | 89,248.09 | (65.00) | (5,801,126) |
| 12 | 8/9/2019 | 9/3/2019 | 8/22/2019 | 10/9/2019 | 11/21/2019 | 198,437.32 | (43.00) | (8,532,805) |
| 13 | 9/4/2019 | 9/20/2019 | 9/12/2019 | 10/9/2019 | 11/18/2019 | 66,242.22 | (40.00) | (2,649,689) |
| 14 | | | | 11/21/2018 | 1/2/2019 | 744.11 | (42.00) | (31,253) |
| 15 | | | | 11/29/2018 | 1/2/2019 | 1,565.11 | (34.00) | (53,214) |
| 16 | | | | 12/5/2018 | 1/11/2019 | 2,502.46 | (37.00) | (92,591) |
| 17 | | | | 12/30/2018 | 2/8/2019 | 9.76 | (40.00) | (390) |
| 18 | | | | 1/16/2019 | 2/8/2019 | 990.00 | (23.00) | (22,770) |
| 19 | | | | 2/5/2019 | 2/22/2019 | 2,160.00 | (17.00) | (36,720) |
| 20 | | | | 1/24/2019 | 2/26/2019 | 274.99 | (33.00) | (9,075) |
| 21 | | | | 2/11/2019 | 3/8/2019 | 4,676.00 | (25.00) | (116,900) |
| 22 | | | | 2/4/2019 | 3/19/2019 | 1,750.00 | (43.00) | (75,250) |
| 23 | | | | 2/21/2019 | 3/19/2019 | 88.35 | (26.00) | (2,297) |
| 24 | | | | 3/20/2019 | 3/22/2019 | 500.00 | (2.00) | (1,000) |
| 25 | | | | 2/28/2019 | 4/9/2019 | 408.42 | (40.00) | (16,337) |
| 26 | | | | 2/28/2019 | 4/9/2019 | 675.00 | (40.00) | (27,000) |
| 27 | | | | 3/15/2019 | 4/9/2019 | 589.30 | (25.00) | (14,733) |
| 28 | | | | 2/27/2019 | 4/9/2019 | 232.00 | (41.00) | (9,512) |
| 29 | | | | 2/27/2019 | 4/9/2019 | 464.00 | (41.00) | (19,024) |
| 30 | | | | 2/27/2019 | 4/9/2019 | 768.50 | (41.00) | (31,509) |
| 31 | | | | 2/28/2019 | 4/9/2019 | 25.00 | (40.00) | (1,000) |
| 32 | | | | 3/23/2019 | 4/9/2019 | 21.56 | (17.00) | (367) |
| 33 | | | | 3/1/2019 | 4/10/2019 | 564.20 | (40.00) | (22,568) |
| 34 | | | | 3/6/2019 | 5/3/2019 | 52.88 | (58.00) | (3,067) |
| 35 | | | | 3/30/2019 | 5/9/2019 | 9.62 | (40.00) | (385) |
| 36 | | | | 4/9/2019 | 5/9/2019 | 1,434.10 | (30.00) | (43,023) |
| 37 | | | | 4/20/2019 | 5/29/2019 | 660.00 | (39.00) | (25,740) |
| 38 | | | | 4/30/2019 | 6/6/2019 | 1,265.00 | (37.00) | (46,805) |
| 39 | | | | 4/30/2019 | 6/6/2019 | 200.00 | (37.00) | (7,400) |
| 40 | | | | 4/27/2019 | 6/6/2019 | 465.00 | (40.00) | (18,600) |
| 41 | | | | 5/4/2019 | 6/12/2019 | 90.00 | (39.00) | (3,510) |
| 42 | | | | 5/24/2019 | 6/27/2019 | 8,483.84 | (34.00) | (288,451) |
| 43 | | | | 5/18/2019 | 6/27/2019 | 720.00 | (40.00) | (28,800) |
| 44 | | | | 6/27/2019 | 7/8/2019 | 9.63 | (11.00) | (106) |
| 45 | | | | 6/5/2019 | 7/10/2019 | 144.00 | (35.00) | (5,040) |
| 46 | | | | 6/28/2019 | 7/15/2019 | 17.32 | (17.00) | (294) |
| 47 | | | | 6/6/2019 | 7/15/2019 | 2,302.50 | (39.00) | (89,798) |
| 48 | | | | 6/29/2019 | 7/25/2019 | 180.00 | (26.00) | (4,680) |
| 49 | | | | 7/15/2019 | 8/13/2019 | 7,530.00 | (29.00) | (218,370) |
| 50 | | | | 7/6/2019 | 8/15/2019 | 570.00 | (40.00) | (22,800) |
| 51 | | | | 7/6/2019 | 8/15/2019 | 997.50 | (40.00) | (39,900) |
| 52 | | | | 7/30/2019 | 8/21/2019 | 17.36 | (22.00) | (382) |
| 53 | | | | 8/5/2019 | 8/22/2019 | 688.64 | (17.00) | (11,707) |
| 54 | | | | 8/7/2019 | 8/22/2019 | 22.81 | (15.00) | (342) |
| 55 | | | | 8/21/2019 | 8/22/2019 | 347.65 | (1.00) | (348) |
| 56 | | | | 7/20/2019 | 8/29/2019 | 420.00 | (40.00) | (16,800) |
| 57 | | | | 7/20/2019 | 8/29/2019 | 465.00 | (40.00) | (18,600) |
| 58 | | | | 7/20/2019 | 8/29/2019 | 285.00 | (40.00) | (11,400) |
| 59 | | | | 8/2/2019 | 9/5/2019 | 533.00 | (34.00) | (18,122) |
| 60 | | | | 8/5/2019 | 9/13/2019 | 1,392.00 | (39.00) | (54,288) |
| 61 | | | | 8/19/2019 | 9/13/2019 | 172.78 | (25.00) | (4,320) |
| 62 | | | | 8/4/2019 | 9/13/2019 | 108.03 | (40.00) | (4,321) |
| 63 | | | | 8/19/2019 | 9/13/2019 | 23.87 | (25.00) | (597) |
| 64 | | | | 10/1/2019 | 10/2/2019 | 644.29 | (1.00) | (644) |
| 65 | | | | 8/23/2019 | 10/4/2019 | 65.83 | (42.00) | (2,765) |
| 66 | | | | 9/4/2019 | 10/14/2019 | 565.25 | (40.00) | (22,610) |
| 67 | | | | 9/4/2019 | 10/14/2019 | 411.36 | (40.00) | (16,454) |
| 68 | | | | 9/4/2019 | 10/14/2019 | 327.25 | (40.00) | (13,090) |
| 69 | | | | 9/24/2019 | 10/16/2019 | 77.69 | (22.00) | (1,709) |
| 70 | | | | 10/17/2019 | 10/30/2019 | 11.28 | (13.00) | (147) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Non-Labor O&M Expenses

| Line | Service Period Begin | Service Period End | Midpoint of Service | Invoice Date | Payment Date | Payment Amount | Payment (Lead)/Lag Days | Dollar Days |
|------|-------------------------|-----------------------|---------------------|--------------|--------------|----------------|----------------------------|-------------|
| 71 | | | | 10/18/2019 | 10/30/2019 | 1,078.54 | (12.00) | (12,942) |
| 72 | | | | 10/9/2019 | 11/5/2019 | 527.00 | (27.00) | (14,229) |
| 73 | | | | 9/26/2019 | 11/5/2019 | 2,465.00 | (40.00) | (98,600) |
| 74 | | | | 10/5/2019 | 11/6/2019 | 1,785.00 | (32.00) | (57,120) |
| 75 | | | | 9/28/2019 | 11/6/2019 | 1,065.00 | (39.00) | (41,535) |
| 76 | | | | 10/7/2019 | 11/7/2019 | 160.91 | (31.00) | (4,988) |
| 77 | | | | 10/12/2019 | 11/21/2019 | 720.00 | (40.00) | (28,800) |
| 78 | | | | 11/7/2019 | 11/22/2019 | 17.45 | (15.00) | (262) |
| 79 | | | | 11/19/2019 | 11/27/2019 | 57.14 | (8.00) | (457) |
| 80 | | | | 11/27/2019 | 12/4/2019 | 478.24 | (7.00) | (3,348) |
| 81 | | | | 11/8/2019 | 12/6/2019 | 34,000.00 | (28.00) | (952,000) |
| 82 | | | | 11/25/2019 | 12/23/2019 | 5.83 | (28.00) | (163) |
| 83 | | | | 9/30/2019 | 10/1/2019 | 81.26 | (1.00) | (81) |
| 84 | | | | 12/20/2018 | 1/3/2019 | 580.00 | (14.00) | (8,120) |
| 85 | | | | 11/27/2018 | 1/3/2019 | 783.00 | (37.00) | (28,971) |
| 86 | | | | 11/3/2018 | 1/3/2019 | 2,260.80 | (61.00) | (137,909) |
| 87 | | | | 11/24/2018 | 1/3/2019 | 949.75 | (40.00) | (37,990) |
| 88 | | | | 11/24/2018 | 1/3/2019 | 4,103.50 | (40.00) | (164,140) |
| 89 | | | | 11/24/2018 | 1/3/2019 | 232.00 | (40.00) | (9,280) |
| 90 | | | | 11/24/2018 | 1/3/2019 | 696.00 | (40.00) | (27,840) |
| 91 | | | | 11/24/2018 | 1/3/2019 | 297.25 | (40.00) | (11,890) |
| 92 | | | | 12/2/2018 | 1/11/2019 | 1,706.25 | (40.00) | (68,250) |
| 93 | | | | 12/21/2018 | 1/11/2019 | 6,290.00 | (21.00) | (132,090) |
| 94 | | | | 12/21/2018 | 1/17/2019 | 48.25 | (27.00) | (1,303) |
| 95 | | | | 12/14/2018 | 1/17/2019 | 276.15 | (34.00) | (9,389) |
| 96 | | | | 12/29/2018 | 1/17/2019 | 620.00 | (19.00) | (11,780) |
| 97 | | | | 12/8/2018 | 1/17/2019 | 739.50 | (40.00) | (29,580) |
| 98 | | | | 12/8/2018 | 1/17/2019 | 989.10 | (40.00) | (39,564) |
| 99 | | | | 1/11/2019 | 1/18/2019 | 352.62 | (7.00) | (2,468) |
| 100 | | | | 1/28/2019 | 1/31/2019 | 325.00 | (3.00) | (975) |
| 101 | | | | 1/16/2019 | 2/7/2019 | 14.69 | (22.00) | (323) |
| 102 | | | | 12/7/2018 | 2/8/2019 | 2,858.74 | (63.00) | (180,101) |
| 103 | | | | 1/24/2019 | 2/14/2019 | 45.50 | (21.00) | (956) |
| 104 | | | | 1/18/2019 | 2/14/2019 | 4,591.00 | (27.00) | (123,957) |
| 105 | | | | 1/20/2019 | 2/14/2019 | 5,382.69 | (25.00) | (134,567) |
| 106 | | | | 2/5/2019 | 2/15/2019 | 3,949.15 | (10.00) | (39,492) |
| 107 | | | | 1/11/2019 | 3/1/2019 | 128.37 | (49.00) | (6,290) |
| 108 | | | | 1/23/2019 | 3/1/2019 | 90.31 | (37.00) | (3,341) |
| 109 | | | | 1/24/2019 | 3/5/2019 | 1,762.00 | (40.00) | (70,480) |
| 110 | | | | 2/8/2019 | 3/8/2019 | 95.99 | (28.00) | (2,688) |
| 111 | | | | 2/10/2019 | 3/8/2019 | 437.54 | (26.00) | (11,376) |
| 112 | | | | 2/7/2019 | 3/8/2019 | 2,375.49 | (29.00) | (68,889) |
| 113 | | | | 2/22/2019 | 3/14/2019 | 18.42 | (20.00) | (368) |
| 114 | | | | 2/22/2019 | 3/15/2019 | 284.90 | (21.00) | (5,983) |
| 115 | | | | 3/27/2019 | 4/3/2019 | 14.05 | (7.00) | (98) |
| 116 | | | | 2/28/2019 | 4/9/2019 | 405.00 | (40.00) | (16,200) |
| 117 | | | | 3/5/2019 | 4/9/2019 | 325.00 | (35.00) | (11,375) |
| 118 | | | | 3/19/2019 | 4/12/2019 | 46.38 | (24.00) | (1,113) |
| 119 | | | | 3/13/2019 | 4/12/2019 | 124.96 | (30.00) | (3,749) |
| 120 | | | | 4/12/2019 | 4/23/2019 | 630.00 | (11.00) | (6,930) |
| 121 | | | | 4/4/2019 | 4/26/2019 | 85.45 | (22.00) | (1,880) |
| 122 | | | | 3/15/2019 | 4/26/2019 | 172.72 | (42.00) | (7,254) |
| 123 | | | | 4/8/2019 | 4/26/2019 | 3,780.00 | (18.00) | (68,040) |
| 124 | | | | 4/6/2019 | 5/8/2019 | 38.38 | (32.00) | (1,228) |
| 125 | | | | 5/3/2019 | 5/9/2019 | 4.56 | (6.00) | (27) |
| 126 | | | | 5/1/2019 | 5/16/2019 | 2,500.00 | (15.00) | (37,500) |
| 127 | | | | 4/16/2019 | 5/16/2019 | 2.19 | (30.00) | (66) |
| 128 | | | | 5/7/2019 | 5/23/2019 | 8,350.89 | (16.00) | (133,614) |
| 129 | | | | 4/29/2019 | 5/29/2019 | 1,614.60 | (30.00) | (48,438) |
| 130 | | | | 4/30/2019 | 5/29/2019 | 939.31 | (29.00) | (27,240) |
| 131 | | | | 5/4/2019 | 5/29/2019 | 2,183.36 | (25.00) | (54,584) |
| 132 | | | | 5/31/2019 | 6/5/2019 | 1.42 | (5.00) | (7) |
| 133 | | | | 4/30/2019 | 6/5/2019 | 170.64 | (36.00) | (6,143) |
| 134 | | | | 4/13/2019 | 6/5/2019 | 1,015.00 | (53.00) | (53,795) |
| 135 | | | | 5/28/2019 | 6/7/2019 | 2,070.72 | (10.00) | (20,707) |
| 136 | | | | 5/2/2019 | 6/11/2019 | 364.00 | (40.00) | (14,560) |
| 137 | | | | 5/23/2019 | 6/12/2019 | 6.92 | (20.00) | (138) |
| 138 | | | | 5/17/2019 | 6/20/2019 | 1,845.60 | (34.00) | (62,750) |
| 139 | | | | 5/11/2019 | 6/20/2019 | 480.00 | (40.00) | (19,200) |
| 140 | | | | 5/11/2019 | 6/20/2019 | 3,577.50 | (40.00) | (143,100) |
| 141 | | | | 6/5/2019 | 6/20/2019 | 15,645.98 | (15.00) | (234,690) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
O&M Expenses - Non-Labor O&M Expenses

| Line | Service Period Begin | Service Period End | Midpoint of Service | Invoice Date | Payment Date | Payment Amount | Payment (Lead)/Lag Days | Dollar Days |
|------|-------------------------|-----------------------|---------------------|--------------|--------------|----------------|----------------------------|-----------------|
| 142 | | | | 6/28/2019 | 6/28/2019 | 25,000.00 | 0.00 | - |
| 143 | | | | 6/27/2019 | 7/3/2019 | 169.09 | (6.00) | (1,015) |
| 144 | | | | 6/26/2019 | 7/3/2019 | 5.26 | (7.00) | (37) |
| 145 | | | | 5/23/2019 | 7/8/2019 | 1,185.00 | (46.00) | (54,510) |
| 146 | | | | 6/17/2019 | 7/8/2019 | 2,108.63 | (21.00) | (44,281) |
| 147 | | | | 6/5/2019 | 7/9/2019 | 401.20 | (34.00) | (13,641) |
| 148 | | | | 5/24/2019 | 7/9/2019 | 75.00 | (46.00) | (3,450) |
| 149 | | | | 6/25/2019 | 7/15/2019 | 19.19 | (20.00) | (384) |
| 150 | | | | 6/24/2019 | 7/16/2019 | 2,333.54 | (22.00) | (51,338) |
| 151 | | | | 6/21/2019 | 7/18/2019 | 152.99 | (27.00) | (4,131) |
| 152 | | | | 7/11/2019 | 7/23/2019 | 1,349.15 | (12.00) | (16,190) |
| 153 | | | | 6/26/2019 | 7/25/2019 | 6,997.43 | (29.00) | (202,925) |
| 154 | | | | 7/18/2019 | 7/25/2019 | 7,233.63 | (7.00) | (50,635) |
| 155 | | | | 6/28/2019 | 7/29/2019 | 4,526.30 | (31.00) | (140,315) |
| 156 | | | | 6/26/2019 | 7/29/2019 | 1,320.00 | (33.00) | (43,560) |
| 157 | | | | 6/25/2019 | 7/30/2019 | 480.00 | (35.00) | (16,800) |
| 158 | | | | 6/21/2019 | 7/31/2019 | 152.99 | (40.00) | (6,120) |
| 159 | | | | 6/25/2019 | 8/13/2019 | 432.00 | (49.00) | (21,168) |
| 160 | | | | 7/28/2019 | 8/21/2019 | 592.50 | (24.00) | (14,220) |
| 161 | | | | 7/24/2019 | 8/21/2019 | 780.00 | (28.00) | (21,840) |
| 162 | | | | 7/22/2019 | 8/21/2019 | 3,144.85 | (30.00) | (94,346) |
| 163 | | | | 7/24/2019 | 8/22/2019 | 138.07 | (29.00) | (4,004) |
| 164 | | | | 8/21/2019 | 8/30/2019 | 188.49 | (9.00) | (1,696) |
| 165 | | | | 7/26/2019 | 9/10/2019 | 175.26 | (46.00) | (8,062) |
| 166 | | | | 8/23/2019 | 9/13/2019 | 247.46 | (21.00) | (5,197) |
| 167 | | | | 8/14/2019 | 9/13/2019 | 108.75 | (30.00) | (3,263) |
| 168 | | | | 8/12/2019 | 9/13/2019 | 95.00 | (32.00) | (3,040) |
| 169 | | | | 8/8/2019 | 9/20/2019 | 3,783.80 | (43.00) | (162,703) |
| 170 | | | | 8/22/2019 | 9/20/2019 | 301.01 | (29.00) | (8,729) |
| 171 | | | | 8/20/2019 | 9/25/2019 | 381.25 | (36.00) | (13,725) |
| 172 | | | | 9/6/2019 | 10/2/2019 | 1,867.50 | (26.00) | (48,555) |
| 173 | | | | 9/23/2019 | 10/11/2019 | 14.04 | (18.00) | (253) |
| 174 | | | | 9/23/2019 | 10/11/2019 | 166.16 | (18.00) | (2,991) |
| 175 | | | | 9/4/2019 | 10/14/2019 | 340.25 | (40.00) | (13,610) |
| 176 | | | | 9/16/2019 | 10/14/2019 | 3,762.00 | (28.00) | (105,336) |
| 177 | | | | 9/4/2019 | 10/14/2019 | 287.35 | (40.00) | (11,494) |
| 178 | | | | 9/5/2019 | 10/14/2019 | 7.40 | (39.00) | (289) |
| 179 | | | | 10/7/2019 | 10/17/2019 | 3,172.73 | (10.00) | (31,727) |
| 180 | | | | 8/15/2019 | 10/17/2019 | 900.00 | (63.00) | (56,700) |
| 181 | | | | 10/2/2019 | 10/18/2019 | 270.00 | (16.00) | (4,320) |
| 182 | | | | 10/14/2019 | 10/31/2019 | 1,041.24 | (17.00) | (17,701) |
| 183 | | | | 10/3/2019 | 11/1/2019 | 124.46 | (29.00) | (3,609) |
| 184 | | | | 10/10/2019 | 11/7/2019 | 67.00 | (28.00) | (1,876) |
| 185 | | | | 9/28/2019 | 11/7/2019 | 2,637.03 | (40.00) | (105,481) |
| 186 | | | | 10/7/2019 | 11/15/2019 | 2,937.74 | (39.00) | (114,572) |
| 187 | | | | 10/10/2019 | 11/18/2019 | 1,477.52 | (39.00) | (57,623) |
| 188 | | | | 10/10/2019 | 11/18/2019 | 2,991.04 | (39.00) | (116,651) |
| 189 | | | | 10/10/2019 | 11/18/2019 | 2,192.61 | (39.00) | (85,512) |
| 190 | | | | 10/19/2019 | 11/21/2019 | 2,365.10 | (33.00) | (78,048) |
| 191 | | | | 10/18/2019 | 11/27/2019 | 43.40 | (40.00) | (1,736) |
| 192 | | | | 11/25/2019 | 12/11/2019 | 78.19 | (16.00) | (1,251) |
| 193 | | | | 10/23/2019 | 12/11/2019 | 6,288.36 | (49.00) | (308,130) |
| 194 | | | | 11/18/2019 | 12/18/2019 | 10,465.75 | (30.00) | (313,973) |
| 195 | | | | 11/21/2019 | 12/18/2019 | 3,520.04 | (27.00) | (95,041) |
| 196 | | | | 11/25/2019 | 12/18/2019 | 48,189.19 | (23.00) | (1,108,351) |
| 197 | | | | 12/31/2018 | 1/17/2019 | 5,288.07 | (17.00) | (89,897) |
| 198 | | | | 1/22/2019 | 2/8/2019 | 6,450.04 | (17.00) | (109,651) |
| 199 | | | | 10/14/2019 | 10/31/2019 | 4,432.76 | (17.00) | (75,357) |
| 200 | | | | 9/17/2019 | 10/4/2019 | 3,037.21 | (17.00) | (51,633) |
| 201 | | | | | | | | |
| 202 | | | | | Total | \$ 1,718,500 | (42.02) | \$ (72,216,004) |
| 203 | | | | | | | | |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Income Tax

| Line | Quarter | Service Period Start | Service Period End | Midpoint of Service Period | Payment Date | Percent of Taxes Due | Days from Midpoint to Payment Date | (Lead)/Lag Days |
|------|----------------------------|----------------------|--------------------|----------------------------|--------------|----------------------|------------------------------------|-----------------|
| 1 | First Quarter | 1/1/2019 | 12/31/2019 | 7/2/2019 | 4/15/2019 | 25.00% | 78.50 | 19.63 |
| 2 | Second Quarter | 1/1/2019 | 12/31/2019 | 7/2/2019 | 6/15/2019 | 25.00% | 17.50 | 4.38 |
| 3 | Third Quarter | 1/1/2019 | 12/31/2019 | 7/2/2019 | 9/15/2019 | 25.00% | (74.50) | (18.63) |
| 4 | Fourth Quarter | 1/1/2019 | 12/31/2019 | 7/2/2019 | 12/15/2019 | 25.00% | (165.50) | (41.38) |
| 5 | Income Tax (Lead)/Lag Days | | | | | | | (36.00) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Taxes Other Than Income Tax

| Line | Description | Amount | (Lead)/Lag Days | Dollar Days | Composite (Lead)/Lag Days |
|------|----------------------------|----------------------|--------------------|------------------------|---------------------------------|
| | <u>Payroll Taxes</u> | | | | |
| 1 | FICA | \$ 1,277,089 | (16.08) | \$ (20,534,335) | |
| 2 | Federal Unemployment | 10,065 | (30.75) | (309,512) | |
| 3 | State Unemployment | 22,401 | (105.76) | (2,369,266) | |
| 4 | <u>Total Payroll Taxes</u> | <u>\$ 1,309,556</u> | | <u>\$ (23,213,114)</u> | <u>(17.73)</u> |
| 5 | <u>Property Taxes</u> | <u>\$ 11,959,474</u> | <u>14.58</u> | <u>174,398,716</u> | <u>14.58</u> |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
FICA

| Line | Pay-Period End | Payment Date | Amount | (Lead)/Lag Days | Dollar Days |
|------|-----------------------|-----------------|--------------|--------------------|----------------|
| 1 | 12/29/2018 | 1/4/2019 | \$ 12,504 | (6.00) | (75,026) |
| 2 | 1/5/2019 | 1/11/2019 | \$ 31,837 | (6.00) | (191,024) |
| 3 | 1/12/2019 | 1/18/2019 | \$ 13,868 | (6.00) | (83,206) |
| 4 | 1/19/2019 | 1/25/2019 | \$ 32,689 | (6.00) | (196,135) |
| 5 | 1/26/2019 | 2/1/2019 | \$ 19,863 | (6.00) | (119,177) |
| 6 | 2/2/2019 | 2/8/2019 | \$ 36,614 | (6.00) | (219,683) |
| 7 | 2/9/2019 | 2/15/2019 | \$ 13,620 | (6.00) | (81,719) |
| 8 | 2/16/2019 | 2/22/2019 | \$ 32,921 | (6.00) | (197,526) |
| 9 | 2/23/2019 | 3/1/2019 | \$ 13,991 | (6.00) | (83,948) |
| 10 | 3/2/2019 | 3/8/2019 | \$ 34,032 | (6.00) | (204,191) |
| 11 | 3/9/2019 | 3/15/2019 | \$ 13,621 | (6.00) | (81,726) |
| 12 | 3/16/2019 | 3/22/2019 | \$ 32,572 | (6.00) | (195,433) |
| 13 | 3/23/2019 | 3/29/2019 | \$ 13,949 | (6.00) | (83,693) |
| 14 | 3/30/2019 | 4/5/2019 | \$ 32,750 | (6.00) | (196,497) |
| 15 | 4/6/2019 | 4/12/2019 | \$ 14,631 | (6.00) | (87,789) |
| 16 | 4/6/2019 | 4/18/2019 | \$ 85,182 | (12.00) | (1,022,186) |
| 17 | 4/13/2019 | 4/19/2019 | \$ 32,120 | (6.00) | (192,721) |
| 18 | 4/20/2019 | 4/26/2019 | \$ 13,429 | (6.00) | (80,576) |
| 19 | 4/27/2019 | 5/3/2019 | \$ 32,845 | (6.00) | (197,068) |
| 20 | 5/4/2019 | 5/10/2019 | \$ 13,978 | (6.00) | (83,869) |
| 21 | 5/11/2019 | 5/17/2019 | \$ 31,460 | (6.00) | (188,763) |
| 22 | 5/18/2019 | 5/24/2019 | \$ 13,723 | (6.00) | (82,335) |
| 23 | 5/25/2019 | 5/31/2019 | \$ 32,796 | (6.00) | (196,778) |
| 24 | 6/1/2019 | 6/7/2019 | \$ 13,109 | (6.00) | (78,655) |
| 25 | 6/8/2019 | 6/14/2019 | \$ 32,162 | (6.00) | (192,972) |
| 26 | 6/15/2019 | 6/21/2019 | \$ 13,345 | (6.00) | (80,069) |
| 27 | 6/22/2019 | 6/28/2019 | \$ 32,552 | (6.00) | (195,311) |
| 28 | 6/29/2019 | 7/5/2019 | \$ 14,264 | (6.00) | (85,585) |
| 29 | 7/6/2019 | 7/12/2019 | \$ 31,224 | (6.00) | (187,342) |
| 30 | 7/13/2019 | 7/19/2019 | \$ 14,374 | (6.00) | (86,242) |
| 31 | 7/20/2019 | 7/26/2019 | \$ 32,656 | (6.00) | (195,938) |
| 32 | 7/27/2019 | 8/2/2019 | \$ 13,789 | (6.00) | (82,734) |
| 33 | 8/3/2019 | 8/9/2019 | \$ 31,224 | (6.00) | (187,347) |
| 34 | 8/10/2019 | 8/16/2019 | \$ 13,825 | (6.00) | (82,952) |
| 35 | 8/17/2019 | 8/23/2019 | \$ 31,441 | (6.00) | (188,648) |
| 36 | 8/24/2019 | 8/30/2019 | \$ 14,192 | (6.00) | (85,153) |
| 37 | 8/31/2019 | 9/6/2019 | \$ 31,017 | (6.00) | (186,104) |
| 38 | 9/7/2019 | 9/13/2019 | \$ 13,957 | (6.00) | (83,745) |
| 39 | 9/14/2019 | 9/20/2019 | \$ 31,745 | (6.00) | (190,469) |
| 40 | 9/21/2019 | 9/27/2019 | \$ 15,677 | (6.00) | (94,064) |
| 41 | 9/28/2019 | 10/4/2019 | \$ 34,649 | (6.00) | (207,895) |
| 42 | 10/5/2019 | 10/11/2019 | \$ 16,798 | (6.00) | (100,786) |
| 43 | 10/12/2019 | 10/18/2019 | \$ 30,888 | (6.00) | (185,327) |
| 44 | 10/19/2019 | 10/25/2019 | \$ 14,815 | (6.00) | (88,887) |
| 45 | 10/26/2019 | 11/1/2019 | \$ 30,808 | (6.00) | (184,846) |
| 46 | 11/2/2019 | 11/8/2019 | \$ 14,465 | (6.00) | (86,791) |
| 47 | 11/9/2019 | 11/15/2019 | \$ 30,496 | (6.00) | (182,974) |
| 48 | 11/16/2019 | 11/22/2019 | \$ 13,652 | (6.00) | (81,909) |
| 49 | 11/23/2019 | 11/29/2019 | \$ 27,822 | (6.00) | (166,935) |
| 50 | 11/30/2019 | 12/6/2019 | \$ 12,054 | (6.00) | (72,325) |
| 51 | 12/7/2019 | 12/13/2019 | \$ 27,982 | (6.00) | (167,890) |
| 52 | 12/14/2019 | 12/20/2019 | \$ 11,582 | (6.00) | (69,495) |
| 53 | 12/21/2019 | 12/27/2019 | \$ 25,527 | (6.00) | (153,164) |
| | | | \$ - | - | - |
| | Total | | \$ 1,277,089 | (6.40) | \$ (8,173,624) |
| 54 | Payroll Lag | | | (9.68) | |
| 55 | Total (Lead)/Lag Days | | | (16.08) | |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Federal Unemployment

| Line | Description | Liability Date | Amount | Payment Date | (Lead)/Lag Days |
|------|----------------|----------------|-----------|--------------|-----------------|
| 1 | First Quarter | 3/31/2019 | \$ 9,170 | 4/30/2019 | (30.00) |
| 2 | Second Quarter | 6/30/2019 | \$ 467 | 7/31/2019 | (31.00) |
| 3 | Third Quarter | 9/30/2019 | \$ 169 | 10/31/2019 | (31.00) |
| 4 | Fourth Quarter | 12/31/2019 | \$ 260 | 1/31/2020 | (31.00) |
| 5 | Total | | \$ 10,065 | | (30.75) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
State Unemployment

| Line | Pay-Period End | Payment Date | EN Amount | (Lead)/Lag Days | Dollar Days |
|------|-------------------|-----------------|-----------|--------------------|-------------|
| 1 | 12/29/2018 | 4/30/2019 | \$ 1,478 | (122.00) | (180,335) |
| 2 | 1/5/2019 | 4/30/2019 | \$ 3,764 | (115.00) | (432,863) |
| 3 | 1/12/2019 | 4/30/2019 | \$ 1,633 | (108.00) | (176,359) |
| 4 | 1/19/2019 | 4/30/2019 | \$ 3,831 | (101.00) | (386,980) |
| 5 | 1/26/2019 | 4/30/2019 | \$ 2,054 | (94.00) | (193,091) |
| 6 | 2/2/2019 | 4/30/2019 | \$ 3,412 | (87.00) | (296,820) |
| 7 | 2/9/2019 | 4/30/2019 | \$ 789 | (80.00) | (63,157) |
| 8 | 2/16/2019 | 4/30/2019 | \$ 1,543 | (73.00) | (112,643) |
| 9 | 2/23/2019 | 4/30/2019 | \$ 281 | (66.00) | (18,549) |
| 10 | 3/2/2019 | 4/30/2019 | \$ 638 | (59.00) | (37,630) |
| 11 | 3/9/2019 | 4/30/2019 | \$ 166 | (52.00) | (8,616) |
| 12 | 3/16/2019 | 4/30/2019 | \$ 450 | (45.00) | (20,252) |
| 13 | 3/23/2019 | 4/30/2019 | \$ 160 | (38.00) | (6,079) |
| 14 | 3/30/2019 | 7/31/2019 | \$ 330 | (123.00) | (40,601) |
| 15 | 4/6/2019 | 7/31/2019 | \$ 147 | (116.00) | (17,079) |
| 16 | 4/6/2019 | 7/31/2019 | \$ 404 | (116.00) | (46,894) |
| 17 | 4/13/2019 | 7/31/2019 | \$ 114 | (109.00) | (12,390) |
| 18 | 4/20/2019 | 7/31/2019 | \$ 74 | (102.00) | (7,538) |
| 19 | 4/27/2019 | 7/31/2019 | \$ 114 | (95.00) | (10,863) |
| 20 | 5/4/2019 | 7/31/2019 | \$ 52 | (88.00) | (4,597) |
| 21 | 5/11/2019 | 7/31/2019 | \$ 89 | (81.00) | (7,242) |
| 22 | 5/18/2019 | 7/31/2019 | \$ 38 | (74.00) | (2,831) |
| 23 | 5/25/2019 | 7/31/2019 | \$ 64 | (67.00) | (4,297) |
| 24 | 6/1/2019 | 7/31/2019 | \$ 32 | (60.00) | (1,924) |
| 25 | 6/8/2019 | 7/31/2019 | \$ 65 | (53.00) | (3,471) |
| 26 | 6/15/2019 | 7/31/2019 | \$ 28 | (46.00) | (1,283) |
| 27 | 6/22/2019 | 7/31/2019 | \$ 63 | (39.00) | (2,472) |
| 28 | 6/29/2019 | 10/31/2019 | \$ 20 | (124.00) | (2,499) |
| 29 | 7/6/2019 | 10/31/2019 | \$ 38 | (117.00) | (4,419) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
State Unemployment

| Line | Pay-Period End | Payment Date | EN Amount | (Lead)/Lag Days | Dollar Days |
|------|-------------------|-----------------|-----------|--------------------|-------------|
| 30 | 7/13/2019 | 10/31/2019 | \$ 29 | (110.00) | (3,227) |
| 31 | 7/20/2019 | 10/31/2019 | \$ 83 | (103.00) | (8,553) |
| 32 | 7/27/2019 | 10/31/2019 | \$ 11 | (96.00) | (1,016) |
| 33 | 8/3/2019 | 10/31/2019 | \$ 86 | (89.00) | (7,620) |
| 34 | 8/10/2019 | 10/31/2019 | \$ 28 | (82.00) | (2,267) |
| 35 | 8/17/2019 | 10/31/2019 | \$ 54 | (75.00) | (4,048) |
| 36 | 8/24/2019 | 10/31/2019 | \$ 26 | (68.00) | (1,750) |
| 37 | 8/31/2019 | 10/31/2019 | \$ 38 | (61.00) | (2,295) |
| 38 | 9/7/2019 | 10/31/2019 | \$ (111) | (54.00) | 6,012 |
| 39 | 9/14/2019 | 10/31/2019 | \$ (68) | (47.00) | 3,179 |
| 40 | 9/21/2019 | 10/31/2019 | \$ 14 | (40.00) | (560) |
| 41 | 9/28/2019 | 1/31/2020 | \$ 11 | (125.00) | (1,424) |
| 42 | 10/5/2019 | 1/31/2020 | \$ 16 | (118.00) | (1,902) |
| 43 | 10/12/2019 | 1/31/2020 | \$ 35 | (111.00) | (3,939) |
| 44 | 10/19/2019 | 1/31/2020 | \$ 17 | (104.00) | (1,813) |
| 45 | 10/26/2019 | 1/31/2020 | \$ 35 | (97.00) | (3,394) |
| 46 | 11/2/2019 | 1/31/2020 | \$ 18 | (90.00) | (1,591) |
| 47 | 11/9/2019 | 1/31/2020 | \$ 30 | (83.00) | (2,509) |
| 48 | 11/16/2019 | 1/31/2020 | \$ 16 | (76.00) | (1,228) |
| 49 | 11/23/2019 | 1/31/2020 | \$ 39 | (69.00) | (2,673) |
| 50 | 11/30/2019 | 1/31/2020 | \$ 21 | (62.00) | (1,281) |
| 51 | 12/7/2019 | 1/31/2020 | \$ 39 | (55.00) | (2,162) |
| 52 | 12/14/2019 | 1/31/2020 | \$ 17 | (48.00) | (804) |
| 53 | 12/21/2019 | 1/31/2020 | \$ 44 | (41.00) | (1,811) |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Property Taxes

| Line | Description | Tax Period | | Midpoint of Tax | | Tax Amount | Days from Midpoint to End of Period | (Lead)/Lag Days Payment (Lead)/Lag Days | Total (Lead)/Lag Days | Weighted Dollar- Days | Composite (Lead)/Lag Days |
|------|---------------------------------|------------|----------------|-----------------|--------------|------------|---|--|-----------------------------|--------------------------|---------------------------------|
| | | Start | Tax Period End | Period | Payment Date | | | | | | |
| 1 | TOWN OF ALLENSTOWN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 30,526 | (90.50) | 109.00 | 18.50 | \$ | 564,731 |
| 2 | TOWN OF ALLENSTOWN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/22/2019 | 32,637 | (90.50) | 130.00 | 39.50 | \$ | 1,289,162 |
| 3 | TOWN OF AMHERST - TAX COLLECTOR | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 48,942 | (90.50) | 109.00 | 18.50 | \$ | 905,427 |
| 4 | TOWN OF AMHERST - TAX COLLECTOR | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 4,171 | (90.50) | 109.00 | 18.50 | \$ | 77,164 |
| 5 | TOWN OF AMHERST - TAX COLLECTOR | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 47,884 | (90.50) | 133.00 | 42.50 | \$ | 2,035,070 |
| 6 | TOWN OF AMHERST - TAX COLLECTOR | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 4,081 | (90.50) | 133.00 | 42.50 | \$ | 173,443 |
| 7 | TOWN OF AUBURN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 604 | (90.50) | 109.00 | 18.50 | \$ | 11,174 |
| 8 | TOWN OF AUBURN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/29/2019 | 743 | (90.50) | 123.00 | 32.50 | \$ | 24,148 |
| 9 | TOWN OF BEDFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 45,894 | (90.50) | 116.00 | 25.50 | \$ | 1,170,296 |
| 10 | TOWN OF BEDFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 59,286 | (90.50) | 133.00 | 42.50 | \$ | 2,519,666 |
| 11 | TOWN OF BELMONT NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 21,788 | (90.50) | 109.00 | 18.50 | \$ | 403,072 |
| 12 | TOWN OF BELMONT NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 20,272 | (90.50) | 133.00 | 42.50 | \$ | 861,569 |
| 13 | CITY OF BERLIN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 10,810 | (90.50) | 116.00 | 25.50 | \$ | 275,655 |
| 14 | CITY OF BERLIN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/26/2019 | 11,418 | (90.50) | 126.00 | 35.50 | \$ | 405,339 |
| 15 | TOWN OF BOSCAWEN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 10,906 | (90.50) | 116.00 | 25.50 | \$ | 278,103 |
| 16 | TOWN OF BOSCAWEN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/26/2019 | 12,263 | (90.50) | 126.00 | 35.50 | \$ | 435,337 |
| 17 | TOWN OF BOW, NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 71,941 | (90.50) | 109.00 | 18.50 | \$ | 1,330,909 |
| 18 | TOWN OF BOW, NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 67,607 | (90.50) | 111.00 | 20.50 | \$ | 1,385,944 |
| 19 | TOWN OF CANTERBURY NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 3,726 | (90.50) | 109.00 | 18.50 | \$ | 68,931 |
| 20 | TOWN OF CANTERBURY NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/3/2019 | 2,682 | (90.50) | 119.00 | 28.50 | \$ | 76,437 |
| 21 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 319,552 | (45.00) | 111.00 | 66.00 | \$ | 21,090,438 |
| 22 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 978 | (45.00) | 111.00 | 66.00 | \$ | 64,560 |
| 23 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 6 | (45.00) | 111.00 | 66.00 | \$ | 395 |
| 24 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 276 | (45.00) | 111.00 | 66.00 | \$ | 18,225 |
| 25 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 8,484 | (45.00) | 111.00 | 66.00 | \$ | 559,933 |
| 26 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 601 | (45.00) | 111.00 | 66.00 | \$ | 39,677 |
| 27 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 6,954 | (45.00) | 111.00 | 66.00 | \$ | 458,967 |
| 28 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 338 | (45.00) | 111.00 | 66.00 | \$ | 22,308 |
| 29 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 228 | (45.00) | 111.00 | 66.00 | \$ | 15,059 |
| 30 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 619 | (45.00) | 111.00 | 66.00 | \$ | 40,876 |
| 31 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 30,567 | (45.00) | 111.00 | 66.00 | \$ | 2,017,427 |
| 32 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 315 | (45.00) | 111.00 | 66.00 | \$ | 20,761 |
| 33 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 1,326 | (45.00) | 111.00 | 66.00 | \$ | 87,513 |
| 34 | CITY OF CONCORD, NH | 7/1/2019 | 9/30/2019 | 8/16/2019 | 6/11/2019 | 1,912 | (45.00) | 111.00 | 66.00 | \$ | 126,197 |
| 34 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 978 | (45.00) | 103.00 | 58.00 | \$ | 56,734 |
| 35 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 6 | (45.00) | 103.00 | 58.00 | \$ | 349 |
| 36 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 276 | (45.00) | 103.00 | 58.00 | \$ | 16,016 |
| 37 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 8,484 | (45.00) | 103.00 | 58.00 | \$ | 492,062 |
| 38 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 601 | (45.00) | 103.00 | 58.00 | \$ | 34,867 |
| 39 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 6,954 | (45.00) | 103.00 | 58.00 | \$ | 403,335 |
| 40 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 338 | (45.00) | 103.00 | 58.00 | \$ | 19,604 |
| 41 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 228 | (45.00) | 103.00 | 58.00 | \$ | 13,234 |
| 42 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 619 | (45.00) | 103.00 | 58.00 | \$ | 35,922 |
| 43 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 30,567 | (45.00) | 103.00 | 58.00 | \$ | 1,772,891 |
| 44 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 315 | (45.00) | 103.00 | 58.00 | \$ | 18,244 |
| 45 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 1,326 | (45.00) | 103.00 | 58.00 | \$ | 76,905 |
| 45 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 1,912 | (45.00) | 103.00 | 58.00 | \$ | 110,900 |
| 46 | CITY OF CONCORD, NH | 10/1/2019 | 12/31/2019 | 11/16/2019 | 9/19/2019 | 319,552 | (45.00) | 103.00 | 58.00 | \$ | 18,534,021 |
| 47 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 307 | (44.50) | 95.00 | 50.50 | \$ | 15,495 |
| 48 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 269 | (44.50) | 95.00 | 50.50 | \$ | 13,602 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Property Taxes

| Line | Description | Tax Period | | Midpoint of Tax | | Tax Amount | (Lead)/Lag Days | | Total (Lead)/Lag Days | Weighted Dollar-Days | Composite (Lead)/Lag Days |
|------|---------------------|------------|----------------|-----------------|--------------|------------|-------------------------------------|-------------------------|-----------------------|----------------------|---------------------------|
| | | Start | Tax Period End | Period | Payment Date | | Days from Midpoint to End of Period | Payment (Lead)/Lag Days | | | |
| 49 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 586 | (44.50) | 95.00 | 50.50 | \$ | 29,616 |
| 50 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 6,783 | (44.50) | 95.00 | 50.50 | \$ | 342,551 |
| 51 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 330 | (44.50) | 95.00 | 50.50 | \$ | 16,650 |
| 52 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 604 | (44.50) | 95.00 | 50.50 | \$ | 30,508 |
| 53 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 954 | (44.50) | 95.00 | 50.50 | \$ | 48,185 |
| 54 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 8,275 | (44.50) | 95.00 | 50.50 | \$ | 417,908 |
| 55 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 37,111 | (44.50) | 95.00 | 50.50 | \$ | 1,874,115 |
| 56 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 370,457 | (44.50) | 95.00 | 50.50 | \$ | 18,708,080 |
| 57 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 1,865 | (44.50) | 95.00 | 50.50 | \$ | 94,188 |
| 58 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 1,293 | (44.50) | 95.00 | 50.50 | \$ | 65,315 |
| 59 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 6 | (44.50) | 95.00 | 50.50 | \$ | 294 |
| 59 | CITY OF CONCORD, NH | 1/1/2020 | 3/31/2020 | 2/15/2020 | 12/27/2019 | 236 | (44.50) | 95.00 | 50.50 | \$ | 11,909 |
| 60 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 307 | (44.50) | 111.00 | 66.50 | \$ | 20,404 |
| 60 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 269 | (44.50) | 111.00 | 66.50 | \$ | 17,912 |
| 61 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 586 | (44.50) | 111.00 | 66.50 | \$ | 38,998 |
| 61 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 6,783 | (44.50) | 111.00 | 66.50 | \$ | 451,083 |
| 62 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 330 | (44.50) | 111.00 | 66.50 | \$ | 21,924 |
| 62 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 604 | (44.50) | 111.00 | 66.50 | \$ | 40,175 |
| 63 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 954 | (44.50) | 111.00 | 66.50 | \$ | 63,450 |
| 63 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 8,275 | (44.50) | 111.00 | 66.50 | \$ | 550,314 |
| 64 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 37,111 | (44.50) | 111.00 | 66.50 | \$ | 2,467,893 |
| 64 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 370,457 | (44.50) | 111.00 | 66.50 | \$ | 24,635,393 |
| 65 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 1,865 | (44.50) | 111.00 | 66.50 | \$ | 124,028 |
| 65 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 1,293 | (44.50) | 111.00 | 66.50 | \$ | 86,009 |
| 66 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 6 | (44.50) | 111.00 | 66.50 | \$ | 385 |
| 66 | CITY OF CONCORD, NH | 4/1/2020 | 6/30/2020 | 5/16/2020 | 3/11/2020 | 236 | (44.50) | 111.00 | 66.50 | \$ | 15,681 |
| 67 | TOWN OF DERRY | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 37,832 | (90.50) | 109.00 | 18.50 | \$ | 699,898 |
| 67 | TOWN OF DERRY | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/3/2019 | 57,824 | (90.50) | 119.00 | 28.50 | \$ | 1,647,987 |
| 68 | CITY OF FRANKLIN NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 44,651 | (90.50) | 116.00 | 25.50 | \$ | 1,138,604 |
| 68 | CITY OF FRANKLIN NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 47,057 | (90.50) | 102.00 | 11.50 | \$ | 541,161 |
| 69 | TOWN OF GILFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 3,336 | (90.50) | 109.00 | 18.50 | \$ | 61,716 |
| 69 | TOWN OF GILFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 53 | (90.50) | 109.00 | 18.50 | \$ | 981 |
| 70 | TOWN OF GILFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 49 | (90.50) | 109.00 | 18.50 | \$ | 907 |
| 70 | TOWN OF GILFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 47 | (90.50) | 109.00 | 18.50 | \$ | 870 |
| 71 | TOWN OF GILFORD NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 49 | (90.50) | 109.00 | 18.50 | \$ | 907 |
| 71 | TOWN OF GILFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/12/2019 | 67 | (90.50) | 110.00 | 19.50 | \$ | 1,307 |
| 72 | TOWN OF GILFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/12/2019 | 65 | (90.50) | 110.00 | 19.50 | \$ | 1,268 |
| 72 | TOWN OF GILFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/12/2019 | 67 | (90.50) | 110.00 | 19.50 | \$ | 1,307 |
| 73 | TOWN OF GILFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/12/2019 | 70 | (90.50) | 110.00 | 19.50 | \$ | 1,365 |
| 73 | TOWN OF GILFORD NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/12/2019 | 3,954 | (90.50) | 110.00 | 19.50 | \$ | 77,103 |
| 74 | TOWN OF GOFFSTOWN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 29,805 | (90.50) | 111.00 | 20.50 | \$ | 611,004 |
| 74 | TOWN OF GOFFSTOWN | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 2,780 | (90.50) | 111.00 | 20.50 | \$ | 56,985 |
| 75 | TOWN OF GOFFSTOWN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/3/2019 | 48,006 | (90.50) | 119.00 | 28.50 | \$ | 1,368,168 |
| 75 | TOWN OF GOFFSTOWN | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/3/2019 | - | (90.50) | 119.00 | 28.50 | \$ | - |
| 76 | TOWN OF HOLLIS | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 2,647 | (90.50) | 109.00 | 18.50 | \$ | 48,970 |
| 76 | TOWN OF HOLLIS | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 2,614 | (90.50) | 133.00 | 42.50 | \$ | 111,095 |
| 77 | TOWN OF HOOKSETT NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 3,009 | (90.50) | 109.00 | 18.50 | \$ | 55,667 |
| 77 | TOWN OF HOOKSETT NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 148,146 | (90.50) | 109.00 | 18.50 | \$ | 2,740,701 |
| 78 | TOWN OF HOOKSETT NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 139,528 | (90.50) | 111.00 | 20.50 | \$ | 2,860,324 |
| 78 | TOWN OF HOOKSETT NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 2,834 | (90.50) | 111.00 | 20.50 | \$ | 58,097 |
| 79 | TOWN OF HUDSON NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 191,528 | (90.50) | 116.00 | 25.50 | \$ | 4,883,967 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Property Taxes

| Line | Description | Tax Period | | Midpoint of Tax | | Tax Amount | Days from Midpoint to End of Period | (Lead)/Lag Days | | Total (Lead)/Lag Days | Weighted Dollar- Days | Composite (Lead)/Lag Days |
|------|---|------------|----------------|-----------------|--------------|------------|---|----------------------------|--------------------------|-----------------------------|--------------------------|---------------------------------|
| | | Start | Tax Period End | Period | Payment Date | | | Payment (Lead)/Lag Days | Total (Lead)/Lag Days | | | |
| 79 | TOWN OF HUDSON NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 752 | (90.50) | 116.00 | 25.50 | \$ | 19,167 | |
| 80 | TOWN OF HUDSON NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 788 | (90.50) | 116.00 | 25.50 | \$ | 20,083 | |
| 80 | TOWN OF HUDSON NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 770 | (90.50) | 133.00 | 42.50 | \$ | 32,727 | |
| 81 | TOWN OF HUDSON NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 807 | (90.50) | 133.00 | 42.50 | \$ | 34,291 | |
| 81 | TOWN OF HUDSON NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 179,829 | (90.50) | 133.00 | 42.50 | \$ | 7,642,745 | |
| 82 | CITY OF LACONIA | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 119,581 | (90.50) | 109.00 | 18.50 | \$ | 2,212,249 | |
| 82 | CITY OF LACONIA | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/27/2019 | 134,274 | (90.50) | 95.00 | 4.50 | \$ | 604,233 | |
| 83 | LITCHFIELD TAX COLLECTOR | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 10,892 | (90.50) | 116.00 | 25.50 | \$ | 277,746 | |
| 83 | LITCHFIELD TAX COLLECTOR | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 11,171 | (90.50) | 133.00 | 42.50 | \$ | 474,768 | |
| 84 | TOWN OF LONDONDERRY | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 221,407 | (90.50) | 111.00 | 20.50 | \$ | 4,538,844 | |
| 84 | TOWN OF LONDONDERRY | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 19,889 | (90.50) | 111.00 | 20.50 | \$ | 407,727 | |
| 85 | TOWN OF LONDONDERRY | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 232,117 | (90.50) | 133.00 | 42.50 | \$ | 9,864,973 | |
| 85 | TOWN OF LONDONDERRY | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 19,464 | (90.50) | 133.00 | 42.50 | \$ | 827,229 | |
| 86 | TOWN OF LOUDON NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 112,584 | (90.50) | 101.00 | 10.50 | \$ | 1,182,132 | |
| 86 | TOWN OF LOUDON NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 121,342 | (90.50) | 111.00 | 20.50 | \$ | 2,487,511 | |
| 87 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 992,725 | (90.50) | 101.00 | 10.50 | \$ | 10,423,609 | |
| 87 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 22,843 | (90.50) | 101.00 | 10.50 | \$ | 239,856 | |
| 88 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 72 | (90.50) | 101.00 | 10.50 | \$ | 752 | |
| 88 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 310 | (90.50) | 101.00 | 10.50 | \$ | 3,255 | |
| 89 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/30/2019 | 529 | (90.50) | 92.00 | 1.50 | \$ | 794 | |
| 89 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 1,031,464 | (90.50) | 102.00 | 11.50 | \$ | 11,861,838 | |
| 90 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 24,254 | (90.50) | 102.00 | 11.50 | \$ | 278,919 | |
| 90 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 76 | (90.50) | 102.00 | 11.50 | \$ | 875 | |
| 91 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 329 | (90.50) | 102.00 | 11.50 | \$ | 3,785 | |
| 91 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 562 | (90.50) | 102.00 | 11.50 | \$ | 6,461 | |
| 92 | CITY OF MANCHESTER - OFFICE OF TAX COLLECTO | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/20/2019 | 839 | (90.50) | 102.00 | 11.50 | \$ | 9,651 | |
| 92 | TOWN OF MERRIMACK NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 180,814 | (90.50) | 101.00 | 10.50 | \$ | 1,898,547 | |
| 93 | TOWN OF MERRIMACK NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 180,650 | (90.50) | 133.00 | 42.50 | \$ | 7,677,625 | |
| 93 | TOWN OF MILFORD | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 56,819 | (90.50) | 109.00 | 18.50 | \$ | 1,051,148 | |
| 94 | TOWN OF MILFORD | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/13/2019 | 884 | (90.50) | 109.00 | 18.50 | \$ | 16,359 | |
| 94 | TOWN OF MILFORD | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 63,292 | (90.50) | 133.00 | 42.50 | \$ | 2,689,921 | |
| 95 | TOWN OF MILFORD | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 690 | (90.50) | 133.00 | 42.50 | \$ | 29,341 | |
| 95 | CITY OF NASHUA NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 1,122,729 | (90.50) | 116.00 | 25.50 | \$ | 28,629,588 | |
| 96 | CITY OF NASHUA NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 139 | (90.50) | 116.00 | 25.50 | \$ | 3,540 | |
| 96 | CITY OF NASHUA NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 88 | (90.50) | 116.00 | 25.50 | \$ | 2,246 | |
| 97 | CITY OF NASHUA NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 2,676 | (90.50) | 116.00 | 25.50 | \$ | 68,243 | |
| 97 | CITY OF NASHUA NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 62,561 | (90.50) | 116.00 | 25.50 | \$ | 1,595,306 | |
| 98 | CITY OF NASHUA NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/29/2019 | 26,914 | (90.50) | 123.00 | 32.50 | \$ | 874,702 | |
| 98 | CITY OF NASHUA NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/29/2019 | 2,681 | (90.50) | 123.00 | 32.50 | \$ | 87,127 | |
| 99 | CITY OF NASHUA NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/29/2019 | 1,037,077 | (90.50) | 123.00 | 32.50 | \$ | 33,705,014 | |
| 99 | CITY OF NASHUA NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/29/2019 | 146 | (90.50) | 123.00 | 32.50 | \$ | 4,739 | |
| 100 | CITY OF NASHUA NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 93 | (90.50) | 111.00 | 20.50 | \$ | 1,896 | |
| 100 | STATE OF NH - DEPARTMENT OF REVENUE | 1/1/2019 | 3/31/2019 | 2/15/2019 | 3/27/2019 | 605,067 | (44.00) | 4.00 | (40.00) | \$ | (24,202,670) | |
| 101 | STATE OF NH - DEPARTMENT OF REVENUE | 4/1/2019 | 6/30/2019 | 5/16/2019 | 6/6/2019 | 605,067 | (44.50) | 24.00 | (20.50) | \$ | (12,403,868) | |
| 101 | STATE OF NH - DEPARTMENT OF REVENUE | 7/1/2019 | 9/30/2019 | 8/16/2019 | 9/5/2019 | 605,067 | (45.00) | 25.00 | (20.00) | \$ | (12,101,335) | |
| 102 | STATE OF NH - DEPARTMENT OF REVENUE | 10/1/2019 | 12/31/2019 | 11/16/2019 | 11/27/2019 | 605,067 | (45.00) | 34.00 | (11.00) | \$ | (6,655,734) | |
| 102 | STATE OF NH - DEPARTMENT OF REVENUE | 1/1/2019 | 12/31/2019 | 7/2/2019 | 12/31/2019 | 230,708 | (181.50) | - | (181.50) | \$ | (41,873,502) | |
| 103 | TOWN OF NORTHFIELD - TAX | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 33,990 | (90.50) | 111.00 | 20.50 | \$ | 696,795 | |
| 103 | TOWN OF NORTHFIELD - TAX | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 35,226 | (90.50) | 133.00 | 42.50 | \$ | 1,497,105 | |
| 104 | TOWN OF PEMBROKE | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/11/2019 | 67,304 | (90.50) | 111.00 | 20.50 | \$ | 1,379,732 | |
| 104 | TOWN OF PEMBROKE | 10/1/2019 | 3/31/2020 | 12/31/2019 | 11/19/2019 | 51,160 | (90.50) | 133.00 | 42.50 | \$ | 2,174,300 | |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Lead-Lag Study
Property Taxes

| Line | Description | Tax Period | | Midpoint of Tax | | Tax Amount | Days from Midpoint to End of Period | (Lead)/Lag Days | | Total (Lead)/Lag Days | Weighted Dollar- Days | Composite (Lead)/Lag Days |
|------|------------------------------------|------------|----------------|-----------------|--------------|------------|---|-------------------------------|-------|-----------------------------|--------------------------|---------------------------------|
| | | Start | Tax Period End | Period | Payment Date | | | Payment (Lead)/Lag Days | | | | |
| 105 | TOWN OF SANBORNTON - TAX COLLECTOR | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/21/2019 | 1,156 | (90.50) | 101.00 | 10.50 | \$ | 12,138 | |
| 105 | TOWN OF SANBORNTON - TAX COLLECTOR | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/27/2019 | 1,969 | (90.50) | 95.00 | 4.50 | \$ | 8,861 | |
| 106 | TOWN OF TILTON, NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 108,282 | (90.50) | 116.00 | 25.50 | \$ | 2,761,191 | |
| 106 | TOWN OF TILTON, NH | 4/1/2019 | 9/30/2019 | 7/1/2019 | 6/6/2019 | 11,615 | (90.50) | 116.00 | 25.50 | \$ | 296,183 | |
| 107 | TOWN OF TILTON, NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/3/2019 | 110,104 | (90.50) | 119.00 | 28.50 | \$ | 3,137,964 | |
| 107 | TOWN OF TILTON, NH | 10/1/2019 | 3/31/2020 | 12/31/2019 | 12/11/2019 | 13,102 | (90.50) | 111.00 | 20.50 | \$ | 268,591 | |

Combined Trial Balance Energy North and Keene January 2019 thru Dec 2019

| Account | 3 digit Account | Description | Beginning Balance | Debit | Credit | Net Change | Ending Balance |
|--------------------------|-----------------|--|-------------------|-------------|-------------|-------------|----------------|
| 8840-2-0000-10-1010-1300 | 130 | Cash In Hand | \$ 10,342 | \$ 198,475 | \$ 186,605 | \$ 11,870 | \$ 22,212 |
| 8840-2-0000-10-1010-1350 | 135 | Working Funds | - | - | - | - | - |
| 8840-2-0000-10-1020-1310 | 131 | Cash - JP Morgan | (7,104) | 630,830,538 | 630,345,490 | 485,048 | 477,944 |
| 8840-2-0000-10-1020-1311 | 131 | Cash - Wells Fargo | - | - | - | - | - |
| 8840-2-0000-10-1020-1312 | 131 | Cash - JP Morgan- Customer Refunds | (250,390) | 1,025,540 | 1,083,059 | (57,519) | (307,909) |
| 8840-2-0000-10-1020-1313 | 131 | Cash Receipts Misc AR | - | 54 | 54 | - | - |
| 8840-2-0000-10-1101-1420 | 142 | Customer Accounts Receivable | 20,684,188 | 208,073,751 | 210,546,402 | (2,472,652) | 18,211,536 |
| 8840-2-0000-10-1101-1421 | 142 | Customer AR-Misc Billing | 735,498 | 4,921,249 | 5,531,324 | (610,075) | 125,423 |
| 8840-2-0000-10-1101-1425 | 142 | A/R - CRIS | - | - | - | - | - |
| 8840-2-0000-10-1101-1427 | 142 | A/R-Cogsdale clearing | (791) | 650,795 | 650,005 | 791 | - |
| 8840-2-0000-10-1102-1440 | 144 | Accum Prov Uncollectable Accounts | (2,037,148) | 3,436,802 | 3,423,732 | 13,070 | (2,024,078) |
| 8840-2-0000-10-1103-1422 | 142 | Deferred Billing | - | - | - | - | - |
| 8840-2-0000-10-1103-1424 | 142 | Deferred Working Capital - off - Peak | - | - | - | - | - |
| 8840-2-0000-10-1121-1460 | 146 | AR Associated Company | 22,451 | 283,488 | 295,314 | (11,826) | 10,625 |
| 8840-2-0000-10-1160-1430 | 143 | Other Accounts Receivable | 71,033 | 1,633 | 30,560 | (28,928) | 42,105 |
| 8840-2-0000-10-1160-1439 | 143 | Other Accounts Receivable - Special Contracts | 56,483 | 21,083 | 9,287 | 11,796 | 68,279 |
| 8840-2-0000-10-1161-1430 | 143 | Due from Vendor | - | - | - | - | - |
| 8840-2-0000-10-1162-1730 | 173 | Accrued Utility Revenue | 17,850,333 | 114,570,178 | 115,234,146 | (663,967) | 17,186,366 |
| 8840-2-0000-10-1163-1422 | 142 | Deferred Working Capital - Winter | 1,314 | 238,924 | 282,962 | (44,038) | (42,724) |
| 8840-2-0000-10-1163-1424 | 142 | Deferred Working Capital - Summer | - | 76,099 | 99,027 | (22,928) | (22,928) |
| 8840-2-0000-10-1163-1430 | 143 | Income Tax Receivable | (26,817) | 480,000 | 225,931 | 254,069 | 227,252 |
| 8840-2-0000-10-1163-1750 | 175 | R/A-LDAC Costs | - | - | - | - | - |
| 8840-2-0000-10-1163-1751 | 175 | Deferred Energy Efficiency | - | - | - | - | - |
| 8840-2-0000-10-1163-1752 | 175 | R/A-CGAC Costs - Off Peak | - | - | - | - | - |
| 8840-2-0000-10-1163-1754 | 175 | Deferred Bad Debt - Summer | - | 1,138,280 | 1,565,057 | (426,777) | (426,777) |
| 8840-2-0000-10-1163-1755 | 175 | Deferred Reserve EE | - | 13,362,520 | 13,223,020 | 139,499 | 139,499 |
| 8840-2-0000-10-1163-1756 | 175 | Lost Revenue Energy Efficiency Mechanism | 109,861 | 110,843 | 208,141 | (97,298) | 12,563 |
| 8840-2-0000-10-1163-1757 | 175 | Deferred NHDAS Special Contract | 1,404,588 | 32,662 | - | 32,662 | 1,437,250 |
| 8840-2-0000-10-1168-1420 | 142 | Phased in Revenue | 775,815 | 45,660 | 798,558 | (752,898) | 22,917 |
| 8840-2-0000-10-1168-1821 | 182 | Current Regulatory Asset - Special Audit | 137,321 | - | 137,321 | (137,321) | (0) |
| 8840-2-0000-10-1168-1823 | 182 | Deferral Decoupling Asset | - | 990,350 | 1,123 | 989,228 | 989,228 |
| 8840-2-0000-10-1169-1756 | 175 | Deferred RLIAF | 461,166 | 2,335,124 | 2,424,414 | (89,290) | 371,876 |
| 8840-2-0000-10-1169-1828 | 182 | Deferral Decoupling Asset | - | - | - | - | - |
| 8840-2-0000-10-1220-1750 | 175 | Current Portion Derivative Asset | - | - | - | - | - |
| 8840-2-0000-10-1230-1903 | 190 | Accum Def Inc Taxes Asset (Current) | - | - | - | - | - |
| 8840-2-0000-10-1240-1650 | 165 | Prepays | 96,111 | 1,678,953 | 1,649,300 | 29,653 | 125,764 |
| 8840-2-0000-10-1240-1653 | 165 | Prepaid Taxes-Mun-Property-Oper | 5,123,545 | 12,347,858 | 12,633,531 | (285,672) | 4,837,872 |
| 8840-2-0000-10-1250-1840 | 184 | Misc Billing Clearing | (36,941) | 1,419,985 | 1,653,197 | (233,212) | (270,153) |
| 8840-2-0000-10-1251-1843 | 184 | Transp Exp-DR-Clearing Only | (899) | 891,016 | 890,117 | 899 | - |
| 8840-2-0000-10-1251-1849 | 184 | Operating Clearing | - | - | - | - | - |
| 8840-2-0000-10-1310-2603 | 260 | Due from Liberty Utilities Co | - | - | - | - | - |
| 8840-2-0000-10-1310-2655 | 265 | Due from Keene | - | - | - | - | - |
| 8840-2-0000-10-1380-1540 | 154 | Plant Materials and Operating Supplies | 5,198,305 | 4,509,249 | 3,827,439 | 681,811 | 5,880,115 |
| 8840-2-0000-10-1380-1630 | 163 | Stores Expense Undistributed | - | 2,824,473 | 2,824,473 | - | - |
| 8840-2-0000-10-1380-1631 | 163 | Stores Clearing Db Bill Pool | - | - | - | - | - |
| 8840-2-0000-10-1380-1640 | 164 | Gas Stored Underground-Current | 4,000,251 | 3,704,306 | 4,300,694 | (596,388) | 3,403,863 |
| 8840-2-0000-10-1380-1641 | 164 | Fuel Stock - Propane | 1,327,800 | 208,911 | 368,176 | (159,265) | 1,168,535 |
| 8840-2-0000-10-1380-1642 | 164 | Storage-Liquefied Nat Gas | 67,506 | 73,295 | 96,232 | (22,936) | 44,570 |
| 8840-2-0000-10-1510-1231 | 123 | Investment in Subsidiary Companies | - | - | - | - | - |
| 8840-2-0000-10-1545-4554 | 455 | Interco Investment APIC - NH Gas Keene | 3,047,227 | - | - | - | 3,047,227 |
| 8840-2-0000-10-1610-1050 | 105 | Plant Held For Future Use | 433,920 | - | - | - | 433,920 |
| 8840-2-0000-10-1610-1210 | 121 | OPI-Land Retained | 13,665 | - | - | - | 13,665 |
| 8840-2-0000-10-1610-3040 | 304 | Manufactured Gas Land & Land Rights | - | 97,504 | - | 97,504 | 97,504 |
| 8840-2-0000-10-1610-3641 | 364 | LNG Processing Land & Land Rights | - | 57,315 | - | 57,315 | 57,315 |
| 8840-2-0000-10-1610-3740 | 374 | Distribution Land & Land Rights | - | 159,972 | - | 159,972 | 159,972 |
| 8840-2-0000-10-1610-3890 | 389 | Land and Land Rights | 16,806 | 104,683 | - | 104,683 | 121,489 |
| 8840-2-0000-10-1615-1010 | 101 | Plant in Service | - | - | - | - | - |
| 8840-2-0000-10-1615-1012 | 101 | Plant in Service - ARO | - | - | - | - | - |
| 8840-2-0000-10-1615-1060 | 106 | Plant in Service-not classified | 35,898,389 | 537,851,545 | 528,152,818 | 9,698,726 | 45,597,115 |
| 8840-2-0000-10-1615-1141 | 114 | Goodwill KeySpan | - | - | - | - | - |
| 8840-2-0000-10-1615-1211 | 121 | OPI-Structures Retained | 133,284 | - | - | - | 133,284 |
| 8840-2-0000-10-1615-1830 | 183 | Preliminary Survey & Investigation Charges | 6,442,820 | 9,258,597 | 12,990,950 | (3,732,352) | 2,710,468 |
| 8840-2-0000-10-1615-3020 | 302 | Franchise and Consents | 250,950 | - | - | - | 250,950 |
| 8840-2-0000-10-1615-3040 | 304 | PRD-Land & Land Rights | 419,475 | - | 419,475 | (419,475) | - |
| 8840-2-0000-10-1615-3050 | 305 | PRD-Structures&Improvements | 1,982,425 | 31,947 | 449 | 31,498 | 2,013,923 |
| 8840-2-0000-10-1615-3110 | 311 | PRD-Structures&Improvements | 258,481 | - | - | - | 258,481 |
| 8840-2-0000-10-1615-3190 | 319 | PRD-Gas Mixing Equipment | - | 27,425 | - | 27,425 | 27,425 |
| 8840-2-0000-10-1615-3200 | 320 | PRD-PROD Other Equipment | 2,649,422 | - | - | - | 2,649,422 |
| 8840-2-0000-10-1615-3201 | 320 | PRD-PROD-OTHER EQUIP | 8,777,306 | - | 20,750 | (20,750) | 8,756,555 |
| 8840-2-0000-10-1615-3390 | 339 | PRD-ARO | - | - | - | - | - |
| 8840-2-0000-10-1615-3610 | 361 | Structures and Improvements | 96,980 | - | - | - | 96,980 |
| 8840-2-0000-10-1615-3620 | 362 | Gas Holders | - | - | - | - | - |
| 8840-2-0000-10-1615-3635 | 363 | Other equipment | 7,646 | - | - | - | 7,646 |
| 8840-2-0000-10-1615-3642 | 364 | LNG Structures and Improvements | - | - | - | - | - |
| 8840-2-0000-10-1615-3643 | 364 | LNG Processing Terminal Equipment | - | - | - | - | - |
| 8840-2-0000-10-1615-3648 | 364 | LNG Other Equipment | - | - | - | - | - |
| 8840-2-0000-10-1615-3650 | 365 | Land & Land Rights | 197,931 | - | - | - | 197,931 |
| 8840-2-0000-10-1615-3662 | 366 | T&D-STRUCT-IMPROV-M&R STA | 252,675 | - | - | - | 252,675 |
| 8840-2-0000-10-1615-3663 | 366 | T&D-STRUCT-IMPROV-OTHER | 353,851 | - | - | - | 353,851 |
| 8840-2-0000-10-1615-3670 | 367 | T&D-Mains-STL-PLST-CI-Mixed | 240,808,196 | 160,969 | 1,291,804 | (1,130,835) | 239,677,361 |
| 8840-2-0000-10-1615-3690 | 369 | T&D-M&R Station Equipment | 4,935,264 | - | - | - | 4,935,264 |
| 8840-2-0000-10-1615-3720 | 372 | Transmission-ARO | - | - | - | - | - |
| 8840-2-0000-10-1615-3740 | 374 | Dist-Land and land rights | - | - | - | - | - |
| 8840-2-0000-10-1615-3750 | 375 | Dist-Structures and improvements | - | 1,590,024 | - | 1,590,024 | 1,590,024 |
| 8840-2-0000-10-1615-3760 | 376 | Dist-Mains | 27,889,688 | 31,298,404 | 218,073 | 31,080,330 | 58,970,019 |
| 8840-2-0000-10-1615-3770 | 377 | Dist-Compressor station equipment | - | 2,246,186 | - | 2,246,186 | 2,246,186 |
| 8840-2-0000-10-1615-3780 | 378 | Dist-Measuring and regulating station equipment-Ge | 329,576 | 966,461 | - | 966,461 | 1,296,036 |
| 8840-2-0000-10-1615-3790 | 379 | Dist-Measuring and regulating station equipment-Ci | - | 3,420,142 | - | 3,420,142 | 3,420,142 |
| 8840-2-0000-10-1615-3800 | 380 | Services | 159,501,793 | 11,904,985 | 1,178,690 | 10,726,295 | 170,228,087 |
| 8840-2-0000-10-1615-3801 | 380 | Services - Stub | 847,855 | 163,492 | 33,279 | 130,213 | 978,068 |
| 8840-2-0000-10-1615-3810 | 381 | Meters | 13,348,159 | 96,785 | 304,284 | (207,499) | 13,140,660 |
| 8840-2-0000-10-1615-3811 | 381 | T&D-GAS METERS - INSTRUMENT | 196,477 | - | - | - | 196,477 |
| 8840-2-0000-10-1615-3812 | 381 | T&D-GAS METERS - ERTS | 5,972,352 | 83,222 | 111,023 | (27,801) | 5,944,551 |
| 8840-2-0000-10-1615-3820 | 382 | Meters Installations | 18,597,177 | - | - | - | 18,597,177 |
| 8840-2-0000-10-1615-3850 | 385 | Indust meas and reg station equip | - | 53,375 | - | 53,375 | 53,375 |
| 8840-2-0000-10-1615-3870 | 387 | Other Equipment | 943,674 | 29,767 | 5,332 | 24,435 | 968,109 |
| 8840-2-0000-10-1615-3880 | 388 | Distribution-ARO | - | - | - | - | - |
| 8840-2-0000-10-1615-3900 | 390 | General Structures & Improvmt | 17,980,083 | 3,576,936 | 1,134,953 | 2,441,983 | 20,422,066 |
| 8840-2-0000-10-1615-3901 | 390 | GEN-Lease Structure Improvements | - | - | - | - | - |
| 8840-2-0000-10-1615-3902 | 390 | GEN-Lease Structure Improvements | - | - | - | - | - |
| 8840-2-0000-10-1615-3903 | 390 | GEN-Lease Structure Improvements | - | - | - | - | - |

| | | | | | | | |
|--------------------------|-----|--|---------------|-------------|-------------|--------------|---------------|
| 8840-2-0000-10-1615-3904 | 390 | GEN-Lease Structure Improvements | - | - | - | - | - |
| 8840-2-0000-10-1615-3905 | 390 | GEN-Lease Structure Improvements | - | - | - | - | - |
| 8840-2-0000-10-1615-3910 | 391 | Office Furniture & Improvement | 326,594 | 247,515 | 71,217 | 176,299 | 502,893 |
| 8840-2-0000-10-1615-3911 | 391 | GEN-OFFICE EQUIPT-COMPUTERS | 846,215 | - | - | - | 846,215 |
| 8840-2-0000-10-1615-3912 | 391 | GEN-LAPTOP COMPUTERS | 794,523 | 44,256 | - | 44,256 | 838,779 |
| 8840-2-0000-10-1615-3920 | 392 | Transportation Equipment | 5,380,959 | 1,102,627 | - | 1,102,627 | 6,483,586 |
| 8840-2-0000-10-1615-3921 | 392 | Transportation Equip<12,000 LB | - | - | - | - | - |
| 8840-2-0000-10-1615-3930 | 393 | Stores Equipment | 99,421 | - | - | - | 99,421 |
| 8840-2-0000-10-1615-3940 | 394 | Tools, Shop, and Garage Equipment | 927,512 | 2,173,384 | 73,835 | 2,099,550 | 3,027,062 |
| 8840-2-0000-10-1615-3941 | 394 | Tools Shop Equip-CNG ST | 221,199 | - | - | - | 221,199 |
| 8840-2-0000-10-1615-3960 | 396 | Power Operated Equipment | 220,164 | 215,102 | - | 215,102 | 435,267 |
| 8840-2-0000-10-1615-3961 | 396 | GEN-POWER OP EQPT>=12,000 LB | 177,393 | - | - | - | 177,393 |
| 8840-2-0000-10-1615-3970 | 397 | Communications Equipment | 464,699 | 237,783 | 72,292 | 165,492 | 630,191 |
| 8840-2-0000-10-1615-3980 | 398 | Misc. Equipment | 463,709 | - | - | - | 463,709 |
| 8840-2-0000-10-1618-1012 | 101 | Right-of-use asset | - | 900,902 | 134,934 | 765,968 | 765,968 |
| 8840-2-0000-10-1618-1070 | 107 | Construction Work In Progress | 19,058,970 | 671,454,579 | 669,082,770 | 2,371,809 | 21,430,779 |
| 8840-2-0000-10-1618-1071 | 107 | Capital Accrual CWIP-Additions | - | - | - | - | - |
| 8840-2-0000-10-1618-1072 | 107 | Construction Work-in-Process Clearing | - | - | - | - | - |
| 8840-2-0000-10-1647-3030 | 303 | Misc. Intangible Plant | 16,067,212 | 892,288 | - | 892,288 | 16,959,500 |
| 8840-2-0000-10-1655-1080 | 108 | Accum Prov for Depn of Utility Plant | (177,548,117) | 61,554,547 | 30,897,733 | 30,656,814 | (146,891,303) |
| 8840-2-0000-10-1655-1081 | 108 | RWIP Reclass | - | 51,723 | 51,723 | - | - |
| 8840-2-0000-10-1655-1082 | 108 | RWIP Salvage | (114,195) | 115,531 | 1,336 | 114,195 | - |
| 8840-2-0000-10-1655-1084 | 108 | Accum dep cost of removal | 43,225,521 | 3,404,707 | 77,327,099 | (73,922,392) | (30,696,871) |
| 8840-2-0000-10-1655-1087 | 108 | Excess Accum Depreciation | - | - | - | - | - |
| 8840-2-0000-10-1655-1100 | 110 | Accum Prov for Amort of Utility Plant (nomna | - | - | - | - | - |
| 8840-2-0000-10-1655-1110 | 111 | Accum Prov for Amort of Utility Plant | (9,733,830) | 358,902 | 3,755,075 | (3,396,173) | (13,130,003) |
| 8840-2-0000-10-1655-1220 | 122 | Accum Depr Non Utility Property | (133,284) | - | - | - | (133,284) |
| 8840-2-0000-10-1800-1903 | 190 | Accum Def Inc Taxes Asset long term | - | - | - | - | - |
| 8840-2-0000-10-1800-1905 | 190 | ADFIT-Bad Debt Reserve | - | - | - | - | - |
| 8840-2-0000-10-1800-1906 | 190 | ADFIT-Unbilled Revenue | - | - | - | - | - |
| 8840-2-0000-10-1800-1907 | 190 | ADFIT-Pension Liability | - | - | - | - | - |
| 8840-2-0000-10-1800-1908 | 190 | ADFIT-Reserve-Environmental | - | - | - | - | - |
| 8840-2-0000-10-1800-1909 | 190 | ADFIT-Deferred Compensation | - | - | - | - | - |
| 8840-2-0000-10-1801-1900 | 190 | ADFIT-Other | - | - | - | - | - |
| 8840-2-0000-10-1801-1901 | 190 | ADFIT-OPEB Liability | - | - | - | - | - |
| 8840-2-0000-10-1801-1903 | 190 | ADFIT-Accrued Interest | - | - | - | - | - |
| 8840-2-0000-10-1801-1906 | 190 | ADSIT-FAS 109 | - | - | - | - | - |
| 8840-2-0000-10-1802-1909 | 190 | ADFIT-OCI-Investments | - | - | - | - | - |
| 8840-2-0000-10-1803-1901 | 190 | ADIT-FIT on SIT-OCI | - | - | - | - | - |
| 8840-2-0000-10-1803-1902 | 190 | ADFIT-Reserve-State FIN 48 | - | - | - | - | - |
| 8840-2-0000-10-1803-1904 | 190 | ADFIT-Employee Comp & Benefits | - | - | - | - | - |
| 8840-2-0000-10-1803-1905 | 190 | ADFIT-Reg Liability-Other | - | - | - | - | - |
| 8840-2-0000-10-1803-1906 | 190 | ADFIT-Reserves-Other | - | - | - | - | - |
| 8840-2-0000-10-1910-1141 | 114 | Goodwill | 28,151,896 | - | - | - | 28,151,896 |
| 8840-2-0000-10-1920-1430 | 143 | Other Long Term Asset | 587,372 | 82,453 | 10,025 | 72,428 | 659,799 |
| 8840-2-0000-10-1920-1740 | 174 | R/A - COG Costs - Winter | - | 106,322,390 | 109,815,363 | (3,492,973) | (3,492,973) |
| 8840-2-0000-10-1920-1741 | 174 | R/A - COG Costs - Summer | 4,115,786 | 20,095,965 | 21,157,510 | (1,061,545) | 3,054,241 |
| 8840-2-0000-10-1920-1743 | 174 | Deferred Bad Debt - Winter | - | 2,138,459 | 2,478,268 | (339,809) | (339,809) |
| 8840-2-0000-10-1920-1744 | 174 | Deferred Gas Cost-Unbundling | - | - | - | - | - |
| 8840-2-0000-10-1920-1760 | 176 | Derivative instrument assets-Hedges | - | - | - | - | - |
| 8840-2-0000-10-1920-1860 | 186 | Misc Deferred Debits | 3,292,099 | 4,532 | 246,149 | (241,616) | 3,050,483 |
| 8840-2-0000-10-1920-1863 | 186 | R/A-Environmental-Materials | 23,219,828 | 78,394,925 | 93,412,544 | (15,017,619) | 8,202,209 |
| 8840-2-0000-10-1920-1864 | 186 | R/A-Environmental-Purch Gas | 21,190,670 | 73,107,120 | 59,871,500 | 13,235,620 | 34,426,290 |
| 8840-2-0000-10-1920-1865 | 186 | Deferred Debit LCIRP | - | 5,186 | 5,186 | - | - |
| 8840-2-0000-10-1920-1869 | 186 | Deferred Charges - DDE | - | - | - | - | - |
| 8840-2-0000-10-1929-1822 | 182 | Derivative MTM Reg Asset | - | - | - | - | - |
| 8840-2-0000-10-1929-1824 | 182 | Deriv-Gas Contract-RegAsset | - | - | - | - | - |
| 8840-2-0000-10-1929-1825 | 182 | Interest on Def Reg Assets | - | - | - | - | - |
| 8840-2-0000-10-1929-1826 | 182 | Reg asset other Pension related | - | - | - | - | - |
| 8840-2-0000-10-1929-1827 | 182 | FAS158-OPEB | - | - | - | - | - |
| 8840-2-0000-10-1929-1828 | 182 | OPEB Expense Deferred-Gas | - | - | - | - | - |
| 8840-2-0000-10-1929-1863 | 186 | Regulatory Assets - FAS 109 | 425,019 | - | 246,392 | (246,392) | 178,627 |
| 8840-2-0000-10-1930-1420 | 142 | Phased in Revenue - Long Term | 75,581 | 59,819 | 135,399 | (75,579) | 2 |
| 8840-2-0000-10-1930-1745 | 174 | Rate Case Recovery | 547,874 | 1,195,357 | 1,329,363 | (134,006) | 413,869 |
| 8840-2-0000-10-1930-1823 | 182 | Other Regulatory Asset - Deferred Rate Case | 1,825,881 | 229,072 | 2,054,953 | (1,825,881) | - |
| 8840-2-0000-10-1930-1824 | 182 | R/A Deferred Tilton Remediation | 97,480 | - | 41,777 | (41,777) | 55,703 |
| 8840-2-0000-10-1930-1826 | 182 | FAS 158 - Pension | 20,255,300 | - | 2,055,680 | (2,055,680) | 18,199,620 |
| 8840-2-0000-10-1930-1827 | 182 | Asset Ret Oblig Reg Asset | - | - | - | - | - |
| 8840-2-0000-10-1930-1828 | 182 | NEG & KeySpan CTA | 304,617 | 8,753 | 265,173 | (256,420) | 48,197 |
| 8840-2-0000-10-1930-2830 | 283 | Accum Def Inc Taxes-Other Reg Asset | 725,775 | 243,267 | 375,813 | (132,546) | 593,229 |
| 8840-2-0000-10-1930-2831 | 283 | Regulatory Assets Tax- Income taxes | - | - | - | - | - |
| 8840-2-0000-10-1934-1823 | 182 | Concord Steam Client Conversion | - | 1,505,657 | - | 1,505,657 | 1,505,657 |
| 8840-2-0000-10-1936-1000 | 100 | Deferred Financing - Intercompany | 409,649 | - | 29,356 | (29,356) | 380,293 |
| 8840-2-0000-20-2002-2320 | 232 | A/P-Customer Refunds | (1,660) | 2,163,995 | 2,162,472 | 1,524 | (136) |
| 8840-2-0000-20-2002-2321 | 232 | A/P-Audited Vouchers | - | - | - | - | - |
| 8840-2-0000-20-2002-2326 | 232 | A/P-Misc Employee Withholding | - | - | - | - | - |
| 8840-2-0000-20-2002-2328 | 232 | A/P-Unpaid Invoice Accrual | - | - | - | - | - |
| 8840-2-0000-20-2002-2329 | 232 | A/P Gas Purchases | - | - | - | - | - |
| 8840-2-0000-20-2041-2340 | 234 | Accts Payable to Assoc Co's | - | - | - | - | - |
| 8840-2-0000-20-2110-2282 | 228 | Current Portion-Misc Operating Reserves | (1,463,593) | 149,846 | 990,919 | (841,073) | (2,304,665) |
| 8840-2-0000-20-2110-2420 | 242 | Misc Accrued Liabilities | (17,568) | 1,813,140 | 2,053,572 | (240,432) | (258,000) |
| 8840-2-0000-20-2110-2425 | 242 | Gas/Power Purchases Accrual | (10,934,213) | 63,563,969 | 59,690,889 | 3,873,080 | (7,061,133) |
| 8840-2-0000-20-2110-2429 | 242 | Short Term OPEB obligation accrual | (279,529) | - | 156,794 | (156,794) | (436,323) |
| 8840-2-0000-20-2111-2420 | 242 | Unapplied payments | (1,362,503) | 18,708,172 | 19,076,279 | (368,106) | (1,730,609) |
| 8840-2-0000-20-2111-2421 | 242 | Unpaid Invoice Accrual | - | - | - | - | - |
| 8840-2-0000-20-2111-2422 | 242 | Accrued Escheatment Liability | (13,243) | 58,087 | 75 | 58,013 | 44,770 |
| 8840-2-0000-20-2113-2350 | 235 | Customer Deposits | (2,978,242) | 2,475,998 | 2,552,033 | (76,035) | (3,054,276) |
| 8840-2-0000-20-2115-2420 | 242 | Due to Vendor | - | - | - | - | - |
| 8840-2-0000-20-2116-2370 | 237 | Interest Accrued | - | 143,791 | 143,791 | - | - |
| 8840-2-0000-20-2116-2372 | 237 | Int Accr-Customer Deposits | - | - | - | - | - |
| 8840-2-0000-20-2116-2374 | 237 | Int Accr-Tax | - | - | - | - | - |
| 8840-2-0000-20-2124-2420 | 242 | Accrued cost of removal | (31,401,563) | 36,014,663 | 4,613,100 | 31,401,563 | - |
| 8840-2-0000-20-2130-2420 | 242 | Payroll Accrual | - | - | - | - | - |
| 8840-2-0000-20-2141-2425 | 242 | On Bill Financing - Energy Efficiency | - | 31,517 | 901,872 | (870,354) | (870,354) |
| 8840-2-0000-20-2141-2426 | 242 | Curr&Accr Liab-Payroll | - | - | - | - | - |
| 8840-2-0000-20-2141-2428 | 242 | Curr&Accr Liab-Vac Accrual | - | - | - | - | - |
| 8840-2-0000-20-2141-2429 | 242 | Curr&Accr Liab-NGUSA Goals | - | - | - | - | - |
| 8840-2-0000-20-2142-1740 | 174 | Current Reg Liability Deferred Gas Cost | (2,034,949) | 4,326,439 | 2,291,490 | 2,034,949 | - |
| 8840-2-0000-20-2142-1745 | 174 | Current Reg Liability Deferred Rate Case Cost | - | - | - | - | - |
| 8840-2-0000-20-2142-1754 | 175 | Current Reg Liability Deferred Resi Adjustment | - | - | - | - | - |
| 8840-2-0000-20-2142-1755 | 175 | Current Reg Liability Deferred EE | (1,658,118) | 5,655,280 | 3,997,163 | 1,658,118 | - |
| 8840-2-0000-20-2142-1756 | 175 | Current Reg Liability Deferred Resi Adjustment | - | - | - | - | - |
| 8840-2-0000-20-2142-2830 | 283 | Excess ADIT Regulatory Liability - Short Term | (314,773) | - | - | - | (314,773) |

| | | | | | | | |
|--------------------------|-----|--|---------------|-------------|-------------|--------------|---------------|
| 8840-2-0000-20-2170-2603 | 260 | I/C Interest Payable - LU CO. | (2,937,096) | 7,049,029 | 7,049,029 | 0 | (2,937,095) |
| 8840-2-0000-20-2530-2364 | 236 | Tx Accr-Municipal Property | - | 752,980 | 752,980 | - | - |
| 8840-2-0000-20-2530-2366 | 236 | Tx Accr-FICA Company Portion | - | - | - | - | - |
| 8840-2-0000-20-2530-2368 | 236 | Tx Accr-Mass Medical | - | - | - | - | - |
| 8840-2-0000-20-2530-2369 | 236 | Tx Accr-Misc | - | - | - | - | - |
| 8840-2-0000-20-2531-2360 | 236 | Accrued Self-assessed Sales Taxes Payable | - | - | - | - | - |
| 8840-2-0000-20-2550-2411 | 241 | Tx Coll Pay FICA | - | - | - | - | - |
| 8840-2-0000-20-2550-2415 | 241 | Tx Coll Pay-St Inc Withholding | - | - | - | - | - |
| 8840-2-0000-20-2730-2830 | 283 | Accum Def Inc Taxes Liability-Current | - | - | - | - | - |
| 8840-2-0000-20-2740-2450 | 245 | Commodity Settlement Pay <1Yr | - | - | - | - | - |
| 8840-2-0000-20-2750-2431 | 243 | Lease liability-Short Term | - | 1,877 | 364,040 | (362,164) | (362,164) |
| 8840-2-0000-20-2760-2530 | 253 | Other Deferred Credits | - | - | - | - | - |
| 8840-2-0000-20-2760-2534 | 253 | Def Cr-Hazardous Waste | - | - | - | - | - |
| 8840-2-0000-20-2760-2535 | 253 | Pension Cost | - | - | - | - | - |
| 8840-2-0000-20-2760-2539 | 253 | FAS 112 | - | - | - | - | - |
| 8840-2-0000-20-2760-2550 | 255 | Accum Deferred Investment Tax Credit | - | - | - | - | - |
| 8840-2-0000-20-2761-2534 | 253 | R/L-FAS 109 Reg Liab DFIT | - | - | - | - | - |
| 8840-2-0000-20-2761-2536 | 253 | Deriv Gas Cont-Reg-LT | - | - | - | - | - |
| 8840-2-0000-20-2770-2520 | 252 | Customer Advances For Construction | - | - | - | - | - |
| 8840-2-0000-20-2810-2079 | 207 | Due to Liberty Liberty Utilities Canada | (718,675) | 3,404,803 | 2,937,387 | 467,416 | (251,259) |
| 8840-2-0000-20-2810-2596 | 259 | Due to APUC | (138,363) | 1,189,400 | 1,280,621 | (91,221) | (229,583) |
| 8840-2-0000-20-2810-2603 | 260 | Due to LU Co. | (95,889,109) | 176,119,029 | 203,899,515 | (27,780,485) | (123,669,594) |
| 8840-2-0000-20-2810-2606 | 260 | Due to Liberty Energy New Hampshire | 45,904,310 | 423,202,440 | 439,670,253 | (16,467,813) | 29,436,497 |
| 8840-2-0000-20-2810-2626 | 262 | Due to Liberty Utilities America Co | (78,316) | - | - | - | (78,316) |
| 8840-2-0000-20-2810-2635 | 263 | Due to Cogsdale New Hampshire | (26,075,455) | 522,621,247 | 497,896,477 | 24,724,770 | (1,350,685) |
| 8840-2-0000-20-2810-2639 | 263 | Due from Liberty Utilities (Central) Services Corp | (538,831) | 1,467,356 | 2,722,511 | (1,255,155) | (1,793,986) |
| 8840-2-0000-20-2810-2655 | 265 | Due from/to Keene | - | 1,295 | 1,756 | (462) | (462) |
| 8840-2-0000-20-2840-2230 | 223 | NP-LU and EN \$18.1M 5YR @ 3.51% | - | - | - | - | - |
| 8840-2-0000-20-2840-2231 | 223 | NP- LU and EN \$41.8M 10YR @ 4.49% | (41,818,182) | - | - | - | (41,818,182) |
| 8840-2-0000-20-2840-2232 | 223 | NP-LU and EN \$21.8M 15YR @ 4.89% | (21,818,182) | - | - | - | (21,818,182) |
| 8840-2-0000-20-2840-2233 | 223 | NP-LU and EN \$8.2M 15YR @ 4.89% | (8,181,818) | - | - | - | (8,181,818) |
| 8840-2-0000-20-2840-2552 | 255 | NP-LU and EN \$18.1M 5YR @3.51% | - | - | - | - | - |
| 8840-2-0000-20-2840-2553 | 255 | NP- LU and EN \$41.8M 10YR @ 4.49% | - | - | - | - | - |
| 8840-2-0000-20-2840-2554 | 255 | NP-LU and EN \$21.8M 15YR @ 4.89% | - | - | - | - | - |
| 8840-2-0000-20-2840-2555 | 255 | NP-LU and EN \$8.2M 15YR @ 4.89% | - | - | - | - | - |
| 8840-2-0000-20-2840-2593 | 259 | Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs | - | - | - | - | - |
| 8840-2-0000-20-2840-2652 | 265 | NP - LU and EN \$87.8M 15YR@4.22% | (87,781,818) | - | - | - | (87,781,818) |
| 8840-2-0000-20-2910-1868 | 186 | Reg Liability Rate Adjustment Mechanism | (1,973,248) | 1,973,248 | - | 1,973,248 | - |
| 8840-2-0000-20-2910-2540 | 254 | Other Regulatory Liabilities | - | - | - | - | - |
| 8840-2-0000-20-2910-2542 | 254 | Deferral Decoupling Liability | (14,884) | 5,856,837 | 13,205,633 | (7,348,796) | (7,363,680) |
| 8840-2-0000-20-2910-2545 | 254 | Deriv-Gas-Contract-Reg Liab | - | - | - | - | - |
| 8840-2-0000-20-2910-2546 | 254 | Derivative MTM-Reg Liab | - | - | - | - | - |
| 8840-2-0000-20-2910-2830 | 283 | Excess ADIT Regulatory Liability - Long Term | (36,900,085) | 625,762 | 1,251,524 | (625,762) | (37,525,847) |
| 8840-2-0000-20-2910-2831 | 283 | Regulatory Liabilities - Income Taxes | - | - | - | - | - |
| 8840-2-0000-20-2920-2450 | 245 | Derivative instrument liab-Hedges | - | - | - | - | - |
| 8840-2-0000-20-2930-2280 | 228 | Accum Provision Injury & Damages | - | - | - | - | - |
| 8840-2-0000-20-2930-2281 | 228 | Pension/FAS106-Benefit Reserve | - | - | - | - | - |
| 8840-2-0000-20-2930-2282 | 228 | Misc Operating Reserves | (29,894,720) | 1,287,599 | 2,795,180 | (1,507,581) | (31,402,302) |
| 8840-2-0000-20-2930-2283 | 228 | OPEB/FAS 106 Benefit reserve | (5,741,194) | 1,201,065 | 1,049,983 | 151,082 | (5,590,112) |
| 8840-2-0000-20-2930-2285 | 228 | Long Term Pension Obligation | (14,564,941) | 3,195,162 | 2,757,333 | 437,829 | (14,127,112) |
| 8840-2-0000-20-2930-2300 | 230 | Asset Retirement Obligation | - | - | - | - | - |
| 8840-2-0000-20-2960-2271 | 227 | Lease liability-Long Term | - | 133,058 | 536,862 | (403,804) | (403,804) |
| 8840-2-0000-20-2965-2821 | 282 | ADFIT-Property Related | - | - | - | - | - |
| 8840-2-0000-20-2965-2823 | 282 | ADFIT-FAS 109 | - | - | - | - | - |
| 8840-2-0000-20-2965-2824 | 282 | ADSIT-Property Related | - | - | - | - | - |
| 8840-2-0000-20-2965-2830 | 283 | Accum Def Inc Taxes Liability-(Long-term) | (55,367,911) | 3,135,629 | 6,351,387 | (3,215,758) | (58,583,670) |
| 8840-2-0000-20-2968-2830 | 283 | ADFIT-R/A-Pensions | - | - | - | - | - |
| 8840-2-0000-30-3010-2010 | 201 | Common Stock Issued | - | - | - | - | - |
| 8840-2-0000-30-3010-2110 | 211 | Misc. Paid In Capital | - | - | - | - | - |
| 8840-2-0000-30-3016-4590 | 459 | Common Shares - Return of Capital | - | - | - | - | - |
| 8840-2-0000-30-3050-4551 | 455 | Interco CS - Energy North | (121,647,058) | - | - | - | (121,647,058) |
| 8840-2-0000-30-3050-4552 | 455 | Interco CS - Energy North | (2,500,000) | - | - | - | (2,500,000) |
| 8840-2-0000-30-3310-2160 | 216 | Retained Earnings | (60,717,306) | 5,371,851 | 721,270 | 4,650,581 | (56,066,725) |
| 8840-2-0000-30-3800-0002 | 000 | AOCI - Pension | 6,175,988 | 2,302,945 | 915,245 | 1,387,700 | 7,563,688 |
| 8840-2-0000-30-3800-0003 | 000 | AOCI - OPEB | (848,584) | 318,362 | - | 318,362 | (530,222) |
| 8840-2-0000-30-3800-0052 | 005 | OCI-Pension-Taxes | (510,257) | 971,509 | 461,252 | 510,257 | - |
| 8840-2-0000-30-3800-0153 | 015 | AOCI - Pension - Taxes | (1,402,083) | - | 4,424,376 | (4,424,376) | (5,826,460) |
| 8840-2-0000-30-3800-0154 | 015 | AOCI - OPEB - Taxes | 3,921,586 | - | - | - | 3,921,586 |
| 8840-2-0000-30-3800-2190 | 219 | Accum Other Comprehensive Income | - | - | - | - | - |
| 8840-2-0000-30-3800-2191 | 219 | OCI Unreal Apprec on Inv-Elim | - | - | - | - | - |
| 8840-2-0000-30-3800-2192 | 219 | OCI FAS 158-Pension | 189,326 | 1,017,245 | 1,206,571 | (189,326) | - |
| 8840-2-0000-30-3800-2193 | 219 | OCI FAS 158-OPEB | - | 42,888 | 42,888 | - | - |
| 8840-2-0000-40-4210-4500 | 450 | Forefieted discounts DO Not USE | - | - | - | - | - |
| 8840-2-0000-40-4210-4540 | 454 | Rental Income | - | - | - | - | - |
| 8840-2-0000-40-4210-4870 | 487 | Forfeited discounts - Gas | - | - | - | - | - |
| 8840-2-0000-40-4295-4800 | 480 | Residential Sales | - | 13 | 13 | - | - |
| 8840-2-0000-40-4295-4801 | 480 | Residential Sales - Fixed Portion | - | 12,003,483 | 26,249,549 | (14,246,066) | (14,246,066) |
| 8840-2-0000-40-4295-4802 | 480 | Residential Sales - Variable Portion | - | 14,231,587 | 47,448,215 | (33,216,627) | (33,216,627) |
| 8840-2-0000-40-4295-4803 | 480 | Residential Sales - Energy Cost | - | 32,258,628 | 71,475,770 | (39,217,142) | (39,217,142) |
| 8840-2-0000-40-4295-4810 | 481 | Commercial and industrial sales | - | - | - | - | - |
| 8840-2-0000-40-4295-4813 | 481 | Commercial Sales - Fixed Portion | - | 6,903,758 | 14,753,579 | (7,849,821) | (7,849,821) |
| 8840-2-0000-40-4295-4814 | 481 | Commercial Sales - Variable Portion | - | 9,580,137 | 23,391,413 | (13,811,275) | (13,811,275) |
| 8840-2-0000-40-4295-4815 | 481 | Commercial Sales - Energy Cost | - | 22,244,505 | 48,922,864 | (26,678,360) | (26,678,360) |
| 8840-2-0000-40-4295-4816 | 481 | Industrial Sales - Fixed Portion | - | 747 | 10,327 | (9,580) | (9,580) |
| 8840-2-0000-40-4295-4817 | 481 | Industrial Sales - Variable Portion | - | 36 | 1,946 | (1,910) | (1,910) |
| 8840-2-0000-40-4295-4818 | 481 | Industrial Sales - Energy Cost | - | 324 | 15,396 | (15,072) | (15,072) |
| 8840-2-0000-40-4295-4821 | 482 | Rental Income | - | - | 9,600 | (9,600) | (9,600) |
| 8840-2-0000-40-4295-4830 | 483 | Sales for resale | - | - | 2,723,167 | (2,723,167) | (2,723,167) |
| 8840-2-0000-40-4420-4190 | 419 | Interest income | - | 86,683 | 917,869 | (831,186) | (831,186) |
| 8840-2-0000-40-4460-4880 | 488 | Misc Service revenues | - | 351,819 | 1,535,305 | (1,183,486) | (1,183,486) |
| 8840-2-0000-40-4460-4893 | 489 | Rev-Transport of gas of others through distn fac | - | - | - | - | - |
| 8840-2-0000-40-4460-4897 | 489 | Metered Sales to Transportation - Fixed | - | 3,465,165 | 7,156,640 | (3,691,475) | (3,691,475) |
| 8840-2-0000-40-4460-4898 | 489 | Metered Sales to Transportation - Variable | - | 18,475,438 | 31,610,468 | (13,135,030) | (13,135,030) |
| 8840-2-0000-40-4460-4899 | 489 | Metered Sales to Transportation - Pass Through Gas | - | 15,309 | 42,813 | (27,504) | (27,504) |
| 8840-2-0000-40-4460-4950 | 495 | Other Gas revenues | - | 200,354 | 3,643,017 | (3,442,663) | (3,442,663) |
| 8840-2-0000-40-4460-4951 | 495 | Decoupling Revenue | - | 10,919,973 | 5,830,207 | 5,089,765 | 5,089,765 |
| 8840-2-0000-40-4700-4191 | 419 | Allow for other funds used during construction | - | 902,740 | 1,366,871 | (464,131) | (464,131) |
| 8840-2-0000-51-5010-7100 | 710 | Operation Supervision & Engineering - Labour | - | - | - | - | - |
| 8840-2-0000-51-5010-7170 | 717 | Liquefied Petroleum Gas - Labor | - | - | - | - | - |
| 8840-2-0000-51-5010-7280 | 728 | Liquefied Petroleum Gas - Labor | - | - | - | - | - |
| 8840-2-0000-51-5010-7350 | 735 | Misc Production Exp - Labour | - | - | - | - | - |
| 8840-2-0000-51-5010-8410 | 841 | Operation Labor & Expenses - Labour | - | - | - | - | - |
| 8840-2-0000-51-5010-8462 | 846 | Other Expenses - LNG - Labor | - | - | - | - | - |

| | | | | | | |
|--------------------------|-----|---|------------|------------|--------------|--------------|
| 8840-2-0000-51-5010-8570 | 857 | Measuring & Reg Strn Exp - Labor | - | - | - | - |
| 8840-2-0000-51-5010-8710 | 871 | Oper-Dist-Load Dispatching - Labour | - | - | - | - |
| 8840-2-0000-51-5010-8740 | 874 | Mains & services - Labor | 1,561 | 318 | 1,243 | 1,243 |
| 8840-2-0000-51-5010-8750 | 875 | Measuring and Regulating Station Expenses - labor | - | - | - | - |
| 8840-2-0000-51-5010-8760 | 876 | Oper-Stat Exp-Industrial - Labour | - | - | - | - |
| 8840-2-0000-51-5010-8780 | 878 | Meter & house regulator - Labor | - | - | - | - |
| 8840-2-0000-51-5010-8790 | 879 | Customer installations expenses - Labor | - | - | - | - |
| 8840-2-0000-51-5010-8800 | 880 | Other expenses - Labor | - | - | - | - |
| 8840-2-0000-51-5010-8810 | 881 | Distribution-Rents-Labour | - | - | - | - |
| 8840-2-0000-51-5430-8790 | 879 | Customer installations expenses | - | - | - | - |
| 8840-2-0000-51-5431-8760 | 876 | Oper-Stat Exp-Industrial | - | - | - | - |
| 8840-2-0000-51-5435-8710 | 871 | Oper-Dist-Load Dispatching | 463 | - | 463 | 463 |
| 8840-2-0000-51-5435-8800 | 880 | Other expenses | 994 | 486 | 509 | 509 |
| 8840-2-0000-51-5435-8810 | 881 | Distribution-Rents-Expense | - | - | - | - |
| 8840-2-0000-51-5436-8740 | 874 | Mains & services expenses | 2,732 | - | 2,732 | 2,732 |
| 8840-2-0000-51-5437-8780 | 878 | Meter & house regulator expenses | 246 | - | 246 | 246 |
| 8840-2-0000-51-5438-8570 | 857 | Measuring & Regulating Station Exp | - | - | - | - |
| 8840-2-0000-51-5439-8462 | 846 | Other Expenses - LNG | 222 | 222 | - | - |
| 8840-2-0000-51-5444-7350 | 735 | Misc Production Exp | 83,669 | 82 | 83,587 | 83,587 |
| 8840-2-0000-51-5540-7100 | 710 | Operation Supervision & Engineering | 12,046 | 4,519 | 7,527 | 7,527 |
| 8840-2-0000-51-5540-7170 | 717 | Liquefied Petroleum Gas | - | - | - | - |
| 8840-2-0000-51-5545-8410 | 841 | Operation Labor & Expenses | - | - | - | - |
| 8840-2-0000-52-5540-7280 | 728 | Liquefied Petroleum Gas | - | - | - | - |
| 8840-2-0000-52-5541-8040 | 804 | Natural Gas City Gate Purchases | 99,371,003 | 52,096,691 | 47,274,312 | 47,274,312 |
| 8840-2-0000-52-5541-8041 | 804 | Natural Gas Demand Charges - Transportation | 37,151,704 | 18,826,562 | 18,325,142 | 18,325,142 |
| 8840-2-0000-52-5541-8042 | 804 | Deferred Gas Costs | 82,072 | 62,592,623 | (62,510,550) | (62,510,550) |
| 8840-2-0000-52-5541-8044 | 804 | Natural Gas Capacity Release | 3,736,205 | 7,431,327 | (3,695,122) | (3,695,122) |
| 8840-2-0000-52-5541-8045 | 804 | Natural Gas Imbalances - Cashout | 437,673 | 363,744 | 73,930 | 73,930 |
| 8840-2-0000-52-5541-8047 | 804 | Natural Gas Hedging - Derivative Settlements | - | - | - | - |
| 8840-2-0000-52-5542-8051 | 805 | PGA for Residential-PGA Recoveries | 71,162,097 | 31,944,611 | 39,217,486 | 39,217,486 |
| 8840-2-0000-52-5542-8052 | 805 | PGA for Commercial-PGA Recoveries | 48,532,374 | 21,847,783 | 26,684,591 | 26,684,591 |
| 8840-2-0000-52-5542-8053 | 805 | PGA for Industrial-PGA Recoveries | 15,443 | 372 | 15,072 | 15,072 |
| 8840-2-0000-52-5542-8054 | 805 | PGA for Transportation-PGA Recoveries | 42,666 | 15,162 | 27,504 | 27,504 |
| 8840-2-0000-52-5543-8081 | 808 | Natural Gas Withdrawn from Storage | 4,814,736 | 30,561 | 4,784,176 | 4,784,176 |
| 8840-2-0000-52-5543-8082 | 808 | Natural Gas Delivered to Storage | 280,363 | 4,007,791 | (3,727,428) | (3,727,428) |
| 8840-2-0000-56-5010-5930 | 593 | Maint of overhead lines Labor | - | - | - | - |
| 8840-2-0000-56-5010-8630 | 863 | Maintenance of Transmission Mains - Labor | - | - | - | - |
| 8840-2-0000-56-5010-8700 | 870 | Operation supervision and engineering-Labour | - | - | - | - |
| 8840-2-0000-56-5010-8710 | 871 | Oper-Dist-Load Dispatching - Dont use | - | - | - | - |
| 8840-2-0000-56-5010-8850 | 885 | Maint supervision and engineering - Labor | - | - | - | - |
| 8840-2-0000-56-5010-8860 | 886 | Maint of structures & improvements - Labor | 3,146 | 25 | 3,121 | 3,121 |
| 8840-2-0000-56-5010-8870 | 887 | Maint of mains - Labor | 850 | 128 | 722 | 722 |
| 8840-2-0000-56-5010-8890 | 889 | Maint of meas & reg strn eqt-Gen Labor | - | - | - | - |
| 8840-2-0000-56-5010-8920 | 892 | Maint of services - Labor | 58 | - | 58 | 58 |
| 8840-2-0000-56-5010-8930 | 893 | Maint of meters & house regulators - Labor | 375 | 229 | 145 | 145 |
| 8840-2-0000-56-5010-8940 | 894 | Maint of other eqt - Labor | 339 | - | 339 | 339 |
| 8840-2-0000-56-5210-5930 | 593 | Maint of overhead lines | - | - | - | - |
| 8840-2-0000-56-5210-7420 | 742 | Maint of Production Eqt | 47,198 | 1 | 47,197 | 47,197 |
| 8840-2-0000-56-5210-8630 | 863 | Maintenance of Transmission Mains | - | - | - | - |
| 8840-2-0000-56-5210-8860 | 886 | Maint of structures & improvements | - | - | - | - |
| 8840-2-0000-56-5210-8870 | 887 | Maint of mains | 50,387 | 13,580 | 36,806 | 36,806 |
| 8840-2-0000-56-5210-8890 | 889 | Maint of meas & reg strn eqt-Gen exp | - | - | - | - |
| 8840-2-0000-56-5210-8920 | 892 | Maint of services exp | 31,050 | 9,053 | 21,997 | 21,997 |
| 8840-2-0000-56-5210-8930 | 893 | Maint of meters & house regulators exp | - | - | - | - |
| 8840-2-0000-56-5210-8940 | 894 | Maint of other eqt exp | - | - | - | - |
| 8840-2-0000-56-5435-8700 | 870 | Operation Supervision & Engineering | 7,462 | 565 | 6,897 | 6,897 |
| 8840-2-0000-69-5010-9010 | 901 | Supervision | - | - | - | - |
| 8840-2-0000-69-5010-9020 | 902 | Meter reading expenses - labor | 430 | - | 430 | 430 |
| 8840-2-0000-69-5010-9030 | 903 | Customer records and collection expenses - labor | 1,151 | 100 | 1,050 | 1,050 |
| 8840-2-0000-69-5010-9080 | 908 | Customer assistance expenses - labor | - | - | - | - |
| 8840-2-0000-69-5010-9100 | 910 | Misc customer service and info exp-Labor | - | - | - | - |
| 8840-2-0000-69-5010-9120 | 912 | Demonstrating & selling exp (Major only)-Labor | 112 | - | 112 | 112 |
| 8840-2-0000-69-5010-9130 | 913 | Advertising expenses (Major only)-Labour | - | - | - | - |
| 8840-2-0000-69-5010-9160 | 916 | Misc sales expenses (Major only)-Labor | - | - | - | - |
| 8840-2-0000-69-5010-9220 | 922 | Admin Exp Transferred - CR | - | - | - | - |
| 8840-2-0000-69-5010-9221 | 922 | LU Labor Alloc Capitalized | 94 | 52,696 | (52,602) | (52,602) |
| 8840-2-0000-69-5010-9223 | 922 | APUC Labour Alloc Capitalized | 293 | 157,987 | (157,693) | (157,693) |
| 8840-2-0000-69-5010-9224 | 922 | LABS Labour Capitl | 195 | 118,640 | (118,445) | (118,445) |
| 8840-2-0000-69-5010-9225 | 922 | LABS Corp. Service Labor Alloc Capitalized | 126 | 102,429 | (102,303) | (102,303) |
| 8840-2-0000-69-5010-9226 | 922 | LABS US Bus labor capitalized | - | 32,899 | (32,899) | (32,899) |
| 8840-2-0000-69-5010-9227 | 922 | LABS US Corp labor capitalized | - | 43,937 | (43,937) | (43,937) |
| 8840-2-0000-69-5010-9228 | 922 | LU Corp US Lab capitalized | - | 221,477 | (221,477) | (221,477) |
| 8840-2-0000-69-5010-9229 | 922 | LU Region Lab capitalized | 569 | 230,310 | (229,740) | (229,740) |
| 8840-2-0000-69-5010-9234 | 923 | LABS Labour Allocations | - | - | - | - |
| 8840-2-0000-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - |
| 8840-2-0000-69-5040-9261 | 926 | Payroll Taxes | - | - | - | - |
| 8840-2-0000-69-5041-4080 | 408 | Federal Unemployment taxes | - | - | - | - |
| 8840-2-0000-69-5041-4081 | 408 | Tx Oth Inc Tx-FICA Co portion | - | - | - | - |
| 8840-2-0000-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax | - | - | - | - |
| 8840-2-0000-69-5042-4080 | 408 | Medicare | - | - | - | - |
| 8840-2-0000-69-5043-9260 | 926 | Employee pensions and benefits - 401k | - | - | - | - |
| 8840-2-0000-69-5043-9261 | 926 | Cash Balance Pension | - | - | - | - |
| 8840-2-0000-69-5043-9262 | 926 | ESPP Expense | - | - | - | - |
| 8840-2-0000-69-5043-9263 | 926 | Opt-Out Credit | - | - | - | - |
| 8840-2-0000-69-5043-9267 | 926 | Pension | - | - | - | - |
| 8840-2-0000-69-5043-9268 | 926 | Pension Plan Expenses | - | - | - | - |
| 8840-2-0000-69-5043-9269 | 926 | 401K Match | - | - | - | - |
| 8840-2-0000-69-5044-9260 | 926 | Group Benefits | - | - | - | - |
| 8840-2-0000-69-5044-9261 | 926 | Health Svc | - | - | - | - |
| 8840-2-0000-69-5044-9262 | 926 | FAS 106 (Retiree Health Care) | - | - | - | - |
| 8840-2-0000-69-5044-9263 | 926 | Retiree Life Insurance | - | - | - | - |
| 8840-2-0000-69-5044-9265 | 926 | FAS 112 (Post-Employment Benefits) | - | - | - | - |
| 8840-2-0000-69-5044-9266 | 926 | Health Care | - | - | - | - |
| 8840-2-0000-69-5044-9267 | 926 | Dental | - | - | - | - |
| 8840-2-0000-69-5044-9268 | 926 | Group Life | - | - | - | - |
| 8840-2-0000-69-5045-9260 | 926 | Workers' Compensation | - | - | - | - |
| 8840-2-0000-69-5045-9270 | 927 | Franchise Requirements | - | - | - | - |
| 8840-2-0000-69-5110-9310 | 931 | Rents | - | - | - | - |
| 8840-2-0000-69-5130-9210 | 921 | Office supplies and expenses | 495 | - | 495 | 495 |
| 8840-2-0000-69-5130-9216 | 921 | Meals & Entertainment | - | - | - | - |
| 8840-2-0000-69-5131-9212 | 921 | Utilities | - | 357 | (357) | (357) |
| 8840-2-0000-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | - | - | - |
| 8840-2-0000-69-5200-9222 | 922 | LU Admin Alloc Capitalized | 953 | 241,969 | (241,016) | (241,016) |

| | | | | | | | |
|--------------------------|-----|--|---|------------|------------|------------|------------|
| 8840-2-0000-69-5200-9223 | 922 | APUC Admin Alloc Capitalized | - | 13,573 | 321,328 | (307,755) | (307,755) |
| 8840-2-0000-69-5200-9224 | 922 | LABS Admin Alloc Capitalized | - | 1,366 | 270,760 | (269,393) | (269,393) |
| 8840-2-0000-69-5200-9225 | 922 | LABS Corp. Service admin Alloc Capitalized | - | 328 | 277,074 | (276,746) | (276,746) |
| 8840-2-0000-69-5200-9226 | 922 | LABS US Bus admin capitalized | - | 205 | 74,781 | (74,576) | (74,576) |
| 8840-2-0000-69-5200-9227 | 922 | LABS US Corp admin capitalized | - | 285 | 132,024 | (131,739) | (131,739) |
| 8840-2-0000-69-5200-9228 | 922 | LU Corp US Admin capitalized | - | 1,570 | 98,935 | (97,365) | (97,365) |
| 8840-2-0000-69-5200-9229 | 922 | LU Region Admin capitalized | - | 1,246 | 579,230 | (577,984) | (577,984) |
| 8840-2-0000-69-5200-9230 | 923 | Outsided services employed - other | - | - | - | - | - |
| 8840-2-0000-69-5200-9231 | 923 | Outside services LU HO Allocations | - | 731,279 | - | 731,279 | 731,279 |
| 8840-2-0000-69-5200-9232 | 923 | Outside services APUC HO Allocations | - | 1,090,911 | 40,233 | 1,050,678 | 1,050,678 |
| 8840-2-0000-69-5200-9233 | 923 | Outside Services - APUC Labour Allocations | - | - | - | - | - |
| 8840-2-0000-69-5200-9234 | 923 | LABS NonLabour Allocations | - | 679,320 | - | 679,320 | 679,320 |
| 8840-2-0000-69-5200-9235 | 923 | LABS Corporate Service non-labour allocation | - | 970,307 | - | 970,307 | 970,307 |
| 8840-2-0000-69-5200-9236 | 923 | LABS US Bus admin alloc | - | 231,474 | - | 231,474 | 231,474 |
| 8840-2-0000-69-5200-9237 | 923 | LABS US Corp admin alloc | - | 379,791 | - | 379,791 | 379,791 |
| 8840-2-0000-69-5200-9238 | 923 | LU Corp US Admin alloc | - | 298,437 | 4,149 | 294,288 | 294,288 |
| 8840-2-0000-69-5200-9239 | 923 | LU Region Admin alloc | - | 1,812,809 | 13,056 | 1,799,753 | 1,799,753 |
| 8840-2-0000-69-5250-9010 | 901 | Customer Care Supervision Expenses | - | - | - | - | - |
| 8840-2-0000-69-5250-9020 | 902 | Meter reading expenses | - | - | - | - | - |
| 8840-2-0000-69-5250-9030 | 903 | Customer records and collection expenses | - | 4,956 | 154 | 4,802 | 4,802 |
| 8840-2-0000-69-5250-9050 | 905 | Miscellaneous customer accounts expenses | - | - | - | - | - |
| 8840-2-0000-69-5280-9240 | 924 | Property insurance | - | - | - | - | - |
| 8840-2-0000-69-5280-9250 | 925 | Injuries and damages | - | - | - | - | - |
| 8840-2-0000-69-5390-9080 | 908 | Customer assistance expenses | - | - | - | - | - |
| 8840-2-0000-69-5390-9090 | 909 | Informational & instructional advertising expenses | - | - | - | - | - |
| 8840-2-0000-69-5390-9100 | 910 | Misc customer service & informational expenses | - | - | - | - | - |
| 8840-2-0000-69-5390-9110 | 911 | Sales Expense-Supervision | - | - | - | - | - |
| 8840-2-0000-69-5390-9120 | 912 | Demonstrating and selling expenses (Major only) | - | - | - | - | - |
| 8840-2-0000-69-5390-9130 | 913 | Advertising Expenses | - | 9 | 39 | (30) | (30) |
| 8840-2-0000-69-5390-9160 | 916 | Miscellaneous sales expenses (Major only) | - | - | - | - | - |
| 8840-2-0000-69-5610-9280 | 928 | Regulatory commission expenses | - | - | - | - | - |
| 8840-2-0000-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-0000-69-5680-4080 | 408 | Property taxes | - | - | - | - | - |
| 8840-2-0000-69-6125-9310 | 931 | Rental Expense - Intercompany | - | 157,792 | 81,612 | 76,180 | 76,180 |
| 8840-2-0000-69-7030-9200 | 920 | LTIP Expense | - | - | - | - | - |
| 8840-2-0000-69-7100-9320 | 932 | Maintenance of general plant-Gas | - | - | - | - | - |
| 8840-2-0000-69-7450-4261 | 426 | Donations | - | - | - | - | - |
| 8840-2-0000-69-7450-4262 | 426 | Def Comp Inv-Life Ins | - | - | - | - | - |
| 8840-2-0000-69-7450-4263 | 426 | Penalties | - | 1,997 | - | 1,997 | 1,997 |
| 8840-2-0000-69-7450-4264 | 426 | Exp for certain civic, political and related act | - | - | - | - | - |
| 8840-2-0000-69-7450-4265 | 426 | Other Deductions | - | - | 606,354 | (606,354) | (606,354) |
| 8840-2-0000-69-7450-4266 | 426 | Political Expenses Non deductible | - | - | - | - | - |
| 8840-2-0000-75-7450-4261 | 426 | Donations | - | - | - | - | - |
| 8840-2-0000-75-7450-4263 | 426 | Penalties | - | - | - | - | - |
| 8840-2-0000-75-7450-4264 | 426 | Exp for certain civic, political & related act | - | - | - | - | - |
| 8840-2-0000-75-7450-4265 | 426 | Other deductions | - | - | - | - | - |
| 8840-2-0000-75-7695-4080 | 408 | Franchise taxes | - | - | - | - | - |
| 8840-2-0000-80-8543-2603 | 260 | Intercompany - Interest Expense - LU Co. | - | 7,078,290 | - | 7,078,290 | 7,078,290 |
| 8840-2-0000-80-8543-4300 | 430 | Interest on debt to associated companies | - | - | - | - | - |
| 8840-2-0000-80-8550-4191 | 419 | AFUDC Borrowed-Equity portion | - | - | - | - | - |
| 8840-2-0000-80-8550-4310 | 431 | Other Interest Expense | - | 801,057 | 73,363 | 727,694 | 727,694 |
| 8840-2-0000-80-8550-4311 | 431 | Other Interest Expense - Tax | - | - | - | - | - |
| 8840-2-0000-80-8550-4320 | 432 | AFUDC - borrowed | - | 438,488 | 663,991 | (225,503) | (225,503) |
| 8840-2-0000-80-8551-9261 | 926 | Non-service pension costs | - | 2,979,182 | 1,238,913 | 1,740,269 | 1,740,269 |
| 8840-2-0000-80-8551-9262 | 926 | Non-service OPEB costs | - | 330,047 | 128,580 | 201,467 | 201,467 |
| 8840-2-0000-80-8610-4030 | 403 | Depreciation Exp | - | 29,979,807 | 12,005,657 | 17,974,149 | 17,974,149 |
| 8840-2-0000-80-8610-4050 | 405 | Amortization-Intangibles | - | 3,755,075 | 358,902 | 3,396,173 | 3,396,173 |
| 8840-2-0000-80-8640-4073 | 407 | Regulatory - debits | - | 744,948 | 39,687 | 705,261 | 705,261 |
| 8840-2-0000-80-8640-4074 | 407 | Amortization - Regulatory Liabilities | - | - | - | - | - |
| 8840-2-0000-80-8641-4074 | 407 | Amortization of Regulatory Assets | - | 3,001,282 | - | 3,001,282 | 3,001,282 |
| 8840-2-0000-80-8660-9040 | 904 | Uncollectible accounts | - | - | - | - | - |
| 8840-2-0000-80-8660-9041 | 904 | Bad Debt Expense - Commodity | - | 135,823 | 1,119,264 | (983,441) | (983,441) |
| 8840-2-0000-80-8665-4265 | 426 | Regulatory Asset Write Down | - | 1,699,216 | - | 1,699,216 | 1,699,216 |
| 8840-2-0000-80-8665-6670 | 667 | Asset Write Down Expense | - | - | - | - | - |
| 8840-2-0000-80-8665-6671 | 667 | Regulatory Asset Write Down | - | - | - | - | - |
| 8840-2-0000-80-8670-9210 | 921 | Gain/Loss Foreign Exchange | - | - | - | - | - |
| 8840-2-0000-80-8710-4090 | 409 | Federal Income Tax | - | - | - | - | - |
| 8840-2-0000-80-8720-4090 | 409 | State Income Tax | - | 225,931 | - | 225,931 | 225,931 |
| 8840-2-0000-80-8760-4101 | 410 | Def SIT Expense-Debit | - | - | - | - | - |
| 8840-2-0000-80-8760-4104 | 410 | Def FIT Expense-Debit | - | 6,579,808 | 3,095,811 | 3,483,997 | 3,483,997 |
| 8840-2-9828-69-5200-9238 | 923 | LU Corp US Admin Alloc | - | - | - | - | - |
| 8840-2-9800-69-5010-9200 | 920 | A&G salaries - IT | - | 40,557 | 12,380 | 28,176 | 28,176 |
| 8840-2-9800-69-5010-9201 | 920 | A&G Salaries - IT LU Headoffice | - | - | - | - | - |
| 8840-2-9800-69-5010-9204 | 920 | A&G Salaries-IT LABS Head Office | - | 2,525 | - | 2,525 | 2,525 |
| 8840-2-9800-69-5010-9205 | 920 | LABS CAN CORP IT LABOR | - | 26,267 | - | 26,267 | 26,267 |
| 8840-2-9800-69-5010-9206 | 920 | LABS US Bus lab alloc-Corp IT | - | 87,957 | - | 87,957 | 87,957 |
| 8840-2-9800-69-5010-9220 | 922 | Admin Exp Tran CR - Credit IT | - | 690 | 2,605 | (1,915) | (1,915) |
| 8840-2-9800-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9800-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9800-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax - IT | - | - | - | - | - |
| 8840-2-9800-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9800-69-5130-9210 | 921 | Office Supplies-IT | - | 113,792 | 98 | 113,695 | 113,695 |
| 8840-2-9800-69-5130-9215 | 921 | Office supplies & exp IT LU Headoffice | - | - | - | - | - |
| 8840-2-9800-69-5130-9216 | 921 | Meals & Entertain IT LU HO | - | 249 | - | 249 | 249 |
| 8840-2-9800-69-5131-9211 | 921 | Travel-IT | - | 4,736 | - | 4,736 | 4,736 |
| 8840-2-9800-69-5131-9212 | 921 | Utilities - IT | - | - | - | - | - |
| 8840-2-9800-69-5131-9213 | 921 | Communications - IT | - | 747,696 | 66,442 | 681,254 | 681,254 |
| 8840-2-9800-69-5131-9215 | 921 | Training | - | 17 | - | 17 | 17 |
| 8840-2-9800-69-5200-9220 | 922 | Admin Expenses Transferred - Credit IT | - | 70,501 | 217,104 | (146,602) | (146,602) |
| 8840-2-9800-69-5200-9230 | 923 | Outsided services-IT | - | 118,172 | - | 118,172 | 118,172 |
| 8840-2-9800-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | 22 | - | 22 | 22 |
| 8840-2-9800-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | - | - | - | - |
| 8840-2-9801-69-5010-9204 | 920 | A&G Salaries - Transition LABS Headoffice | - | 105,879 | - | 105,879 | 105,879 |
| 8840-2-9801-69-5010-9206 | 920 | LABS US Bus lab alloc-Bus IT | - | - | - | - | - |
| 8840-2-9801-69-5130-9215 | 921 | Office Supplies & exp - Transition LU HO | - | - | - | - | - |
| 8840-2-9801-69-5200-9230 | 923 | Outside Services - Transition | - | 13,876 | - | 13,876 | 13,876 |
| 8840-2-9801-69-5200-9237 | 923 | LABS US Corp Admin Alloc | - | 30 | - | 30 | 30 |
| 8840-2-9810-69-5010-9200 | 920 | A&G salaries - HR | - | 288,797 | 90,198 | 198,599 | 198,599 |
| 8840-2-9810-69-5010-9201 | 920 | A&G Salaries - HR LU Headoffice | - | - | - | - | - |
| 8840-2-9810-69-5010-9204 | 920 | A&G Salaries-HR LABS Head Office | - | 18,564 | 3,762 | 14,802 | 14,802 |
| 8840-2-9810-69-5010-9209 | 920 | East Region Labor - HR | - | 106,289 | - | 106,289 | 106,289 |
| 8840-2-9810-69-5010-9220 | 922 | Admin Exp Tran CR - Credit HR | - | - | 3,810 | (3,810) | (3,810) |
| 8840-2-9810-69-5040-4080 | 408 | Social Security Taxes | - | 1,241,073 | - | 1,241,073 | 1,241,073 |

| | | | | | | | |
|--------------------------|-----|--|---|-----------|-----------|-------------|-------------|
| 8840-2-9810-69-5041-4080 | 408 | Federal Unemployment Taxes | - | 9,715 | - | 9,715 | 9,715 |
| 8840-2-9810-69-5041-4082 | 408 | State Unemployment Taxes | - | 21,916 | 124 | 21,792 | 21,792 |
| 8840-2-9810-69-5042-4080 | 408 | Medicare | - | 303,238 | - | 303,238 | 303,238 |
| 8840-2-9810-69-5043-9260 | 926 | Employee Pension & Benefits - 401K | - | 5,197 | 317 | 4,880 | 4,880 |
| 8840-2-9810-69-5043-9262 | 926 | ESPP Expense | - | 40,974 | - | 40,974 | 40,974 |
| 8840-2-9810-69-5043-9263 | 926 | Opt-Out Expense | - | 19,061 | - | 19,061 | 19,061 |
| 8840-2-9810-69-5043-9267 | 926 | Pension | - | 703,084 | 99,500 | 603,584 | 603,584 |
| 8840-2-9810-69-5043-9268 | 926 | Pension Plan Expenses | - | 18,255 | - | 18,255 | 18,255 |
| 8840-2-9810-69-5043-9269 | 926 | 401K Match | - | 937,173 | - | 937,173 | 937,173 |
| 8840-2-9810-69-5044-9260 | 926 | Group Benefits | - | 5,582,554 | 2,123,747 | 3,458,807 | 3,458,807 |
| 8840-2-9810-69-5044-9261 | 926 | Health Services | - | - | - | - | - |
| 8840-2-9810-69-5044-9262 | 926 | FAS 106 Retiree Health Care | - | 28,192 | - | 28,192 | 28,192 |
| 8840-2-9810-69-5044-9266 | 926 | Health Care | - | - | - | - | - |
| 8840-2-9810-69-5044-9267 | 926 | Dental/Vision | - | - | - | - | - |
| 8840-2-9810-69-5044-9268 | 926 | Group Life | - | 12,312 | - | 12,312 | 12,312 |
| 8840-2-9810-69-5045-9260 | 926 | Workers Compensation | - | - | - | - | - |
| 8840-2-9810-69-5130-9210 | 921 | Office Supplies-HR | - | 39,326 | 1,601 | 37,725 | 37,725 |
| 8840-2-9810-69-5130-9215 | 921 | Office supplies & exp HR LU Headoffice | - | 46,305 | - | 46,305 | 46,305 |
| 8840-2-9810-69-5130-9216 | 921 | Meals | - | 224 | - | 224 | 224 |
| 8840-2-9810-69-5131-9211 | 921 | Travel-HR | - | 6,520 | - | 6,520 | 6,520 |
| 8840-2-9810-69-5131-9212 | 921 | Utilities - HR | - | 14,232 | - | 14,232 | 14,232 |
| 8840-2-9810-69-5131-9213 | 921 | Communication | - | - | - | - | - |
| 8840-2-9810-69-5131-9214 | 921 | Dues & Membership Fees | - | 11,437 | - | 11,437 | 11,437 |
| 8840-2-9810-69-5131-9215 | 921 | Training | - | 20,143 | - | 20,143 | 20,143 |
| 8840-2-9810-69-5200-9220 | 922 | Admin Expenses Transferred - Credit HR | - | 5,683 | 151,110 | (145,427) | (145,427) |
| 8840-2-9810-69-5200-9230 | 923 | Outsided services-HR | - | 206,621 | 37,404 | 169,217 | 169,217 |
| 8840-2-9810-69-5200-9239 | 923 | East Region Outside Services - HR | - | - | - | - | - |
| 8840-2-9810-69-5615-9302 | 930 | Miscellaneous General Expense | - | 1,146 | - | 1,146 | 1,146 |
| 8840-2-9810-69-7030-9200 | 920 | LTIP Expense | - | 281,744 | 29,432 | 252,311 | 252,311 |
| 8840-2-9810-69-7100-9200 | 920 | STIP Expense | - | - | - | - | - |
| 8840-2-9811-69-5010-9204 | 920 | A&G Salaries - Payroll&HRIS LABS Headoffice | - | 13,899 | - | 13,899 | 13,899 |
| 8840-2-9811-69-5010-9206 | 920 | LABS US Bus lab alloc-Total Rewards | - | - | - | - | - |
| 8840-2-9811-69-5130-9215 | 921 | Office Supplies & exp - Payroll&HRIS LU HO | - | 2,586 | - | 2,586 | 2,586 |
| 8840-2-9811-69-5200-9236 | 923 | LABS US Bus admn alloc-Total Rewards | - | 995 | - | 995 | 995 |
| 8840-2-9811-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | 19,230 | - | 19,230 | 19,230 |
| 8840-2-9812-69-5010-9200 | 920 | L&D Salaries | - | 41,108 | 11,154 | 29,954 | 29,954 |
| 8840-2-9812-69-5010-9204 | 920 | A&G Salaries - Training&DevLABS Headoffice | - | 37,642 | - | 37,642 | 37,642 |
| 8840-2-9812-69-5010-9206 | 920 | LABS US L&D Labor Allocation | - | - | - | - | - |
| 8840-2-9812-69-5010-9220 | 922 | Admin Exp Transferred Credit- L&D | - | - | - | - | - |
| 8840-2-9812-69-5130-9215 | 921 | Office Supplies & exp - Executive LU HO | - | - | - | - | - |
| 8840-2-9812-69-5130-9216 | 921 | Meals & Entertain LABS Training&Development | - | - | - | - | - |
| 8840-2-9812-69-5131-9210 | 921 | L&D Office Supplies & Exp | - | 2,325 | - | 2,325 | 2,325 |
| 8840-2-9812-69-5131-9211 | 921 | Travel LABS Training&Development | - | - | - | - | - |
| 8840-2-9812-69-5131-9213 | 921 | L&D Communications | - | - | - | - | - |
| 8840-2-9812-69-5131-9214 | 921 | L&D Dues & Memberships | - | - | - | - | - |
| 8840-2-9812-69-5131-9215 | 921 | L&D Training | - | 77,285 | 4,719 | 72,567 | 72,567 |
| 8840-2-9812-69-5200-9220 | 922 | Admin Exp Transferred Credit- L&D | - | - | 7,228 | (7,228) | (7,228) |
| 8840-2-9812-69-5200-9230 | 923 | L&D Outside Services | - | 5,098 | - | 5,098 | 5,098 |
| 8840-2-9812-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | - | - | - | - |
| 8840-2-9815-69-5010-9200 | 920 | A&G Salaries - Environmental/Health& Safety | - | 374,857 | 129,824 | 245,034 | 245,034 |
| 8840-2-9815-69-5010-9201 | 920 | A&G Salaries - EHS&S LU Headoffice | - | - | - | - | - |
| 8840-2-9815-69-5010-9204 | 920 | EHSS LABS Labor Corp. Account | - | 30,827 | - | 30,827 | 30,827 |
| 8840-2-9815-69-5010-9206 | 920 | LABS US Bus lab alloc-EHSS | - | 34,613 | - | 34,613 | 34,613 |
| 8840-2-9815-69-5010-9209 | 920 | East Region Labor - EHS | - | 5,954 | - | 5,954 | 5,954 |
| 8840-2-9815-69-5010-9220 | 922 | Admin Exp Tran CR - Credit EH&S | - | 7,359 | 20,113 | (12,754) | (12,754) |
| 8840-2-9815-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9815-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9815-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax-Environmental | - | - | - | - | - |
| 8840-2-9815-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9815-69-5110-9310 | 931 | Rents | - | - | - | - | - |
| 8840-2-9815-69-5130-9210 | 921 | Office Supplies-Environmental/Health& Safety | - | 108,074 | 472 | 107,602 | 107,602 |
| 8840-2-9815-69-5130-9215 | 921 | Office Supplies & Expense EHSS LU Head Office | - | 65 | - | 65 | 65 |
| 8840-2-9815-69-5130-9216 | 921 | Meals & Entertain. EHSS LU Head Office | - | 3,905 | - | 3,905 | 3,905 |
| 8840-2-9815-69-5131-9211 | 921 | Travel-EHSS | - | 21,575 | 770 | 20,805 | 20,805 |
| 8840-2-9815-69-5131-9212 | 921 | Utilities - EHSS | - | 28,140 | - | 28,140 | 28,140 |
| 8840-2-9815-69-5131-9213 | 921 | Communication | - | 2,871 | - | 2,871 | 2,871 |
| 8840-2-9815-69-5131-9214 | 921 | Dues & Membership Fees | - | 5,973 | - | 5,973 | 5,973 |
| 8840-2-9815-69-5131-9215 | 921 | Training | - | 17,643 | - | 17,643 | 17,643 |
| 8840-2-9815-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | 28,145 | 156,796 | (128,651) | (128,651) |
| 8840-2-9815-69-5200-9230 | 923 | Outsided services-Environmental/Health& Safety | - | 76,943 | 6,919 | 70,024 | 70,024 |
| 8840-2-9815-69-5200-9239 | 923 | East Region Outside Services - EHS | - | - | - | - | - |
| 8840-2-9815-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9816-69-5010-9208 | 920 | LU Corp US Governance labor | - | 1,230 | - | 1,230 | 1,230 |
| 8840-2-9817-69-5010-9204 | 920 | A&G Salaries - Comm LABS Head office | - | 30,558 | - | 30,558 | 30,558 |
| 8840-2-9820-69-5010-9200 | 920 | A&G salaries - Finance and Admin | - | 425,862 | 144,575 | 281,288 | 281,288 |
| 8840-2-9820-69-5010-9201 | 920 | A&G Salaries - Fin & Adm LU Headoffice | - | - | - | - | - |
| 8840-2-9820-69-5010-9204 | 920 | A&G Salaries-Fin & Admin LABS Head Office | - | - | - | - | - |
| 8840-2-9820-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | 195,819 | - | 195,819 | 195,819 |
| 8840-2-9820-69-5010-9207 | 920 | LABS US Corp lab alloc-Finance | - | 64,416 | - | 64,416 | 64,416 |
| 8840-2-9820-69-5010-9209 | 920 | East Region Labor - Finance | - | 279,711 | - | 279,711 | 279,711 |
| 8840-2-9820-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Finance | - | 73,072 | 162,307 | (89,235) | (89,235) |
| 8840-2-9820-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9820-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9820-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax | - | - | - | - | - |
| 8840-2-9820-69-5041-4083 | 408 | Tx Oth Inc Tx-Mun Op Prop | - | - | - | - | - |
| 8840-2-9820-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9820-69-5043-9267 | 926 | Pension | - | 1,200,584 | 597,000 | 603,584 | 603,584 |
| 8840-2-9820-69-5044-9262 | 926 | FAS 106 (Retiree Health Care) | - | 150,983 | 27,714 | 123,269 | 123,269 |
| 8840-2-9820-69-5130-9210 | 921 | Office Supplies-Finance and Admin | - | 96,595 | 48,984 | 47,611 | 47,611 |
| 8840-2-9820-69-5130-9215 | 921 | Office supplies & exp Fin & Adm LU Headoffice | - | 33 | - | 33 | 33 |
| 8840-2-9820-69-5130-9216 | 921 | Meals & Entertain Fin & Adm LU HO | - | 1,025 | - | 1,025 | 1,025 |
| 8840-2-9820-69-5131-9211 | 921 | Travel-Finance | - | 8,159 | 1,313 | 6,846 | 6,846 |
| 8840-2-9820-69-5131-9212 | 921 | Utilities - Finance | - | 46,764 | - | 46,764 | 46,764 |
| 8840-2-9820-69-5131-9213 | 921 | Communication | - | - | - | - | - |
| 8840-2-9820-69-5131-9214 | 921 | Dues & Membership Fees | - | 364 | - | 364 | 364 |
| 8840-2-9820-69-5131-9215 | 921 | Training | - | 341 | - | 341 | 341 |
| 8840-2-9820-69-5131-9216 | 921 | Postage | - | 972 | - | 972 | 972 |
| 8840-2-9820-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Finance | - | 216,345 | 1,297,327 | (1,080,982) | (1,080,982) |
| 8840-2-9820-69-5200-9230 | 923 | Outsided services-Finance and Admin | - | 135,964 | 5,964 | 130,000 | 130,000 |
| 8840-2-9820-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | 343 | - | 343 | 343 |
| 8840-2-9820-69-5200-9239 | 923 | East Region Outside Services - Finance | - | - | - | - | - |
| 8840-2-9820-69-5280-9240 | 924 | Insurance | - | 534,077 | 501,453 | 32,625 | 32,625 |
| 8840-2-9820-69-5280-9250 | 925 | Injuries and Damages | - | 803,521 | 138,157 | 665,363 | 665,363 |

| | | | | | | |
|--------------------------|-----|--|---|------------|---------|------------|
| 8840-2-9820-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - |
| 8840-2-9820-69-5680-4080 | 408 | Property Tax | - | 13,018,522 | 792,277 | 12,226,244 |
| 8840-2-9820-69-7030-9200 | 920 | LTIP Expense | - | - | - | 12,226,244 |
| 8840-2-9820-69-7450-4263 | 426 | Penalties | - | - | - | - |
| 8840-2-9820-69-7450-4265 | 426 | Other Deductions | - | - | - | - |
| 8840-2-9821-69-5010-9204 | 920 | LABS CAN ERM LABOR | - | 10,694 | - | 10,694 |
| 8840-2-9821-69-5200-9237 | 923 | LABS US Corp Admin Alloc | - | - | - | - |
| 8840-2-9822-69-5010-9204 | 920 | A&G Salaries - Treasury LABS Headoffice | - | - | - | - |
| 8840-2-9822-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | 32,264 | - | 32,264 |
| 8840-2-9822-69-5130-9210 | 921 | Office Supplies-Treasury | - | - | - | - |
| 8840-2-9822-69-5130-9215 | 921 | Office supplies & exp Treasury LU Headoffice | - | - | - | - |
| 8840-2-9822-69-5130-9216 | 921 | Meals & Entertain Treasury LU HO | - | - | - | - |
| 8840-2-9822-69-5131-9211 | 921 | Travel-Treasury | - | - | - | - |
| 8840-2-9822-69-5131-9212 | 921 | Utilities - Treasury | - | - | - | - |
| 8840-2-9822-69-5131-9213 | 921 | Communication - Treasury | - | - | - | - |
| 8840-2-9822-69-5131-9214 | 921 | Dues & Membership Fees - Treasury | - | - | - | - |
| 8840-2-9822-69-5131-9215 | 921 | Training - Treasury | - | - | - | - |
| 8840-2-9822-69-5131-9216 | 921 | Postage - Treasury | - | - | - | - |
| 8840-2-9822-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Treasury | - | - | - | - |
| 8840-2-9822-69-5200-9230 | 923 | Outsided services- Treasury | - | - | - | - |
| 8840-2-9822-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | 538 | - | 538 |
| 8840-2-9823-69-5010-9200 | 920 | A&G salaries - Legal | - | 236,017 | 80,914 | 155,103 |
| 8840-2-9823-69-5010-9204 | 920 | LABS CAN LEGAL LABOR | - | 8,631 | - | 8,631 |
| 8840-2-9823-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | 32,209 | - | 32,209 |
| 8840-2-9823-69-5010-9207 | 920 | LABS US Corp lab alloc-Legal | - | 4,384 | - | 4,384 |
| 8840-2-9823-69-5010-9209 | 920 | East Region Labor - Legal | - | 13,814 | - | 13,814 |
| 8840-2-9823-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Legal | - | 1,263 | 32,854 | (31,591) |
| 8840-2-9823-69-5110-9310 | 931 | Rent Expense | - | 15,068 | - | 15,068 |
| 8840-2-9823-69-5130-9210 | 921 | Office Supplies-Legal | - | 18,565 | 1,782 | 16,783 |
| 8840-2-9823-69-5130-9216 | 921 | Meals | - | 111 | - | 111 |
| 8840-2-9823-69-5131-9211 | 921 | Travel | - | 18 | - | 18 |
| 8840-2-9823-69-5131-9212 | 921 | Utilities - Legal | - | 8,133 | - | 8,133 |
| 8840-2-9823-69-5131-9213 | 921 | Communication | - | - | - | - |
| 8840-2-9823-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - |
| 8840-2-9823-69-5131-9215 | 921 | Training | - | 668 | - | 668 |
| 8840-2-9823-69-5131-9216 | 921 | Postage | - | 70 | - | 70 |
| 8840-2-9823-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | 1,464 | 240,652 | (239,188) |
| 8840-2-9823-69-5200-9230 | 923 | Outsided services-Legal | - | 103,303 | 430 | 102,873 |
| 8840-2-9823-69-5200-9239 | 923 | East Region Outside Services - Legal | - | 1,280 | - | 1,280 |
| 8840-2-9823-69-5250-9030 | 903 | Customer records and collection expenses | - | - | - | - |
| 8840-2-9823-69-5280-9250 | 925 | Injury and damages | - | 50 | - | 50 |
| 8840-2-9823-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - |
| 8840-2-9823-69-7450-4265 | 426 | Other Deductions | - | - | - | - |
| 8840-2-9824-69-5010-9204 | 920 | A&G Salaries - Internal Audit LABS Headoffice | - | - | - | - |
| 8840-2-9824-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | 6,379 | - | 6,379 |
| 8840-2-9824-69-5010-9207 | 920 | LABS US Corp lab alloc-Internal Audit | - | 99,103 | - | 99,103 |
| 8840-2-9824-69-5130-9215 | 921 | Office Supplies & Exp - Internal Audit LU HO | - | 128 | - | 128 |
| 8840-2-9824-69-5130-9216 | 921 | Meals& Entertain - Internal Audit LU HO | - | 401 | - | 401 |
| 8840-2-9824-69-5131-9211 | 921 | Travel - Internal Audit | - | 2,449 | - | 2,449 |
| 8840-2-9824-69-5200-9230 | 923 | Outside Services - Internal Audit | - | 47 | - | 47 |
| 8840-2-9824-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | - | - | - |
| 8840-2-9825-51-5010-8740 | 874 | Mains & Services Labor | - | 115,053 | 27,139 | 87,913 |
| 8840-2-9825-51-5436-8740 | 874 | Mains & Services Expense | - | 1,087,304 | 333,542 | 753,763 |
| 8840-2-9825-69-5010-9200 | 920 | A&G Salaries - Purchasing | - | 202,214 | 63,055 | 139,159 |
| 8840-2-9825-69-5010-9204 | 920 | A&G Salaries - Purchasing LABS Headoffice | - | 11,886 | - | 11,886 |
| 8840-2-9825-69-5010-9209 | 920 | East Region Labor - Supply Chain | - | - | - | - |
| 8840-2-9825-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Purchasing | - | 53,335 | 248,298 | (194,963) |
| 8840-2-9825-69-5110-9310 | 931 | Rents | - | - | - | - |
| 8840-2-9825-69-5130-9210 | 921 | Office Supplies-Purchasing | - | 27,389 | 1,498 | 25,891 |
| 8840-2-9825-69-5130-9215 | 921 | Office Supplies & exp - Purchasing LU HO | - | - | - | - |
| 8840-2-9825-69-5130-9216 | 921 | Meals | - | 169 | - | 169 |
| 8840-2-9825-69-5131-9211 | 921 | Travel - Procurement | - | 109 | - | 109 |
| 8840-2-9825-69-5131-9212 | 921 | Utilities - Procurement | - | 16,266 | - | 16,266 |
| 8840-2-9825-69-5131-9213 | 921 | Communication | - | - | - | - |
| 8840-2-9825-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - |
| 8840-2-9825-69-5131-9215 | 921 | Training | - | - | - | - |
| 8840-2-9825-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Purchasing | - | 108,458 | 607,114 | (498,656) |
| 8840-2-9825-69-5200-9230 | 923 | Outsided services-Purchasing | - | - | - | - |
| 8840-2-9825-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | 8,985 | - | 8,985 |
| 8840-2-9825-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - |
| 8840-2-9825-69-7450-4265 | 426 | Other Deductions | - | - | - | - |
| 8840-2-9827-69-5010-9204 | 920 | LABS CAN LEGAL LABOR | - | 63,668 | - | 63,668 |
| 8840-2-9827-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | - | - | - |
| 8840-2-9827-69-5010-9207 | 920 | LABS US Corp lab alloc-FP&A | - | 344 | - | 344 |
| 8840-2-9827-69-5130-9216 | 921 | Meals & Entertain - FPA | - | - | - | - |
| 8840-2-9827-69-5131-9211 | 921 | Travel - FPA | - | - | - | - |
| 8840-2-9827-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | 1,382 | - | 1,382 |
| 8840-2-9828-69-5010-9205 | 920 | A&G Salaries-LABS Compliance | - | 10,514 | - | 10,514 |
| 8840-2-9828-69-5010-9207 | 920 | LABS US Corp lab alloc-Compliance | - | 15,405 | - | 15,405 |
| 8840-2-9828-69-5130-9210 | 921 | Office Supplies-Treasury | - | - | - | - |
| 8840-2-9828-69-5130-9215 | 921 | Office supplies & exp Treasury LU Headoffice | - | - | - | - |
| 8840-2-9828-69-5130-9216 | 921 | Meals & Entertain Treasury LU HO | - | - | - | - |
| 8840-2-9828-69-5131-9211 | 921 | Travel-Treasury | - | - | - | - |
| 8840-2-9828-69-5131-9212 | 921 | Utilities - Treasury | - | - | - | - |
| 8840-2-9828-69-5131-9213 | 921 | Communication - Treasury | - | - | - | - |
| 8840-2-9828-69-5131-9214 | 921 | Dues & Membership Fees - Treasury | - | - | - | - |
| 8840-2-9828-69-5131-9215 | 921 | Training - Treasury | - | - | - | - |
| 8840-2-9828-69-5131-9216 | 921 | Postage - Treasury | - | - | - | - |
| 8840-2-9828-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Treasury | - | - | - | - |
| 8840-2-9828-69-5200-9230 | 923 | Outsided services- Treasury | - | - | - | - |
| 8840-2-9830-69-5010-9200 | 920 | A&G salaries - Regulatory | - | 629,501 | 195,475 | 434,026 |
| 8840-2-9830-69-5010-9201 | 920 | A&G Salaries - Regulatory LU Headoffice | - | 40,645 | 4,594 | 36,051 |
| 8840-2-9830-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Regulatory | - | 3,179 | 66,939 | (63,761) |
| 8840-2-9830-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - |
| 8840-2-9830-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - |
| 8840-2-9830-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax | - | - | - | - |
| 8840-2-9830-69-5042-4080 | 408 | Medicare | - | - | - | - |
| 8840-2-9830-69-5130-9210 | 921 | Office Supplies-Regulatory | - | 27,630 | - | 27,630 |
| 8840-2-9830-69-5130-9215 | 921 | Office supplies & exp Regulatory LU Headoffice | - | 42 | - | 42 |
| 8840-2-9830-69-5130-9216 | 921 | Meals & Entertain Regulatory LU HO | - | 66 | - | 66 |
| 8840-2-9830-69-5131-9211 | 921 | Travel-Regulatory | - | 6,116 | - | 6,116 |
| 8840-2-9830-69-5131-9212 | 921 | Utilities - Regulatory | - | 12,199 | - | 12,199 |
| 8840-2-9830-69-5131-9215 | 921 | Training | - | 1,688 | - | 1,688 |

| | | | | | | | |
|--------------------------|-----|---|---|-----------|-----------|-------------|-------------|
| 8840-2-9830-69-5131-9216 | 921 | Postage | - | 89 | - | 89 | 89 |
| 8840-2-9830-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | 10,700 | 102,295 | (91,595) | (91,595) |
| 8840-2-9830-69-5200-9230 | 923 | Outsided services-Regulatory | - | 99,851 | - | 99,851 | 99,851 |
| 8840-2-9830-69-5610-9280 | 928 | Regulatory Commission Expense | - | 1,028,449 | 221,615 | 806,833 | 806,833 |
| 8840-2-9830-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9835-69-5010-9200 | 920 | A&G Salaries - Energy Procurement | - | - | - | - | - |
| 8840-2-9835-69-5010-9201 | 920 | A&G Salaries LUC Energy procurement | - | 26,621 | - | 26,621 | 26,621 |
| 8840-2-9835-69-5010-9208 | 920 | LU Corp US Energy Procurement labor | - | 446,233 | 72,131 | 374,102 | 374,102 |
| 8840-2-9835-69-5010-9209 | 920 | East Region Labor -Energy Procurement | - | 20,298 | - | 20,298 | 20,298 |
| 8840-2-9835-69-5010-9220 | 922 | Admin Exp Tran CR - Credit EE | - | - | - | - | - |
| 8840-2-9835-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9835-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9835-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax | - | - | - | - | - |
| 8840-2-9835-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9835-69-5130-9210 | 921 | Office Supplies-Energy Procurement | - | 134,092 | 1,039 | 133,053 | 133,053 |
| 8840-2-9835-69-5130-9216 | 921 | Meals & Entertainment | - | 331 | - | 331 | 331 |
| 8840-2-9835-69-5131-9211 | 921 | Travel - Energy Procurement | - | 6,875 | - | 6,875 | 6,875 |
| 8840-2-9835-69-5131-9212 | 921 | Utilities - Energy Procurement | - | 28,465 | - | 28,465 | 28,465 |
| 8840-2-9835-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - | - |
| 8840-2-9835-69-5200-9220 | 922 | Admin Expenses Transferred - Credit EE | - | - | 756,401 | (756,401) | (756,401) |
| 8840-2-9835-69-5200-9230 | 923 | Outsided services-Energy Procurement | - | 225,163 | 9,072 | 216,091 | 216,091 |
| 8840-2-9835-69-5200-9239 | 923 | East Region Outside Services - Energy Procurement | - | - | - | - | - |
| 8840-2-9835-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9840-69-5010-9200 | 920 | A&G Salaries - Procurement/Supply Chain | - | - | - | - | - |
| 8840-2-9840-69-5010-9209 | 920 | Regional Labor | - | 57,554 | - | 57,554 | 57,554 |
| 8840-2-9840-69-5010-9220 | 922 | Admin Exp Tran CR - Credit BD | - | - | - | - | - |
| 8840-2-9840-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9840-69-5110-9310 | 931 | Rent Expense | - | - | - | - | - |
| 8840-2-9840-69-5130-9210 | 921 | Office Supplies-Procurement/Supply Chain | - | - | - | - | - |
| 8840-2-9840-69-5131-9211 | 921 | Regional Travel | - | 4,951 | - | 4,951 | 4,951 |
| 8840-2-9840-69-5200-9220 | 922 | Admin Expenses Transferred - Credit BD | - | - | 132,984 | (132,984) | (132,984) |
| 8840-2-9840-69-5200-9230 | 923 | Outsided services-Procurement/Supply Chain | - | 7,875 | - | 7,875 | 7,875 |
| 8840-2-9840-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9850-51-5435-8710 | 871 | Oper-Dist-Load Dispatching | - | - | - | - | - |
| 8840-2-9850-56-5210-8870 | 887 | Main of Mains Expense | - | 10,344 | - | 10,344 | 10,344 |
| 8840-2-9850-69-5010-9200 | 920 | A&G salaries - Operations | - | 124,413 | 19,966 | 104,447 | 104,447 |
| 8840-2-9850-69-5010-9201 | 920 | A&G Salaries - Operations LU Headoffice | - | 56,565 | 1,858 | 54,707 | 54,707 |
| 8840-2-9850-69-5010-9208 | 920 | LU Corp US Operations labor | - | 387,062 | - | 387,062 | 387,062 |
| 8840-2-9850-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Oper | - | - | - | - | - |
| 8840-2-9850-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9850-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9850-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax-Procurement | - | - | - | - | - |
| 8840-2-9850-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9850-69-5130-9210 | 921 | Office Supplies-Operations | - | 11,341 | 807 | 10,534 | 10,534 |
| 8840-2-9850-69-5130-9215 | 921 | Office supplies & exp Operations LU Headoffice | - | - | - | - | - |
| 8840-2-9850-69-5130-9216 | 921 | Meals & Entertain Operations LU HO | - | 709 | - | 709 | 709 |
| 8840-2-9850-69-5131-9211 | 921 | Travel-Operations | - | 8,525 | - | 8,525 | 8,525 |
| 8840-2-9850-69-5131-9213 | 921 | Communication | - | 18,299 | - | 18,299 | 18,299 |
| 8840-2-9850-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - | - |
| 8840-2-9850-69-5131-9215 | 921 | Training | - | 668 | - | 668 | 668 |
| 8840-2-9850-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Oper | - | 551,282 | 919,048 | (367,766) | (367,766) |
| 8840-2-9850-69-5200-9230 | 923 | Outsided services-Operations | - | 11,367 | 1,592 | 9,774 | 9,774 |
| 8840-2-9850-69-7450-4265 | 426 | Other Deductions | - | - | - | - | - |
| 8840-2-9852-51-5010-8462 | 846 | Other Expenses - LNG - Labor | - | 264 | 1 | 263 | 263 |
| 8840-2-9852-51-5010-8740 | 874 | Mains & Service Labor | - | 4,692,591 | 1,356,039 | 3,336,553 | 3,336,553 |
| 8840-2-9852-51-5010-8780 | 878 | Meter & House Regulator - Labor | - | 1,381,018 | 342,040 | 1,038,978 | 1,038,978 |
| 8840-2-9852-51-5010-8790 | 879 | Customer Installations - Labor | - | 801,109 | 206,754 | 594,355 | 594,355 |
| 8840-2-9852-51-5010-8800 | 880 | Other Expenses - Labor | - | 1,142,880 | 317,166 | 825,714 | 825,714 |
| 8840-2-9852-51-5430-8790 | 879 | Customer Installations Expense | - | 214,482 | 219,183 | (4,701) | (4,701) |
| 8840-2-9852-51-5435-8800 | 880 | Other Expenses | - | 791,876 | 72,527 | 719,349 | 719,349 |
| 8840-2-9852-51-5435-8810 | 881 | Distribution-Rents-Expense | - | 10,643 | 25 | 10,618 | 10,618 |
| 8840-2-9852-51-5436-8740 | 874 | Mains & Services Expense | - | 1,359,987 | 49,321 | 1,310,667 | 1,310,667 |
| 8840-2-9852-51-5437-8780 | 878 | Meter & House Regulator Expenses | - | 79,142 | 58 | 79,084 | 79,084 |
| 8840-2-9852-51-5439-8462 | 846 | Other Expenses - LNG | - | 1 | 0 | 1 | 1 |
| 8840-2-9852-56-5010-8860 | 886 | Maint of Structures & Improvements - Labor | - | 142,456 | 30,032 | 112,424 | 112,424 |
| 8840-2-9852-56-5010-8870 | 887 | Maint of mains Labor | - | 1,084,916 | 304,020 | 780,896 | 780,896 |
| 8840-2-9852-56-5010-8920 | 892 | Maint of Services - Labor | - | 280,490 | 78,339 | 202,150 | 202,150 |
| 8840-2-9852-56-5010-8930 | 893 | Maint of Meters & House Regulators - Labor | - | 266,148 | 66,434 | 199,714 | 199,714 |
| 8840-2-9852-56-5010-8940 | 894 | Maint of Other Eqt Labor | - | 115,967 | 27,697 | 88,270 | 88,270 |
| 8840-2-9852-56-5210-7420 | 742 | Maint of Production Eqt | - | - | - | - | - |
| 8840-2-9852-56-5210-8860 | 886 | Maint of Structures & Improvements | - | 19,495 | 2,427 | 17,068 | 17,068 |
| 8840-2-9852-56-5210-8870 | 887 | Main of Mains Expense | - | 2,521,451 | 723,680 | 1,797,771 | 1,797,771 |
| 8840-2-9852-56-5210-8890 | 889 | Maint of Meas & Reg stn - Gen exp | - | - | - | - | - |
| 8840-2-9852-56-5210-8920 | 892 | Maint of Services Expense | - | 346,258 | 116,936 | 229,322 | 229,322 |
| 8840-2-9852-56-5210-8930 | 893 | Maint of Meters & House Regulators Exp | - | 78,453 | 75 | 78,379 | 78,379 |
| 8840-2-9852-56-5210-8940 | 894 | Maint of other Equip Exp | - | 259,453 | 13,170 | 246,283 | 246,283 |
| 8840-2-9852-69-5010-9020 | 902 | Meter Reading - Labor | - | 327,904 | 80,051 | 247,853 | 247,853 |
| 8840-2-9852-69-5010-9030 | 903 | Customer Records & Collection Labor | - | 181,111 | 49,724 | 131,386 | 131,386 |
| 8840-2-9852-69-5010-9220 | 922 | Admin Credit | - | - | 5,377 | (5,377) | (5,377) |
| 8840-2-9852-69-5130-9210 | 921 | Office Supplies | - | 18,148 | - | 18,148 | 18,148 |
| 8840-2-9852-69-5130-9215 | 921 | Office supplies & exp OPS Gas HO | - | - | - | - | - |
| 8840-2-9852-69-5130-9216 | 921 | Meals | - | 292 | - | 292 | 292 |
| 8840-2-9852-69-5131-9211 | 921 | Travel | - | 2,521 | - | 2,521 | 2,521 |
| 8840-2-9852-69-5131-9212 | 921 | Utilities | - | - | - | - | - |
| 8840-2-9852-69-5131-9213 | 921 | Communication | - | - | - | - | - |
| 8840-2-9852-69-5131-9214 | 921 | Dues & Membership Fees | - | 4,694 | - | 4,694 | 4,694 |
| 8840-2-9852-69-5131-9215 | 921 | Training | - | 1,024 | - | 1,024 | 1,024 |
| 8840-2-9852-69-5200-9220 | 922 | Admin Credit | - | 1,823,661 | 7,075,562 | (5,251,902) | (5,251,902) |
| 8840-2-9852-69-5200-9230 | 923 | Outside Services | - | 33 | - | 33 | 33 |
| 8840-2-9852-69-5250-9020 | 902 | Meter Reading Expenses | - | 18,719 | - | 18,719 | 18,719 |
| 8840-2-9852-69-5250-9030 | 903 | Customer Records & Collection Expenses | - | 2,871 | - | 2,871 | 2,871 |
| 8840-2-9852-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9852-69-7450-4261 | 426 | Donations | - | - | - | - | - |
| 8840-2-9852-69-7450-4263 | 426 | Penalties | - | - | - | - | - |
| 8840-2-9852-69-7450-4265 | 426 | Finance Charges | - | - | - | - | - |
| 8840-2-9853-51-5010-7100 | 710 | Operation Supervision & Engineering | - | 1,291,343 | 346,698 | 944,645 | 944,645 |
| 8840-2-9853-51-5010-7170 | 717 | Liquefied Petroleum Gas | - | - | - | - | - |
| 8840-2-9853-51-5010-7280 | 728 | Liquefied Petroleum Gas | - | - | - | - | - |
| 8840-2-9853-51-5010-7350 | 735 | Misc Production Expense | - | - | - | - | - |
| 8840-2-9853-51-5010-8710 | 871 | Oper Dist Load Dispatching | - | 713,029 | 137,961 | 575,068 | 575,068 |
| 8840-2-9853-51-5010-8740 | 874 | Mains & Services Labor | - | - | - | - | - |
| 8840-2-9853-51-5010-8750 | 875 | Distribution Measuring Labor | - | - | - | - | - |
| 8840-2-9853-51-5010-8800 | 880 | Other Expenses Labor | - | 55,971 | 20,034 | 35,937 | 35,937 |

| | | | | | | | |
|--------------------------|-----|---|---|-----------|-----------|-------------|-------------|
| 8840-2-9853-51-5430-8790 | 879 | Customer Installations Expense | - | - | - | - | - |
| 8840-2-9853-51-5435-8800 | 880 | Other Expenses | - | 96,996 | 1,584 | 95,412 | 95,412 |
| 8840-2-9853-51-5437-8780 | 878 | Meter & House Regulator Expenses | - | - | - | - | - |
| 8840-2-9853-51-5439-8462 | 846 | Other Expenses - LNG | - | 25,852 | 1,993,587 | (1,967,735) | (1,967,735) |
| 8840-2-9853-51-5444-7350 | 735 | Misc Production Expense | - | 177,628 | 563 | 177,066 | 177,066 |
| 8840-2-9853-51-5540-7100 | 710 | Operation Supervision & Engineering | - | 25,853 | 1,362 | 24,491 | 24,491 |
| 8840-2-9853-51-5540-7170 | 717 | Liquefied Petroleum Gas | - | - | - | - | - |
| 8840-2-9853-56-5010-8700 | 870 | Operations Supervision & Engineering | - | 1,045 | 1,045 | - | - |
| 8840-2-9853-56-5010-8920 | 892 | Maint of Services Labor | - | - | - | - | - |
| 8840-2-9853-56-5210-7420 | 742 | Maint of Production Equipment | - | 78,298 | 5,965 | 72,334 | 72,334 |
| 8840-2-9853-56-5435-8700 | 870 | Operation Supervision & Engineering | - | 33,322 | 15 | 33,307 | 33,307 |
| 8840-2-9853-69-5010-9200 | 920 | Admin & General Salaries | - | - | - | - | - |
| 8840-2-9853-69-5010-9208 | 920 | Control/Dispatch LIBCORP US Labor | - | - | - | - | - |
| 8840-2-9853-69-5010-9220 | 922 | Admin Exp Transferred - Credit | - | - | - | - | - |
| 8840-2-9853-69-5130-9210 | 921 | Office Supplies & Exp | - | 4,068 | 634 | 3,434 | 3,434 |
| 8840-2-9853-69-5130-9216 | 921 | Meals | - | 1,580 | - | 1,580 | 1,580 |
| 8840-2-9853-69-5131-9211 | 921 | Travel | - | 5,904 | - | 5,904 | 5,904 |
| 8840-2-9853-69-5131-9212 | 921 | Utilities | - | - | - | - | - |
| 8840-2-9853-69-5131-9213 | 921 | Communication | - | 147,648 | 1,922 | 145,726 | 145,726 |
| 8840-2-9853-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - | - |
| 8840-2-9853-69-5131-9215 | 921 | Training | - | - | - | - | - |
| 8840-2-9853-69-5200-9220 | 922 | Admin Expense Transferred | - | 37,011 | 937,964 | (900,953) | (900,953) |
| 8840-2-9853-69-5200-9230 | 923 | Outside Services | - | - | - | - | - |
| 8840-2-9853-69-5250-9030 | 903 | Customer Records & Collection Expenses | - | - | - | - | - |
| 8840-2-9853-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9854-51-5010-8740 | 874 | Mains & Service Expenses-Labor | - | 5,892 | 2,067 | 3,825 | 3,825 |
| 8840-2-9854-51-5436-8740 | 874 | Mains & Service Expenses | - | 6,787 | - | 6,787 | 6,787 |
| 8840-2-9854-56-5010-8700 | 870 | Operations Supervision & Engineering-Labor | - | 622,482 | 291,123 | 331,359 | 331,359 |
| 8840-2-9854-56-5010-8870 | 887 | Maint of Mains-Labor | - | 17,189 | 5,259 | 11,931 | 11,931 |
| 8840-2-9854-56-5210-8870 | 887 | Maint of Mains-Exp | - | 8,870 | - | 8,870 | 8,870 |
| 8840-2-9854-56-5435-8700 | 870 | Operations Supervision & Engineering | - | 170,010 | 5,274 | 164,736 | 164,736 |
| 8840-2-9854-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Engineering | - | 2,979 | 19,145 | (16,166) | (16,166) |
| 8840-2-9854-69-5130-9210 | 921 | Office Supplies & Expenses | - | 4,708 | - | 4,708 | 4,708 |
| 8840-2-9854-69-5130-9216 | 921 | Meals & Entertainment | - | 2,529 | - | 2,529 | 2,529 |
| 8840-2-9854-69-5131-9211 | 921 | Travel | - | 18,768 | 30 | 18,738 | 18,738 |
| 8840-2-9854-69-5131-9213 | 921 | Communication | - | 1,875 | - | 1,875 | 1,875 |
| 8840-2-9854-69-5131-9214 | 921 | Dues & Membership Fees | - | 37,573 | - | 37,573 | 37,573 |
| 8840-2-9854-69-5131-9215 | 921 | Training-Engineering | - | 10,791 | - | 10,791 | 10,791 |
| 8840-2-9854-69-5131-9216 | 921 | Postage | - | - | - | - | - |
| 8840-2-9854-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Engineering | - | 306,382 | 1,061,621 | (755,238) | (755,238) |
| 8840-2-9854-69-5200-9230 | 923 | Outside Services | - | 84,972 | 6,972 | 78,000 | 78,000 |
| 8840-2-9854-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9854-69-7450-4265 | 426 | Other Deductions | - | 42,000 | - | 42,000 | 42,000 |
| 8840-2-9855-69-5010-9200 | 920 | A&G salaries - Legal | - | - | - | - | - |
| 8840-2-9855-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9855-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9855-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax-Legal | - | - | - | - | - |
| 8840-2-9855-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9855-69-5130-9210 | 921 | Office Supplies-Legal | - | - | - | - | - |
| 8840-2-9855-69-5200-9230 | 923 | Outsided services-Legal | - | - | - | - | - |
| 8840-2-9860-69-5010-9200 | 920 | A&G salaries - Executive | - | 706,872 | 233,922 | 472,950 | 472,950 |
| 8840-2-9860-69-5010-9202 | 920 | A&G Salaries - Executive APUC Headoffice | - | 500,159 | 8,596 | 491,563 | 491,563 |
| 8840-2-9860-69-5010-9204 | 920 | A&G Salaries - Executive LABS Headoffice | - | 38,207 | - | 38,207 | 38,207 |
| 8840-2-9860-69-5010-9209 | 920 | LU Region labor | - | 80,964 | - | 80,964 | 80,964 |
| 8840-2-9860-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Exec | - | 59,445 | 263,427 | (203,982) | (203,982) |
| 8840-2-9860-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9860-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9860-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax | - | - | - | - | - |
| 8840-2-9860-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9860-69-5110-9310 | 931 | Rent Expense | - | 8,621 | - | 8,621 | 8,621 |
| 8840-2-9860-69-5130-9210 | 921 | Office Supplies - Executive | - | 25,191 | 379 | 24,812 | 24,812 |
| 8840-2-9860-69-5130-9215 | 921 | Office & Supplies & Expense - Executive LU HO | - | - | - | - | - |
| 8840-2-9860-69-5130-9216 | 921 | Meals & Entertainment - Executive LU HO | - | 5,773 | 117 | 5,656 | 5,656 |
| 8840-2-9860-69-5130-9217 | 921 | Office supplies & exp Executive APUC Headoffice | - | 1,151 | - | 1,151 | 1,151 |
| 8840-2-9860-69-5131-9211 | 921 | Travel | - | 32,004 | 2,588 | 29,417 | 29,417 |
| 8840-2-9860-69-5131-9212 | 921 | Utilities - Executive/ Business Development | - | 18,299 | - | 18,299 | 18,299 |
| 8840-2-9860-69-5131-9213 | 921 | Communication | - | - | - | - | - |
| 8840-2-9860-69-5131-9214 | 921 | Dues & Membership Fees | - | 109,699 | - | 109,699 | 109,699 |
| 8840-2-9860-69-5131-9215 | 921 | Training | - | 1,298 | - | 1,298 | 1,298 |
| 8840-2-9860-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Exec | - | 579,104 | 1,481,511 | (902,408) | (902,408) |
| 8840-2-9860-69-5200-9230 | 923 | Outsided services employed | - | 1,042 | - | 1,042 | 1,042 |
| 8840-2-9860-69-5200-9237 | 923 | LABS US Corp Admin Allocations | - | 1,218 | - | 1,218 | 1,218 |
| 8840-2-9860-69-5200-9239 | 923 | LU Region Admin alloc | - | - | - | - | - |
| 8840-2-9860-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9860-69-7450-4261 | 426 | Donations | - | - | - | - | - |
| 8840-2-9860-69-7450-4265 | 426 | Other Deductions | - | 11,409 | 1,365 | 10,044 | 10,044 |
| 8840-2-9865-69-5010-9010 | 901 | Supervision | - | 353,916 | 110,714 | 243,201 | 243,201 |
| 8840-2-9865-69-5010-9030 | 903 | Customer Records & Collections Expenses - Labor | - | 2,033,349 | 598,806 | 1,434,544 | 1,434,544 |
| 8840-2-9865-69-5010-9090 | 909 | Info & Insr Advertising - Labor | - | 30,063 | 8,654 | 21,409 | 21,409 |
| 8840-2-9865-69-5010-9100 | 910 | Misc Customer Service & Info Exp Labor | - | - | - | - | - |
| 8840-2-9865-69-5010-9120 | 912 | Demonstating & Selling Exp Labor | - | - | - | - | - |
| 8840-2-9865-69-5010-9130 | 913 | Advertising Expenses - Labor | - | - | - | - | - |
| 8840-2-9865-69-5010-9200 | 920 | Admin Labor | - | 37,399 | 11,689 | 25,710 | 25,710 |
| 8840-2-9865-69-5010-9201 | 920 | A&G Salaries - Customer Service LU Headoffice | - | 44,762 | - | 44,762 | 44,762 |
| 8840-2-9865-69-5010-9208 | 920 | CC LIBCORP US Labor | - | - | - | - | - |
| 8840-2-9865-69-5010-9209 | 920 | East Region Labor - Customer Service | - | 186,128 | 34,565 | 151,563 | 151,563 |
| 8840-2-9865-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Customer Care | - | - | - | - | - |
| 8840-2-9865-69-5040-4080 | 408 | Social Security Taxes | - | - | - | - | - |
| 8840-2-9865-69-5041-4080 | 408 | Federal Unemployment Taxes | - | - | - | - | - |
| 8840-2-9865-69-5041-4082 | 408 | Tx Oth Inc Tx-St Unempl Tax-Legal | - | - | - | - | - |
| 8840-2-9865-69-5042-4080 | 408 | Medicare | - | - | - | - | - |
| 8840-2-9865-69-5110-9310 | 931 | Rent Expense | - | 15,180 | - | 15,180 | 15,180 |
| 8840-2-9865-69-5130-9210 | 921 | Office Supplies-Customer service | - | 9,662 | 98 | 9,564 | 9,564 |
| 8840-2-9865-69-5130-9215 | 921 | Office Supplies & Exp - Customer Svc. LU OH | - | 82 | - | 82 | 82 |
| 8840-2-9865-69-5130-9216 | 921 | Meals & Entertainment - Customer Svc.LU OH | - | 3,229 | - | 3,229 | 3,229 |
| 8840-2-9865-69-5131-9211 | 921 | Travel-Customer Service | - | 18,078 | 25,542 | (7,464) | (7,464) |
| 8840-2-9865-69-5131-9213 | 921 | Communication Expense | - | - | - | - | - |
| 8840-2-9865-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Customer Care | - | 221,503 | 786,026 | (564,524) | (564,524) |
| 8840-2-9865-69-5200-9230 | 923 | Outsided services-Customer service | - | 14,917 | 3,396 | 11,521 | 11,521 |
| 8840-2-9865-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | 8,193 | - | 8,193 | 8,193 |
| 8840-2-9865-69-5200-9239 | 923 | East Region Outside Services - Customer Service | - | 663 | - | 663 | 663 |
| 8840-2-9865-69-5250-9010 | 901 | Customer Care Supervision Expenses | - | - | - | - | - |
| 8840-2-9865-69-5250-9030 | 903 | Customer Records & Collections Expenses | - | 2,996,269 | 1,866,834 | 1,129,434 | 1,129,434 |

| | | | | | | | |
|--------------------------|-----|--|-----------|------------|-----------|-----------|-----------|
| 8840-2-9865-69-5250-9050 | 905 | Misc Customer Accounts Expenses | - | 13,047 | - | 13,047 | 13,047 |
| 8840-2-9865-69-5390-9090 | 909 | Info & Insr Advertising Expense | - | 72,817 | 936 | 71,881 | 71,881 |
| 8840-2-9865-69-5390-9100 | 910 | Misc Customer Service & Information Expenses | - | 15,180 | - | 15,180 | 15,180 |
| 8840-2-9865-69-5390-9120 | 912 | Demonstrating & Selling Exp | - | - | - | - | - |
| 8840-2-9865-69-5390-9130 | 913 | Advertising Expenses | - | 26,691 | 177 | 26,514 | 26,514 |
| 8840-2-9865-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9865-69-7450-4265 | 426 | Other Deductions | - | - | - | - | - |
| 8840-2-9865-80-8660-9040 | 904 | Uncollectible Accounts | - | 2,725,578 | 1,068,778 | 1,656,800 | 1,656,800 |
| 8840-2-9866-69-5010-9020 | 902 | Meter Reading Expenses - Labor | - | 39,043 | 11,751 | 27,293 | 27,293 |
| 8840-2-9866-69-5010-9030 | 903 | Customer Records & Collections Expenses - Labor | - | 9,655 | - | 9,655 | 9,655 |
| 8840-2-9866-69-5010-9208 | 920 | LDS LIBCORP US Labor | - | - | - | - | - |
| 8840-2-9866-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | - | 16,533 | (16,533) | (16,533) |
| 8840-2-9866-69-5250-9020 | 902 | Meter Reading Expenses | - | 6,929 | - | 6,929 | 6,929 |
| 8840-2-0000-69-5390-909C | 909 | Informational & instructional advertising expenses | - | - | - | - | - |
| 8843-2-9865-69-5390-909C | 909 | Informational & Instructional Advertising Expense | - | - | - | - | - |
| 8840-2-9866-69-5250-9030 | 903 | Customer Records & Collections Expenses | - | - | - | - | - |
| 8840-2-9866-69-5250-9050 | 905 | Misc Customer Accounts Expenses | - | - | - | - | - |
| 8840-2-9866-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9866-69-7450-4265 | 426 | Other Deductions | - | - | - | - | - |
| 8840-2-9867-69-5010-9120 | 912 | Demonstrating & Selling Exp Labor | - | 630,811 | 212,544 | 418,267 | 418,267 |
| 8840-2-9867-69-5010-9160 | 916 | Misc Sales Expenses - Labor | - | 128,914 | 52,615 | 76,299 | 76,299 |
| 8840-2-9867-69-5010-9220 | 922 | Admin Exp Tran CR - Credit Sales | - | 146,834 | 462,684 | (315,850) | (315,850) |
| 8840-2-9867-69-5130-9210 | 921 | Office Supplies | - | 3,027 | - | 3,027 | 3,027 |
| 8840-2-9867-69-5130-9216 | 921 | Meals | - | 2,967 | - | 2,967 | 2,967 |
| 8840-2-9867-69-5131-9211 | 921 | Travel | - | 14,788 | 205 | 14,583 | 14,583 |
| 8840-2-9867-69-5131-9213 | 921 | Communication | - | - | - | - | - |
| 8840-2-9867-69-5131-9214 | 921 | Dues & Membership Fees | - | - | - | - | - |
| 8840-2-9867-69-5131-9215 | 921 | Training | - | 471 | - | 471 | 471 |
| 8840-2-9867-69-5200-9220 | 922 | Admin Expenses Transferred - Credit Sales | - | 163,733 | 601,018 | (437,285) | (437,285) |
| 8840-2-9867-69-5200-9230 | 923 | Outside Services | - | 17,344 | 17,330 | 14 | 14 |
| 8840-2-9867-69-5390-9120 | 912 | Demonstrating & Selling Expense | - | 31,281 | - | 31,281 | 31,281 |
| 8840-2-9867-69-5390-9160 | 916 | Misc Sales Expenses | - | - | - | - | - |
| 8840-2-9867-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9867-69-7450-4265 | 426 | Other Deductions | - | - | - | - | - |
| 8840-2-9868-69-5010-9200 | 920 | Admin & General Salaries | - | 69,146 | 24,453 | 44,693 | 44,693 |
| 8840-2-9868-69-5010-9201 | 920 | A&G Salaries-LUC Strategic plan lab alloc | - | 1,831 | - | 1,831 | 1,831 |
| 8840-2-9868-69-5010-9220 | 922 | Admin Exp Transferred - Credit | - | 1,003 | 18,180 | (17,177) | (17,177) |
| 8840-2-9868-69-5130-9210 | 921 | Office Supplies Strategic Plan | - | 491 | - | 491 | 491 |
| 8840-2-9868-69-5130-9215 | 921 | Office Supplies & Exp LUC Strategic plan | - | - | - | - | - |
| 8840-2-9868-69-5130-9216 | 921 | Meals | - | 1,569 | - | 1,569 | 1,569 |
| 8840-2-9868-69-5131-9211 | 921 | Travel | - | 2,465 | - | 2,465 | 2,465 |
| 8840-2-9868-69-5131-9213 | 921 | Communication | - | 2,117 | - | 2,117 | 2,117 |
| 8840-2-9868-69-5131-9214 | 921 | Dues & Membership Fees | - | 7,350 | - | 7,350 | 7,350 |
| 8840-2-9868-69-5131-9215 | 921 | Training | - | 420 | - | 420 | 420 |
| 8840-2-9868-69-5131-9216 | 921 | Postage Strategic plan | - | 7 | - | 7 | 7 |
| 8840-2-9868-69-5200-9220 | 922 | Admin Expenses Transferred - Credit | - | 18,711 | 76,510 | (57,799) | (57,799) |
| 8840-2-9868-69-5200-9230 | 923 | Outside Services | - | 4,948 | - | 4,948 | 4,948 |
| 8840-2-9868-69-5390-9120 | 912 | Demonstrating & Selling Exp | - | - | - | - | - |
| 8840-2-9868-69-5610-9280 | 928 | Regulatory Comm Exp Strat Plan | - | 438 | - | 438 | 438 |
| 8840-2-9868-69-5615-9302 | 930 | Miscellaneous General Expense | - | - | - | - | - |
| 8840-2-9868-69-7450-4261 | 426 | Charitable Donations | - | 20,378 | 4,274 | 16,104 | 16,104 |
| 8840-2-9868-69-7450-4264 | 426 | Political Contributions | - | 39,028 | 6,704 | 32,324 | 32,324 |
| 8840-2-9868-69-7450-4265 | 426 | Other Deductions | - | - | - | - | - |
| 8840-2-9868-69-7450-4266 | 426 | Civic | - | 27,120 | - | 27,120 | 27,120 |
| 8840-2-9870-69-5010-9204 | 920 | A&G Salaries-Investor Relations LABS Head Office | - | - | - | - | - |
| 8840-2-9870-69-5010-9205 | 920 | LABS Corporate Service Labour allocation | - | 15,511 | - | 15,511 | 15,511 |
| 8840-2-9870-69-5200-9238 | 923 | LU Corp US Admin Allocations | - | 145 | - | 145 | 145 |
| 8843-2-0000-10-1010-1350 | 135 | Working Funds | - | 30 | - | 15 | 15 |
| 8843-2-0000-10-1020-1310 | 131 | Cash - JP Morgan | 4,217 | 3,542,918 | 3,538,275 | 4,644 | 8,861 |
| 8843-2-0000-10-1101-1420 | 142 | Customer Accounts Receivable | 270,692 | 3,484,278 | 3,577,078 | (92,800) | 177,892 |
| 8843-2-0000-10-1101-1421 | 142 | Customer AR-Misc Billing | 8,957 | 16,877 | 22,928 | (6,052) | 2,905 |
| 8843-2-0000-10-1101-1425 | 142 | Accounts Receivable-Pro Pack | - | - | - | - | - |
| 8843-2-0000-10-1102-1440 | 144 | Accum Prov Uncollectable Accounts | (9,128) | 54,882 | 53,997 | 884 | (8,243) |
| 8843-2-0000-10-1162-1730 | 173 | Accrued Utility Revenue | 355,452 | 3,157,500 | 3,210,427 | (52,927) | 302,525 |
| 8843-2-0000-10-1163-1755 | 175 | Deferred Reserve EE | - | 57,912 | 57,912 | - | - |
| 8843-2-0000-10-1168-1420 | 142 | Phased in Revenue - Short term | 13,282 | 777 | 1,138 | (361) | 12,921 |
| 8843-2-0000-10-1168-1823 | 182 | Deferral Decoupling Asset | - | 6,723 | 4 | 6,719 | 6,719 |
| 8843-2-0000-10-1169-1756 | 175 | Deferred RLIAP | - | 18,034 | 19,681 | (1,647) | (1,647) |
| 8843-2-0000-10-1169-1828 | 182 | Deferral Decoupling Asset | - | - | - | - | - |
| 8843-2-0000-10-1240-1650 | 165 | Prepays | 20,687 | 27,024 | 26,654 | 370 | 21,057 |
| 8843-2-0000-10-1240-1653 | 165 | Prepaid Taxes-Mun-Property-Oper | 87,136 | 172,631 | 178,618 | (5,987) | 81,149 |
| 8843-2-0000-10-1380-1540 | 154 | Plant Materials and Operating Supplies | 83,630 | 107,000 | 66,999 | 40,001 | 123,630 |
| 8843-2-0000-10-1380-1630 | 163 | Stores Expense Undistributed | - | 20,029 | 20,029 | - | - |
| 8843-2-0000-10-1380-1641 | 164 | Fuel Stock - Propane | 287,823 | 247,496 | 405,270 | (157,775) | 130,048 |
| 8843-2-0000-10-1380-1642 | 164 | UG Storage-Liquefied Nat Gas | - | - | - | - | - |
| 8843-2-0000-10-1610-1050 | 105 | Plant Held for future use | 418,384 | - | - | - | 418,384 |
| 8843-2-0000-10-1615-1010 | 101 | Plant | - | - | - | - | - |
| 8843-2-0000-10-1615-1060 | 106 | Plant in Service-not classified | 105,359 | 10,443,290 | 9,005,480 | 1,437,810 | 1,543,169 |
| 8843-2-0000-10-1615-1830 | 183 | Preliminary Survey & Investigation Charges | 748,783 | 248,277 | 94,085 | 154,192 | 902,975 |
| 8843-2-0000-10-1615-3190 | 319 | Property, Plant and Equipment | 336,984 | 3,936 | - | 3,936 | 340,920 |
| 8843-2-0000-10-1615-3643 | 364 | LNG Processing Terminal Equipment | - | - | - | - | - |
| 8843-2-0000-10-1615-3646 | 364 | CNG Compressor Station Equipment | - | - | - | - | - |
| 8843-2-0000-10-1615-3760 | 376 | T&D-Mains-STL | 117,643 | 7,252 | 7,233 | 19 | 117,662 |
| 8843-2-0000-10-1615-3761 | 376 | T&D-Mains-OTH | 288 | - | - | - | 288 |
| 8843-2-0000-10-1615-3762 | 376 | T&D-MainsPLST | 2,783,066 | 305,300 | 4 | 305,297 | 3,088,363 |
| 8843-2-0000-10-1615-3763 | 376 | T&D-Mains-CI | 6,137 | - | - | - | 6,137 |
| 8843-2-0000-10-1615-3764 | 376 | T&D-Mains-Valve >4" | 7,061 | - | - | - | 7,061 |
| 8843-2-0000-10-1615-3780 | 378 | T&D-M&R Equipment | 13,984 | - | - | - | 13,984 |
| 8843-2-0000-10-1615-3800 | 380 | T&D-Gas Services-STL | 16,263 | - | - | - | 16,263 |
| 8843-2-0000-10-1615-3801 | 380 | T&D-Gas Services-OTH | 39,913 | - | - | - | 39,913 |
| 8843-2-0000-10-1615-3802 | 380 | T&D-Gas Services-PLST | 757,753 | 153,465 | - | 153,465 | 911,219 |
| 8843-2-0000-10-1615-3810 | 381 | T&D-Gas Meters | 98,374 | - | - | - | 98,374 |
| 8843-2-0000-10-1615-3811 | 381 | T&D-Gas Meters-Instrument | 80,044 | - | - | - | 80,044 |
| 8843-2-0000-10-1615-3812 | 381 | T&D-Gas Meters-ERTS | 100,802 | - | - | - | 100,802 |
| 8843-2-0000-10-1615-3870 | 387 | T&D-Other Equipment | 78,264 | - | - | - | 78,264 |
| 8843-2-0000-10-1615-3900 | 390 | GEN-Structure Improvements | 15,489 | 116,353 | - | 116,353 | 131,842 |
| 8843-2-0000-10-1615-3901 | 390 | GEN-Structure Improvements-Boiler | 20,705 | - | - | - | 20,705 |
| 8843-2-0000-10-1615-3910 | 391 | GEN-Office Furniture-Equipment | 30,652 | - | - | - | 30,652 |
| 8843-2-0000-10-1615-3912 | 391 | GEN-Laptop Computers | 39,954 | - | - | - | 39,954 |
| 8843-2-0000-10-1615-3921 | 392 | GEN-Pass/Trailer | 170,840 | - | 20,060 | (20,060) | 150,780 |
| 8843-2-0000-10-1615-3922 | 392 | GEN-Service Vans | 13,613 | 128,607 | - | 128,607 | 142,220 |
| 8843-2-0000-10-1615-3940 | 394 | GEN-Tools-Shop-Garage Equip | 113,531 | - | - | - | 113,531 |
| 8843-2-0000-10-1615-3960 | 396 | GEN-Power Op Equip<=12,000lb | 234,024 | - | 800 | (800) | 233,224 |