

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
Energy Efficiency Programs
For Residential Heating (R-3) and Non-Heating (R-1) Classes
January 1, 2015 - December 31, 2016 actuals per General Ledger

<u>Month</u>	<u>Actual or Forecast</u>	<u>Beginning Balance (Over)/Under</u>	<u>DSM Rate Per Therm</u>	<u>DSM Collections (a)</u>	<u>Adjustments (b)</u>	<u>Forecasted DSM Expenditures</u>	<u>Actual DSM Expenditures</u>			<u>Ending Balance (Over)/Under</u>	<u>Average Balance (Over)/Under</u>	<u>Interest Monthly Federal Prime Rate</u>	<u>Interest @ Federal Reserve Prime Rate</u>	<u>Ending Bal. Plus Interest (Over)/Under</u>	<u>Forecasted Therm Sales</u>	<u>Actual Therm Sales</u>	<u># of Days</u>
							<u>Residential</u>	<u>Low-Income</u>	<u>Incentive</u>								
January 15	Actual	2,151,516	(\$0.0646)	(651,815)	(4,853)	192,391	209,668	(6,273)	14,209	1,712,453	1,931,984	3.25%	5,333	1,717,785	10,059,056	10,149,059	31
February 15	Actual	1,717,785	(\$0.0646)	(751,540)		192,391	295,264	3,257	14,209	1,278,976	1,498,381	3.25%	3,736	1,282,712	10,754,770	11,671,446	28
March 15	Actual	1,282,712	(\$0.0646)	(784,400)	114	192,391	233,692	50,721	14,209	797,048	1,039,880	3.25%	2,870	799,918	9,268,947	12,198,887	31
April 15	Actual	799,918	(\$0.0646)	(524,189)	87,533	192,391	175,132	36,046	14,209	588,650	694,284	3.25%	1,855	590,504	6,253,708	8,146,035	30
May 15	Actual	590,504	(\$0.0646)	(215,490)	32,778	192,391	140,585	36,274	14,209	598,860	594,682	3.25%	1,641	600,502	3,349,634	3,349,991	31
June 15	Actual	600,502	(\$0.0646)	(140,646)	(32,751)	192,391	153,076	48,277	14,209	642,668	621,585	3.25%	1,660	644,328	1,984,898	2,175,297	30
July 15	Actual	644,328	(\$0.0646)	(97,734)	17,497	192,391	131,400	58,464	14,209	768,165	706,247	3.25%	1,949	770,115	1,252,661	1,519,366	31
August 15	Actual	770,115	(\$0.0646)	(73,797)	6	192,391	33,313	9,938	14,209	753,784	761,949	3.25%	2,103	755,887	1,056,675	1,143,436	31
September 15	Actual	755,887	(\$0.0646)	(71,799)	2	192,391	314,840	82,816	14,209	1,095,955	925,921	3.25%	2,473	1,098,429	1,143,113	1,114,053	30
October 15	Actual	1,098,429	(\$0.0646)	(100,029)	41	192,391	26,041	43,863	14,209	1,082,553	1,090,491	3.25%	3,010	1,085,563	1,693,533	1,548,753	31
November 15	Actual	1,085,563	(\$0.0585)	(291,733)	16,739	192,391	57,058	5,901	14,209	887,737	986,650	3.25%	2,636	890,372	3,778,407	3,431,238	30
December 15	Actual	890,372	(\$0.0585)	(347,725)	4	192,391	106,822	10,118	14,209	673,801	782,087	3.25%	2,159	675,960	6,946,220	5,902,767	31
January 16	Actual	675,960	(\$0.0585)	(462,266)	0	243,235	115,790	2,750	14,589	346,823	511,391	3.50%	1,520	348,343	10,059,056	7,903,951	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger
(b) Adjustments - See page 3 of 3 for adjustment detail

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
 Energy Efficiency Programs
 For Commercial/Industrial Classes
 January 1, 2015 - December 31, 2016 actuals per General Ledger

Month	Actual or Forecast	Beginning Balance (Over)/Under	DSM Rate Per Therm	DSM Collections (a)	Adjustments (b)	Forecasted DSM Expenditures	Actual DSM Expenditures			Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Monthly Federal Prime Rate	Interest @ Federal Reserve Prime Rate	Ending Bal. Plus Interest (Over)/Under	Forecasted Therm Sales	Actual Therm Sales	# of Days
							Com-Ind	Low-Income	Incentive								
January 15	Actual	1,316,851	(\$0.0502)	(723,777)	(4,244)	251,510	266,834	(8,315)	12,425	859,774	1,088,313	3.25%	3,004	862,778	14,736,267	14,484,323	31
February 15	Actual	862,778	(\$0.0502)	(813,929)		251,510	483,995	4,318	12,425	549,587	706,182	3.25%	1,761	551,347	15,694,927	16,256,133	28
March 15	Actual	551,347	(\$0.0502)	(918,456)	100	251,510	193,557	67,234	12,425	(93,793)	228,777	3.25%	631	(93,161)	13,700,246	18,359,485	31
April 15	Actual	(93,161)	(\$0.0502)	(604,224)	76,541	251,510	69,139	47,782	12,425	(491,499)	(292,330)	3.25%	(781)	(492,279)	9,956,715	12,071,944	30
May 15	Actual	(492,279)	(\$0.0502)	(330,091)	28,662	251,510	167,137	48,084	12,425	(566,063)	(529,171)	3.25%	(1,461)	(567,524)	6,537,363	6,591,542	31
June 15	Actual	(567,524)	(\$0.0502)	(293,062)	(28,638)	251,510	298,880	63,996	12,425	(513,923)	(540,723)	3.25%	(1,444)	(515,367)	5,092,563	5,835,765	30
July 15	Actual	(515,367)	(\$0.0502)	(243,506)	15,300	251,510	184,105	77,499	12,425	(469,545)	(492,456)	3.25%	(1,359)	(470,904)	4,008,754	4,857,992	31
August 15	Actual	(470,904)	(\$0.0502)	(220,280)	5	251,510	61,009	13,174	12,425	(604,571)	(537,737)	3.25%	(1,484)	(606,055)	3,851,567	4,389,255	31
September 15	Actual	(606,055)	(\$0.0502)	(219,462)	2	251,510	44,979	109,779	12,425	(658,332)	(632,194)	3.25%	(1,689)	(660,021)	4,156,413	4,374,690	30
October 15	Actual	(660,021)	(\$0.0502)	(232,857)	36	251,510	38,296	58,144	12,425	(783,978)	(721,999)	3.25%	(1,993)	(785,971)	4,987,864	4,638,929	31
November 15	Actual	(785,971)	(\$0.0256)	(268,746)	14,637	251,510	68,857	7,822	12,425	(950,976)	(868,474)	3.25%	(2,320)	(953,296)	7,058,014	7,389,441	30
December 15	Actual	(953,296)	(\$0.0256)	(256,844)	3	251,510	404,102	13,413	12,425	(780,197)	(866,746)	3.25%	(2,392)	(782,589)	10,740,036	9,950,534	31
January 16	Actual	(782,589)	(\$0.0256)	(315,105)	0	225,250	27,923	3,646	13,520	(1,052,604)	(917,597)	3.50%	(2,728)	(1,055,332)	14,736,267	12,312,941	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger
 (b) Adjustments - See page 3 of 3 for adjustment detail

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
 Energy Efficiency Programs
 For Residential (R-1 & R-3) and Commercial/Industrial Classes
 January 1, 2015 - December 31, 2016 actuals per General Ledger

Month	Actual or Forecast	Beginning Balance (Over)/Under	DSM Rate Per Therm	DSM Collections (a)	Adjustments (b)	Forecasted DSM Expenditures	Actual DSM Expenditures					Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Monthly Federal Prime Rate	Interest @ Federal Reserve Prime Rate	Ending Bal. Plus Interest (Over)/Under	Forecasted Therm Sales	Actual Therm Sales	# of Days
							Residential	Com-Ind	Low-Income	Total	Incentive								
January 15	Actual	3,468,356	n/a	(1,375,592)	(9,097)	443,901	209,668	266,834	(14,587)	461,914	26,634	2,572,215	3,020,285	3.25%	8,337	2,580,552	24,795,322	24,633,382	31
February 15	Actual	2,580,552	n/a	(1,565,469)	0	443,901	295,264	483,995	7,575	786,834	26,634	1,828,551	2,204,551	3.25%	5,496	1,834,047	26,449,698	27,927,579	28
March 15	Actual	1,834,047	n/a	(1,702,856)	213	443,901	233,692	193,557	117,955	545,205	26,634	703,243	1,268,645	3.25%	3,163	706,406	22,969,193	30,558,372	31
April 15	Actual	706,406	n/a	(1,128,413)	164,074	443,901	175,132	69,139	83,827	328,099	26,634	96,800	401,603	3.25%	907	97,707	16,210,423	20,217,979	30
May 15	Actual	97,707	n/a	(545,581)	61,440	443,901	140,585	167,137	84,358	392,079	26,634	32,280	64,994	3.25%	95	32,375	9,886,997	9,941,533	31
June 15	Actual	32,375	n/a	(433,708)	(61,389)	443,901	153,076	298,880	112,273	564,230	26,634	128,141	80,258	3.25%	214	128,356	7,077,460	8,011,062	30
July 15	Actual	128,356	n/a	(341,240)	32,797	443,901	131,400	184,105	135,963	451,468	26,634	298,016	213,186	3.25%	543	298,559	5,261,414	6,377,358	31
August 15	Actual	298,559	n/a	(294,077)	11	443,901	33,313	61,009	23,112	117,434	26,634	148,561	223,560	3.25%	617	149,178	4,908,241	5,532,691	31
September 15	Actual	149,178	n/a	(291,261.30)	4	443,901	314,840	44,979	192,596	552,415	26,634	436,969	293,074	3.25%	783	437,752	5,299,526	5,488,743	30
October 15	Actual	437,752	n/a	(332,886.15)	76	443,901	26,041	38,296	102,007	166,343	26,634	297,920	367,836	3.25%	1,015	298,935	6,681,398	6,187,682	31
November 15	Actual	298,935	n/a	(560,479.40)	31,376	443,901	57,058	68,857	13,724	139,638	26,634	(63,897)	117,519	3.25%	314	(63,583)	10,836,421	10,820,679	30
December 15	Actual	(63,583)	n/a	(604,568.48)	7	443,901	106,822	404,102	23,531	534,456	26,634	(107,055)	(85,319)	3.25%	(236)	(107,290)	17,686,256	15,853,301	31
January 16	Actual	(107,290)	n/a	(777,370.57)	0	468,485	115,790	27,923	6,396	150,110	28,109	(706,442)	(406,866)	3.50%	(1,209)	(707,652)	24,795,322	20,216,892	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger

(b) Adjustments

- Jan-15 payroll/vacation accrual
- Mar-15 payment transaction error
- Apr-15 additional 2014 incentive
- May-15 payment transaction error of \$33.05, \$61,407 payroll/vacation accrual
- Jun-15 payment transaction error of \$17.69, (\$61,407) reversal of prior month payroll/vacation accrual
- Jul-15 additional 2014 incentive of \$32,682.90, \$114.54 payment transaction error
- Aug-15 \$11.05 payment transaction error
- Sep-15 \$3.53 payment transaction error
- Oct-15 \$76.15 payment transaction error
- Nov-15 \$6.63 payment transaction error, \$31,369.43 unpaid invoice accrual
- Dec-15 \$6.59 payment transaction error