

Northern Utilities - New Hampshire Division
Cash Working Capital Requirements
12 Months Ended Dec 31, 2020
Lead Lag Summary

Line No		<u>Annual Expense</u> (1)	<u>Revenue (Lead) Lag Days</u> (2)	<u>Expense (Lead) Lag Days</u> (3)	<u>Net (Lead) Lag Days</u> (4)	<u>Day Weighted Amount</u> (5)	<u>Source</u> (6)
1	Total Revenue Lag		51.32				
2							
3	Total Expense Lag						
4	Operation & Maintenance Expense						
5	Labor - Direct	\$ 2,525,224	51.32	13.62	37.70	\$ 95,188,829.88	Page 3 of 4 - Line 2
6	Labor - Incentive	9,439	51.32	223.55	(172.23)	(1,625,668.37)	Page 3 of 4 - Line 3
7	Employee Benefits	417,136	51.32	25.66	25.66	10,704,934.17	Page 3 of 4 - Line 4
8	General Liability & Fiduciary	289,097	51.32	(135.73)	187.05	54,076,625.66	Page 3 of 4 - Line 5
9	Regulatory Commission Expense	485,194	51.32	1.80	49.52	24,026,215.79	Page 3 of 4 - Line 6
10	Vehicle Leases	153,626	51.32	9.78	41.54	6,382,230.31	Page 3 of 4 - Line 7
11	Other O&M Expenses	2,978,679	51.32	31.70	19.62	58,432,726.59	Page 3 of 4 - Line 8
12	Other O&M Exp - Service Company Charges	7,420,826	51.32	39.60	11.72	86,991,945.85	Page 3 of 4 - Line 9
13							
14	Other Taxes						
15	Other Taxes Excluding Property Taxes	277,187	51.32	9.54	41.78	11,580,418.32	Page 3 of 4 - Line 20
16	Property Taxes	5,346,199	51.32	(20.91)	72.23	386,179,424.34	Page 3 of 4 - Line 21
17							
18	Income Taxes						
19	Federal Income Taxes	1,023,023	51.32	37.50	13.82	14,137,710.01	Page 3 of 4 - Line 25
20	State Income Taxes	(781,343)	51.32	37.50	13.82	(10,797,807.45)	Page 3 of 4 - Line 26
21							
22							
23							
24	Net of Revenue less Expense Lag	\$20,144,286	51.32	14.82	36.50	\$735,277,585	Sum of Lines 5 to 20
25	Days					366	
26							
27	Avg Daily Cash Working Capital Requirements					\$2,008,385	Line 34 * Line 24 Col 1
28							
29							
30	Cash Working Capital Requirements					\$2,008,385	Line 27
31							
32	Base Revenue Net Lag Days					36.49	(Line 30 / Line 24, Col 1) * 366
33							
34	Base Revenues Working Capital Percentage					9.97%	(Line 24, Col 5 / Line 24, Col 1)/366
35							
36							
37							
38							
39							
40							

Northern Utilities - New Hampshire Division
Cash Working Capital Requirements
12 Months Ended Dec 31, 2020
Revenues Lag Summary

Line No	Revenue Lag	Revenues Billed	(Lead) Lag Days	Source	Wtg Delivery Dollar Days
1	Service Lag		15.25	See Note 1	
2					
3	Billing Lag				
4	Cycle Read Customers		1.02	Exhibit DJH-3, Pg. 1, Line 3	
5					
6	Collection Lag		33.33	Exhibit DJH-3, Pg. 1, Line 4	
7					
8	Collection to Receipt of Available Funds		1.79	Exhibit DJH-3, Pg. 1, Line 5	
9					
10	Total Sales Revenues	\$ 49,835,494	51.39		\$ 2,561,004,723
11					
12	Late Payment Charge Revenue	76,773	38.73	See Note 2	2,973,424
13					
14	Reconnect Fees	312,315	51.39	Line 10	16,049,609
15					
16	Pool Administration	1,193	51.39	Line 10	61,282
17					
18	3rd Party Billing	9,186	51.39	Line 10	472,081
19					
20	Customer Telemetering	6,569	51.39	Line 10	337,594
21					
22	Water Heaters & Conversion Burners	523,040	51.39	Line 10	26,878,608
23					
24	UNH Revenue	-	51.39	Line 10	-
25					
26	Rental Revenue	14,640	39.60	See Note 3	579,698
27					
28	Rental Revenue Intercompany	203,988	39.60	See Note 3	8,077,285
29					
30					
31	Total Revenue Lag	\$ 50,983,199	51.32		\$ 2,616,434,304
32					
33					

Notes:

1. Computed as 366/12/2
 2. Fees are assessed on the next billing. Lag is computed as the collection lag on Line 6 plus the average of 5.4 days from due date.
 3. Represents Rental Income from Granite and USC. Cash settlement is made at the same time as the service company charges in the following month.
- Service Company Charges lag is used.

Northern Utilities - New Hampshire Division
Cash Working Capital Requirements
12 Months Ended Dec 31, 2020
Cost of Service Lead Lag Summary

Line No		Revenue Req Amount	(Lead) Lag Days	Source	Weighted Amount
1	Operation & Maintenance Expense				
2	Labor - Direct	\$ 2,525,224	13.62	Exhibit DJH-3, Pg. 16, Line 7	\$ 34,404,487
3	Labor - Incentive	9,439	223.55	Exhibit DJH-3, Pg. 16, Line 16	\$ 2,110,059
4	Employee Benefits	417,136	25.66	Exhibit DJH-3, Pg. 53, Line 22	\$ 10,702,303
5	General Liability & Fiduciary	289,097	(135.73)	Exhibit DJH-3, Pg. 72, Line 11	\$ (39,240,275)
6	Regulatory Commission Expense	485,194	1.80	Exhibit DJH-3, Pg. 77, Line 6	\$ 873,717
7	Vehicle Leases	153,626	9.78	Exhibit DJH-3, Pg. 78, Line 14	\$ 1,501,780
8	Other O&M Expenses - Direct	2,978,679	31.70	Exhibit DJH-3, Pg. 91	\$ 94,431,713
9	Other O&M Exp - Service Company Charges	7,420,826	39.60	Exhibit DJH-3, Pg. 93, Line 32	\$ 293,841,430
10	Arrearage Management Program (AMP) Implementation Cost	92,480		Non Cash Item	
11	Distribution Bad Debt	336,170		Non Cash Item	
12	Non-Distribution Bad Debt	(97,468)		Non Cash Item	
13	Retirement	455,438		Non Cash Item	
14					
15	Total Operating & Maintenance Expenses	\$ 15,065,841			
16					
17	Depreciation & Amortization Expense	\$ 11,929,484		Non Cash Item	
18					
19	Other Taxes				
20	Other Taxes Excluding Property Taxes	\$ 277,187	9.54	Exhibit DJH-3, Pg. 106, Line 9	\$ 2,644,668
21	Property Taxes	5,346,199	(20.91)	Exhibit DJH-3, Pg. 107, Line 14	\$ (111,814,968)
22	Total Other Taxes	\$ 5,623,385			
23					
24	Income Taxes				
25	Federal Income Taxes	\$ 1,023,023	37.50	Exhibit DJH-3, Pg. 120, Line 12	\$ 38,363,371
26	State Income Taxes	(781,343)	37.50	Exhibit DJH-3, Pg. 121, Line 12	\$ (29,300,381)
27	Total Income Taxes	\$ 241,680			
28					
29	Provision for Deferred Income Taxes	\$ 3,492,441		Non Cash Item	
30					
31	Interest on Customer Deposits	\$ 9,258		See Note 1	
32					
33	Return	\$ 14,621,110			
34					
35	Total Requirements	<u>\$ 50,983,199</u>			

Note:

1. Customer Deposits are included as a deduction from Rate Base and therefore excluded from the lead lag study.

Northern Utilities - New Hampshire Division
Purchased Gas Net Lag
12 Months Ended Dec 31, 2020

Line No		<u>Annual Expense</u> (1)	<u>Revenue (Lead) Lag Days</u> (2)	<u>Expense (Lead) Lag Days</u> (3)	<u>Net (Lead) Lag Days</u> (4)	<u>Net Day Weighted Amount</u> (5)	<u>Source</u> (6)
1	<u>Total Revenue Lag</u>		51.39				Page 2 of 4 - Line 10
2							
3	<u>Total Expense Lag</u>						
4	Purchased Gas Acct 804	\$22,696,215	51.39	42.09	9.30	\$211,136,107	Exhibit DJH-3, Pg. 122, Line 23
5	Total Purchased Gas Expenses for CWC	\$22,696,215				\$211,136,107	
6							
7							
8	Net of Revenue less Expense Lag	\$22,696,215	51.39	42.09	9.30	\$211,136,107	
9	Days					366	
10							
11							
12	Working Capital Percent					2.5417%	Line 8 Col 4 / Line 9
13							
14							
15							
16							
17							
18							
19							
20							

Northern Utilities, Inc. – New Hampshire
Number of Days Delay Between Receipt of Revenue and
Distribution Services to Gas Customers
Based on 2020 Data

Line No.	Description	Customers Number of Days Delay
1	Revenue Lag:	
2	Receipt of Gas Service to Meter Reading	15.25 days
3	Meter Reading to Recording of Accounts Receivable	1.02 days
4	Billing to Collection	33.33 days
5	Collection to Receipt of Available Funds	<u>1.79 days</u>
6	Subtotal Revenue Lag Days	<u><u>51.39 days</u></u>

**Receipt of Gas Service to Meter Reading
Average Days Delay**

January 1, 2020 to December 31, 2020 Number of Days

December	
January	31
February	29
March	31
April	30
May	31
June	30
July	31
August	31
September	30
October	31
November	30
December	31

1 29 Day Month	1*29	29
4 30 Day Months	4*30	120
7 31 Day Months	7*31	<u>217</u>
	Total	366 days

$$366 \text{ Days} / 12 \text{ Months} / 2 = \underline{\underline{15.25 \text{ days}}}$$

Northern Utilities, Inc. – New Hampshire
Meter Reading to Recording of
Accounts Receivable

Month	Average Days
January 2020	1.02
February 2020	1.03
March 2020	1.01
April 2020	1.00
May 2020	1.01
June 2020	1.02
July 2020	1.01
August 2020	1.01
September 2020	1.01
October 2020	1.01
November 2020	1.13
December 2020	1.02
Average	1.02

**Northern Utilities, Inc. – New Hampshire
Meter Reading to Recording of
Accounts Receivable
Monthly Detail**

January 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Weighted Days Lag
1	33,641	99.34%	1	0.99
2	67	0.20%	2	0.00
3	102	0.30%	3	0.01
4	21	0.06%	4	0.00
5	14	0.04%	5	0.00
6	8	0.02%	6	0.00
7	5	0.01%	7	0.00
8-14	4	0.01%	11	0.00
Over 14	2	0.01%	14	0.00
Total	33,864	100.00%		<u>1.02</u>

February 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Weighted Days Lag
1	33,770	99.16%	1	0.99
2	38	0.11%	2	0.00
3	61	0.18%	3	0.01
4	82	0.24%	4	0.01
5	47	0.14%	5	0.01
6	34	0.10%	6	0.01
7	16	0.05%	7	0.00
8 to 14	7	0.02%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,055	100.00%		<u>1.03</u>

March 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	34,152	99.68%	1	1.00
2	37	0.11%	2	0.00
3	43	0.13%	3	0.00
4	13	0.04%	4	0.00
5	6	0.02%	5	0.00
6	7	0.02%	6	0.00
7	-	0.00%	7	0.00
8 to 14	4	0.01%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,262	100.00%		<u>1.01</u>

**Northern Utilities, Inc. – New Hampshire
Meter Reading to Recording of
Accounts Receivable
Monthly Detail**

April 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	33,996	99.77%	1	1.00
2	36	0.11%	2	0.00
3	15	0.04%	3	0.00
4	14	0.04%	4	0.00
5	8	0.02%	5	0.00
6	4	0.01%	6	0.00
7	-	0.00%	7	0.00
8 to 14	1	0.00%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,074	100.00%		1.00

May 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	33,757	99.84%	1	1.00
2	4	0.01%	2	0.00
3	10	0.03%	3	0.00
4	1	0.00%	4	0.00
5	23	0.07%	5	0.00
6	5	0.01%	6	0.00
7	9	0.03%	7	0.00
8 to 14	3	0.01%	11	0.00
Over 14	-	0.00%	14	0.00
Total	33,812	100.00%		1.01

June 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	33,677	99.42%	1	0.99
2	115	0.34%	2	0.01
3	15	0.04%	3	0.00
4	5	0.01%	4	0.00
5	9	0.03%	5	0.00
6	-	0.00%	6	0.00
7	8	0.02%	7	0.00
8 to 14	45	0.13%	11	0.01
Over 14	-	0.00%	14	0.00
Total	33,874	100.00%		1.02

**Northern Utilities, Inc. – New Hampshire
Meter Reading to Recording of
Accounts Receivable
Monthly Detail**

July 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	33,771	99.70%	1	1.00
2	17	0.05%	2	0.00
3	34	0.10%	3	0.00
4	6	0.02%	4	0.00
5	8	0.02%	5	0.00
6	25	0.07%	6	0.00
7	3	0.01%	7	0.00
8 to 14	7	0.02%	11	0.00
Over 14	-	0.00%	14	0.00
Total	33,871	100.00%		1.01

August 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	33,804	99.71%	1	1.00
2	20	0.06%	2	0.00
3	17	0.05%	3	0.00
4	23	0.07%	4	0.00
5	19	0.06%	5	0.00
6	3	0.01%	6	0.00
7	2	0.01%	7	0.00
8 to 14	12	0.04%	11	0.00
Over 14	2	0.01%	14	0.00
Total	33,902	100.00%		1.01

September 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	34,044	99.78%	1	1.00
2	20	0.06%	2	0.00
3	21	0.06%	3	0.00
4	15	0.04%	4	0.00
5	3	0.01%	5	0.00
6	6	0.02%	6	0.00
7	5	0.01%	7	0.00
8 to 14	5	0.01%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,119	100.00%		1.01

**Northern Utilities, Inc. – New Hampshire
Meter Reading to Recording of
Accounts Receivable
Monthly Detail**

October 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	34,234	99.74%	1	1.00
2	31	0.09%	2	0.00
3	26	0.08%	3	0.00
4	14	0.04%	4	0.00
5	8	0.02%	5	0.00
6	6	0.02%	6	0.00
7	1	0.00%	7	0.00
8 to 14	4	0.01%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,324	100.00%		<u>1.01</u>

November 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	30,708	88.51%	1	0.89
2	3,882	11.19%	2	0.22
3	5	0.01%	3	0.00
4	55	0.16%	4	0.01
5	10	0.03%	5	0.00
6	13	0.04%	6	0.00
7	9	0.03%	7	0.00
8 to 14	13	0.04%	11	0.00
Over 14	1	0.00%	14	0.00
Total	34,696	100.00%		<u>1.13</u>

December 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	34,524	98.71%	1	0.99
2	341	0.97%	2	0.02
3	53	0.15%	3	0.00
4	10	0.03%	4	0.00
5	19	0.05%	5	0.00
6	12	0.03%	6	0.00
7	7	0.02%	7	0.00
8 to 14	9	0.03%	11	0.00
Over 14	-	0.00%	14	0.00
Total	34,975	100.00%		<u>1.02</u>

Northern Utilities, Inc. – New Hampshire Number Of Days Lag In Billing To Collection Twelve Months Average 1/20 - 12/20				
Month	Days in Month	Gas Sales Revenues	Daily Average (1/Days)	Accounts Receivable Gas Sales
		(1)	(2)	(3)
2020				
January	31	9,273,728	299,153	8,021,811
February	29	9,322,298	321,459	9,218,610
March	31	8,196,645	264,408	9,058,246
April	30	6,033,356	201,112	7,696,711
May	31	4,103,034	132,356	5,983,008
June	30	2,525,740	84,191	3,926,062
July	31	2,190,380	70,657	3,262,552
August	31	2,068,981	66,741	2,849,441
September	30	2,342,041	78,068	2,423,533
October	31	2,707,773	87,348	2,943,324
November	30	4,859,199	161,973	4,666,361
December	31	8,479,874	273,544	7,983,794
Total		\$ 62,103,048	\$ 2,041,010	\$ 68,033,453
Average		\$ 5,175,254	\$ 170,084	\$ 5,669,454
Payment Lag Days (3/2)				33.33

Note: Accounts Receivable balances exclude write-offs and include protected receivables.

Revenues and accounts receivable balances are per the CIS Billing system.

**Northern Utilities, Inc. – New Hampshire
Collection to Receipt of Available Funds**

Revenue Classification by Bank

Revenue is deposited into the remittance account on the day that the revenue is recorded as received.
The following day, the bank statement reflects the prior day's bank availability of funds.

Total Lag Days from Receipt of Funds to Notification of Availability of Funds 1.00 day

**Availability of Funds as reported on succeeding business day.
Source: Report on Previous Day Data, Citizens Bank**

2020	Percent of Funds				Weighted Lag Days		
	Available Same Day 0 Days Lag	1 Day Float 1 Day Lag	2 Day Float 2 Days Lag	Total	1 Day	2 Days	Total
January	23%	68%	9%	100%	0.68	0.17	0.85
February	34%	60%	5%	100%	0.60	0.11	0.71
March	29%	62%	9%	100%	0.62	0.19	0.80
April	30%	63%	7%	100%	0.63	0.14	0.77
May	26%	65%	9%	100%	0.65	0.17	0.83
June	30%	61%	9%	100%	0.61	0.17	0.79
July	27%	64%	9%	100%	0.64	0.18	0.81
August	25%	66%	8%	100%	0.66	0.17	0.83
September	29%	64%	7%	100%	0.64	0.14	0.77
October	31%	62%	7%	100%	0.62	0.14	0.76
November	27%	67%	6%	100%	0.67	0.13	0.80
December	33%	60%	7%	100%	0.60	0.13	0.74

Average Weighted Lag Days for Availability of Funds 0.79 days

Summary

Total Lag Days from Receipt of Funds to Notification of Availability of Funds	1.00 day
Average Weighted Lag Days for Availability of Funds	<u>0.79 days</u>
Total Lag Days from Collection to Availability of Funds:	<u>1.79 days</u>

Northern Utilities, Inc. – New Hampshire
Remittance Accounts

January, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
2	304,674	511,864	36,040	
3	57,000	133,874	13,652	
6	252,498	870,238	89,129	
7	533,373	86,435	38,854	
8	132,155	483,735	29,787	
9	628	305,209	19,014	
10	59,125	217,840	16,097	
13	214,319	792,628	80,738	
14	473,102	134,568	29,821	
15	97,850	242,343	6,543	
16	(1,612)	212,262	7,328	
17	120,979	344,564	7,725	
21	65,717	841,747	112,497	
22	283,483	92,983	34,563	
23	(8,186)	393,152	25,067	
24	61,841	430,458	34,808	
27	247,082	829,126	166,017	
28	(62,785)	239,677	32,828	
29	97,866	360,285	107,970	
30	(57,304)	330,628	119,575	
31	(35,283)	390,566	36,189	
	<u>2,836,522</u>	<u>8,244,182</u>	<u>1,044,242</u>	<u>12,124,946</u>
% of Available Funds	23%	68%	9%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.68</u>	<u>0.17</u>	<u>0.85</u>

February, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
3	877,255	776,994	61,312	
4	(44,091)	136,213	39,756	
5	(7,889)	414,031	34,615	
6	738,306	490,682	11,578	
7	88,630	247,633	20,395	
10	239,321	823,056	59,213	
11	681,974	77,866	31,798	
12	169,646	302,176	18,031	
13	(6,042)	249,247	12,523	
14	117,767	242,852	18,027	
18	10,757	788,698	68,263	
19	685,975	88,451	24,823	
20	(3,950)	388,880	50,500	
21	36,096	249,964	17,210	
24	278,641	974,623	100,070	
25	229,649	146,047	14,389	
26	24,599	378,410	24,045	
27	(4,199)	305,716	25,168	
28	54,385	305,226	27,717	
	<u>4,166,830</u>	<u>7,386,765</u>	<u>659,433</u>	<u>12,213,028</u>
% of Available Funds	34%	60%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.60</u>	<u>0.11</u>	<u>0.71</u>

Northern Utilities, Inc. – New Hampshire
Remittance Accounts

May, 2020		Available Balance	1 Day Float	2 Day Float	Total Available + Float
	1	(40,555)	291,970	37,844	
	4	40,859	727,469	89,438	
	5	(77,427)	173,528	34,906	
	6	362,073	224,951	72,687	
	7	(59,283)	283,916	22,531	
	8	46,567	158,774	15,348	
	11	165,945	586,487	62,241	
	12	488,656	76,700	37,344	
	13	93,936	217,039	64,877	
	14	(67,161)	212,693	8,246	
	15	83,015	100,718	38,432	
	18	112,172	598,908	61,586	
	19	336,579	78,404	24,374	
	20	83,153	163,797	8,464	
	21	(4,933)	119,870	7,941	
	22	51,592	196,033	26,888	
	26	161,524	645,898	41,008	
	27	310,968	90,728	19,525	
	28	3,390	173,670	21,793	
	29	38,048	173,526	11,102	
		2,129,118	5,295,079	706,575	8,130,772
% of Available Funds		26%	65%	9%	100%
Float Days		0	1	2	
Weighted Float Days		-	0.65	0.17	0.83

June, 2020		Available Balance	1 Day Float	2 Day Float	Total Available + Float
	1	27,508	719,958	31,744	
	2	(24,404)	36,002	22,574	
	3	(5,930)	171,964	20,698	
	4	281,195	233,191	87,944	
	5	(2,797)	284,714	19,147	
	8	137,784	442,767	57,223	
	9	359,698	33,404	38,095	
	10	96,501	309,977	6,948	
	11	11,739	90,853	8,512	
	12	38,303	102,303	60,518	
	15	632,332	481,380	75,711	
	16	235,261	94,063	22,383	
	17	60,799	87,625	8,265	
	18	2,920	280,721	7,103	
	19	31,677	65,557	15,946	
	22	5,055	328,747	25,396	
	23	224,065	60,286	4,318	
	24	92,386	125,362	3,228	
	25	6,341	88,735	62,376	
	26	(19,054)	135,144	15,819	
	29	45,499	327,665	44,041	
	30	11,098	63,760	11,649	
		2,247,977	4,564,178	649,638	7,461,793
% of Available Funds		30%	61%	9%	100%
Float Days		0	1	2	
Weighted Float Days		-	0.61	0.17	0.79

Northern Utilities, Inc. – New Hampshire
Remittance Accounts

July, 2020		Available Balance	1 Day Float	2 Day Float	Total Available + Float
	1	(2,500)	85,581	4,791	
	2	5,999	104,177	23,628	
	3	14,931	104,265	9,047	
	6	17,347	239,765	29,557	
	7	160,782	39,978	13,238	
	8	74,547	111,527	9,741	
	9	188	80,475	15,108	
	10	27,272	87,158	10,822	
	13	67,272	219,362	17,410	
	14	249,756	61,537	22,634	
	15	48,268	83,435	16,673	
	16	(17,349)	121,162	10,852	
	17	28,572	112,839	3,457	
	20	78,269	218,488	23,334	
	21	(20,694)	30,786	11,132	
	22	236,791	84,435	6,087	
	23	5,250	99,619	18,074	
	24	3,657	182,677	16,112	
	27	73,198	316,701	45,414	
	28	(41,935)	66,524	4,846	
	29	104,766	113,040	2,473	
	30	3,976	66,217	2,881	
	31	31,113	64,067	52,120	
		1,149,477	2,693,815	369,431	4,212,723
% of Available Funds		27%	64%	9%	100%
Float Days		0	1	2	
Weighted Float Days		-	0.64	0.18	0.81

August, 2020		Available Balance	1 Day Float	2 Day Float	Total Available + Float
	3	(32,479)	283,312	36,745	
	4	(33,329)	56,426	49,068	
	5	(34,588)	186,946	7,605	
	6	17,183	49,378	9,495	
	7	168,904	86,190	7,415	
	10	62,348	230,390	31,733	
	11	180,399	109,636	18,712	
	12	76,017	114,735	6,116	
	13	(6,497)	129,712	8,144	
	14	25,192	98,259	3,775	
	17	54,350	277,837	49,233	
	18	133,679	78,641	5,073	
	19	43,255	63,031	666	
	20	2,454	80,547	11,129	
	21	113,804	81,191	4,848	
	24	60,842	251,491	62,037	
	25	140,610	66,537	4,301	
	26	34,620	105,853	2,301	
	27	4,245	61,113	4,356	
	28	30,305	51,079	3,652	
	31	12,267	277,923	24,670	
		1,053,582	2,740,227	351,074	4,144,883
% of Available Funds		25%	66%	8%	100%
Float Days		0	1	2	
Weighted Float Days		-	0.66	0.17	0.83

Northern Utilities, Inc. – New Hampshire
Remittance Accounts

November, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
2	66,468	294,449	31,914	
3	(30,805)	44,102	17,990	
4	155,297	112,736	4,876	
5	1,097	183,024	8,740	
6	34,208	79,781	10,577	
9	72,867	372,350	13,279	
10	255,874	20,176	15,045	
12	59,284	129,499	18,273	
13	28,684	33,806	8,881	
16	74,685	246,880	44,195	
17	150,947	194,510	6,290	
18	46,327	137,424	3,767	
19	(446)	155,647	8,809	
20	36,391	133,015	4,512	
23	106,509	396,239	51,656	
24	154,245	40,451	21,537	
25	21,031	139,693	3,645	
27	44,763	361,720	19,591	
30	(551)	151,029	18,559	

1,276,876	3,226,531	312,136	4,815,543
-----------	-----------	---------	-----------

% of Available Funds	27%	67%	6%	100%
Float Days	0	1	2	
Weighted Float Days	-	0.67	0.13	0.80

December, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	124,549	46,693	15,620	
2	(4,101)	230,120	4,367	
3	6,249	114,262	12,736	
4	44,983	98,597	17,975	
7	300,011	442,206	56,115	
8	177,043	66,129	33,832	
9	116,773	170,017	35,727	
10	(25,853)	108,547	5,785	
11	52,903	190,862	12,181	
14	140,080	459,890	18,041	
15	349,711	102,236	21,909	
16	61,157	159,529	24,282	
17	(10,160)	223,935	7,039	
18	47,790	16,127	3,598	
21	123,474	503,962	61,758	
22	236,525	150,012	17,544	
23	7,883	90,540	6,890	
24	28,520	166,310	12,520	
28	52,903	190,862	12,181	
29	295,285	43,709	38,313	
30	(12,799)	222,183	11,256	
31	50,527	148,057	12,130	
2,163,451	3,944,785	441,799	6,550,035	

% of Available Funds	33%	60%	7%	100%
Float Days	0	1	2	
Weighted Float Days	-	0.60	0.13	0.74

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Summary Total Payroll Lead Lag Summary - ADP and Non ADP

Line No	<u>Gross Payroll Items</u>	<u>Amount</u>	(Lead) Lag <u>Days</u>	<u>Weighted Dollar Days</u>
1				
2	<u>Regular Payroll</u>			
3	Total ADP Weekly & Semi Monthly	\$ 882,620	6.18	\$ 5,452,573
4				
5	Total Non ADP Weekly & Semi Monthly	209,434	45.01	9,425,944
6				
7	Total Weekly & Semi Monthly Payroll	<u>\$ 1,092,055</u>	13.62	<u>\$ 14,878,517</u>
8				
9				
10				
11	<u>Incentive Payroll</u>			
12	Total ADP Weekly & Semi Monthly	\$ 75,305	223.50	\$ 16,830,746
13				
14	Total Non ADP Weekly & Semi Monthly	2,071	225.50	466,972
15				
16	Total Weekly & Semi Monthly Payroll	<u>\$ 77,376</u>	223.55	<u>\$ 17,297,718</u>
17				
18	Total Gross Payroll	<u>\$ 1,169,431</u>		
19				
20				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Non ADP Payroll Deductions Lead Lag Summary

Line No	Gross Payroll Items	Amount	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Weekly</u>			
3	401K Loan	\$ 19,095	9.33	\$ 178,193
4	401K Tax Deferred	80,151	9.34	748,565
5	Health Insurance Premium	33,157	45.98	1,524,484
6	Health Savings Account	3,010	9.33	28,092
7	Dental Premium	1,881	45.98	86,489
8	Vision Premium	444	30.00	13,330
9	Supplemental Life Premium	8,053	9.34	75,217
10	Supplemental AD&D Premium	71	9.33	659
11	Bonds	-	-	-
12	Stock Purchase	720	9.33	6,720
13	Charity	24	9.33	224
14	PC Purchase Loan	225	(334.58)	(75,415)
15	Activity Prizes	100	9.50	950
16	Award	-	-	-
17	Miscellaneous	(14)	9.50	(137)
18	Union Dues	10,941	9.31	101,866
19	Medical Care Account	276	9.33	2,576
20	Dependent Care	-	-	-
21	Auto Adjustment	10,782	207.28	2,234,898
22	Education	-	-	-
23				
24	Total Weekly Payroll	<u>\$ 168,915</u>	29.17	<u>\$ 4,926,708</u>
25				
26				
27	<u>Semi Monthly</u>			
28	401K Loan	\$ 3,814	1.17	\$ 4,450
29	401K Tax Deferred	12,398	1.16	14,374
30	Health Insurance Premium	4,440	45.98	204,131
31	Health Savings Account	7,100	0.63	4,450
32	Dental Premium	492	45.98	22,605
33	Vision Premium	89	30.00	2,673
34	Supplemental Life Premium	2,187	1.17	2,552
35	Supplemental AD&D Premium	11	1.17	12
36	Bonds	-	-	-
37	Stock Purchase	300	1.17	350
38	Charity	12	1.17	14
39	PC Purchase Loan	271	(334.58)	(90,652)
40	Activity Prizes	-	-	-
41	Award	-	-	-
42	Miscellaneous	-	-	-
43	Union Dues	-	-	-
44	Medical Care Account	360	1.17	420
45	Dependent Care	-	-	-
46	Auto Adjustment	9,046	479.07	4,333,857
47	Education	-	-	-
48				
49	Total Semi Monthly Payroll	<u>\$ 40,520</u>	111.04	<u>\$ 4,499,236</u>
50				
51				
52	Total Weekly & Semi Monthly	<u>\$ 209,434</u>	45.01	<u>\$ 9,425,944</u>
53				
54				
55	<u>Incentive Pay</u>			
56	401K Tax Deferred	\$ 2,071	225.50	\$ 466,972
57				
58	Total Incentive Payroll	<u>\$ 2,071</u>	225.50	<u>\$ 466,972</u>
59				
60				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Total Payroll Service

Line No	Payroll Description	Grand Total Amount	Total ADP Payroll Deductions	Total Non ADP Payroll Deductions	Difference
1	<u>Weekly</u>				
2					
3	9/26/2020	\$ 84,421	\$ 71,247	\$ 13,174	\$ -
4	10/3/2020	78,311	65,401	12,910	-
5	10/10/2020	81,228	67,160	14,068	-
6	10/17/2020	79,462	66,432	13,030	0
7	10/24/2020	81,647	68,186	13,461	-
8	10/31/2020	83,583	70,295	13,288	-
9	11/7/2020	81,817	68,599	13,218	-
10	11/14/2020	85,237	71,886	13,351	-
11	11/21/2020	91,540	67,938	23,602	-
12	11/28/2020	79,467	66,096	13,371	-
13	12/5/2020	78,028	64,875	13,152	-
14	12/12/2020	81,625	69,335	12,290	-
15					
16		<u>\$ 986,367</u>	<u>\$ 817,452</u>	<u>\$ 168,915</u>	<u>\$ 0</u>
17					
18					
19	<u>Semi Monthly</u>				
20					
21	10/15/2020	\$ 30,940	\$ 25,747	\$ 5,193	\$ -
22	10/31/2020	27,817	20,416	7,401	-
23	11/15/2020	29,441	24,180	5,261	-
24	11/30/2020	28,772	23,101	5,671	-
25	12/15/2020	34,214	25,712	8,502	-
26	12/31/2020	32,971	24,481	8,490	-
27					
28		<u>\$ 184,157</u>	<u>\$ 143,637</u>	<u>\$ 40,520</u>	<u>\$ -</u>
29					
30					
31	<u>Incentive Pay</u>				
32	February 2020				
33	Incentive Pay-Weekly	\$ 8,181	\$ 8,181	\$ -	\$ -
34	Incentive Pay-Salary	75,148	73,077	2,071	(0)
35		<u>\$ 83,328</u>	<u>\$ 81,258</u>	<u>\$ 2,071</u>	
36					
37					
38	Total	<u>\$ 1,253,852</u>	<u>\$ 1,042,347</u>	<u>\$ 211,505</u>	<u>\$ 0</u>
39					
40					

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
401K Loan

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 1,407	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 13,364
4	10/3/2020	1,603	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	15,231
5	10/10/2020	1,603	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	15,231
6	10/17/2020	1,603	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	15,231
7	10/24/2020	1,603	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	15,231
8	10/31/2020	1,603	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	15,231
9	11/7/2020	1,603	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	15,231
10	11/14/2020	1,603	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	15,231
11	11/21/2020	1,603	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	12,024
12	11/28/2020	1,603	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	15,231
13	12/5/2020	1,627	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	15,459
14	12/12/2020	1,632	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	15,501
15									
16		<u>\$ 19,095</u>						9.33	<u>\$ 178,193</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ 636	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 636
22	10/31/2020	636	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(318)
23	11/15/2020	636	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	1,271
24	11/30/2020	636	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	1,271
25	12/15/2020	636	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	1,271
26	12/31/2020	636	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	318
27									
28		<u>\$ 3,814</u>						1.17	<u>\$ 4,450</u>
29									
30									
31									
32									
33	Total	<u>\$ 22,909</u>							
34									
35									
36									
37	Payment date indicates the wire release date in Dataview.								
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
401K Tax Deferred

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 6,848	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 65,059
4	10/3/2020	6,589	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	62,591
5	10/10/2020	7,593	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	72,135
6	10/17/2020	6,557	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	62,293
7	10/24/2020	6,981	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	66,315
8	10/31/2020	6,793	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	64,537
9	11/7/2020	6,733	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	63,966
10	11/14/2020	6,737	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	63,997
11	11/21/2020	6,434	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	48,254
12	11/28/2020	6,810	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	64,693
13	12/5/2020	6,388	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	60,684
14	12/12/2020	5,689	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	54,041
15									
16		<u>\$ 80,151</u>						9.34	<u>\$ 748,565</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ 2,396	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 2,396
22	10/31/2020	2,304	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(1,152)
23	11/15/2020	2,464	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	4,928
24	11/30/2020	2,201	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	4,402
25	12/15/2020	1,522	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	3,045
26	12/31/2020	1,510	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	755
27									
28		<u>\$ 12,398</u>						1.16	<u>\$ 14,374</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ -	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/13/20 12:00 AM	225.50	\$ -
34	Incentive Pay-Salary	2,071	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/13/20 12:00 AM	225.50	466,972
35		<u>\$ 2,071</u>						225.50	<u>\$ 466,972</u>
36									
37	Annualized Lag	<u>\$ 372,266</u>						9.45	<u>\$ 3,518,728</u>
38									
39	Payment date indicates the check date in Dataview.								
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Health Insurance Premium

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 2,742	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM		45.98	\$ 126,059
4	10/3/2020	2,742	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM		45.98	126,059
5	10/10/2020	2,742	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM		45.98	126,059
6	10/17/2020	2,742	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM		45.98	126,059
7	10/24/2020	2,742	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM		45.98	126,059
8	10/31/2020	2,742	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM		45.98	126,059
9	11/7/2020	2,742	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM		45.98	126,059
10	11/14/2020	2,742	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM		45.98	126,059
11	11/21/2020	2,742	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM		45.98	126,059
12	11/28/2020	2,827	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM		45.98	129,984
13	12/5/2020	2,827	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM		45.98	129,984
14	12/12/2020	2,827	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM		45.98	129,984
15									
16		<u>\$ 33,157</u>						45.98	<u>\$ 1,524,484</u>
17									
18									
19	Semi Monthly								
20									
21	10/15/2020	\$ 740	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM		45.98	\$ 34,022
22	10/31/2020	740	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM		45.98	34,022
23	11/15/2020	740	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM		45.98	34,022
24	11/30/2020	740	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM		45.98	34,022
25	12/15/2020	740	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM		45.98	34,022
26	12/31/2020	740	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM		45.98	34,022
27									
28		<u>\$ 4,440</u>						45.98	<u>\$ 204,131</u>
29									
30									
31									
32									
33	Total	<u>\$ 37,597</u>						45.98	<u>\$ 1,728,614</u>
34									
35									
36									
37	The employee 20 % contribution toward health insurance is an offset to the expense.								
38	NU is self insured.								
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Health Savings Account

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 224	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 2,123
4	10/3/2020	252	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	2,389
5	10/10/2020	252	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	2,389
6	10/17/2020	252	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	2,389
7	10/24/2020	252	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	2,389
8	10/31/2020	252	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	2,389
9	11/7/2020	252	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	2,389
10	11/14/2020	252	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	2,389
11	11/21/2020	252	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	1,886
12	11/28/2020	252	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	2,389
13	12/5/2020	262	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	2,484
14	12/12/2020	262	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	2,484
15									
16		<u>\$ 3,010</u>						9.33	<u>\$ 28,092</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 800	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 800
22	10/31/2020	3,100	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(1,550)
23	11/15/2020	800	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	1,600
24	11/30/2020	800	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	1,600
25	12/15/2020	800	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	1,600
26	12/31/2020	800	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	400
27									
28		<u>\$ 7,100</u>						0.63	<u>\$ 4,450</u>
29									
30									
31									
32									
33	Total	<u>\$ 10,110</u>							
34									
35									
36									
37	Payment date indicates the check date.								
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Dental Premium

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				
1	<u>Weekly</u>							
2								
3	9/26/2020	\$ 155	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	45.98	\$ 7,129
4	10/3/2020	155	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	45.98	7,129
5	10/10/2020	155	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	45.98	7,129
6	10/17/2020	155	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	45.98	7,129
7	10/24/2020	155	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	45.98	7,129
8	10/31/2020	155	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	45.98	7,129
9	11/7/2020	155	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	45.98	7,129
10	11/14/2020	155	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	45.98	7,129
11	11/21/2020	155	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	45.98	7,129
12	11/28/2020	162	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	45.98	7,442
13	12/5/2020	162	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	45.98	7,442
14	12/12/2020	162	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	45.98	7,442
15								
16		<u>\$ 1,881</u>					45.98	<u>\$ 86,489</u>
17								
18								
19	<u>Semi Monthly</u>							
20								
21	10/15/2020	\$ 82	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	45.98	\$ 3,767
22	10/31/2020	82	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	45.98	3,767
23	11/15/2020	82	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	45.98	3,767
24	11/30/2020	82	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	45.98	3,767
25	12/15/2020	82	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	45.98	3,767
26	12/31/2020	82	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	45.98	3,767
27								
28		<u>\$ 492</u>					45.98	<u>\$ 22,605</u>
29								
30								
31								
32								
33	Total	<u>\$ 2,373</u>					45.98	<u>\$ 109,093</u>
34								
35								
36								
37	The employee contribution toward dental insurance is an offset to the expense.							
38	Lag days are based on health insurance premium.							
39	NU is self insured.							
40								

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Vision Premium

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 36	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM		30.00	\$ 1,084
4	10/3/2020	36	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM		30.00	1,084
5	10/10/2020	36	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM		30.00	1,084
6	10/17/2020	36	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM		30.00	1,084
7	10/24/2020	36	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM		30.00	1,084
8	10/31/2020	36	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM		30.00	1,084
9	11/7/2020	36	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM		30.00	1,084
10	11/14/2020	37	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM		30.00	1,117
11	11/21/2020	37	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM		30.00	1,117
12	11/28/2020	39	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM		30.00	1,169
13	12/5/2020	39	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM		30.00	1,169
14	12/12/2020	39	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM		30.00	1,169
15									
16		<u>\$ 444</u>						30.00	<u>\$ 13,330</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 15	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM		30.00	\$ 446
22	10/31/2020	15	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM		30.00	446
23	11/15/2020	15	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM		30.00	446
24	11/30/2020	15	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM		30.00	446
25	12/15/2020	15	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM		30.00	446
26	12/31/2020	15	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM		30.00	446
27									
28		<u>\$ 89</u>						30.00	<u>\$ 2,673</u>
29									
30									
31									
32									
33	Total	<u>\$ 533</u>						30.00	<u>\$ 16,003</u>
34									

NU is self insured for Vision.
The employee contribution toward vision insurance is an offset to the expense.
The lag until payment is made to the provider is estimated to be 30 days after the payroll deduction.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Supplemental Life Premium

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 671	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 6,379
4	10/3/2020	673	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	6,392
5	10/10/2020	673	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	6,389
6	10/17/2020	673	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	6,389
7	10/24/2020	673	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	6,389
8	10/31/2020	673	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	6,389
9	11/7/2020	673	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	6,395
10	11/14/2020	673	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	6,395
11	11/21/2020	643	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	4,824
12	11/28/2020	673	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	6,395
13	12/5/2020	680	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	6,462
14	12/12/2020	675	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	6,417
15									
16		<u>\$ 8,053</u>						9.34	<u>\$ 75,217</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 365	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 365
22	10/31/2020	365	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(182)
23	11/15/2020	365	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	729
24	11/30/2020	365	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	729
25	12/15/2020	365	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	729
26	12/31/2020	365	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	182
27									
28		<u>\$ 2,187</u>						1.17	<u>\$ 2,552</u>
29									
30									
31									
32								7.59	<u>\$ 77,768</u>
33	Total Weighted Lag	<u>\$ 10,240</u>							
34									
35									
36									
37	Payment date indicates the check date								
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Supplemental AD&D Premium

Line No	Payroll Description	Net Payroll Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 6	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 56
4	10/3/2020	6	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	56
5	10/10/2020	6	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	56
6	10/17/2020	6	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	56
7	10/24/2020	6	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	56
8	10/31/2020	6	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	56
9	11/7/2020	6	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	56
10	11/14/2020	6	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	56
11	11/21/2020	6	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	44
12	11/28/2020	6	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	56
13	12/5/2020	6	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	56
14	12/12/2020	6	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	56
15									
16		<u>\$ 71</u>						9.33	<u>\$ 659</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ 2	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 2
22	10/31/2020	2	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(1)
23	11/15/2020	2	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	4
24	11/30/2020	2	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	4
25	12/15/2020	2	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	4
26	12/31/2020	2	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	1
27									
28		<u>\$ 11</u>						1.17	<u>\$ 12.25</u>
29									
30									
31								8.28	<u>\$ 671</u>
32	Total Weighted Lag	<u>\$ 81</u>							

Payment date reflects the check date

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Bonds

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	1/0/00 12:00 AM		\$ -
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	1/0/00 12:00 AM		-
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	1/0/00 12:00 AM		-
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	1/0/00 12:00 AM		-
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	1/0/00 12:00 AM		-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	1/0/00 12:00 AM		-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	1/0/00 12:00 AM		-
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	1/0/00 12:00 AM		-
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	1/0/00 12:00 AM		-
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	1/0/00 12:00 AM		-
13	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	1/0/00 12:00 AM		-
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	1/0/00 12:00 AM		-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	1/0/00 12:00 AM		\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	1/0/00 12:00 AM		-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	1/0/00 12:00 AM		-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	1/0/00 12:00 AM		-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	1/0/00 12:00 AM		-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	1/0/00 12:00 AM		-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ -</u>							
34									
35									
36									
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Stock Purchase

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 60	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 570
4	10/3/2020	60	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	570
5	10/10/2020	60	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	570
6	10/17/2020	60	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	570
7	10/24/2020	60	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	570
8	10/31/2020	60	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	570
9	11/7/2020	60	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	570
10	11/14/2020	60	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	570
11	11/21/2020	60	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	450
12	11/28/2020	60	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	570
13	12/5/2020	60	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	570
14	12/12/2020	60	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	570
15									
16		<u>\$ 720</u>						9.33	<u>\$ 6,720</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ 50	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 50
22	10/31/2020	50	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(25)
23	11/15/2020	50	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	100
24	11/30/2020	50	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	100
25	12/15/2020	50	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	100
26	12/31/2020	50	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	25
27									
28		<u>\$ 300</u>						1.17	<u>\$ 350</u>
29									
30									
31									
32									
33	Total	<u>\$ 1,020</u>							
34									
35									
36									
37	Payment date indicates the check date in Dataview- Unitil Corporation - DRP purchases.								
38	Account Number - 30.00.00.00.232.18.00								
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Charity

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Weekly								
2									
3	9/26/2020	\$	2	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50 \$ 19
4	10/3/2020		2	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50 19
5	10/10/2020		2	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50 19
6	10/17/2020		2	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50 19
7	10/24/2020		2	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50 19
8	10/31/2020		2	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50 19
9	11/7/2020		2	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50 19
10	11/14/2020		2	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50 19
11	11/21/2020		2	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50 15
12	11/28/2020		2	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50 19
13	12/5/2020		2	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50 19
14	12/12/2020		2	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50 19
15									
16		\$	24					9.33	\$ 224
17									
18									
19	Semi Monthly								
20									
21	10/15/2020	\$	2	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00 \$ 2
22	10/31/2020		2	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50) (1)
23	11/15/2020		2	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00 4
24	11/30/2020		2	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00 4
25	12/15/2020		2	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00 4
26	12/31/2020		2	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50 1
27									
28		\$	12					1.17	\$ 14
29									
30									
31									
32									
33	Total	\$	36						
34									
35									
36									
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Auto Adjustment

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	Weekly								
2									
3	9/26/2020	\$ -	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			\$ -
4	10/3/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
5	10/10/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
6	10/17/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
7	10/24/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
8	10/31/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
9	11/7/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
10	11/14/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
11	11/21/2020	10,593	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	11/25/20 12:00 AM	207.00	2,192,751
12	11/28/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
13	12/5/2020	189	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	12/11/20 12:00 AM	223.00	42,147
14	12/12/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
15									
16		<u>\$ 10,782</u>						207.28	<u>\$ 2,234,898</u>
17									
18	Semi Monthly								
19									
20									
21	10/15/2020	\$ -	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			\$ -
22	10/31/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
23	11/15/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM			-
24	11/30/2020	673	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	11/25/20 12:00 AM	207.00	139,270
25	12/15/2020	4,187	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	12/10/20 12:00 AM	222.00	929,465
26	12/31/2020	4,187	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	12/24/20 12:00 AM	236.00	988,078
27									
28		<u>\$ 9,046</u>						479.07	<u>\$ 4,333,857</u>
29									
30									
31									
32									
33	Total	<u>\$ 19,828</u>							
34									
35									

The Auto amount represents the imputed value for the personal use of a company car that is added to the employees gross wages on their W-2.
Employee is responsible for taxes. Earnings are grossed up.
Amount is added to earnings and deductions.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
PC Purchase Loan

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 18	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM		(334.58)	\$ (5,855)
4	10/3/2020	18	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM		(334.58)	(5,855)
5	10/10/2020	18	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM		(334.58)	(5,855)
6	10/17/2020	18	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM		(334.58)	(5,855)
7	10/24/2020	18	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM		(334.58)	(5,855)
8	10/31/2020	18	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM		(334.58)	(5,855)
9	11/7/2020	18	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM		(334.58)	(5,855)
10	11/14/2020	18	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM		(334.58)	(5,855)
11	11/21/2020	18	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM		(334.58)	(5,855)
12	11/28/2020	18	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM		(334.58)	(5,855)
13	12/5/2020	18	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM		(334.58)	(5,855)
14	12/12/2020	33	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM		(334.58)	(11,008)
15									
16		<u>\$ 225</u>						(334.58)	<u>\$ (75,415)</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 47	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM		(334.58)	\$ (15,561)
22	10/31/2020	47	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM		(334.58)	(15,561)
23	11/15/2020	47	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM		(334.58)	(15,561)
24	11/30/2020	46	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM		(334.58)	(15,501)
25	12/15/2020	43	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM		(334.58)	(14,233)
26	12/31/2020	43	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM		(334.58)	(14,233)
27									
28		<u>\$ 271</u>						(334.58)	<u>\$ (90,652)</u>
29									
30									
31									
32									
33	Total	<u>\$ 496</u>							
34									
35									
36	Average Length of Loan is 22.0 Months.								
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Activity Prizes

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	Weekly								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM			\$ -
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM			-
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM			-
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM			-
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM			-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM			-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM			-
10	11/14/2020	100	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	950
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM			-
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM			-
13	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM			-
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM			-
15									
16		<u>\$ 100</u>						9.50	<u>\$ 950</u>
17									
18	Semi Monthly								
19									
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM			\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM			-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM			-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM			-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM			-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM			-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ 100</u>							

Gross pay and the deduction are grossed up for the amount of the prizes. Prizes given during Service period. Use midpoint of service period for payment date.

Weekly:

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Award

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Weekly								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	1/0/00 12:00 AM		\$ -
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	1/0/00 12:00 AM		-
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	1/0/00 12:00 AM		-
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	1/0/00 12:00 AM		-
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	1/0/00 12:00 AM		-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	1/0/00 12:00 AM		-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	1/0/00 12:00 AM		-
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	1/0/00 12:00 AM		-
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	1/0/00 12:00 AM		-
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	1/0/00 12:00 AM		-
13	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	1/0/00 12:00 AM		-
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	1/0/00 12:00 AM		-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18	Semi Monthly								
19									
20									
21	10/15/2020	\$ -	9/1/09 12:00 AM	9/1/10 12:00 AM	365	3/2/10 12:00 PM	1/0/00 12:00 AM		\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	1/0/00 12:00 AM		-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	1/0/00 12:00 AM		-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	1/0/00 12:00 AM		-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	1/0/00 12:00 AM		-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	1/0/00 12:00 AM		-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ -</u>							
34									

Five Year Service Awards. Lags are based on 5 year service period.

Exceptional EE Awards are given out Quarterly during the year. Added to payroll at the end of the year. Lag based on the midpoint of the quarter.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Miscellaneous

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	Weekly								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM			\$ -
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM			-
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM			-
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM			-
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM			-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM			-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM			-
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM			-
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM			-
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM			-
13	12/5/2020	(14)	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	(137)
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM			-
15									
16		<u>\$ (14)</u>						9.50	<u>\$ (137)</u>
17									
18	Semi Monthly								
19									
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM			\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM			-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM			-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM			-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM			-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM			-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ (14)</u>							
34									
35									
36	This was a reissued net payroll check for a stop-payment - Misc category selected by HR.								
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Union Dues

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 983	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 9,335
4	10/3/2020	752	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	7,149
5	10/10/2020	906	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	8,608
6	10/17/2020	904	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	8,591
7	10/24/2020	912	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	8,660
8	10/31/2020	926	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	8,797
9	11/7/2020	916	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	8,698
10	11/14/2020	944	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	8,972
11	11/21/2020	1,035	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	7,761
12	11/28/2020	897	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	8,519
13	12/5/2020	885	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	8,403
14	12/12/2020	881	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	8,373
15									
16		<u>\$ 10,941</u>						9.31	<u>\$ 101,866</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM			\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM			-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM			-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM			-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM			-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM			-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ 10,941</u>							
34									
35									
36									
37	Payment date indicates the check.								
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Medical Care Account

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Weekly								
2									
3	9/26/2020	\$ 23	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	10/2/20 12:00 AM	9.50	\$ 219
4	10/3/2020	23	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/9/20 12:00 AM	9.50	219
5	10/10/2020	23	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/16/20 12:00 AM	9.50	219
6	10/17/2020	23	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/23/20 12:00 AM	9.50	219
7	10/24/2020	23	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/30/20 12:00 AM	9.50	219
8	10/31/2020	23	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/6/20 12:00 AM	9.50	219
9	11/7/2020	23	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/13/20 12:00 AM	9.50	219
10	11/14/2020	23	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/20/20 12:00 AM	9.50	219
11	11/21/2020	23	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/25/20 12:00 AM	7.50	173
12	11/28/2020	23	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/4/20 12:00 AM	9.50	219
13	12/5/2020	23	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/11/20 12:00 AM	9.50	219
14	12/12/2020	23	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/18/20 12:00 AM	9.50	219
15									
16		<u>\$ 276</u>						9.33	<u>\$ 2,576</u>
17									
18									
19	Semi Monthly								
20									
21	10/15/2020	\$ 60	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/9/20 12:00 AM	1.00	\$ 60
22	10/31/2020	60	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/23/20 12:00 AM	(0.50)	(30)
23	11/15/2020	60	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/10/20 12:00 AM	2.00	120
24	11/30/2020	60	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/25/20 12:00 AM	2.00	120
25	12/15/2020	60	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/10/20 12:00 AM	2.00	120
26	12/31/2020	60	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/24/20 12:00 AM	0.50	30
27									
28		<u>\$ 360</u>						1.17	<u>\$ 420</u>
29									
30									
31									
32									
33	Total	<u>\$ 636</u>							
34									
35									
36									
37	Payment date indicates the check date.								
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Dependent Care

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	1/0/00 12:00 AM	\$ -	
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	1/0/00 12:00 AM	-	
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	1/0/00 12:00 AM	-	
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	1/0/00 12:00 AM	-	
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	1/0/00 12:00 AM	-	
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	1/0/00 12:00 AM	-	
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	1/0/00 12:00 AM	-	
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	1/0/00 12:00 AM	-	
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	1/0/00 12:00 AM	-	
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	1/0/00 12:00 AM	-	
13	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	1/0/00 12:00 AM	-	
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	1/0/00 12:00 AM	-	
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18	<u>Semi Monthly</u>								
19									
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	1/0/00 12:00 AM	\$ -	
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	1/0/00 12:00 AM	-	
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	1/0/00 12:00 AM	-	
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	1/0/00 12:00 AM	-	
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	1/0/00 12:00 AM	-	
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	1/0/00 12:00 AM	-	
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31									
32									
33	Total	<u>\$ -</u>							
34									
35									
36									
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Education

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	1/0/00 12:00 AM		\$ -
6	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	1/0/00 12:00 AM		-
7	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	1/0/00 12:00 AM		-
8	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	1/0/00 12:00 AM		-
9	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	1/0/00 12:00 AM		-
10	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	1/0/00 12:00 AM		-
11	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	1/0/00 12:00 AM		-
12	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	1/0/00 12:00 AM		-
13	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	1/0/00 12:00 AM		-
14	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	1/0/00 12:00 AM		-
15	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	1/0/00 12:00 AM		-
16	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	1/0/00 12:00 AM		-
17									
18		<u>\$ -</u>						-	<u>\$ -</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	1/0/00 12:00 AM		\$ -
24	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	1/0/00 12:00 AM		-
25	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	1/0/00 12:00 AM		-
26	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	1/0/00 12:00 AM		-
27	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	1/0/00 12:00 AM		-
28	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	1/0/00 12:00 AM		-
29									
30		<u>\$ -</u>						-	<u>\$ -</u>
31									
32									
33									
34									
35	Total	<u>\$ -</u>							
36									
37									
38									
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
ADP Payroll Lead Lag Summary

Line No	Gross Payroll Items	Amount	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Weekly</u>			
3	Net Payroll	\$ 568,003	7.50	\$ 4,261,528
4	Misc_Garnishment	-	-	-
5	FIT Withholding	109,934	7.50	825,004
6	FICA Employee	54,546	7.49	408,537
7	Medicare Employee	12,757	7.49	95,545
8	ME State W/H	3,519	7.51	26,446
9	MA State W/H	850	7.50	6,377
10				
11	Total Weekly Payroll	<u>\$ 749,610</u>	7.50	<u>\$ 5,623,438</u>
12				
13				
14	<u>Semi Monthly</u>			
15	Net Payroll	\$ 96,155	(1.28)	\$ (123,356)
16	Misc_Garnishment	6,396	(1.33)	(8,528)
17	FIT Withholding	18,693	(1.28)	(23,937)
18	FICA Employee	8,292	(1.30)	(10,743)
19	Medicare Employee	2,335	(1.25)	(2,907)
20	ME State W/H	-	-	-
21	MA State W/H	1,139	(1.22)	(1,393)
22				
23	Total Bi Monthly Payroll	<u>\$ 133,010</u>	(1.28)	<u>\$ (170,865)</u>
24				
25				
26	Total Weekly & Semi Monthly	<u>\$ 882,620</u>	6.18	<u>\$ 5,452,573</u>
27				
28				
29	<u>Incentive Pay</u>			
30	Net Payroll	\$ 52,206	223.50	\$ 11,667,961
31	Misc_Garnishment	-	-	-
32	FIT Withholding	16,594	223.50	3,708,833
33	FICA Employee	4,797	223.50	1,072,201
34	Medicare Employee	1,122	223.50	250,754
35	ME State W/H	357	223.50	79,734
36	MA State W/H	229	223.50	51,264
37				
38	Total Incentive Payroll	<u>\$ 75,305</u>	223.50	<u>\$ 16,830,746</u>
39				
40				
41				
42		Annual		
43	<u>Employer Payroll Taxes</u>	<u>Expense</u>		
44	Social Security Employer Weekly	\$ 217,109	7.49	\$ 1,626,080
45	Social Security Employer Semi Monthly	44,007	(1.30)	(57,018)
46	Social Security Employer Incentive	4,797	223.50	1,072,203
47	Medicare Employer Weekly	50,817	7.49	380,603
48	Medicare Employer Semi Monthly	10,688	(1.25)	(13,307)
49	Medicare Employer Incentive	1,122	223.50	250,758
50	FUI Employer Weekly	1,738	7.50	13,040
51	FUI Employer Semi Monthly	378	(1.28)	(486)
52	FUI Employer Incentive	24	223.50	5,315
53	SUI Employer Weekly	1,006	7.50	7,547
54	SUI Employer Semi Monthly	124	(1.28)	(160)
55	SUI Employer incentive	9	223.50	2,065
56				
57	Total Employer Payroll Taxes	<u>\$ 331,819</u>	9.90	<u>\$ 3,286,641</u>
58				
59				
60	Total FICA Taxes	<u>\$ 328,540</u>	9.92	<u>\$ 3,259,320</u>
61				
62	Total Federal Unemployment Taxes	<u>\$ 2,140</u>	8.35	<u>\$ 17,869</u>
63				
64	Total State Unemployment Taxes	<u>\$ 1,140</u>	8.29	<u>\$ 9,452</u>
65				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Total Payroll Service

Line No	Payroll Description	Gross Pay Amount	Total ADP Payroll Items	Total Transfer to ADP	Difference	Total Payroll Deductions
1	<u>Weekly</u>					
2						
3	9/26/2020	\$ 78,321	\$ 71,247	\$ 71,247	\$ -	\$ 65,413
4	10/3/2020	72,610	65,401	65,401	-	59,968
5	10/10/2020	75,366	67,160	67,160	-	61,566
6	10/17/2020	73,729	66,432	66,432	-	60,966
7	10/24/2020	75,754	68,186	68,186	-	62,560
8	10/31/2020	77,566	70,295	70,295	-	64,545
9	11/7/2020	75,942	68,599	68,599	-	62,992
10	11/14/2020	79,141	71,886	71,886	-	66,057
11	11/21/2020	84,995	67,938	67,938	-	61,631
12	11/28/2020	73,759	66,096	66,096	-	60,656
13	12/5/2020	72,415	64,875	64,875	-	59,538
14	12/12/2020	75,740	69,335	69,335	-	63,720
15						
16		<u>\$ 915,338</u>	<u>\$ 817,452</u>	<u>\$ 817,452</u>		<u>\$ 749,610</u>
17						
18						
19	<u>Semi Monthly</u>					
20						
21	10/15/2020	\$ 28,670	\$ 25,747	\$ 25,747	\$ -	\$ 23,669
22	10/31/2020	25,985	20,416	20,416	-	18,777
23	11/15/2020	27,585	24,180	24,180	-	22,517
24	11/30/2020	26,964	23,101	23,101	-	21,486
25	12/15/2020	32,172	25,712	25,712	-	23,862
26	12/31/2020	30,998	24,481	24,481	(0)	22,700
27						
28		<u>\$ 172,374</u>	<u>\$ 143,637</u>	<u>\$ 143,637</u>		<u>\$ 133,010</u>
29						
30						
31	<u>Incentive Pay</u>					
32	February 2020					
33	Incentive Pay-Weekly	\$ 7,570	\$ 8,181	\$ 8,181	\$ -	\$ 7,570
34	Incentive Pay-Salary	69,806	73,077	73,077	-	67,735
35						
36		<u>\$ 77,376</u>	<u>\$ 81,258</u>	<u>\$ 81,258</u>		<u>\$ 75,305</u>
37						
38						
39	Total	<u>\$ 1,165,088</u>	<u>\$ 1,042,347</u>	<u>\$ 1,042,347</u>		<u>\$ 957,926</u>
40						

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Net Payroll

Line No	Payroll Description	Net Payroll Amount	Service Period Start	Service Period End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days	Pay Date
1	<u>Weekly</u>									
2										
3	9/26/2020	49,452	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	370,891	10/2/20 12:00 AM
4	10/3/2020	45,570	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	341,773	10/9/20 12:00 AM
5	10/10/2020	46,316	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	347,370	10/16/20 12:00 AM
6	10/17/2020	46,363	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	347,723	10/23/20 12:00 AM
7	10/24/2020	47,297	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	354,726	10/30/20 12:00 AM
8	10/31/2020	48,840	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	366,299	11/6/20 12:00 AM
9	11/7/2020	47,739	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	405,785	11/13/20 12:00 AM
10	11/14/2020	49,888	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	374,157	11/20/20 12:00 AM
11	11/21/2020	46,238	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	300,544	11/25/20 12:00 AM
12	11/28/2020	46,348	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	347,609	12/4/20 12:00 AM
13	12/5/2020	45,506	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	341,297	12/11/20 12:00 AM
14	12/12/2020	48,447	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	363,354	12/18/20 12:00 AM
15										
16		<u>\$ 568,003</u>						7.50	<u>\$ 4,261,528</u>	
17										
18	<u>Semi Monthly</u>									
19										
20										
21	10/15/2020	\$ 17,239	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (17,239)	10/9/20 12:00 AM
22	10/31/2020	13,250	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(33,124)	10/23/20 12:00 AM
23	11/15/2020	16,412	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(65,650)	11/10/20 12:00 AM
24	11/30/2020	15,635	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-	11/25/20 12:00 AM
25	12/15/2020	17,234	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	17,234	12/10/20 12:00 AM
26	12/31/2020	16,384	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(24,577)	12/24/20 12:00 AM
27										
28		<u>\$ 96,155</u>						(1.28)	<u>\$ (123,356)</u>	
29										
30										
31	<u>Incentive Pay</u>									
32	February 2020									
33	Incentive Pay-Weekly	\$ 5,326	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 1,190,265	2/13/20 12:00 AM
34	Incentive Pay-Salary	46,880	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	10,477,696	2/13/20 12:00 AM
35		<u>\$ 52,206</u>						223.50	<u>\$ 11,667,961</u>	
36										
37										
38	Total	<u>\$ 716,364</u>								
39										
40										

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Misc_Garnishment

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	-	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	-
4	10/3/2020	-	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	-
5	10/10/2020	-	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	-
6	10/17/2020	-	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	-
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	-
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	-
11	11/21/2020	-	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	-
12	11/28/2020	-	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	-
13	12/5/2020	-	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	-
14	12/12/2020	-	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 1,066	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (1,066)
22	10/31/2020	1,066	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(2,665)
23	11/15/2020	1,066	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(4,264)
24	11/30/2020	1,066	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	1,066	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	1,066
26	12/31/2020	1,066	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(1,599)
27									
28		<u>\$ 6,396</u>						(1.33)	<u>\$ (8,528)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ -	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ -
34	Incentive Pay-Salary	-	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	-
35		<u>\$ -</u>						-	<u>\$ -</u>
36									
37									
38	Total	<u>\$ 6,396</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FIT Withholding

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	9,790	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	73,423
4	10/3/2020	8,718	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	65,386
5	10/10/2020	9,226	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	69,198
6	10/17/2020	8,899	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	66,745
7	10/24/2020	9,332	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	69,994
8	10/31/2020	9,647	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	72,356
9	11/7/2020	9,311	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	79,145
10	11/14/2020	10,032	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	75,244
11	11/21/2020	8,810	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	57,266
12	11/28/2020	8,510	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	63,825
13	12/5/2020	8,376	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	62,818
14	12/12/2020	9,281	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	69,605
15									
16		<u>\$ 109,934</u>						7.50	<u>\$ 825,004</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 3,112	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (3,112)
22	10/31/2020	2,663	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(6,659)
23	11/15/2020	3,185	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(12,740)
24	11/30/2020	2,990	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	3,475	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	3,475
26	12/31/2020	3,268	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(4,902)
27									
28		<u>\$ 18,693</u>						(1.28)	<u>\$ (23,937)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 1,665	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 372,224
34	Incentive Pay-Salary	14,929	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	3,336,609
35		<u>\$ 16,594</u>						223.50	<u>\$ 3,708,833</u>
36									
37									
38	Total	<u>\$ 145,221</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FICA Employee

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	4,675	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	35,065
4	10/3/2020	4,320	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	32,397
5	10/10/2020	4,490	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	33,678
6	10/17/2020	4,389	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	32,917
7	10/24/2020	4,514	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	33,858
8	10/31/2020	4,627	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	34,701
9	11/7/2020	4,526	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	38,472
10	11/14/2020	4,724	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	35,433
11	11/21/2020	5,087	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	33,068
12	11/28/2020	4,385	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	32,887
13	12/5/2020	4,301	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	32,257
14	12/12/2020	4,507	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	33,804
15									
16		<u>\$ 54,546</u>						7.49	<u>\$ 408,537</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 1,684	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (1,684)
22	10/31/2020	1,318	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(3,295)
23	11/15/2020	1,285	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(5,140)
24	11/30/2020	1,246	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	1,405	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	1,405
26	12/31/2020	1,353	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(2,030)
27									
28		<u>\$ 8,292</u>						(1.30)	<u>\$ (10,743)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 469	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 104,900
34	Incentive Pay-Salary	4,328	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	967,301
35		<u>\$ 4,797</u>						223.50	<u>\$ 1,072,201</u>
36									
37									
38	Total	<u>\$ 67,635</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Medicare Employee

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	1,093	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	8,201
4	10/3/2020	1,010	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	7,577
5	10/10/2020	1,050	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	7,876
6	10/17/2020	1,026	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	7,698
7	10/24/2020	1,056	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	7,918
8	10/31/2020	1,082	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	8,116
9	11/7/2020	1,059	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	8,998
10	11/14/2020	1,105	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	8,287
11	11/21/2020	1,190	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	7,734
12	11/28/2020	1,026	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	7,691
13	12/5/2020	1,006	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	7,544
14	12/12/2020	1,054	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	7,906
15									
16		<u>\$ 12,757</u>						7.49	<u>\$ 95,545</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 394	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (394)
22	10/31/2020	322	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(804)
23	11/15/2020	378	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(1,513)
24	11/30/2020	369	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	445	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	445
26	12/31/2020	428	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(642)
27									
28		<u>\$ 2,335</u>						(1.25)	<u>\$ (2,907)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 110	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 24,534
34	Incentive Pay-Salary	1,012	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	226,220
35		<u>\$ 1,122</u>						223.50	<u>\$ 250,754</u>
36									
37									
38	Total	<u>\$ 16,214</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
ME State W/H

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	312	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	2,343
4	10/3/2020	283	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	2,122
5	10/10/2020	415	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	3,115
6	10/17/2020	218	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	1,636
7	10/24/2020	290	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	2,174
8	10/31/2020	275	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	2,065
9	11/7/2020	289	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	2,459
10	11/14/2020	240	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	1,804
11	11/21/2020	239	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	1,551
12	11/28/2020	321	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	2,404
13	12/5/2020	282	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	2,115
14	12/12/2020	355	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	2,659
15									
16		<u>\$ 3,519</u>						7.51	<u>\$ 26,446</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020		10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ -
22	10/31/2020		10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	-
23	11/15/2020		11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	-
24	11/30/2020		11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020		12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	-
26	12/31/2020		12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	-
27									
28		<u>\$ -</u>						#DIV/0!	<u>\$ -</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ -	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ -
34	Incentive Pay-Salary	357	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	79,734
35		<u>\$ 357</u>						223.50	<u>\$ 79,734</u>
36									
37									
38	Total	<u>\$ 3,876</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
MA State W/H

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	90	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	674
4	10/3/2020	67	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	504
5	10/10/2020	67	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	504
6	10/17/2020	70	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	523
7	10/24/2020	71	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	532
8	10/31/2020	74	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	551
9	11/7/2020	67	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	571
10	11/14/2020	67	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	504
11	11/21/2020	67	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	437
12	11/28/2020	67	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	504
13	12/5/2020	67	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	504
14	12/12/2020	76	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	568
15									
16		<u>\$ 850</u>						7.50	<u>\$ 6,377</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 174	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (174)
22	10/31/2020	158	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(395)
23	11/15/2020	190	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(760)
24	11/30/2020	178	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	238	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	238
26	12/31/2020	201	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(302)
27									
28		<u>\$ 1,139</u>						(1.22)	<u>\$ (1,393)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ -	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ -
34	Incentive Pay-Salary	229	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	51,264
35		<u>\$ 229</u>						223.50	<u>\$ 51,264</u>
36									
37									
38	Total	<u>\$ 2,219</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FICA Employer

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	4,675	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	35,064
4	10/3/2020	4,320	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	32,397
5	10/10/2020	4,490	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	33,678
6	10/17/2020	4,389	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	32,917
7	10/24/2020	4,514	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	33,858
8	10/31/2020	4,627	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	34,701
9	11/7/2020	4,526	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	38,472
10	11/14/2020	4,724	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	35,433
11	11/21/2020	5,087	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	33,068
12	11/28/2020	4,385	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	32,887
13	12/5/2020	4,301	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	32,261
14	12/12/2020	4,507	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	33,804
15									
16		<u>\$ 54,547</u>						7.49	<u>\$ 408,539</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 1,684	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (1,684)
22	10/31/2020	1,318	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(3,295)
23	11/15/2020	1,285	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(5,140)
24	11/30/2020	1,246	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	1,405	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	1,405
26	12/31/2020	1,353	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(2,030)
27									
28		<u>\$ 8,292</u>						(1.30)	<u>\$ (10,743)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 469	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 104,900
34	Incentive Pay-Salary	4,328	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	967,304
35		<u>\$ 4,797</u>						223.50	<u>\$ 1,072,203</u>
36									
37									
38	Total	<u>\$ 67,636</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Medicare Employer

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	1,093	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	8,201
4	10/3/2020	1,010	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	7,577
5	10/10/2020	1,050	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	7,876
6	10/17/2020	1,026	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	7,698
7	10/24/2020	1,056	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	7,919
8	10/31/2020	1,082	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	8,116
9	11/7/2020	1,059	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	8,998
10	11/14/2020	1,105	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	8,287
11	11/21/2020	1,190	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	7,734
12	11/28/2020	1,026	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	7,691
13	12/5/2020	1,006	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	7,545
14	12/12/2020	1,054	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	7,906
15									
16		<u>\$ 12,757</u>						7.49	<u>\$ 95,546</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ 394	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ (394)
22	10/31/2020	322	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	(804)
23	11/15/2020	378	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	(1,513)
24	11/30/2020	369	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	445	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	445
26	12/31/2020	428	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	(641)
27									
28		<u>\$ 2,335</u>						(1.25)	<u>\$ (2,908)</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 110	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 24,534
34	Incentive Pay-Salary	1,012	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	226,224
35		<u>\$ 1,122</u>						223.50	<u>\$ 250,758</u>
36									
37									
38	Total	<u>\$ 16,214</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FUI Employer

Line No	Payroll Description	Net Payroll Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	15	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	110
4	10/3/2020	10	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	72
5	10/10/2020	9	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	67
6	10/17/2020	6	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	42
7	10/24/2020	-	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	-
8	10/31/2020	-	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	-
9	11/7/2020	-	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	-
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	-
11	11/21/2020	9	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	57
12	11/28/2020	8	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	61
13	12/5/2020	8	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	61
14	12/12/2020	15	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	113
15									
16		<u>\$ 79</u>						7.39	<u>\$ 584</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 24	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 5,315
34	Incentive Pay-Salary	-	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	-
35		<u>\$ 24</u>						223.50	<u>\$ 5,315</u>
36									
37									
38	Total	<u>\$ 103</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
SUI Employer

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	<u>Weekly</u>								
2									
3	9/26/2020	51	9/19/20 12:00 AM	9/26/20 12:00 AM	7	9/22/20 12:00 PM	9/30/20 12:00 AM	7.50	383
4	10/3/2020	94	9/26/20 12:00 AM	10/3/20 12:00 AM	7	9/29/20 12:00 PM	10/7/20 12:00 AM	7.50	704
5	10/10/2020	45	10/3/20 12:00 AM	10/10/20 12:00 AM	7	10/6/20 12:00 PM	10/14/20 12:00 AM	7.50	340
6	10/17/2020	45	10/10/20 12:00 AM	10/17/20 12:00 AM	7	10/13/20 12:00 PM	10/21/20 12:00 AM	7.50	340
7	10/24/2020	56	10/17/20 12:00 AM	10/24/20 12:00 AM	7	10/20/20 12:00 PM	10/28/20 12:00 AM	7.50	417
8	10/31/2020	41	10/24/20 12:00 AM	10/31/20 12:00 AM	7	10/27/20 12:00 PM	11/4/20 12:00 AM	7.50	306
9	11/7/2020	23	10/31/20 12:00 AM	11/7/20 12:00 AM	7	11/3/20 12:00 PM	11/12/20 12:00 AM	8.50	192
10	11/14/2020	-	11/7/20 12:00 AM	11/14/20 12:00 AM	7	11/10/20 12:00 PM	11/18/20 12:00 AM	7.50	-
11	11/21/2020	22	11/14/20 12:00 AM	11/21/20 12:00 AM	7	11/17/20 12:00 PM	11/24/20 12:00 AM	6.50	142
12	11/28/2020	22	11/21/20 12:00 AM	11/28/20 12:00 AM	7	11/24/20 12:00 PM	12/2/20 12:00 AM	7.50	164
13	12/5/2020	22	11/28/20 12:00 AM	12/5/20 12:00 AM	7	12/1/20 12:00 PM	12/9/20 12:00 AM	7.50	164
14	12/12/2020	39	12/5/20 12:00 AM	12/12/20 12:00 AM	7	12/8/20 12:00 PM	12/16/20 12:00 AM	7.50	293
15									
16		<u>\$ 459</u>						7.50	<u>\$ 3,443</u>
17									
18									
19	<u>Semi Monthly</u>								
20									
21	10/15/2020	\$ -	10/1/20 12:00 AM	10/15/20 12:00 AM	14	10/8/20 12:00 AM	10/7/20 12:00 AM	(1.00)	\$ -
22	10/31/2020	-	10/16/20 12:00 AM	10/31/20 12:00 AM	15	10/23/20 12:00 PM	10/21/20 12:00 AM	(2.50)	-
23	11/15/2020	-	11/1/20 12:00 AM	11/15/20 12:00 AM	14	11/8/20 12:00 AM	11/4/20 12:00 AM	(4.00)	-
24	11/30/2020	-	11/16/20 12:00 AM	11/30/20 12:00 AM	14	11/23/20 12:00 AM	11/23/20 12:00 AM	-	-
25	12/15/2020	-	12/1/20 12:00 AM	12/15/20 12:00 AM	14	12/8/20 12:00 AM	12/9/20 12:00 AM	1.00	-
26	12/31/2020	-	12/16/20 12:00 AM	12/31/20 12:00 AM	15	12/23/20 12:00 PM	12/22/20 12:00 AM	(1.50)	-
27									
28		<u>\$ -</u>						-	<u>\$ -</u>
29									
30									
31	<u>Incentive Pay</u>								
32	February 2020								
33	Incentive Pay-Weekly	\$ 8	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	\$ 1,692
34	Incentive Pay-Salary	2	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/11/20 12:00 AM	223.50	373
35		<u>\$ 9</u>						223.50	<u>\$ 2,065</u>
36									
37									
38	Total	<u>\$ 468</u>							
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Empl Benefits Other
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9260600 & 601

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$ 5,621	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM		31.70	\$ 178,195
3	February	4,216	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM		31.70	133,664
4	March	854	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM		31.70	27,067
5	April	3,849	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM		31.70	122,012
6	May	1,288	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM		31.70	40,837
7	June	2,610	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM		31.70	82,755
8	July	2,490	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM		31.70	78,942
9	August	911	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM		31.70	28,876
10	September	661	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM		31.70	20,956
11	October	1,660	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM		31.70	52,637
12	November	2,923	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM		31.70	92,652
13	December	4,293	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM		31.70	136,109
14									
15		<u>\$ 31,376</u>			<u>366</u>			31.70	<u>\$ 994,700</u>
16									
17									
18									
19									

Misc Employee Benefit expenses representing a number of unrelated expenses.

- Such as Safety Shoes, Doctor Referrals, Coffee & Kitchen supplies, Physicals, Drug Screening, Flu Shots, Cleaning Supplies

Use lag for Other O&M expenses

Northern Utilities, Inc. - New Hampshire Division
Calculation of Benefits Lead Lag Days
12 Months Ended Dec 31, 2020
Summary of Employee Benefits Acct 926

Line No	Description of Benefit	Amount Expensed	(Lead) Lag Days	Weighted Dollar Days
1	Empl Pension Fund Services	\$ 4,915	144.28	\$ 709,072
2	Cap Employee Pension 410K	223,620	9.45	2,113,696
3	401K Capitalized	(109,037)	9.45	(1,030,638)
4	Cap Health Insurance Medical Only	665,259	45.98	30,587,176
5	Health Ins - Emp Contr - Medical Only	(160,868)	45.98	(7,396,389)
6	Health Insurance - Drug Subsidy	(10,252)	317.50	(3,255,096)
7	Cap Health Insurance NU-NH (Union)	-		-
8	Health Ins Union - Emp Contr - Medical Only	-		-
9	Cap Dental Insurance	44,042	45.98	2,024,940
10	Dental Insurance - Emp Contribution	(10,270)	45.98	(472,200)
11	Vision	7,387	30.00	221,603
12	Vision - Employee Contr	(2,329)	30.00	(69,882)
13	Cap Empl Benefit - Life Insurance	14,063	7.59	106,804
14	Cap AD&D Insurance	1,487	8.28	12,304
15	Cap LTD Insurance	21,266	59.00	1,254,586
16	Employee Benefit Accrual Adj	(6,145)	45.55	(279,903)
17	Benefit Cost Capitalized	(361,363)	45.55	(16,460,179)
18	Empl Benefits Other	31,376	31.70	994,700
19				
20	Total Employee Benefits	<u>\$ 353,148</u>		<u>\$ 9,060,595</u>
21				
22	Total Base Rate Employee Benefits	<u>\$ 353,148</u>	25.66	<u>\$ 9,060,595</u>
23				
24	Total 401k used for Capitalized Items	<u>\$ 223,620</u>	9.45	<u>\$ 2,113,696</u>
25				
26	Total Direct Benefits used for Capitalized Items	<u>\$ 746,116</u>	45.55	<u>\$ 33,985,810</u>
27				
28				
29	Health & Dental Lags	<u>\$ 527,909</u>	40.70	<u>\$ 21,488,432</u>
30				

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Empl Pension Fund Services
12 Months Ended Dec 31, 2020

Acct: **30-40-03-00-9261000**

Line No	Vendor	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	John Hancock Retirement Plan	\$ 120	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	2/13/20 12:00 PM	59.00	\$ 7,080
3	John Hancock Retirement Plan	70	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	4/16/20 12:00 PM	183.00	12,810
4	John Hancock Retirement Plan	130	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	4/16/20 12:00 PM	122.00	15,860
5	John Hancock Retirement Plan	1,161	7/1/19 12:00 AM	10/1/19 12:00 AM	92	8/16/19 12:00 AM	4/16/20 12:00 PM	244.50	283,784
6	John Hancock Retirement Plan	1,344	10/1/19 12:00 AM	1/1/20 12:00 AM	92	11/16/19 12:00 AM	4/16/20 12:00 PM	152.50	205,001
7	John Hancock Retirement Plan	1,153	1/1/20 12:00 AM	4/1/20 12:00 AM	91	2/15/20 12:00 PM	5/14/20 12:00 PM	89.00	102,573
8	TransAmerica Diversified	900	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	9/24/20 12:00 PM	84.50	76,050
9	John Hancock Retirement Plan	37	4/1/20 12:00 AM	7/1/20 12:00 AM	91	5/16/20 12:00 PM	10/22/20 12:00 PM	159.00	5,915
10									
11		<u>\$ 4,915</u>						144.28	<u>\$ 709,072</u>
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Employee Pension 410K
12 Months Ended Dec 31, 2020

Acct: **30-40-03-00-9260100**

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 22,542	1/1/20 12:00 AM	2/1/20 12:00 AM	31	9.45	\$ 213,073
3	February	18,793	2/1/20 12:00 AM	3/1/20 12:00 AM	29	9.45	177,639
4	March	17,010	3/1/20 12:00 AM	4/1/20 12:00 AM	31	9.45	160,778
5	April	19,952	4/1/20 12:00 AM	5/1/20 12:00 AM	30	9.45	188,591
6	May	18,471	5/1/20 12:00 AM	6/1/20 12:00 AM	31	9.45	174,589
7	June	19,476	6/1/20 12:00 AM	7/1/20 12:00 AM	30	9.45	184,088
8	July	21,521	7/1/20 12:00 AM	8/1/20 12:00 AM	31	9.45	203,417
9	August	17,484	8/1/20 12:00 AM	9/1/20 12:00 AM	31	9.45	165,260
10	September	17,520	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9.45	165,602
11	October	21,004	10/1/20 12:00 AM	11/1/20 12:00 AM	31	9.45	198,532
12	November	17,471	11/1/20 12:00 AM	12/1/20 12:00 AM	30	9.45	165,135
13	December	12,377	12/1/20 12:00 AM	1/1/21 12:00 AM	31	9.45	116,993
14							
15		<u>\$ 223,620</u>			<u>366</u>	9.45	<u>\$ 2,113,696</u>
16							
17							
18							
19							
20	Payments to New York Life for 401K - employee match						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
401K Capitalized
12 Months Ended Dec 31, 2020

Acct: 30-40-10-00-9260101

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (10,992)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	9.45	\$ (103,899)
3	February	(9,163)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	9.45	(86,610)
4	March	(8,294)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	9.45	(78,396)
5	April	(9,729)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	9.45	(91,956)
6	May	(9,007)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	9.45	(85,135)
7	June	(9,496)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	9.45	(89,761)
8	July	(10,494)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	9.45	(99,187)
9	August	(8,525)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	9.45	(80,579)
10	September	(8,542)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9.45	(80,745)
11	October	(10,242)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	9.45	(96,808)
12	November	(8,518)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	9.45	(80,513)
13	December	(6,036)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	9.45	(57,049)
14							
15		<u>\$ (109,037)</u>			<u>366</u>	9.45	<u>\$ (1,030,638)</u>
16							
17							
18							
19							
20	Capitalization of 401K benefits						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Health Insurance Medical Only
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9260300

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 109,468	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ 5,033,124
3	February	95,968	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	4,412,422
4	March	(52,041)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	(2,392,743)
5	April	95,968	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	4,412,422
6	May	95,968	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	4,412,422
7	June	(98,499)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	(4,528,769)
8	July	95,968	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	4,412,422
9	August	21,152	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	972,545
10	September	20,078	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	923,153
11	October	124,543	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	5,726,222
12	November	67,254	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	3,092,191
13	December	89,429	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	4,111,764
14							
15		<u>\$ 665,259</u>			<u>366</u>	45.98	<u>\$ 30,587,176</u>
16							
17							
18							
19							
20	Health Insurance Accruals						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Health Ins - Emp Contr - Medical Only
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9260301

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (15,978)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ (734,619)
3	February	(12,116)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	(557,090)
4	March	(13,126)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	(603,496)
5	April	(13,940)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	(640,931)
6	May	(11,982)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	(550,929)
7	June	(13,928)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	(640,367)
8	July	(13,617)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	(626,100)
9	August	(12,022)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	(552,742)
10	September	(13,547)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	(622,869)
11	October	(14,085)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	(647,597)
12	November	(12,384)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	(569,378)
13	December	(14,143)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	(650,270)
14							
15		<u>\$ (160,868)</u>			<u>366</u>	45.98	<u>\$ (7,396,389)</u>
16							
17							
18							
19							
20	Employee Contributions (through withholdings) for Medical						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Health Insurance - Drug Subsidy
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9260303

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$ (802)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	\$ (254,705)
3	February	(671)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(213,173)
4	March	(802)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(254,705)
5	April	(758)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(240,608)
6	May	(1,863)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(591,372)
7	June	(758)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(240,786)
8	July	(759)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(240,903)
9	August	(802)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(254,705)
10	September	(802)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(254,705)
11	October	(802)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(254,705)
12	November	(673)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(213,592)
13	December	(759)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/15/21 12:00 PM	317.50	(241,138)
14									
15		<u>\$ (10,252)</u>						317.50	<u>\$ (3,255,096)</u>
16									
17									
18									
19									
20	General Accounting entries to accrue for annual drug subsidy receipts								
21									
22	Check is received for the prior calendar year.								
23									
24									
25									

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Health Insurance NU-NH (Union)
12 Months Ended Dec 31, 2020

Acct:

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January		1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ -
3	February		2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	-
4	March		3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	-
5	April		4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	-
6	May		5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	-
7	June		6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	-
8	July		7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	-
9	August		8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	-
10	September		9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	-
11	October		10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	-
12	November		11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	-
13	December		12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	-
14							
15		\$ -			366	#DIV/0!	\$ -
16							
17							
18							
19							
20	Health Insurance Accruals						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Health Ins Union - Emp Contr - Medical Only
12 Months Ended Dec 31, 2020

Acct:

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January		1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ -
3	February		2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	-
4	March		3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	-
5	April		4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	-
6	May		5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	-
7	June		6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	-
8	July		7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	-
9	August		8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	-
10	September		9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	-
11	October		10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	-
12	November		11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	-
13	December		12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	-
14							
15		\$ -			366	#DIV/0!	\$ -
16							
17							
18							
19							
20	Employee Contributions (through withholdings) for Medical						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Dental Insurance
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9261200

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 4,356	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ 200,270
3	February	4,356	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	200,270
4	March	(2,187)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	(100,559)
5	April	4,356	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	200,270
6	May	4,356	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	200,270
7	June	6,325	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	290,806
8	July	4,356	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	200,270
9	August	4,356	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	200,270
10	September	748	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	34,403
11	October	4,356	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	200,270
12	November	4,309	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	198,129
13	December	4,356	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	200,270
14							
15		<u>\$ 44,042</u>			<u>366</u>	45.98	<u>\$ 2,024,940</u>
16							
17							
18							
19							
20	Dental Insurance Expense						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Dental Insurance - Emp Contribution
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9261201

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (1,068)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.98	\$ (49,104)
3	February	(800)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.98	(36,796)
4	March	(862)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.98	(39,629)
5	April	(867)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.98	(39,847)
6	May	(784)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.98	(36,054)
7	June	(899)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.98	(41,356)
8	July	(849)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.98	(39,054)
9	August	(768)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.98	(35,332)
10	September	(856)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.98	(39,361)
11	October	(864)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.98	(39,714)
12	November	(785)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.98	(36,072)
13	December	(867)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.98	(39,880)
14							
15		<u>\$ (10,270)</u>			<u>366</u>	45.98	<u>\$ (472,200)</u>
16							
17							
18							

Lag Days are from Non ADP Payroll Lead Lag.

Employee contributions (through withholdings) for Dental Insurance

The employee contribution toward vision insurance is an offset to the expense.

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Vision
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9262400

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 636	1/1/20 12:00 AM	2/1/20 12:00 AM	31	30.00	\$ 19,090
3	February	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	30.00	-
4	March	1,857	3/1/20 12:00 AM	4/1/20 12:00 AM	31	30.00	55,702
5	April	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	30.00	-
6	May	894	5/1/20 12:00 AM	6/1/20 12:00 AM	31	30.00	26,833
7	June	(111)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	30.00	(3,317)
8	July	673	7/1/20 12:00 AM	8/1/20 12:00 AM	31	30.00	20,199
9	August	1,053	8/1/20 12:00 AM	9/1/20 12:00 AM	31	30.00	31,578
10	September	407	9/1/20 12:00 AM	10/1/20 12:00 AM	30	30.00	12,217
11	October	1,245	10/1/20 12:00 AM	11/1/20 12:00 AM	31	30.00	37,346
12	November	(12)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	30.00	(362)
13	December	744	12/1/20 12:00 AM	1/1/21 12:00 AM	31	30.00	22,316
14							
15		<u>\$ 7,387</u>			<u>366</u>	30.00	<u>\$ 221,603</u>
16							
17							
18							
19							

Vision expense

Lag Days are from Non ADP Payroll Lead Lag.

The employee contribution toward vision insurance is an offset to the expense.

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Vision - Employee Contr
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9262401

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (246)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	30.00	\$ (7,382)
3	February	(185)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	30.00	(5,544)
4	March	(197)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	30.00	(5,912)
5	April	(198)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	30.00	(5,953)
6	May	(179)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	30.00	(5,360)
7	June	(203)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	30.00	(6,104)
8	July	(186)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	30.00	(5,565)
9	August	(172)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	30.00	(5,165)
10	September	(190)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	30.00	(5,687)
11	October	(194)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	30.00	(5,826)
12	November	(177)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	30.00	(5,303)
13	December	(203)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	30.00	(6,082)
14							
15		<u>\$ (2,329)</u>			<u>366</u>	30.00	<u>\$ (69,882)</u>
16							
17							
18							
19							

Employee Contribution (through withholdings) for Vision coverage

Lag Days are from Non ADP Payroll Lead Lag.

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Empl Benefit - Life Insurance
12 Months Ended Dec 31, 2020

Acct: **30-40-03-00-9260400**

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 1,280	1/1/20 12:00 AM	2/1/20 12:00 AM	31	7.59	\$ 9,720
3	February	1,357	2/1/20 12:00 AM	3/1/20 12:00 AM	29	7.59	10,307
4	March	6,657	3/1/20 12:00 AM	4/1/20 12:00 AM	31	7.59	50,558
5	April	3,090	4/1/20 12:00 AM	5/1/20 12:00 AM	30	7.59	23,463
6	May	(2,675)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	7.59	(20,312)
7	June	(2,582)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	7.59	(19,607)
8	July	1,168	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7.59	8,871
9	August	1,045	8/1/20 12:00 AM	9/1/20 12:00 AM	31	7.59	7,937
10	September	1,127	9/1/20 12:00 AM	10/1/20 12:00 AM	30	7.59	8,559
11	October	1,197	10/1/20 12:00 AM	11/1/20 12:00 AM	31	7.59	9,091
12	November	1,197	11/1/20 12:00 AM	12/1/20 12:00 AM	30	7.59	9,089
13	December	1,202	12/1/20 12:00 AM	1/1/21 12:00 AM	31	7.59	9,127
14							
15		<u>\$ 14,063</u>			<u>366</u>	7.59	<u>\$ 106,804</u>
16							
17							
18							
19							
20	Life Insurance benefits						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
AD&D Insurance
12 Months Ended Dec 31, 2020

Acct: **30-40-03-00-9261300**

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ 146	1/1/20 12:00 AM	2/1/20 12:00 AM	31	8.28	\$ 1,211
3	February	155	2/1/20 12:00 AM	3/1/20 12:00 AM	29	8.28	1,284
4	March	(298)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	8.28	(2,470)
5	April	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	8.28	-
6	May	438	5/1/20 12:00 AM	6/1/20 12:00 AM	31	8.28	3,625
7	June	450	6/1/20 12:00 AM	7/1/20 12:00 AM	30	8.28	3,721
8	July	146	7/1/20 12:00 AM	8/1/20 12:00 AM	31	8.28	1,208
9	August	(217)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8.28	(1,797)
10	September	25	9/1/20 12:00 AM	10/1/20 12:00 AM	30	8.28	207
11	October	358	10/1/20 12:00 AM	11/1/20 12:00 AM	31	8.28	2,963
12	November	142	11/1/20 12:00 AM	12/1/20 12:00 AM	30	8.28	1,173
13	December	142	12/1/20 12:00 AM	1/1/21 12:00 AM	31	8.28	1,179
14							
15		<u>\$ 1,487</u>			<u>366</u>	8.28	<u>\$ 12,304</u>
16							
17							
18							
19							
20	Payments to LINA (Cigna Group Insurance)						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
LTD Insurance
12 Months Ended Dec 31, 2020

Acct: 30-40-03-00-9261400

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$ 1,301	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	2/19/20 12:00 PM	65.00	\$ 84,567
3	February	2,482	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	3/16/20 12:00 PM	60.00	148,949
4	March	2,482	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/16/20 12:00 PM	30.00	74,475
5	April	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM		-	-
6	May	2,482	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	6/25/20 12:00 PM	70.50	175,016
7	June	2,482	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 PM	40.00	99,300
8	July	1,638	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	10/7/20 12:00 PM	113.50	185,929
9	August	1,638	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	10/7/20 12:00 PM	83.00	135,933
10	September	1,674	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	11/10/20 12:00 PM	86.00	143,936
11	October	1,672	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	11/3/20 12:00 PM	48.50	81,087
12	November	1,705	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	12/7/20 12:00 PM	52.00	88,664
13	December	1,708	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/7/20 12:00 PM	21.50	36,731
14									
15		\$ 21,266			366			59.00	\$ 1,254,586
16									
17									
18									
19	Payments to LINA (Cigna Group Insurance)								
20									
21									
22									
23									
24									
25									

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Employee Benefit Accrual Adj
12 Months Ended Dec 31, 2020

Acct: 30-40-10-00-9260302

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (3,258)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.55	\$ (148,406)
3	February	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.55	-
4	March	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.55	-
5	April	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.55	-
6	May	-	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.55	-
7	June	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.55	-
8	July	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.55	-
9	August	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.55	-
10	September	-	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.55	-
11	October	-	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.55	-
12	November	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.55	-
13	December	(2,887)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.55	(131,498)
14							
15		<u>\$ (6,145)</u>			<u>366</u>	45.55	<u>\$ (279,903)</u>
16							
17							
18							
19							

YE accrual for late adjustments (after Plant Accounting Close) to expense - separate account to be reclassified in Jan 2020 to normal account (basis for capitalization entries)

Represents the Additional Pensions & Benefits items that will have capitalization applied to it but not yet classified by Plant Accounting

Lag based on Benefits capitalized

Northern Utilities, Inc. - New Hampshire Division
Benefits Calculation of (Lead) Lag
Benefit Cost Capitalized
12 Months Ended Dec 31, 2020

Acct: 30-40-10-00-9260500

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$ (57,140)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	45.55	\$ (2,602,763)
3	February	(50,290)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	45.55	(2,290,707)
4	March	37,138	3/1/20 12:00 AM	4/1/20 12:00 AM	31	45.55	1,691,660
5	April	(68,700)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	45.55	(3,129,315)
6	May	(48,317)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	45.55	(2,200,868)
7	June	34,383	6/1/20 12:00 AM	7/1/20 12:00 AM	30	45.55	1,566,152
8	July	(36,247)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	45.55	(1,651,055)
9	August	(17,032)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	45.55	(775,808)
10	September	(28,194)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	45.55	(1,284,258)
11	October	(48,585)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	45.55	(2,213,064)
12	November	(36,390)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	45.55	(1,657,597)
13	December	(41,988)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	45.55	(1,912,556)
14							
15		<u>\$ (361,363)</u>			<u>366</u>	45.55	<u>\$ (16,460,179)</u>
16							
17							
18							
19							
20	Employee Benefit expense offset for capitalization						
21							
22	Based on Benefits (Health & Dental) Lead Lag from Summary Schedule						
23							
24							
25							

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020
Injuries & Damages - Safety

Line No	Charges for Expense Account	2020 Payment Amounts	Service Period Start End		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>30-40-80-00-9250100 INJURIES & DAMAGES SAFETY - NH</u>								
3									
4	CINTAS CORP	\$ 58	1/8/20 12:00 AM	1/9/20 12:00 AM	1	1/8/20 12:00 PM	2/3/20 12:00 AM	25.50	\$ 1,474
5	CINTAS CORP	144	2/3/20 12:00 AM	2/4/20 12:00 AM	1	2/3/20 12:00 PM	2/26/20 12:00 AM	22.50	3,244
6	CINTAS CORP	152	3/3/20 12:00 AM	3/4/20 12:00 AM	1	3/3/20 12:00 PM	3/25/20 12:00 AM	21.50	3,276
7	HAWKINS SAFETY EQUIPMENT	843	5/4/20 12:00 AM	5/5/20 12:00 AM	1	5/4/20 12:00 PM	5/27/20 12:00 AM	22.50	18,966
8	GRAYBAR ELECTRIC CO	40	5/22/20 12:00 AM	5/23/20 12:00 AM	1	5/22/20 12:00 PM	6/2/20 12:00 AM	10.50	421
9	CINTAS CORP	135	6/22/20 12:00 AM	6/23/20 12:00 AM	1	6/22/20 12:00 PM	7/20/20 12:00 AM	27.50	3,719
10	CINTAS CORP	154	3/30/20 12:00 AM	3/31/20 12:00 AM	1	3/30/20 12:00 PM	7/15/20 12:00 AM	106.50	16,399
11	CINTAS CORP	1,262	4/9/20 12:00 AM	4/10/20 12:00 AM	1	4/9/20 12:00 PM	7/15/20 12:00 AM	96.50	121,798
12	CINTAS CORP	183	7/23/20 12:00 AM	7/24/20 12:00 AM	1	7/23/20 12:00 PM	8/19/20 12:00 AM	26.50	4,859
13	GRAYBAR ELECTRIC CO	156	7/31/20 12:00 AM	8/1/20 12:00 AM	1	7/31/20 12:00 PM	8/5/20 12:00 AM	4.50	704
14	CINTAS CORP	142	10/14/20 12:00 AM	10/15/20 12:00 AM	1	10/14/20 12:00 PM	11/9/20 12:00 AM	25.50	3,615
15	STAUFFER GLOVE & SAFETY	233	11/24/20 12:00 AM	11/25/20 12:00 AM	1	11/24/20 12:00 PM	12/21/20 12:00 AM	26.50	6,185
16	CINTAS CORP	248	12/9/20 12:00 AM	12/10/20 12:00 AM	1	12/9/20 12:00 PM	12/28/20 12:00 AM	18.50	4,590
17									
18	Total 2020 Payments - Injuries & Damages Safety	<u>\$ 3,752</u>						50.44	<u>\$ 189,250</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020

Line No	<u>Annual Charges to Acct</u>	<u>Total 2020 Charges</u>	<u>Lag Days</u>	<u>Weighted Dollar Days</u>
1				
2				
3	30-40-08-00-9250000 D & O AND FIDUCIARY-NH	\$ 45,810	(173.50)	\$ (7,947,978)
4	30-40-08-00-9250200 GENERAL LIABILITY-NH	313,004	(160.86)	(50,349,940)
5	30-40-08-00-9250202 GENERAL LIABILITY CLAIMS-NH	1,887	42.67	80,525
6	30-40-08-00-9250400 WORKERS COMP EXP - NH	77,534	(41.85)	(3,244,970)
7	30-40-80-00-9250100 INJURIES & DAMAGES SAFETY - NH	3,752	50.44	189,250
8	30-40-10-00-9250201 GEN LIABILITY CAPITALIZED - NH	(177,984)	(160.86)	28,630,572
9	30-40-10-00-9250401 WORKERS COMP CAPITALIZED - NH	(33,995)	(41.85)	1,422,769
10				
11	Total Injuries & Damages Acct 925	<u>\$ 230,008</u>	<u>(135.73)</u>	<u>\$ (31,219,771)</u>
12				
13				
14				
15				
16				
17				
18				
19				
20				

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020
General Liability

Expense Initially Charged to
Acct 30-40-00-00-1650101 - Prepaid Inj & Dam Ins

Line No	<u>Charges for Expense Account</u>	<u>2020 Payment Amounts</u>	<u>Service Period</u>		<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Date Paid</u>	<u>Lag Days</u>	<u>Weighted Dollar Days</u>
			<u>Start</u>	<u>End</u>					
1									
2	<u>30-40-08-00-9250200 GENERAL LIABILITY-NH</u>								
3									
4	LOCKTON COMPANIES	\$ 285,336	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	1/24/20 12:00 AM	(160.00)	\$ (45,653,707)
5	LOCKTON COMPANIES	13,321	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	1/24/20 12:00 AM	(160.00)	(2,131,371)
6	LOCKTON COMPANIES	10,467	9/1/20 12:00 AM	9/1/21 12:00 AM	365	3/2/21 12:00 PM	9/10/20 12:00 AM	(173.50)	(1,815,948)
7	LOCKTON COMPANIES	7,231	9/1/20 12:00 AM	9/1/21 12:00 AM	365	3/2/21 12:00 PM	10/30/20 12:00 AM	(123.50)	(893,083)
8	LOCKTON COMPANIES	<u>13,321</u>	1/1/21 12:00 AM	1/1/22 12:00 AM	365	7/2/21 12:00 PM	12/24/20 12:00 AM	(190.50)	<u>(2,537,664)</u>
9									
10	Total 2020 Payments - GENERAL LIABILITY	<u>\$ 329,676</u>						(160.86)	<u>\$ (53,031,773)</u>
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020
D & O Fiduciary

Expense Initially Charged to
Acct 30-40-00-00-1650101 - Prepaid Inj & Dam Ins

Line No	<u>Charges for Expense Account</u>	<u>2020 Payment Amounts</u>	<u>Service Period</u>		<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Date Paid</u>	<u>Lag Days</u>	<u>Weighted Dollar Days</u>
			<u>Start</u>	<u>End</u>					
1									
2	<u>30-40-08-00-9250000 D & O AND FIDUCIARY-NH</u>								
3									
4	LOCKTON COMPANIES	\$ 42,690	4/29/20 12:00 AM	4/29/21 12:00 AM	365	10/28/20 12:00 PM	5/8/20 12:00 AM	(173.50)	\$ (7,406,689)
5	LOCKTON COMPANIES	<u>3,904</u>	4/29/20 12:00 AM	4/29/21 12:00 AM	365	10/28/20 12:00 PM	5/8/20 12:00 AM	(173.50)	<u>(677,382)</u>
6									
7	Total 2020 Payments - D&O & FIDUCIARY	<u>\$ 46,594</u>						(173.50)	<u>\$ (8,084,071)</u>
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020
General Liability Claims

Expense Initially Charged to
Acct 30-40-00-00-2423110 - Insurance Claims Reserve-NH

Line No	Charges for Expense Account	2020 Payment Amounts	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	<u>30-40-08-00-9250202 GENERAL LIABILITY CLAIMS-NH</u>								
3									
4	DAMAGES	\$ 205	11/26/19 12:00 AM	11/27/19 12:00 AM	1	11/26/19 12:00 PM	1/23/20 12:00 AM	57.50	\$ 11,788
5	DAMAGES	238	12/10/19 12:00 AM	12/11/19 12:00 AM	1	12/10/19 12:00 PM	1/23/20 12:00 AM	43.50	10,331
6	DAMAGES	161	1/21/20 12:00 AM	1/22/20 12:00 AM	1	1/21/20 12:00 PM	3/5/20 12:00 AM	43.50	7,004
7	DAMAGES	92	2/25/20 12:00 AM	2/26/20 12:00 AM	1	2/25/20 12:00 PM	4/9/20 12:00 AM	43.50	4,002
8	DAMAGES	60	4/17/20 12:00 AM	4/18/20 12:00 AM	1	4/17/20 12:00 PM	4/30/20 12:00 AM	12.50	750
9	DAMAGES	160	5/15/20 12:00 AM	5/16/20 12:00 AM	1	5/15/20 12:00 PM	6/4/20 12:00 AM	19.50	3,120
10	DAMAGES	871	7/13/20 12:00 AM	7/14/20 12:00 AM	1	7/13/20 12:00 PM	8/27/20 12:00 AM	44.50	38,760
11	DAMAGES	100	7/31/20 12:00 AM	8/1/20 12:00 AM	1	7/31/20 12:00 PM	9/17/20 12:00 AM	47.50	4,750
12									
13	Total 2020 Payments - GENERAL LIABILITY CLAIMS	<u>\$ 1,887</u>						42.67	<u>\$ 80,504</u>
14									
15									
16									
17									
18									
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended Dec 31, 2020
Workmen's Compensation

Line No	Charges for Expense Account	2020 Payment Amounts	Service Period StartEnd		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>30-40-08-00-9250400 WORKERS COMP EXP - NH</u>								
3									
4	Current Policy Payments	\$ 13,219	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	11/15/19 12:00 AM	(138.00)	\$ (1,824,179)
5		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	12/3/19 12:00 AM	(120.00)	(793,122)
6		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	1/6/20 12:00 AM	(86.00)	(568,404)
7		7,264	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	1/6/20 12:00 AM	(86.00)	(624,711)
8		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	2/4/20 12:00 AM	(57.00)	(376,733)
9		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	3/3/20 12:00 AM	(29.00)	(191,671)
10		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	4/5/20 12:00 AM	4.00	26,437
11		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	5/5/20 12:00 AM	34.00	224,718
12		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	6/3/20 12:00 AM	63.00	416,389
13		6,609	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	7/7/20 12:00 AM	97.00	641,107
14									
15	Total 2020 Payments - Workmen's Compensation	<u>\$ 73,358</u>						(41.85)	<u>\$ (3,070,169)</u>
16									
17									
18									
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Acct 928 Regulatory Commission Expense Lead Lag Days
12 Months Ended December 31, 2020
Regulatory Commission Assessment Fees

30-40-01-00-9280100 (Base)
30-49-01-77-9280300 (Flow thru)

Line No	Description of Payment	Total Payments 2020	<u>Service Period</u>		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Weighted Dollar Days	
			<u>Start</u>	<u>End</u>						
1	PUBLIC UTILITIES COMMISSION	\$ 110,280	7/1/19 12:00 AM	7/1/20 12:00 AM	366.00	12/31/19 12:00 AM	2/6/20 12:00 PM	37.50	\$	4,135,500
2	PUBLIC UTILITIES COMMISSION	110,280	7/1/19 12:00 AM	7/1/20 12:00 AM	366.00	12/31/19 12:00 AM	5/7/20 12:00 PM	128.50		14,170,980
3	PUBLIC UTILITIES COMMISSION	93,709	7/1/20 12:00 AM	7/1/21 12:00 AM	365.00	12/30/20 12:00 PM	9/17/20 12:00 PM	(104.00)		(9,745,736)
4	PUBLIC UTILITIES COMMISSION	112,920	7/1/20 12:00 AM	7/1/21 12:00 AM	365.00	12/30/20 12:00 PM	10/22/20 12:00 PM	(69.00)		(7,791,480)
5										
6	Total Public Utility Assessment Expense	<u>\$ 427,189</u>						1.80	\$	769,264
7										
8										
9	Total Base Amt in Acct 928.01	<u>\$ 368,964</u>								
10										
11	Total Flow thru Amt in Acct 928.03	<u>\$ 58,225</u>								
12										
13										
14	Note: Include Base and Flow thru in payment amount.									
15										
16										
17										
18										
19										
20										

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
Summary of Operating Lease Activity

Line No	Type of Tax	Test Period Charges	(Lead) Lag Days	Weighted Dollar Days
1	January Payments	\$ 23,455	15.00	\$ 351,826
2	February Payments	23,387	(3.01)	(70,427)
3	March Payments	23,358	3.00	70,073
4	April Payments	23,358	11.50	268,613
5	May Payments	162	(1.00)	(162)
6	June Payments	23,584	7.51	177,103
7	July Payments	51,077	31.69	1,618,854
8	August Payments	26,633	9.02	240,318
9	September Payments	80,975	7.50	607,311
10	October Payments	22,289	5.00	111,445
11	November Payments	21,776	7.50	163,317
12	December Payments	51,024	1.75	89,216
13				
14	Total Lease Payments	<u>\$ 371,077</u>	9.78	<u>\$ 3,627,488</u>
15				
16	Percent charged to O&M	41.40%		
17				
18				
19	Total Lease Payments for O&M	<u><u>\$ 153,626</u></u>		
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
January Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,602	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	1/31/20 12:00 PM	15.00	\$ 279,025
2	CITIZENS ASSET FINANCE INC	4,853	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	1/31/20 12:00 PM	15.00	72,801
3									
4									
5									
6									
7		<u>\$ 23,455</u>							<u>\$ 351,826</u>
8									
9									
10		Total January Payments				\$ 23,455			
11									
12		Total Weighted Dollar Days				\$ 351,826			
13									
14		January Payments (Lead) Lag Days				15.00			
15									
16									
17	Note: Buyback of vehicles are included with other vehicle clearing account expenses.								
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
February Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,504	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	2/12/20 12:00 PM	(3.00)	\$ (55,513)
2	CITIZENS ASSET FINANCE INC	4,853	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	2/12/20 12:00 PM	(3.00)	(14,560)
3	CITIZENS ASSET FINANCE INC	29	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	2/3/20 12:00 PM	(12.00)	(354)
4									
5									
6									
7									
8		<u>\$ 23,387</u>							<u>\$ (70,427)</u>
9									
10									
11		Total February Payments				\$ 23,387			
12									
13		Total Weighted Dollar Days				\$ (70,427)			
14									
15		February Payments (Lead) Lag Days				(3.01)			
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
March Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,504	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	3/19/20 12:00 PM	3.00	\$ 55,513
2	CITIZENS ASSET FINANCE INC	4,853	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	3/19/20 12:00 PM	3.00	14,560
3									
4									
5									
6									
7		<u>\$ 23,358</u>							<u>\$ 70,073</u>
8									
9									
10		Total March Payments				\$ 23,358			
11									
12		Total Weighted Dollar Days				\$ 70,073			
13									
14		March Payments (Lead) Lag Days				3.00			
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
April Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,504	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	4/27/20 12:00 PM	11.50	\$ 212,799
2	CITIZENS ASSET FINANCE INC	4,853	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	4/27/20 12:00 PM	11.50	55,814
3									
4									
5									
6									
7		<u>\$ 23,358</u>							<u>\$ 268,613</u>
8									
9									
10		Total April Payments				\$ 23,358			
11									
12		Total Weighted Dollar Days				\$ 268,613			
13									
14		April Payments (Lead) Lag Days				11.50			
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
May Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 162	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	5/15/20 12:00 PM	(1.00)	\$ (162)
2									
3									
4									
5									
6		<u>\$ 162</u>							<u>\$ (162)</u>
7									
8									
9		Total May Payments				\$ 162			
10									
11		Total Weighted Dollar Days				\$ (162)			
12									
13		May Payments (Lead) Lag Days				(1.00)			
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
June Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,504	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	6/23/20 12:00 PM	7.50	\$ 138,782
2	CITIZENS ASSET FINANCE INC	4,853	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	6/23/20 12:00 PM	7.50	36,401
3	CITIZENS ASSET FINANCE INC	226	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	6/24/20 12:00 PM	8.50	1,921
4									
5									
6									
7									
8		<u>\$ 23,584</u>							<u>\$ 177,103</u>
9									
10									
11		Total June Payments				\$ 23,584			
12									
13		Total Weighted Dollar Days				\$ 177,103			
14									
15		June Payments (Lead) Lag Days				7.51			
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
July Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 18,504	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	7/16/20 12:00 PM	61.00	\$ 1,128,757.42
2	CITIZENS ASSET FINANCE INC	4,853	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	7/16/20 12:00 PM	61.00	296,057
3	CITIZENS ASSET FINANCE INC	19,547	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	7/23/20 12:00 PM	7.00	136,826
4	CITIZENS ASSET FINANCE INC	6,953	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	7/23/20 12:00 PM	7.00	48,672
5	CITIZENS ASSET FINANCE INC	976	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	7/23/20 12:00 PM	7.00	6,834
6	CITIZENS ASSET FINANCE INC	216	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	7/23/20 12:00 PM	7.00	1,512
7	CITIZENS ASSET FINANCE INC	28	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	7/23/20 12:00 PM	7.00	195
8									
9									
10									
11									
12		<u>\$ 51,077</u>							<u>\$ 1,618,854</u>
13									
14									
15		Total July Payments				\$ 51,077			
16									
17		Total Weighted Dollar Days				\$ 1,618,854			
18									
19		July Payments (Lead) Lag Days						31.69	
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
August Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 19,499	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	8/25/20 12:00 PM	9.00	\$ 175,491
2	CITIZENS ASSET FINANCE INC	6,825	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	8/25/20 12:00 PM	9.00	61,428
3	CITIZENS ASSET FINANCE INC	309	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	8/27/20 12:00 PM	11.00	3,399
4									
5									
6									
7									
8		<u>\$ 26,633</u>							<u>\$ 240,318</u>
9									
10									
11		Total August Payments				\$ 26,633			
12									
13		Total Weighted Dollar Days				\$ 240,318			
14									
15		August Payments (Lead) Lag Days				9.02			
16									
17									
18									
19	Note: Buyback of vehicles are included with other vehicle clearing account expenses.								
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
September Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 19,499	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	9/23/20 12:00 PM	7.50	\$ 146,242
2	CITIZENS ASSET FINANCE INC	6,836	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	9/23/20 12:00 PM	7.50	51,268
3	CITIZENS ASSET FINANCE INC	221	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	9/23/20 12:00 PM	7.50	1,659
4	CITIZENS ASSET FINANCE INC	37,527	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	9/23/20 12:00 PM	7.50	281,449
5	CITIZENS ASSET FINANCE INC	16,892	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	9/23/20 12:00 PM	7.50	126,693
6									
7									
8									
9									
10		<u>\$ 80,975</u>							<u>\$ 607,311</u>
11									
12									
13		Total September Payments				\$ 80,975			
14									
15		Total Weighted Dollar Days				\$ 607,311			
16									
17		September Payments (Lead) Lag Days				7.50			
18									
19									
20									
21	Note: Buyback of vehicles are included with other vehicle clearing account expenses.								
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
October Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 17,278	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 PM	5.00	\$ 86,391
2	CITIZENS ASSET FINANCE INC	4,544	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 PM	5.00	22,722
3	CITIZENS ASSET FINANCE INC	467	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 PM	5.00	2,333
4									
5									
6									
7									
8		<u>\$ 22,289</u>							<u>\$ 111,445</u>
9									
10									
11		Total October Payments				\$ 22,289			
12									
13		Total Weighted Dollar Days				\$ 111,445			
14									
15		October Payments (Lead) Lag Days				5.00			
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
November Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 17,278	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 PM	7.50	\$ 129,586
2	CITIZENS ASSET FINANCE INC	4,497	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 PM	7.50	33,731
3									
4									
5									
6									
7		<u>\$ 21,776</u>							<u>\$ 163,317</u>
8									
9									
10		Total November Payments				\$ 21,776			
11									
12		Total Weighted Dollar Days				\$ 163,317			
13									
14		November Payments (Lead) Lag Days				7.50			
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, NH
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2020
December Payments

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	CITIZENS ASSET FINANCE INC	\$ 17,278	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/15/20 12:00 PM	(1.00)	\$ (17,278)
2	CITIZENS ASSET FINANCE INC	4,497	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/15/20 12:00 PM	(1.00)	(4,497)
3	CITIZENS ASSET FINANCE INC	846	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/21/20 12:00 PM	5.00	4,230
4	CITIZENS ASSET FINANCE INC	648	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/18/20 12:00 PM	2.00	1,295
5	CITIZENS ASSET FINANCE INC	18,966	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/16/20 12:00 PM	-	-
6	CITIZENS ASSET FINANCE INC	8,789	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/28/20 12:00 PM	12.00	105,466
7									
8									
9									
10									
11		<u>\$ 51,024</u>							<u>\$ 89,216</u>
12									
13									
14		Total December Payments				\$ 51,024			
15									
16		Total Weighted Dollar Days				\$ 89,216			
17									
18		December Payments (Lead) Lag Days				1.75			
19									
20									
21									
22									
23									
24									
25									

Northern Utilities, Inc. (NH Division)
Other O&M Expense
Vouchers - All Other

<u>Strata</u>	<u>Sample Population (\$)</u>	<u>Sample Population (#)</u>	<u>Sample (\$)</u>	<u>Sample (#)</u>	<u>Sample Weighted Dollars</u>	<u>Population Adjusted Weighted Dollars</u>	<u>Lag Days</u>
<u>Stratum 1 - All vouchers greater than \$10,000</u>	\$ 136,725	13	\$ 136,725	13	\$ 6,127,723	\$ 6,127,723	44.82
<u>Stratum 2 - Every 10th voucher from \$10,000 down to \$1,000</u>	536,591	220	56,936	22	1,848,521	17,421,329.39	32.47
<u>Stratum 3 - Every 100th voucher under \$1,000</u>	179,614	1,020	2,368	11	46,022	3,491,009	19.44
	<u>\$ 852,930</u>	<u>1,253</u>	<u>\$ 196,029</u>	<u>46</u>	<u>\$ 8,022,266</u>	<u>\$ 27,040,061</u>	<u>31.70</u>

VEND_CODE	VOUCHER_NO	Co	Div	Dept	RM	FERC	Sub1	Sub2	JNL_AMT	INV_DATE	PAY_DATE	Sample Strata	SVC_START_D ATE	SVC_END_DAT E	SERVICE DAYS LAG	Service Period Midpoint	Lag Days	Weighted Dollars Days	Sample #
AECOM	816996	30	40	22	00	932	01	00	\$ 12,075.75	2020-11-06	2020-12-02	1	9/26/2020	10/30/2020	34	10/13/2020	50	\$ 603,787.50	1
AECOM	795160	30	40	22	00	932	01	00	\$ 11,046.56	2020-05-19	2020-06-17	1	4/4/2020	5/1/2020	27	4/17/2020	61	\$ 668,316.88	2
PIERCE AT ME	819536	30	00	01	00	928	02	00	\$ 10,700.00	2020-12-09	2020-12-28	1	11/2/2020	11/30/2020	28	11/16/2020	42	\$ 449,400.00	3
AECOM	808432	30	40	22	00	932	01	00	\$ 10,618.94	2020-09-16	2020-10-13	1	7/25/2020	8/31/2020	37	8/12/2020	62	\$ 653,064.81	4
AECOM	813335	30	40	22	00	932	01	00	\$ 10,618.94	2020-10-02	2020-10-29	1	9/1/2020	9/25/2020	24	9/13/2020	46	\$ 488,471.24	5
KUBRA DATA	802358	30	40	21	00	903	04	00	\$ 10,395.89	2020-06-30	2020-08-05	1	6/1/2020	6/30/2020	29	6/15/2020	51	\$ 524,992.45	6
KUBRA DATA	786206	30	40	21	00	903	04	00	\$ 10,362.91	2020-02-29	2020-03-11	1	2/1/2020	2/29/2020	28	2/15/2020	25	\$ 259,072.75	7
KUBRA DATA	812774	30	40	21	00	903	04	00	\$ 10,313.84	2020-09-30	2020-10-26	1	9/1/2020	9/30/2020	29	9/15/2020	41	\$ 417,710.52	8
KUBRA DATA	782622	30	40	21	00	903	04	00	\$ 10,203.07	2019-12-31	2020-02-05	1	12/1/2019	12/31/2019	30	12/16/2019	51	\$ 520,356.57	9
KUBRA DATA	791648	30	40	21	00	903	04	00	\$ 10,195.78	2020-03-31	2020-05-04	1	3/1/2020	3/31/2020	30	3/16/2020	49	\$ 499,593.22	10
KUBRA DATA	784897	30	40	21	00	903	04	00	\$ 10,117.38	2020-01-31	2020-02-26	1	1/1/2020	1/31/2020	30	1/16/2020	41	\$ 414,812.58	11
KUBRA DATA	793926	30	40	21	00	903	04	00	\$ 10,075.76	2020-04-30	2020-05-27	1	4/1/2020	4/30/2020	29	4/15/2020	42	\$ 418,144.04	12
HMI TECHNICAL	820063	30	40	80	00	887	03	00	\$ 10,000.00	2020-12-17	2021-01-07	1	12/14/2020	12/20/2020	6	12/17/2020	21	\$ 210,000.00	13
KUBRA DATA	809058	30	40	21	00	903	04	00	\$ 9,941.71	2020-08-31	2020-10-01	2	8/1/2020	8/31/2020	30	8/16/2020	46	\$ 457,318.66	14
NEUCO	799478	30	40	80	00	892	00	00	\$ 6,462.50	2020-07-06	2020-07-13	2	6/5/2020	6/19/2020	14	6/12/2020	31	\$ 200,337.50	15
AECOM	816997	30	40	22	00	932	01	00	\$ 4,640.00	2020-11-10	2020-12-02	2	9/26/2020	10/30/2020	34	10/13/2020	50	\$ 232,000.00	16
NEUCO	799477	30	40	80	00	892	00	00	\$ 3,630.00	2020-07-06	2020-07-13	2	6/5/2020	6/12/2020	7	6/8/2020	35	\$ 125,235.00	17
UTILITIES INDUS	803733	30	40	80	00	893	00	00	\$ 3,065.68	2020-07-31	2020-08-17	2	7/22/2020	7/31/2020	9	7/26/2020	22	\$ 65,912.12	18
KUBRA DATA	802358	30	40	21	00	903	05	04	\$ 2,443.65	2020-06-30	2020-08-05	2	6/1/2020	6/30/2020	29	6/15/2020	51	\$ 123,404.33	19
KUBRA DATA	797737	30	40	21	00	903	05	04	\$ 2,286.82	2020-05-31	2020-06-26	2	5/1/2020	5/31/2020	30	5/16/2020	41	\$ 93,759.62	20
KUBRA DATA	815327	30	40	21	00	903	05	04	\$ 2,215.60	2020-10-31	2020-11-16	2	10/1/2020	10/31/2020	30	10/16/2020	31	\$ 68,683.60	21
NEUCO	806155	30	40	80	00	892	00	00	\$ 2,200.00	2020-09-01	2020-09-09	2	8/14/2020	8/15/2020	1	8/14/2020	26	\$ 56,100.00	22
PIERCE AT ME	806399	30	40	10	00	923	09	00	\$ 2,127.00	2020-08-13	2020-09-09	2	7/6/2020	7/22/2020	16	7/14/2020	57	\$ 121,239.00	23
OMARK CONS	794647	30	40	80	00	874	05	00	\$ 1,878.89	2020-05-22	2020-06-04	2	5/18/2020	5/23/2020	5	5/20/2020	15	\$ 27,243.91	24
JANITECH INC	801228	30	40	80	00	921	16	00	\$ 1,844.00	2020-07-05	2020-07-27	2	7/1/2020	7/31/2020	30	7/16/2020	11	\$ 20,284.00	25
NEUCO	800699	30	40	80	00	892	00	00	\$ 1,760.00	2020-07-17	2020-07-27	2	7/10/2020	7/11/2020	1	7/10/2020	17	\$ 29,040.00	26
RAM PRINTING NH	818254	30	40	24	00	913	53	00	\$ 1,678.18	2020-12-08	2020-12-16	2	12/8/2020	12/9/2020	1	12/8/2020	8	\$ 12,586.35	27
ESSCO CALIBRATI	784499	30	40	80	00	874	07	00	\$ 1,581.00	2020-02-13	2020-03-09	2	2/13/2020	2/14/2020	1	2/13/2020	25	\$ 38,734.50	28
WB MASON CO	792729	30	40	10	00	930	10	00	\$ 1,535.00	2020-05-05	2020-05-27	2	5/5/2020	5/6/2020	1	5/5/2020	22	\$ 33,002.50	29
DIG SAFE SYSTEM	795163	30	40	80	00	874	04	00	\$ 1,495.23	2020-06-02	2020-06-15	2	6/1/2020	7/1/2020	30	6/16/2020	(1)	\$ (1,495.23)	30
POWELL CONTROLS	799042	30	40	80	00	891	00	00	\$ 1,419.30	2020-06-30	2020-07-27	2	6/30/2020	7/1/2020	1	6/30/2020	27	\$ 37,611.45	31
NEUCO	802924	30	40	80	00	874	00	00	\$ 1,259.58	2020-08-05	2020-08-17	2	7/10/2020	7/14/2020	4	7/12/2020	36	\$ 45,344.88	32
PIERCE AT ME	801693	30	00	01	00	928	02	00	\$ 1,200.00	2020-07-09	2020-07-29	2	6/9/2020	6/30/2020	21	6/19/2020	40	\$ 47,400.00	33
YANKEE CLIP	791256	30	40	22	00	932	01	00	\$ 1,147.37	2020-04-17	2020-04-29	2	5/1/2020	6/1/2020	31	5/16/2020	(18)	\$ (20,078.98)	34
KUBRA DATA	815327	30	40	21	00	903	02	00	\$ 1,124.45	2020-10-31	2020-11-16	2	10/1/2020	10/31/2020	30	10/16/2020	31	\$ 34,857.95	35
PIKE IND	819899	30	40	80	00	874	00	00	\$ 971.12	2020-12-08	2020-12-28	3	12/8/2020	12/9/2020	1	12/8/2020	20	\$ 18,936.84	36
ROCHE LOCKSMITH	790557	30	40	10	00	930	10	00	\$ 532.00	2020-04-08	2020-04-27	3	4/8/2020	4/9/2020	1	4/8/2020	19	\$ 9,842.00	37
STEVENS BUSINES	784153	30	40	21	00	903	05	02	\$ 302.44	2020-02-01	2020-02-24	3	1/1/2020	1/31/2020	30	1/16/2020	39	\$ 11,795.16	38
COASTAL MI BOX	779471	30	40	80	00	874	00	00	\$ 199.00	2019-12-23	2020-01-08	3	1/1/2020	2/1/2020	31	1/16/2020	(9)	\$ (1,691.50)	39
RIORDON JAMES	797537	30	40	80	00	926	06	00	\$ 133.77	2020-05-27	2020-06-24	3	5/27/2020	5/28/2020	1	5/27/2020	28	\$ 3,678.68	40
HUSSEY	801199	30	40	10	00	930	10	00	\$ 90.00	2020-07-15	2020-07-23	3	7/12/2020	8/12/2020	31	7/27/2020	(5)	\$ (405.00)	41
JOHNSON DEREK	803812	30	40	80	00	878	14	00	\$ 49.96	2020-08-13	2020-08-20	3	8/13/2020	8/14/2020	1	8/13/2020	7	\$ 324.74	42
UNITIL ENERGY	782773	30	40	80	00	887	03	00	\$ 39.68	2020-01-16	2020-02-10	3	12/12/2019	1/14/2020	33	12/28/2019	44	\$ 1,726.08	43
STEVENS BUSINES	804040	30	40	21	00	903	05	02	\$ 25.87	2020-08-01	2020-08-19	3	7/1/2020	7/31/2020	30	7/16/2020	34	\$ 879.58	44
EVERSOURCE	805194	30	40	80	00	891	01	00	\$ 17.75	2020-08-12	2020-08-31	3	7/6/2020	8/6/2020	31	7/21/2020	41	\$ 718.88	45
EVERSOURCE	816011	30	40	80	00	891	00	00	\$ 6.29	2020-11-10	2020-11-19	3	10/1/2020	10/30/2020	29	10/15/2020	35	\$ 217.01	46

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
Summary of Service Company Charges

Line No	Annual Charges	Total Payments	Lag Days	Weighted Dollar Days
1				
2	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 449,736	39.66	\$ 17,837,042
3				
4	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	\$ 1,658,305	39.59	\$ 65,649,276
5				
6	30-40-10-00-8510200 USC- DISPATCH	9,906		369,364
7	30-40-10-00-8510201 USC- DISPATCH - CAP	(7,429)		(277,023)
8	Total Acct 851	\$ 2,476	37.29	\$ 92,341
9				
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	3,199,713		126,774,816
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(2,299,809)		(91,115,085)
12	Total Acct 880	\$ 899,904	39.63	\$ 35,659,730
13				
14	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	5,269,393		208,567,523
15	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(1,214,361)		(48,065,615)
16	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	269,239		10,680,446
17	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(34,852)		(1,378,967)
18	Total Acct 923	\$ 4,289,420	39.59	\$ 169,803,387
19				
20	Total Base before Reclassification	\$ 7,299,842	39.60	\$ 289,041,777
21				
22	<u>Reclassification to Acct 926 of expenses included above</u>			
23				
24	30-40-10-00-9260210/30 FASB 87 - PENSION - USC ALLOC	601,980	39.59	23,830,321
25	30-40-10-00-9260812/30 FASB 87 - PENSION CAPITALIZED - USC ALLOC	(189,684)	39.59	(7,508,938)
26	30-40-10-00-9260910/29 SFAS 106 - PBOP - USC ALLOC	299,784	39.59	11,867,419
27	30-40-10-00-9261712/29 SFAS 106 - PBOP CAPITALIZED - USC ALLOC	(94,464)	39.59	(3,739,505)
28	30-40-10-00-9261110/31 SERP - USC ALLOC	382,066	39.59	15,124,679
29	30-40-10-00-9261812/31 SERP - USC ALLOC - CAPITALIZED	(120,389)	39.59	(4,765,784)
30				
31				
32	Total Charges per General Ledger Excel Acct 926	\$ 6,420,549	39.60	\$ 254,233,586
33				
34				
35	Source of Data: Monthly Service Bills and Unitil Cashpool (Cashtran file)			

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
January Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 37,705	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	\$ 1,508,197
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	162,915	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	6,516,607
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	437,075	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	17,482,988
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(97,290)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	(3,891,612)
8	30-40-10-00-8510200 USC- DISPATCH		1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	259,600	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	10,383,994
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(187,643)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	(7,505,702)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	13,271	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	530,854
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(2,740)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	(109,581)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	27,887	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	1,115,466
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(3,511)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/25/20 12:00 PM	40.00	(140,432)
16									
17									
18	Total Base	<u>\$ 647,269</u>						40.00	<u>\$ 25,890,780</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
February Charges

Line No	Charges	Amount	Service Period StartEnd		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>Base</u>								
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 41,957	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	\$ 1,594,385
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	146,307	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	5,559,662
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	474,371	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	18,026,083
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(107,378)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	(4,080,382)
8	30-40-10-00-8510200 USC- DISPATCH		2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	289,593	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	11,004,535
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(206,748)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	(7,856,411)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	19,078	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	724,951
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(3,842)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	(145,991)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	26,064	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	990,421
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(3,511)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/24/20 12:00 PM	38.00	(133,410)
16									
17									
18	Total Base	<u>\$ 675,891</u>						38.00	<u>\$ 25,683,843</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
March Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 49,577	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	\$ 2,131,830
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	179,120	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	7,702,158
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	554,683	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	23,851,358
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(127,008)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	(5,461,344)
8	30-40-10-00-8510200 USC- DISPATCH		3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	339,265	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	14,588,384
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(242,993)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	(10,448,679)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	18,406	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	791,475
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(4,870)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	(209,424)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	21,018	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	903,770
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/28/20 12:00 PM	43.00	(124,413)
16									
17									
18	Total Base	<u>\$ 784,305</u>						43.00	<u>\$ 33,725,115</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
April Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 36,676	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	\$ 1,485,374
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	146,242	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	5,922,814
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	404,109	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	16,366,432
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(92,829)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	(3,759,586)
8	30-40-10-00-8510200 USC- DISPATCH		4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	253,689	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	10,274,407
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(185,710)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	(7,521,251)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	22,513	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	911,772
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(5,809)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	(235,274)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	15,735	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	637,263
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	(117,180)
16									
17									
18	Total Base	<u>\$ 591,723</u>						40.50	<u>\$ 23,964,771</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
May Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 37,296	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	\$ 1,454,546
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	134,668	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	5,252,059
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	414,304	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	16,157,842
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(96,176)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	(3,750,845)
8	30-40-10-00-8510200 USC- DISPATCH		5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	264,800	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	10,327,193
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(192,111)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	(7,492,318)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	21,187	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	826,280
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(5,686)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	(221,770)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	15,781	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	615,466
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/24/20 12:00 PM	39.00	(112,840)
16									
17									
18	Total Base	<u>\$ 591,170</u>						39.00	<u>\$ 23,055,613</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
June Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 31,753	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	\$ 1,317,735
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	110,901	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	4,602,380
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	333,184	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	13,827,133
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(70,416)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	(2,922,245)
8	30-40-10-00-8510200 USC- DISPATCH	5,270	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	218,688
9	30-40-10-00-8510201 USC- DISPATCH - CAP	(3,952)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	(164,016)
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	220,153	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	9,136,329
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(161,572)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	(6,705,230)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	26,476	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	1,098,759
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(7,500)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	(311,248)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	18,035	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	748,443
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/27/20 12:00 PM	41.50	(120,073)
16									
17									
18	Total Base	<u>\$ 499,438</u>						41.50	<u>\$ 20,726,657</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
July Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	Base		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 34,699	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	\$ 1,422,647
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	137,582	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	5,640,881
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	383,572	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	15,726,440
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(89,162)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	(3,655,631)
8	30-40-10-00-8510200 USC- DISPATCH		7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	258,202	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	10,586,277
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(184,388)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	(7,559,910)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	23,272	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	954,149
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(6,572)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	(269,451)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	15,450	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	633,447
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	(118,627)
16									
17									
18	Total Base	<u>\$ 569,762</u>						41.00	<u>\$ 23,360,224</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
August Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 34,810	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	\$ 1,322,763
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	122,443	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	4,652,829
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	393,577	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	14,955,941
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(93,305)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	(3,545,605)
8	30-40-10-00-8510200 USC- DISPATCH		8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	268,168	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	10,190,373
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(193,913)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	(7,368,711)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	20,664	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	785,215
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(5,194)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	(197,369)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	16,665	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	633,255
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 PM	38.00	(109,947)
16									
17									
18	Total Base	<u>\$ 561,020</u>						38.00	<u>\$ 21,318,745</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
September Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
	<u>Base</u>		Start	End					
1									
2									
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 33,835	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	\$ 1,437,973
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	123,230	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	5,237,263
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	377,762	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	16,054,887
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(89,335)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	(3,796,731)
8	30-40-10-00-8510200 USC- DISPATCH		9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	241,203	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	10,251,119
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(174,444)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	(7,413,885)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	17,453	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	741,761
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(4,543)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	(193,063)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	45,459	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	1,932,017
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,893)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/28/20 12:00 PM	42.50	(122,967)
16									
17									
18	Total Base	<u>\$ 567,726</u>						42.50	<u>\$ 24,128,373</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
October Charges

Line No	Charges	Amount	Service Period Start End		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>Base</u>								
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 35,531	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	\$ 1,243,579
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	142,213	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	4,977,449
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	410,277	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	14,359,695
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(96,177)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	(3,366,210)
8	30-40-10-00-8510200 USC- DISPATCH		10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	265,500	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	9,292,513
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(187,967)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	(6,578,836)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	23,743	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	830,990
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(4,883)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	(170,890)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	19,609	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	686,302
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,526)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/20/20 12:00 PM	35.00	(88,396)
16									
17									
18	Total Base	<u>\$ 605,320</u>						35.00	<u>\$ 21,186,196</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
November Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2									
3	<u>Base</u>								
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 32,915	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	\$ 1,069,731
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	121,928	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	3,962,675
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	391,648	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	12,728,560
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(89,825)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	(2,919,315)
8	30-40-10-00-8510200 USC- DISPATCH	4,636	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	150,676
9	30-40-10-00-8510201 USC- DISPATCH - CAP	(3,477)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	(113,007)
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	234,341	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	7,616,081
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(169,110)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	(5,496,086)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	17,440	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	566,793
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(4,023)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	(130,759)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	24,717	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	803,312
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,526)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/18/20 12:00 PM	32.50	(82,082)
16									
17									
18	Total Base	<u>\$ 558,664</u>						32.50	<u>\$ 18,156,577</u>
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
December Charges

Line No	Charges	Amount	Service Period Start End		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>Base</u>								
3									
4	30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	\$ 42,983	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	\$ 1,848,282
5	30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	130,756	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	5,622,498
6	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	447,482	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	19,241,747
7	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(103,292)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	(4,441,568)
8	30-40-10-00-8510200 USC- DISPATCH		12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	-
9	30-40-10-00-8510201 USC- DISPATCH - CAP		12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	-
10	30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	305,200	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	13,123,612
11	30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(213,211)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	(9,168,066)
12	30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	23,847	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	1,025,416
13	30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(6,505)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	(279,721)
14	30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	22,821	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	981,284
15	30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(2,526)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/28/21 12:00 PM	43.00	(108,601)
16									
17									
18	Total Base	<u>\$ 647,555</u>						43.00	<u>\$ 27,844,883</u>
19									
20									

Line No	Type of Tax	Test Period Expense	(Lead) Lag Days	Weighted Dollar Days	
1					
2	TAXES FICA - NH	\$ 331,611	9.92	\$ 3,289,793	
3	TAXES FEDERAL UNEMPLOYMENT - NH	1,639	8.35	13,685	
4	TAXES UNEMPLOYMENT - NH	1,135	8.29	9,416	
5	OTHER TAXES	-	9.91	-	
6	NHBET TAX EXP- CURRENT	63,600	37.50	2,385,000	Business Enterprise Tax with four 25% estimated payments.
7	PAYROLL TAXES CAPITALIZED - NH	(161,795)	9.91	(1,602,972)	
8	NH SURPLUS TAX	10,372	(168.00)	(1,742,447)	See Note 1
9	Total Taxes Excluding Property Taxes	<u>\$ 246,562</u>	<u>9.54</u>	<u>\$ 2,352,474</u>	
10					
11					
12					
13	Property Taxes	\$ 4,728,576			
14					
15	Total Taxes Other Than Income Taxes	<u>\$ 4,975,138</u>			
16					
17					
18	Note 1: Insurance Policies with NH Surplus Tax are paid in the first month of the annual policy period.				
19	Lag is half of the prepaid annual service period less the 15 days for payment during the mid point of the first month.				
20					

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
Summary of Property Taxes

Line No	Type of Tax	Test Period Charges	(Lead) Lag Days	Weighted Dollar Days
1	January Payments	\$ 417,875	107.00	\$ 44,712,625
2	February Payments	-	-	-
3	March Payments	-	-	-
4	April Payments	319,311	(174.50)	(55,719,770)
5	May Payments	955,431	(130.16)	(124,359,491)
6	June Payments	1,135,809	(104.50)	(118,692,006)
7	July Payments	-	-	-
8	August Payments	-	-	-
9	September Payments	319,311	(20.50)	(6,545,876)
10	October Payments	-	-	-
11	November Payments	838,893	54.44	45,666,053
12	December Payments	1,364,999	75.47	103,009,906
13				
14	Total Payments	<u>\$ 5,351,630</u>	(20.91)	<u>\$ (111,928,559)</u>
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
January Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	417,875	4/1/19 12:00 AM	4/1/20 12:00 AM	366	10/1/19 12:00 AM	1/16/20 12:00 AM	107.00	44,712,625
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	-			-	1/0/00 12:00 AM			-
23									
24									
25									
26		<u>\$ 417,875</u>							<u>\$ 44,712,625</u>
27									
28									
29	Total January Payments					\$ 417,875			
30									
31	Total Weighted Dollar Days					\$ 44,712,625			
32									
33	January Payments (Lead) Lag Days					107.00			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
February Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM		\$ -	
2	Brentwood	-			-	1/0/00 12:00 AM		-	
3	Dover	-			-	1/0/00 12:00 AM		-	
4	Durham	-			-	1/0/00 12:00 AM		-	
5	East Kingston	-			-	1/0/00 12:00 AM		-	
6	Exeter	-			-	1/0/00 12:00 AM		-	
7	Greenland	-			-	1/0/00 12:00 AM		-	
8	Hampton	-			-	1/0/00 12:00 AM		-	
9	Hampton Falls	-			-	1/0/00 12:00 AM		-	
10	Kensington	-			-	1/0/00 12:00 AM		-	
11	Madbury	-			-	1/0/00 12:00 AM		-	
12	Newington	-			-	1/0/00 12:00 AM		-	
13	North Hampton	-			-	1/0/00 12:00 AM		-	
14	Plaistow	-			-	1/0/00 12:00 AM		-	
15	Portsmouth	-			-	1/0/00 12:00 AM		-	
16	Rochester	-			-	1/0/00 12:00 AM		-	
17	Rollinsford	-			-	1/0/00 12:00 AM		-	
18	Salem	-			-	1/0/00 12:00 AM		-	
19	Seabrook	-			-	1/0/00 12:00 AM		-	
20	Somersworth	-			-	1/0/00 12:00 AM		-	
21	Stratham	-			-	1/0/00 12:00 AM		-	
22	State of New Hampshire	-			-	1/0/00 12:00 AM		-	
23									
24									
25									
26		<u>\$ -</u>						<u>\$ -</u>	
27									
28									
29		Total February Payments				\$ -			
30									
31		Total Weighted Dollar Days				\$ -			
32									
33		February Payments (Lead) Lag Days				#DIV/0!			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
March Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	-			-	1/0/00 12:00 AM			-
23									
24									
25									
26		<u>\$ -</u>							<u>\$ -</u>
27									
28									
29		Total March Payments				\$ -			
30									
31		Total Weighted Dollar Days				\$ -			
32									
33		March Payments (Lead) Lag Days				#DIV/0!			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
April Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	319,311	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	4/9/20 12:00 AM	(174.50)	(55,719,770)
23									
24									
25									
26		<u>\$ 319,311</u>							<u>\$ (55,719,770)</u>
27									
28									
29		Total April Payments				\$ 319,311			
30									
31		Total Weighted Dollar Days				\$ (55,719,770)			
32									
33		April Payments (Lead) Lag Days				(174.50)			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
May Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM		\$ -	
2	Brentwood	-			-	1/0/00 12:00 AM		-	
3	Dover	348,507	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	5/21/20 12:00 AM	(132.50)	(46,177,238)
4	Durham	-			-	1/0/00 12:00 AM		-	
5	East Kingston	-			-	1/0/00 12:00 AM		-	
6	Exeter	-			-	1/0/00 12:00 AM		-	
7	Greenland	-			-	1/0/00 12:00 AM		-	
8	Hampton	-			-	1/0/00 12:00 AM		-	
9	Hampton Falls	-			-	1/0/00 12:00 AM		-	
10	Kensington	-			-	1/0/00 12:00 AM		-	
11	Madbury	-			-	1/0/00 12:00 AM		-	
12	Newington	-			-	1/0/00 12:00 AM		-	
13	North Hampton	-			-	1/0/00 12:00 AM		-	
14	Plaistow	-			-	1/0/00 12:00 AM		-	
15	Portsmouth	287,613	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	5/21/20 12:00 AM	(132.50)	(38,108,723)
16	Rochester	-			-	1/0/00 12:00 AM		-	
17	Rollinsford	-			-	1/0/00 12:00 AM		-	
18	Salem	-			-	1/0/00 12:00 AM		-	
19	Seabrook	-			-	1/0/00 12:00 AM		-	
20	Somersworth	-			-	1/0/00 12:00 AM		-	
21	Stratham	-			-	1/0/00 12:00 AM		-	
22	State of New Hampshire	319,311	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	5/28/20 12:00 AM	(125.50)	(40,073,531)
23									
24									
25									
26		<u>\$ 955,431</u>							<u>\$ (124,359,491)</u>
27									
28									
29		Total May Payments				\$ 955,431			
30									
31		Total Weighted Dollar Days				\$ (124,359,491)			
32									
33		May Payments (Lead) Lag Days				(130.16)			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
June Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ 7,291	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	\$ (761,910)
2	Brentwood	6,082	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(635,569)
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	104,754	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(10,946,793)
5	East Kingston	6,022	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(629,299)
6	Exeter	131,897	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(13,783,224)
7	Greenland	7,018	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(733,381)
8	Hampton	197,595	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(20,648,678)
9	Hampton Falls	270	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(28,215)
10	Kensington	13,167	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(1,375,952)
11	Madbury	3,654	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(381,843)
12	Newington	9,822	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(1,026,377)
13	North Hampton	10,211	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(1,067,050)
14	Plaistow	53,798	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(5,621,891)
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	312,460	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(32,652,070)
17	Rollinsford	2,075	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(216,838)
18	Salem	101,201	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(10,575,505)
19	Seabrook	65,340	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(6,828,030)
20	Somersworth	99,599	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(10,408,096)
21	Stratham	3,553	4/1/20 12:00 AM	4/1/21 12:00 AM	365.00	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(371,289)
22	State of New Hampshire	-						-	-
23									
24									
25									
26		<u>\$ 1,135,809</u>							<u>\$ (118,692,006)</u>
27									
28									
29		Total June Payments				\$ 1,135,809			
30									
31		Total Weighted Dollar Days				\$ (118,692,006)			
32									
33		June Payments (Lead) Lag Days				(104.50)			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
July Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	-			-	1/0/00 12:00 AM			-
23									
24									
25									
26		<u>\$ -</u>							<u>\$ -</u>
27									
28									
29		Total July Payments				\$ -			
30									
31		Total Weighted Dollar Days				\$ -			
32									
33		July Payments (Lead) Lag Days				#DIV/0!			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
August Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM		\$ -	
2	Brentwood	-			-	1/0/00 12:00 AM		-	
3	Dover	-			-	1/0/00 12:00 AM		-	
4	Durham	-			-	1/0/00 12:00 AM		-	
5	East Kingston	-			-	1/0/00 12:00 AM		-	
6	Exeter	-			-	1/0/00 12:00 AM		-	
7	Greenland	-			-	1/0/00 12:00 AM		-	
8	Hampton	-			-	1/0/00 12:00 AM		-	
9	Hampton Falls	-			-	1/0/00 12:00 AM		-	
10	Kensington	-			-	1/0/00 12:00 AM		-	
11	Madbury	-			-	1/0/00 12:00 AM		-	
12	Newington	-			-	1/0/00 12:00 AM		-	
13	North Hampton	-			-	1/0/00 12:00 AM		-	
14	Plaistow	-			-	1/0/00 12:00 AM		-	
15	Portsmouth	-			-	1/0/00 12:00 AM		-	
16	Rochester	-			-	1/0/00 12:00 AM		-	
17	Rollinsford	-			-	1/0/00 12:00 AM		-	
18	Salem	-			-	1/0/00 12:00 AM		-	
19	Seabrook	-			-	1/0/00 12:00 AM		-	
20	Somersworth	-			-	1/0/00 12:00 AM		-	
21	Stratham	-			-	1/0/00 12:00 AM		-	
22	State of New Hampshire	-			-	1/0/00 12:00 AM		-	
23									
24									
25									
26		<u>\$ -</u>						<u>\$ -</u>	
27									
28									
29		Total August Payments				\$ -			
30									
31		Total Weighted Dollar Days				\$ -			
32									
33		August Payments (Lead) Lag Days				#DIV/0!			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
September Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	319,311	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	9/10/20 12:00 AM	(20.50)	(6,545,876)
23									
24									
25									
26		<u>\$ 319,311</u>							<u>\$ (6,545,876)</u>
27									
28									
29	Total September Payments					\$ 319,311			
30									
31	Total Weighted Dollar Days					\$ (6,545,876)			
32									
33	September Payments (Lead) Lag Days					(20.50)			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
October Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Exeter	-			-	1/0/00 12:00 AM			-
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	-			-	1/0/00 12:00 AM			-
14	Plaistow	-			-	1/0/00 12:00 AM			-
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	-			-	1/0/00 12:00 AM			-
18	Salem	-			-	1/0/00 12:00 AM			-
19	Seabrook	-			-	1/0/00 12:00 AM			-
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	-			-	1/0/00 12:00 AM			-
22	State of New Hampshire	-			-	1/0/00 12:00 AM		-	-
23									
24									
25									
26		<u>\$ -</u>							<u>\$ -</u>
27									
28									
29		Total October Payments				\$ -			
30									
31		Total Weighted Dollar Days				\$ -			
32									
33		October Payments (Lead) Lag Days				#DIV/0!			
34									
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
November Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ -			-	1/0/00 12:00 AM			\$ -
2	Brentwood	25,745	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	1,403,103
3	Dover	-			-	1/0/00 12:00 AM			-
4	Durham	94,458	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	5,147,961
5	East Kingston	-			-	1/0/00 12:00 AM			-
6	Epping	25,529	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	1,391,322
7	Exeter	-			-	1/0/00 12:00 AM			-
8	Greenland	3,675	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	200,288
9	Hampton	199,688	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	10,882,996
10	Hampton Falls	434	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	23,653
11	Kensington	13,676	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	745,342
12	Madbury	4,469	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/12/20 12:00 AM	42.50	189,933
13	Newington	13,026	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	709,938
14	North Hampton	-			-	1/0/00 12:00 AM			-
15	Plaistow	-			-	1/0/00 12:00 AM			-
16	Portsmouth	304,396	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	16,589,582
17	Rochester	-			-	1/0/00 12:00 AM			-
18	Rollinsford	-			-	1/0/00 12:00 AM			-
19	Salem	-			-	1/0/00 12:00 AM			-
20	Seabrook	-			-	1/0/00 12:00 AM			-
21	Somersworth	153,797	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/24/20 12:00 AM	54.50	8,381,937
22	Stratham	-			-	1/0/00 12:00 AM			-
23	State of New Hampshire	-			-	1/0/00 12:00 AM			-
24									
25									
26									
27		<u>\$ 838,893</u>							<u>\$ 45,666,053</u>
28									
29									
30		Total November Payments				\$ 838,893			
31									
32		Total Weighted Dollar Days				\$ 45,666,053			
33									
34		November Payments (Lead) Lag Days				54.44			
35									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
December Payments

Line No	Jurisdiction Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check or EFT Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Atkinson	\$ 18,110	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	\$ 1,276,755
2	Brentwood	-			-	1/0/00 12:00 AM			-
3	Dover	425,761	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/22/20 12:00 AM	82.50	35,125,265
4	Durham	-			-	1/0/00 12:00 AM			-
5	East Kingston	9,285	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	654,593
6	Exeter	178,689	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	12,597,548
7	Greenland	-			-	1/0/00 12:00 AM			-
8	Hampton	-			-	1/0/00 12:00 AM			-
9	Hampton Falls	-			-	1/0/00 12:00 AM			-
10	Kensington	-			-	1/0/00 12:00 AM			-
11	Madbury	-			-	1/0/00 12:00 AM			-
12	Newington	-			-	1/0/00 12:00 AM			-
13	North Hampton	16,766	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	1,182,003
14	Plaistow	139,254	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	9,817,407
15	Portsmouth	-			-	1/0/00 12:00 AM			-
16	Rochester	-			-	1/0/00 12:00 AM			-
17	Rollinsford	2,811	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	198,176
18	Salem	187,867	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	13,244,624
19	Seabrook	103,435	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	7,292,168
20	Somersworth	-			-	1/0/00 12:00 AM			-
21	Stratham	4,969	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/10/20 12:00 AM	70.50	350,315
22	State of New Hampshire	278,053	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/16/20 12:00 AM	76.50	21,271,055
23									
24									
25									
26		<u>\$ 1,364,999</u>							<u>\$ 103,009,906</u>
27									
28									
29		Total December Payments				\$ 1,364,999			
30									
31		Total Weighted Dollar Days				\$ 103,009,906			
32									
33		December Payments (Lead) Lag Days				75.47			
34									
35									

Northern Utilities - New Hampshire Division
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
Federal Income Tax

Line No	Type of Payment	<u>Start</u>	<u>Tax Period</u> <u>End</u>	<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Scheduled Payment Date</u>	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
1									
2	First Payment	1/1/20 12:00 AM	4/1/20 12:00 AM	91	02/15/20	4/15/20 12:00 PM	60.00	25.00%	15.00
3									
4	Second Payment	4/1/20 12:00 AM	7/1/20 12:00 AM	91	05/16/20	6/15/20 12:00 PM	30.00	25.00%	7.50
5									
6	Third Payment	7/1/20 12:00 AM	10/1/20 12:00 AM	92	08/16/20	9/15/20 12:00 PM	30.50	25.00%	7.63
7									
8	Fourth Payment	10/1/20 12:00 AM	1/1/21 12:00 AM	92	11/16/20	12/15/20 12:00 PM	29.50	25.00%	7.38
9									
10									
11									
12	Total			<u>366</u>					<u>37.50</u>
13									
14									
15									
16									
17									
18									
19									
20									

Northern Utilities - New Hampshire Division
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2020
NH State Income Tax

Line No	Type of Payment	<u>Start</u>	<u>Tax Period</u> <u>End</u>	<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Scheduled Payment Date</u>	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
1									
2	First Payment	1/1/20 12:00 AM	4/1/20 12:00 AM	91	02/15/20	4/15/20 12:00 PM	60.00	25.00%	15.00
3									
4	Second Payment	4/1/20 12:00 AM	7/1/20 12:00 AM	91	05/16/20	6/15/20 12:00 PM	30.00	25.00%	7.50
5									
6	Third Payment	7/1/20 12:00 AM	10/1/20 12:00 AM	92	08/16/20	9/15/20 12:00 PM	30.50	25.00%	7.63
7									
8	Fourth Payment	10/1/20 12:00 AM	1/1/21 12:00 AM	92	11/16/20	12/15/20 12:00 PM	29.50	25.00%	7.38
9									
10									
11									
12	Total			<u>366</u>					<u>37.50</u>
13									
14									
15									
16									
17									
18									
19									
20									

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020
Summary of Gas Purchases

Line No	Supplier	Purchased Gas Expensed	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Acct 804</u>			
3	Alberta Northeast Gas Limited	\$ 46,942	43.06	\$ 2,021,372
4	Algonquin Gas Transmission Co., Inc.	202,411	39.04	7,902,439
5	Constellation	661,354	42.57	28,155,038
6	DTE	103,379	43.14	4,459,499
7	Emera Energy Services, Inc.	2,909,994	44.07	128,234,495
8	Emera LP	3,247,777	43.68	141,850,012
9	Iroquois Gas Transmission System	174,353	39.44	6,876,025
10	Maritimes	93,342	36.73	3,428,760
11	Portland NG	3,750,430	39.32	147,454,174
12	Repsol Energy North America Corp	9,960,274	42.34	421,675,390
13	Shell Energy North America (US) LP	1,291,368	43.46	56,128,525
14	Southwestern Energy Services Co.	196,618	36.33	7,142,685
15	Tennessee Gas Pipeline	1,678,299	40.69	68,288,464
16	Texas Eastern Transmission	33,948	39.87	1,353,604
17				
18	Total Acct 804	<u>\$ 24,350,487</u>	42.09	<u>\$ 1,024,970,480</u>
19				
20				
21	<u>Acct 808 Demand Costs</u>	\$ 1,238,136	41.97	\$ 51,964,303
22				
23	Total Gas Costs	<u><u>\$ 25,588,622</u></u>	42.09	<u><u>\$ 1,076,934,784</u></u>
24				
25				

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Alberta Northeast Gas Limited

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 3,713	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 157,822	WIRE
3	January-20	4,089	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	173,799	WIRE
4	February-20	3,705	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	146,335	WIRE
5	March-20	3,735	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	166,185	WIRE
6	April-20	3,589	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	154,345	WIRE
7	May-20	3,764	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/30/20 12:00 AM	44.50	167,483	WIRE
8	June-20	3,588	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	161,442	WIRE
9	July-20	3,705	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	153,739	WIRE
10	August-20	5,577	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/30/20 12:00 AM	44.50	248,181	WIRE
11	September-20	3,761	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	150,422	WIRE
12	October-20	4,174	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/30/20 12:00 AM	44.50	185,760	WIRE
13	November-20	3,542	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	155,859	WIRE
14										
15		<u>\$ 46,942</u>			<u>366</u>			43.06	<u>\$ 2,021,372</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Algonquin Gas Transmission Co., Inc.

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 14,191	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 603,136	WIRE
3	January-20	14,177	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/20/20 12:00 AM	34.50	489,100	WIRE
4	February-20	14,196	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	560,746	WIRE
5	March-20	14,209	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/27/20 12:00 AM	41.50	589,671	WIRE
6	April-20	14,212	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 AM	35.00	497,435	WIRE
7	May-20	14,212	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	561,391	WIRE
8	June-20	14,212	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	639,559	WIRE
9	July-20	14,212	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	589,816	WIRE
10	August-20	14,212	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 AM	37.50	532,966	WIRE
11	September-20	36,001	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	1,440,050	WIRE
12	October-20	19,388	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	727,046	WIRE
13	November-20	19,186	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	671,522	WIRE
14										
15		<u>\$ 202,411</u>			<u>366</u>			39.04	<u>\$ 7,902,439</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Constellation

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 134,934	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 5,734,695	WIRE
3	January-20	134,934	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	5,734,695	WIRE
4	February-20	134,934	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	5,329,893	WIRE
5	March-20	134,934	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	6,004,563	WIRE
6	April-20	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM			-	
7	May-20	-	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM			-	
8	June-20	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM			-	
9	July-20	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM			-	
10	August-20	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM			-	
11	September-20	-	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM			-	
12	October-20	-	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM			-	
13	November-20	121,618	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	5,351,192	WIRE
14										
15		<u>\$ 661,354</u>			<u>366</u>			42.57	<u>\$ 28,155,038</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: DTE

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 48,436	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 2,058,510	WIRE
3	January-20	-	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM			-	
4	February-20	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM			-	
5	March-20	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM			-	
6	April-20	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM			-	
7	May-20	-	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM			-	
8	June-20	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM			-	
9	July-20	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM			-	
10	August-20	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM			-	
11	September-20	4,127	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	165,065	WIRE
12	October-20	-	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM			-	
13	November-20	50,816	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	2,235,924	WIRE
14										
15		\$ 103,379			366			43.14	\$ 4,459,499	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Emera Energy Services, Inc.

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 485,205	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/31/20 12:00 AM	45.50	\$ 22,076,837	WIRE
3	January-20	330,108	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	14,029,579	WIRE
4	February-20	227,000	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/31/20 12:00 AM	44.50	10,101,484	WIRE
5	March-20	188,612	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	8,393,217	WIRE
6	April-20	570,088	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	24,513,775	WIRE
7	May-20	291,371	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/30/20 12:00 AM	44.50	12,965,997	WIRE
8	June-20	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM			-	
9	July-20	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM			-	
10	August-20	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM			-	
11	September-20	-	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM			-	
12	October-20	357,389	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/30/20 12:00 AM	44.50	15,903,819	WIRE
13	November-20	460,222	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	20,249,788	WIRE
14										
15		<u>\$ 2,909,994</u>			<u>366</u>			44.07	<u>\$ 128,234,495</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Emera LP

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 276,270	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/31/20 12:00 AM	45.50	\$ 12,570,279	WIRE
3	January-20	273,736	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	11,633,789	WIRE
4	February-20	258,452	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/31/20 12:00 AM	44.50	11,501,101	WIRE
5	March-20	260,988	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	11,613,955	WIRE
6	April-20	259,762	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	11,169,776	WIRE
7	May-20	265,694	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/30/20 12:00 AM	44.50	11,823,362	WIRE
8	June-20	272,167	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	12,247,528	WIRE
9	July-20	275,652	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	11,439,548	WIRE
10	August-20	271,881	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/30/20 12:00 AM	44.50	12,098,690	WIRE
11	September-20	259,085	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	10,363,400	WIRE
12	October-20	257,145	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/30/20 12:00 AM	44.50	11,442,954	WIRE
13	November-20	316,946	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	13,945,630	WIRE
14										
15		<u>\$ 3,247,777</u>			<u>366</u>			43.68	<u>\$ 141,850,012</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Iroquois Gas Transmission System

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 14,890	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 632,841	WIRE
3	January-20	14,890	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/24/20 12:00 AM	38.50	573,280	WIRE
4	February-20	14,890	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	588,170	WIRE
5	March-20	14,890	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/27/20 12:00 AM	41.50	617,951	WIRE
6	April-20	14,390	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 AM	35.00	503,656	WIRE
7	May-20	14,390	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	568,411	WIRE
8	June-20	14,390	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	647,557	WIRE
9	July-20	14,390	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	597,192	WIRE
10	August-20	14,390	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 AM	37.50	539,631	WIRE
11	September-20	14,390	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	575,606	WIRE
12	October-20	14,390	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	539,631	WIRE
13	November-20	14,060	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	492,100	WIRE
14										
15		\$ 174,353			366			39.44	\$ 6,876,025	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Maritimes

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 10,673	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 453,600	WIRE
3	January-20	7,736	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/24/20 12:00 AM	38.50	297,848	WIRE
4	February-20	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM			-	
5	March-20	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM			-	
6	April-20	30,387	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 AM	35.00	1,063,533	WIRE
7	May-20	10,504	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	414,900	WIRE
8	June-20	43	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	1,922	WIRE
9	July-20	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM			-	
10	August-20	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM			-	
11	September-20	70	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	2,812	WIRE
12	October-20	2,653	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	99,476	WIRE
13	November-20	31,276	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	1,094,668	WIRE
14										
15		<u>\$ 93,342</u>			<u>366</u>			36.73	<u>\$ 3,428,760</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Portland NG

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 305,455	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 12,981,834	WIRE
3	January-20	305,455	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/24/20 12:00 AM	38.50	11,760,014	WIRE
4	February-20	305,455	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	12,065,469	WIRE
5	March-20	305,455	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/27/20 12:00 AM	41.50	12,676,379	WIRE
6	April-20	305,455	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 AM	35.00	10,690,922	WIRE
7	May-20	305,455	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	12,065,469	WIRE
8	June-20	305,455	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	13,745,471	WIRE
9	July-20	305,455	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	12,676,379	WIRE
10	August-20	305,455	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 AM	37.50	11,454,559	WIRE
11	September-20	305,455	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	12,218,196	WIRE
12	October-20	305,455	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	11,454,559	WIRE
13	November-20	390,426	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	13,664,923	WIRE
14										
15		<u>\$ 3,750,430</u>			366			39.32	<u>\$ 147,454,174</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Repsol Energy North America Corp

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 2,001,901	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 85,080,773	WIRE
3	January-20	1,985,004	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	84,362,686	WIRE
4	February-20	2,050,070	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	80,977,753	WIRE
5	March-20	1,137,539	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	50,620,474	WIRE
6	April-20	335,475	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	14,425,444	WIRE
7	May-20	335,475	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/30/20 12:00 AM	44.50	14,928,657	WIRE
8	June-20	335,475	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	15,096,395	WIRE
9	July-20	335,475	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	13,922,231	WIRE
10	August-20	335,475	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/30/20 12:00 AM	44.50	14,928,657	WIRE
11	September-20	405,476	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	16,219,040	WIRE
12	October-20	370,738	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/30/20 12:00 AM	44.50	16,497,857	WIRE
13	November-20	332,169	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	14,615,425	WIRE
14										
15		\$ 9,960,274			366			42.34	\$ 421,675,390	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Shell Energy North America (US) LP

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 342,855	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/31/20 12:00 AM	45.50	\$ 15,599,909	WIRE
3	January-20	279,022	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	11,858,421	WIRE
4	February-20	188,111	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	7,430,402	WIRE
5	March-20	214,872	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	9,561,802	WIRE
6	April-20	48,342	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	2,078,690	WIRE
7	May-20	-	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM			-	
8	June-20	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM			-	
9	July-20	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM			-	
10	August-20	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM			-	
11	September-20	-	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM			-	
12	October-20	-	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM			-	
13	November-20	218,166	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/30/20 12:00 AM	44.00	9,599,301.80	WIRE
14										
15		\$ 1,291,368			366			43.46	\$ 56,128,525	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Southwestern Energy Services Co.

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ -	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM			\$ -	
3	January-20	-	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM			-	
4	February-20	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM			-	
5	March-20	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM			-	
6	April-20	27,187	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	1,169,026	WIRE
7	May-20	29,402	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/30/20 12:00 AM	44.50	1,308,384	WIRE
8	June-20	24,531	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	1,103,874	WIRE
9	July-20	20,228	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	839,457	WIRE
10	August-20	24,699	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/30/20 12:00 AM	44.50	1,099,088	WIRE
11	September-20	24,699	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	987,944	WIRE
12	October-20	14,637	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/30/20 12:00 AM	13.50	197,600	WIRE
13	November-20	31,237	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/30/20 12:00 AM	14.00	437,312	WIRE
14										
15		<u>\$ 196,618</u>			<u>366</u>			36.33	<u>\$ 7,142,685</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Tennessee Gas Pipeline

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 140,707	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 5,980,037	WIRE
3	January-20	140,872	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/28/20 12:00 AM	42.50	5,987,043	WIRE
4	February-20	140,724	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	5,558,594	WIRE
5	March-20	140,689	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 AM	44.50	6,260,670	WIRE
6	April-20	140,464	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/29/20 12:00 AM	43.00	6,039,954	WIRE
7	May-20	140,367	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	5,544,504	WIRE
8	June-20	140,071	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	6,303,195	WIRE
9	July-20	140,042	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	5,811,727	WIRE
10	August-20	139,889	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 AM	37.50	5,245,833	WIRE
11	September-20	140,034	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	5,601,378	WIRE
12	October-20	140,053	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	5,251,989	WIRE
13	November-20	134,387	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	4,703,540	WIRE
14										
15		<u>\$ 1,678,299</u>			<u>366</u>			40.69	<u>\$ 68,288,464</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Texas Eastern Transmission

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	December-19	\$ 3,486	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/28/20 12:00 AM	42.50	\$ 148,139	WIRE
3	January-20	3,486	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/24/20 12:00 AM	38.50	134,197	WIRE
4	February-20	3,466	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 AM	39.50	136,917	WIRE
5	March-20	3,466	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/27/20 12:00 AM	41.50	143,849	WIRE
6	April-20	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM			-	
7	May-20	2,865	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/25/20 12:00 AM	39.50	113,169	WIRE
8	June-20	2,865	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/31/20 12:00 AM	45.00	128,927	WIRE
9	July-20	2,865	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/27/20 12:00 AM	41.50	118,900	WIRE
10	August-20	2,879	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/23/20 12:00 AM	37.50	107,954	WIRE
11	September-20	2,879	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 AM	40.00	115,151	WIRE
12	October-20	2,879	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 AM	37.50	107,954	WIRE
13	November-20	2,813	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 AM	35.00	98,446	WIRE
14										
15		<u>\$ 33,948</u>			<u>366</u>			39.87	<u>\$ 1,353,604</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Demand - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020
Summary of Gas Purchases

Line No	Supplier	Purchased Demand Expensed	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Acct 30-49-13-10-8080200 Flowthru</u>			
3	Tennessee Gas Pipeline	\$ 52,151	37.51	\$ 1,956,066
4	Emera Energy LP	1,185,984	42.17	50,008,237
5	Total Flowthru	<u>\$ 1,238,136</u>	41.97	<u>\$ 51,964,303</u>
6				
7				
8	<u>Acct 30-49-13-10-8080200 Base</u>			
9				
10				
11				
12	Total Acct 30-49-13-10-8080200	<u>\$ 1,238,136</u>		
13				
14	Total Acct 30-49-13-10-8080200, per ledger	\$ 1,238,136	<i>Pulls from Detail worksheet tab</i>	
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Northern Utilities, Inc. - New Hampshire Division
Purchased Demand - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Tennessee Gas Pipeline

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-20	\$ 4,362	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/23/20 12:00 PM	38.00	\$ 165,758	WIRE
3	February-20	4,362	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/24/20 12:00 PM	39.00	170,120	WIRE
4	March-20	4,362	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/23/20 12:00 PM	37.00	161,396	WIRE
5	April-20	4,362	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/24/20 12:00 PM	39.00	170,120	WIRE
6	May-20	4,362	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/22/20 12:00 PM	36.50	159,215	WIRE
7	June-20	4,362	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/22/20 12:00 PM	37.00	161,396	WIRE
8	July-20	4,362	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/23/20 12:00 PM	37.50	163,577	WIRE
9	August-20	4,362	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/25/20 12:00 PM	40.00	174,482	WIRE
10	September-20	4,362	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/21/20 12:00 PM	36.00	157,034	WIRE
11	October-20	4,362	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/22/20 12:00 PM	36.50	159,215	WIRE
12	November-20	4,362	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/23/20 12:00 PM	38.00	165,758	WIRE
13	December-20	4,169	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/21/20 12:00 PM	35.50	147,996	WIRE
14										
15		<u>\$ 52,151</u>			<u>366</u>			37.51	<u>\$ 1,956,066</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Northern Utilities, Inc. - New Hampshire Division
Purchased Demand - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2020

Supplier: Emera Energy LP

Line No	Month	Purchased Gas Expense	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-20	\$ 99,021	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	1/29/20 12:00 PM	44.00	\$ 4,356,939	WIRE
3	February-20	99,021	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/27/20 12:00 PM	42.00	4,158,896	WIRE
4	March-20	99,021	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/27/20 12:00 PM	41.00	4,059,875	WIRE
5	April-20	99,021	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/30/20 12:00 PM	45.00	4,455,960	WIRE
6	May-20	99,021	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/26/20 12:00 PM	40.50	4,010,364	WIRE
7	June-20	99,021	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/29/20 12:00 PM	44.00	4,356,939	WIRE
8	July-20	99,021	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/28/20 12:00 PM	42.50	4,208,408	WIRE
9	August-20	99,021	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/26/20 12:00 PM	41.00	4,059,875	WIRE
10	September-20	99,021	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/28/20 12:00 PM	43.00	4,257,920	WIRE
11	October-20	99,021	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/26/20 12:00 PM	40.50	4,010,364	WIRE
12	November-20	99,021	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/25/20 12:00 PM	40.00	3,960,853	WIRE
13	December-20	96,749	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/28/20 12:00 PM	42.50	4,111,847	WIRE
14										
15		<u>\$ 1,185,984</u>			<u>366</u>			42.17	<u>\$ 50,008,237</u>	
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

THIS PAGE INTENTIONALLY LEFT BLANK