

Line No		Annual Expense (1)	Revenue (Lead) Lag Days (2)	Expense (Lead) Lag Days (3)	Net (Lead) Lag Days (4)	Net Day Weighted Amount (5)	Source (6)
1	Total Revenue Lag		56.17				Page 2 of 3 - Line 29
2							
3	Total Expense Lag						
4	Operation & Maintenance Expense						
5	Labor - Direct	\$ 2,364,805	56.17	9.46	46.71	\$ 110,449,243	Page 3 of 3 - Line 2
6	Labor - Incentive	\$ 14,571	56.17	223.55	(167.38)	\$ (2,438,899)	Page 3 of 3 - Line 3
7	Employee Benefits	\$ 322,016	56.17	6.74	49.43	\$ 15,916,133	Page 3 of 3 - Line 4
8	General Liability, Fiduciary & Property	\$ 328,517	56.17	(138.47)	194.64	\$ 63,941,083	Page 3 of 3 - Line 5
9	Regulatory Commission Expense	\$ 791,884	56.17	3.09	53.08	\$ 42,030,431	Page 3 of 3 - Line 6
10	Other O&M Expenses	\$ 9,069,299	56.17	54.93	1.24	\$ 11,232,322	Page 3 of 3 - Line 7
11	Other O&M Expenses - Service Company Charges	\$ 11,392,753	56.17	36.44	19.73	\$ 224,833,280	Page 3 of 3 - Line 8
12							
13	Other Taxes						
14	Other Taxes Excluding Property Taxes	\$ 300,412	56.17	11.06	45.11	\$ 13,550,981	Page 3 of 3 - Line 18
15	Property Taxes	\$ 7,771,772	56.17	(26.14)	82.31	\$ 639,723,409	Page 3 of 3 - Line 19
16							
17	Income Taxes						
18	Federal Income Taxes	\$ 4,667,344	56.17	37.50	18.67	\$ 87,138,994	Page 3 of 3 - Line 23
19	State Income Taxes	\$ 1,091,570	56.17	37.50	18.67	\$ 20,379,542	Page 3 of 3 - Line 24
20							
21							
22							
23	Net of Revenue less Expense Lag	\$ 38,114,943	56.17	23.98	32.19	\$ 1,226,756,519	Sum of Lines 5 to 19
24	Days					366	
25							
26	Avg Daily Cash Working Capital Requirements					\$ 3,350,303	Line 33 * Line 23 Col 1
27							
28							
29	Cash Working Capital Requirements					\$ 3,350,303	Line 26
30							
31	Base Revenue Net Lag Days					32.17	(Line 29 / Line 23, Col 1) * 366
32							
33	Base Revenue Working Capital Percentage					8.79%	(Line 23, Col 5 / Line 23, Col 1)/366
34							
35							
36							
37							
38							
39							
40							

Unitil Energy Systems, Inc.
Cash Working Capital Requirements
12 Months Ended December 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		1.01	Exhibit DJH-3, Pg. 1, Line 3	
5					
6	Collection Lag		39.02	Exhibit DJH-3, Pg. 1, Line 4	
7					
8	Collection to Receipt of Available Funds		1.68	Exhibit DJH-3, Pg. 1, Line 5	
9					
10	Total Sales Revenues with Increase	\$ 70,048,945	56.96	Exhibit DJH-3, Pg. 1, Line 6	\$ 3,990,099,349
11					
12	Late Charge Revenue	\$ 275,537	44.42	See Note 2	\$ 12,238,683
13					
14	Disconnect / Reconnect Charges	\$ 175,310	56.96	Line 10	\$ 9,985,937
15					
16	Interval Data Revenue	\$ 19,686	30.50	Exhibit DJH-3, Pg. 19, Line 16	\$ 600,416
17					
18	Rent from Electric Property - CATV	\$ 470,144	(30.76)	Exhibit DJH-3, Pg. 20, Line 16	\$ (14,460,475)
19					
20	Miscellaneous Rent	\$ 428,063	30.25	Exhibit DJH-3, Pg. 21, Line 16	\$ 12,948,906
21					
22	Other Electric Revenues	\$ 93,780	56.96	Line 10	\$ 5,341,869
23					
24	Line Extension Surcharge	\$ -	56.96	Line 10	\$ -
25					
26	Revenue From Trans of Electric of Others	\$ 49,952	56.96	Line 10	\$ 2,845,370
27					
28					
29	Total Revenue Lag	\$ 71,561,417	56.17		\$ 4,019,600,056

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 grace period days from due date.

Unitil Energy Systems, Inc.
Cash Working Capital Requirements
12 Months Ended December 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	\$ 2,364,805	9.46	Exhibit DJH-3, Pg. 22, Line 7	\$ 22,381,702	
3	Labor - Incentive	\$ 14,571	223.55	Exhibit DJH-3, Pg. 22, Line 16	\$ 3,257,355	
4	Employee Benefits	\$ 322,016	6.74	Exhibit DJH-3, Pg. 57, Line 20	\$ 2,171,477	
5	General Liability, Fiduciary & Property	\$ 328,517	(138.47)	Exhibit DJH-3, Pg. 74, Line 19	\$ (45,488,300)	
6	Regulatory Commission Expense	\$ 791,884	3.09	Exhibit DJH-3, Pg. 79, Line 6	\$ 2,449,640	
7	Other O&M Expenses - Direct	\$ 9,069,299	54.93	Exhibit DJH-3, Pg. 80	\$ 498,189,593	
8	Other O&M Exp - Service Company Charges	\$ 11,392,753	36.44	Exhibit DJH-3, Pg. 82, Line 7	\$ 415,096,882	
9	Retirement	\$ 1,058,526		Non-Cash Item		
10	Distribution Bad Debt	\$ 660,815		Non-Cash Item		
11	Non-Distribution Bad Debt	\$ (143,623)		Non-Cash Item		
12	Arrearage Management Program (AMP) Implementation Cost	\$ 459,000		Non-Cash Item		
13	Total Operating & Maintenance Expenses	\$ 26,318,563				
14						
15	Depreciation & Amortization Expense	\$ 14,241,708		Non-Cash Item		
16						
17	Other Taxes					
18	Other Taxes Excluding Property Taxes	\$ 300,412	11.06	Exhibit DJH-3, Pg. 95, Line 9	\$ 3,323,168	
19	Property Taxes	\$ 7,771,772	(26.14)	Exhibit DJH-3, Pg. 97, Line 14	\$ (203,183,489)	
20	Total Other Taxes	\$ 8,072,185				
21						
22	Income Taxes					
23	Federal Income Taxes	\$ 4,667,344	37.50	Exhibit DJH-3, Pg. 105, Line 12	\$ 175,025,384	
24	State Income Taxes	\$ 1,091,570	37.50	Exhibit DJH-3, Pg. 106, Line 12	\$ 40,933,881	
25	Total Income Taxes	\$ 5,758,914				
26						
27	Provision for Deferred Income Taxes	\$ (658,148)		Non-Cash Item		
28						
29	Interest on Customer Deposits	\$ 17,026		See Note 1		
30						
31	Return	\$ 17,811,170				
32						
33	Total Requirements	\$ 71,561,417				

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

Unitil Energy Systems, Inc.
Cash Working Capital Requirements
Revenue Lag Summary
For the Year Ended December 31, 2020

Line No.	Description	Electric Number of Days Delay
1	Revenue Lag:	
2	Receipt of Electric Service to Meter Reading	15.25 days
3	Meter Reading to Recording of Accounts Receivable	1.01 days
4	Billing to Collection	39.02 days
5	Collection to Receipt of Available Funds	<u>1.68 days</u>
6	Subtotal Revenue Lag Days	<u><u>56.96 days</u></u>

Unitil Energy Systems, Inc.
Cash Working Capital Requirements
Service Lag
For the Year Ended December 31, 2020

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

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	217
	Total	<u>366</u> days

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

Unitil Energy Systems, Inc.
Billing Lag
Electric Meter Reading to Recording of
Accounts Receivable

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

Unitil Energy Systems, Inc.
Electric Meter Reading to Recording of
Accounts Receivable

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 4 of 106

Monthly Detail

January 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Weighted Days Lag
1	75,161	99.19%	1	0.99
2	259	0.34%	2	0.01
3	273	0.36%	3	0.01
4	48	0.06%	4	0.00
5	10	0.01%	5	0.00
6	6	0.01%	6	0.00
7	1	0.00%	7	0.00
8-14	13	0.02%	11	0.00
Over 14	-	0.00%	14	-
Total	75,771	100.00%		1.02

February 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Weighted Days Lag
1	75,634	99.56%	1	1.00
2	193	0.25%	2	0.01
3	61	0.08%	3	0.00
4	54	0.07%	4	0.00
5	3	0.00%	5	0.00
6	1	0.00%	6	0.00
7	6	0.01%	7	0.00
8 to 14	13	0.02%	11	0.00
Over 14	-	0.00%	14	-
Total	75,965	100.00%		1.01

March 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,701	99.62%	1	1.00
2	212	0.28%	2	0.01
3	37	0.05%	3	0.00
4	17	0.02%	4	0.00
5	14	0.02%	5	0.00
6	3	0.00%	6	0.00
7	2	0.00%	7	0.00
8 to 14	1	0.00%	11	0.00
Over 14	-	0.00%	14	-
Total	75,987	100.00%		1.01

April 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,727	99.64%	1	1.00
2	190	0.25%	2	0.01
3	51	0.07%	3	0.00
4	23	0.03%	4	0.00
5	4	0.01%	5	0.00
6	-	0.00%	6	-
7	-	0.00%	7	-
8 to 14	4	0.01%	11	0.00
Over 14	-	0.00%	14	-
Total	75,999	100.00%		1.01

May 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,603	99.72%	1	1.00
2	60	0.08%	2	0.00
3	42	0.06%	3	0.00
4	10	0.01%	4	0.00
5	26	0.03%	5	0.00
6	4	0.01%	6	0.00
7	1	0.00%	7	0.00
8 to 14	70	0.09%	11	0.01
Over 14	-	0.00%	14	-
Total	75,816	100.00%		1.01

June 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,606	99.60%	1	1.00
2	141	0.19%	2	0.00
3	61	0.08%	3	0.00
4	34	0.04%	4	0.00
5	43	0.06%	5	0.00
6	21	0.03%	6	0.00
7	1	0.00%	7	0.00
8 to 14	2	0.00%	11	0.00
Over 14	-	0.00%	14	-
Total	75,909	100.00%		1.01

July 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,676	99.43%	1	0.99
2	178	0.23%	2	0.00
3	34	0.04%	3	0.00
4	134	0.18%	4	0.01
5	43	0.06%	5	0.00
6	21	0.03%	6	0.00
7	6	0.01%	7	0.00
8 to 14	14	0.02%	11	0.00
Over 14	-	0.00%	14	-
Total	76,106	100.00%		1.01

August 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,911	99.51%	1	1.00
2	281	0.37%	2	0.01
3	46	0.06%	3	0.00
4	12	0.02%	4	0.00
5	13	0.02%	5	0.00
6	8	0.01%	6	0.00
7	4	0.01%	7	0.00
8 to 14	10	0.01%	11	0.00
Over 14	-	0.00%	14	-
Total	76,285	100.00%		1.01

September 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	76,142	99.42%	1	0.99
2	225	0.29%	2	0.01
3	26	0.03%	3	0.00
4	57	0.07%	4	0.00
5	52	0.07%	5	0.00
6	23	0.03%	6	0.00
7	24	0.03%	7	0.00
8 to 14	36	0.05%	11	0.01
Over 14	1	0.00%	14	0.00
Total	76,586	100.00%		1.02

October 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,724	99.18%	1	0.99
2	497	0.65%	2	0.01
3	74	0.10%	3	0.00
4	38	0.05%	4	0.00
5	15	0.02%	5	0.00
6	2	0.00%	6	0.00
7	1	0.00%	7	0.00
8 to 14	2	0.00%	11	0.00
Over 14	-	0.00%	14	-
Total	76,353	100.00%		1.01

November 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	75,959	99.60%	1	1.00
2	221	0.29%	2	0.01
3	28	0.04%	3	0.00
4	21	0.03%	4	0.00
5	16	0.02%	5	0.00
6	3	0.00%	6	0.00
7	7	0.01%	7	0.00
8 to 14	7	0.01%	11	0.00
Over 14	-	0.00%	14	-
Total	76,262	100.00%		1.01

December 2020

Days Lag	Number of Meters	Percent of Meters	Days Lag Multiplier	Wtd Days Lag
1	76,066	99.50%	1	0.99
2	275	0.36%	2	0.01
3	67	0.09%	3	0.00
4	24	0.03%	4	0.00
5	4	0.01%	5	0.00
6	5	0.01%	6	0.00
7	3	0.00%	7	0.00
8 to 14	6	0.01%	11	0.00
Over 14	-	0.00%	14	-
Total	76,450	100.00%		1.01

000773

Unitil Energy Systems, Inc.
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended December 31, 2020
Monthly Summary Electric

Line No		Days in Month	[1] Electric Sales Revenue	[2] Daily Average ([1] / Days)	[3] Accounts Receivable Electric Sales
1	January	31	\$ 16,673,791	\$ 537,864	\$ 18,084,696
2	February	29	15,907,216	548,525	18,892,482
3	March	31	15,417,850	497,350	19,055,862
4	April	30	13,145,319	438,177	17,398,795
5	May	31	12,665,006	408,549	17,368,624
6	June	30	14,241,673	474,722	19,159,364
7	July	31	15,607,733	503,475	19,568,876
8	August	31	17,169,277	553,848	21,589,582
9	September	30	15,515,518	517,184	21,040,953
10	October	31	12,384,192	399,490	17,503,952
11	November	30	12,771,049	425,702	17,271,269
12	December	31	15,413,673	497,215	19,449,042
13					
14	Total		\$ 176,912,297	\$ 5,802,101	\$ 226,383,498
15	Average		\$ 14,742,691.38	\$ 483,508.42	\$ 18,865,291.49
16					
17	Payment Lag Days ([3] / [2])				39.02
18					
19					
20					

Unitil Energy Systems, Inc.
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	34%	61%	5%	100%	0.61	0.09	0.71
February	39%	57%	5%	100%	0.57	0.09	0.66
March	38%	58%	4%	100%	0.58	0.08	0.66
April	36%	59%	5%	100%	0.59	0.10	0.69
May	35%	61%	4%	100%	0.61	0.09	0.69
June	33%	62%	5%	100%	0.62	0.10	0.71
July	34%	61%	5%	100%	0.61	0.09	0.70
August	37%	58%	5%	100%	0.58	0.10	0.68
September	37%	59%	4%	100%	0.59	0.08	0.67
October	35%	60%	4%	100%	0.60	0.09	0.69
November	36%	59%	5%	100%	0.59	0.10	0.69
December	37%	59%	3%	100%	0.59	0.07	0.66

Average Weighted Lag Days for Availability of Funds 0.68 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	0.68 days
Total Lag Days from Collection to Availability of Funds	1.68 days

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 7 of 106

January, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
2	253,340	296,459	10,754	
3	72,996	170,411	13,517	
6	204,244	688,934	43,812	
7	533,373	86,435	38,854	
8	121,679	400,179	28,409	
9	7,363	172,171	18,387	
10	82,713	423,975	6,836	
13	291,390	682,527	54,224	
14	453,204	289,357	41,738	
15	182,326	242,780	8,720	
16	(6,047)	139,016	10,461	
17	70,779	114,294	4,151	
21	72,195	412,062	38,604	
22	266,554	157,817	10,197	
23	96,360	237,284	5,971	
24	90,425	95,605	5,158	
27	226,462	358,025	46,750	
28	73,181	73,635	13,165	
29	37,145	452,376	16,956	
30	86,639	210,054	19,886	
31	102,733	280,432	19,279	
	<u>3,319,052</u>	<u>5,983,828</u>	<u>455,829</u>	<u>9,758,709</u>
% of Available Funds	34%	61%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.61</u>	<u>0.09</u>	<u>0.71</u>

000776

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 8 of 106

February, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
3	96,883	580,175	74,074	
4	(11,855)	66,288	61,466	
5	(8,146)	397,668	8,408	
6	485,089	599,975	16,624	
7	146,315	291,410	22,862	
10	376,356	532,348	18,499	
11	504,634	179,412	18,899	
12	188,840	249,334	44,881	
13	(22,280)	433,595	9,432	
14	246,683	127,112	6,411	
18	34,390	292,836	17,078	
19	852,315	63,977	2,977	
20	35,645	340,704	4,411	
21	76,071	48,061	10,368	
24	335,134	411,403	36,794	
25	141,326	35,459	10,286	
26	107,848	233,570	19,276	
27	23,630	150,422	42,814	
28	54,156	374,252	7,158	
	<u>3,663,034</u>	<u>5,408,001</u>	<u>432,718</u>	<u>9,503,753</u>
% of Available Funds	39%	57%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.57</u>	<u>0.09</u>	<u>0.66</u>

000777

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 9 of 106

March, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
2	163,646	547,861	81,117	
3	(33,288)	99,455	49,202	
4	(659)	429,743	19,412	
5	156,415	275,586	12,332	
6	113,841	325,578	20,914	
9	249,084	883,102	23,814	
10	591,973	142,297	15,884	
11	167,234	242,430	13,350	
12	39,841	144,209	5,545	
13	105,588	156,022	3,627	
16	307,739	528,149	12,273	
17	598,236	229,231	10,032	
18	245,774	200,763	12,862	
19	9,244	87,347	10,834	
20	62,987	68,711	5,427	
23	201,195	219,905	13,844	
24	393,439	49,599	3,720	
25	117,315	199,709	5,700	
26	9,673	60,091	13,906	
27	43,356	74,025	10,831	
30	108,925	570,368	9,094	
31	3,359	42,901	9,289	
	<u>3,654,917</u>	<u>5,577,082</u>	<u>363,009</u>	<u>9,595,008</u>
% of Available Funds	38%	58%	4%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.58</u>	<u>0.08</u>	<u>0.66</u>

000778

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 10 of 106

April, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	33,772	326,384	12,229	
2	54,279	134,946	29,088	
3	43,403	167,927	22,831	
6	139,606	705,627	46,454	
7	211,775	59,867	11,991	
8	279,073	433,126	28,474	
9	25,971	180,635	14,632	
10	95,246	180,313	40,334	
13	311,882	526,964	73,936	
14	385,208	71,774	37,368	
15	95,345	389,026	17,420	
16	134,955	263,229	12,464	
17	89,590	265,676	4,633	
20	241,259	464,552	27,408	
21	(17,606)	190,893	4,994	
22	658,467	226,495	3,799	
23	13,705	149,830	7,218	
24	81,596	174,103	8,250	
27	221,117	341,084	13,866	
28	157,959	36,562	8,278	
29	172,758	224,116	13,362	
30	41,809	205,796	22,166	
	<u>3,471,168</u>	<u>5,718,925</u>	<u>461,195</u>	<u>9,651,288</u>
% of Available Funds	36%	59%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.59</u>	<u>0.10</u>	<u>0.69</u>

000779

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 11 of 106

May, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	74,497	222,490	39,216	
4	62,136	644,922	36,186	
5	(26,669)	136,709	37,966	
6	228,575	368,906	38,287	
7	(14,600)	179,605	9,135	
8	105,047	170,129	9,287	
11	248,360	694,414	38,634	
12	356,645	67,189	28,180	
13	219,190	293,601	13,617	
14	4,734	135,527	5,919	
15	84,535	218,330	3,345	
18	149,202	248,906	7,038	
19	527,410	134,367	3,390	
20	186,777	405,495	7,625	
21	8,005	94,874	16,330	
22	55,631	110,401	2,992	
26	155,633	407,572	16,386	
27	263,924	22,572	8,169	
28	56,247	245,016	5,223	
29	72,889	118,729	21,601	
	<u>2,818,166</u>	<u>4,919,754</u>	<u>348,526</u>	<u>8,086,446</u>
% of Available Funds	35%	61%	4%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.61</u>	<u>0.09</u>	<u>0.69</u>

000780

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 12 of 106

June, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	83,354	614,728	53,832	
2	(44,068)	50,159	38,791	
3	20,121	324,932	15,162	
4	128,178	264,775	6,800	
5	78,723	198,818	6,802	
8	262,934	608,608	43,486	
9	384,798	74,739	30,109	
10	110,236	214,454	8,444	
11	73,613	100,485	9,357	
12	74,449	126,152	28,112	
15	189,708	589,955	21,430	
16	383,433	180,841	18,635	
17	251,539	149,907	13,002	
18	57,755	338,857	9,147	
19	48,879	91,651	7,312	
22	48,759	266,000	16,413	
23	318,082	51,797	4,054	
24	91,435	431,154	2,629	
25	43,203	72,778	4,550	
26	59,755	81,477	23,204	
29	210,634	406,687	31,706	
30	(19,228)	43,647	23,356	
	<u>2,856,291</u>	<u>5,282,601</u>	<u>416,333</u>	<u>8,555,225</u>
% of Available Funds	33%	62%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.62</u>	<u>0.10</u>	<u>0.71</u>

000781

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 13 of 106

July, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	22,604	309,884	5,895	
2	28,521	199,500	8,444	
3	57,162	152,715	8,972	
6	112,634	510,198	18,501	
7	290,526	93,448	13,267	
8	210,262	311,467	14,438	
9	12,530	169,205	67,545	
10	57,906	254,111	78,957	
13	162,541	886,129	39,071	
14	421,533	190,020	11,685	
15	175,135	142,477	3,515	
16	19,047	189,438	13,946	
17	58,376	74,862	5,803	
20	208,263	356,400	20,110	
21	(7,600)	139,908	8,715	
22	722,154	182,291	10,812	
23	7,048	118,502	5,736	
24	67,761	107,775	6,003	
27	216,318	316,023	27,317	
28	138,258	103,274	12,683	
29	23,537	328,329	8,753	
30	13,151	181,011	6,914	
31	90,211	163,595	23,799	
Total	3,107,878	5,480,562	420,881	9,009,321
% of Available Funds	34%	61%	5%	100%
Float Days	0	1	2	
Weighted Float Days	-	0.61	0.09	0.70

000782

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 14 of 106

August, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
3	100,181	745,448	37,087	
4	(29,987)	54,489	15,848	
5	58,162	280,082	7,271	
6	22,561	210,858	10,902	
7	192,037	248,079	15,173	
10	339,741	723,551	79,897	
11	429,678	94,065	64,442	
12	125,167	363,502	9,109	
13	13,998	132,254	23,658	
14	83,641	173,746	10,008	
17	224,726	527,666	18,723	
18	527,618	52,247	12,632	
19	244,447	309,989	9,047	
20	57,081	194,732	18,160	
21	74,792	119,394	6,506	
24	235,823	342,981	12,266	
25	376,141	40,098	25,965	
26	210,034	262,089	25,318	
27	(4,383)	161,644	9,722	
28	65,262	151,988	9,118	
31	267,890	427,031	47,848	
Total	3,614,610	5,615,933	468,700	9,699,243
% of Available Funds	37%	58%	5%	100%
Float Days	0	1	2	
Weighted Float Days	-	0.58	0.10	0.68

000783

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 15 of 106

September, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	(36,736)	24,176	37,004	
2	46,015	358,781	8,837	
3	26,623	326,862	16,597	
4	142,727	427,959	8,327	
8	283,243	813,025	84,185	
9	721,091	133,226	67,823	
10	(4,445)	799,184	16,999	
11	86,756	195,947	13,776	
14	216,399	709,986	40,667	
15	526,874	120,247	9,215	
16	286,411	230,099	1,998	
17	17,256	76,318	4,212	
18	82,967	68,866	3,163	
21	292,201	348,543	16,321	
22	425,617	36,897	8,518	
23	108,945	126,415	13,259	
24	56,299	132,461	6,801	
25	70,730	92,355	9,573	
28	137,481	355,680	26,265	
29	(4,793)	47,982	6,516	
30	116,563	247,694	3,267	
	<u>3,598,225</u>	<u>5,672,703</u>	<u>403,323</u>	<u>9,674,251</u>
% of Available Funds	37%	59%	4%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.59</u>	<u>0.08</u>	<u>0.67</u>

000784

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 16 of 106

October, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	22,696	126,407	15,742	
2	86,063	153,413	8,534	
5	232,368	727,222	23,501	
6	126,202	33,461	47,980	
7	198,901	303,095	46,462	
8	(17,689)	483,050	19,866	
9	94,693	230,147	11,758	
13	105,752	1,205,309	13,004	
14	659,314	26,228	3,226	
15	80,650	319,890	33,622	
16	78,758	170,029	23,806	
19	197,878	372,543	58,991	
20	609,865	135,742	33,183	
21	109,884	235,703	9,625	
22	49,248	125,626	5,886	
23	75,731	177,802	7,749	
26	148,692	337,950	21,066	
27	407,060	36,330	5,125	
28	22,394	364,907	25,638	
29	69,665	225,623	6,147	
30	97,587	130,551	19,252	
	<u>3,455,711</u>	<u>5,921,028</u>	<u>440,163</u>	<u>9,816,902</u>
% of Available Funds	35%	60%	4%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.60</u>	<u>0.09</u>	<u>0.69</u>

000785

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 17 of 106

November, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
2	74,895	534,179	47,083	
3	10,959	158,028	26,455	
4	203,588	193,701	6,379	
5	24,494	260,123	22,400	
6	74,887	295,117	11,220	
9	407,384	681,241	22,085	
10	503,979	102,221	51,719	
12	134,524	259,448	55,009	
13	29,921	116,285	10,594	
16	165,063	715,599	13,357	
17	506,056	267,682	6,122	
18	133,334	285,947	9,708	
19	8,391	97,318	5,974	
20	95,258	117,121	9,393	
23	133,229	223,977	29,308	
24	258,770	18,018	21,655	
25	37,465	108,454	6,673	
27	165,701	216,286	41,338	
30	(339)	172,403	20,773	
	<u>2,967,560</u>	<u>4,823,148</u>	<u>417,245</u>	<u>8,207,953</u>
% of Available Funds	36%	59%	5%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.59</u>	<u>0.10</u>	<u>0.69</u>

000786

Unitil Energy Systems, Inc.
Remittance Accounts

Unitil Energy Systems, Inc.
Docket DE 21-030
Exhibit DJH-3
Page 18 of 106

December, 2020	Available Balance	1 Day Float	2 Day Float	Total Available + Float
1	92,147	166,309	18,715	
2	45,461	207,174	4,339	
3	23,133	222,847	8,529	
4	77,905	363,613	7,004	
7	469,364	615,172	53,545	
8	261,399	77,879	43,492	
9	90,049	349,572	8,727	
10	13,440	120,491	4,431	
11	72,178	233,939	8,746	
14	274,914	419,500	12,099	
15	522,780	147,362	11,077	
16	169,636	90,751	2,489	
17	10,575	89,372	12,100	
18	50,007	66,446	11,506	
21	146,115	272,950	19,864	
22	240,207	94,609	4,403	
23	25,709	127,237	4,417	
24	63,942	165,758	6,842	
28	72,178	233,939	8,746	
29	169,313	7,864	2,782	
30	87,629	524,031	7,325	
31	88,581	260,237	8,592	
	<u>3,066,664</u>	<u>4,857,052</u>	<u>269,770</u>	<u>8,193,486</u>
% of Available Funds	37%	59%	3%	100%
Float Days	<u>0</u>	<u>1</u>	<u>2</u>	
Weighted Float Days	<u>-</u>	<u>0.59</u>	<u>0.07</u>	<u>0.66</u>

000787

Unitil Energy Systems, Inc.
Interval Data
12 Months Ended Dec 31, 2020

G/L #10-20-08-99-451-02-00

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly									
2										
3	January	\$ 6,429	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/16/20 12:00 AM	30.50	\$	196,088
4	February	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
5	March	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
6	April	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
7	May	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
8	June	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
9	July	6,088	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/16/20 12:00 AM	30.50		185,684
10	August	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
11	September	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
12	October	7,169	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/16/20 12:00 AM	30.50		218,645
13	November	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
14	December	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
15										
16		<u>\$ 19,686</u>						30.50	<u>\$</u>	<u>600,416</u>
17										
18										
19										
20										
21										
22										
23										
24										
25										

Unitil Energy Systems, Inc.
CATV Rent
12 Months Ended Dec 31, 2020

G/L #10-20-08-00-454-00-00

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly									
2										
3	January	\$ 113,983	2/1/20 12:00 AM	5/1/20 12:00 AM	90	3/17/20 12:00 AM	2/16/20 12:00 AM	(30.00)	\$	(3,419,477)
4	February	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
5	March	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
6	April	116,916	5/1/20 12:00 AM	8/1/20 12:00 AM	92	6/16/20 12:00 AM	5/16/20 12:00 AM	(31.00)		(3,624,387)
7	May	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
8	June	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
9	July	119,156	8/1/20 12:00 AM	11/1/20 12:00 AM	92	9/16/20 12:00 AM	8/16/20 12:00 AM	(31.00)		(3,693,840)
10	August	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
11	September	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
12	October	120,089	11/1/20 12:00 AM	2/1/21 12:00 AM	92	12/17/20 12:00 AM	11/16/20 12:00 AM	(31.00)		(3,722,771)
13	November	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
14	December	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-	1/0/00 12:00 AM	1/0/00 12:00 AM	-		-
15										
16		<u>\$ 470,144</u>						(30.76)	\$	<u>(14,460,475)</u>
17										
18										
19										
20										
21										
22										
23										
24										
25										

Unitil Energy Systems, Inc.
Miscellaneous Rent
12 Months Ended Dec 31, 2020

G/L #10-20-10-00-454-02-00

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	January	\$ 9,588	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/16/20 12:00 AM	30.50	\$ 292,434
4	February	9,588	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/16/20 12:00 AM	29.50	282,846
5	March	9,588	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/16/20 12:00 AM	30.50	292,434
6	April	9,588	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/16/20 12:00 AM	30.00	287,640
7	May	9,588	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/16/20 12:00 AM	30.50	292,434
8	June	9,588	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/16/20 12:00 AM	30.00	287,640
9	July	9,588	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/16/20 12:00 AM	30.50	292,434
10	August	9,588	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/16/20 12:00 AM	30.50	292,434
11	September	9,588	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/16/20 12:00 AM	30.00	287,640
12	October	9,588	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/16/20 12:00 AM	30.50	292,434
13	November	9,588	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/16/20 12:00 AM	30.00	287,640
14	December	9,588	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/16/21 12:00 AM	30.50	292,434
15									
16		<u>\$ 115,056</u>			<u>366</u>			30.25	<u>\$ 3,480,444</u>
17									
18									
19									
20									
21									
22									
23									
24									
25									

Unitil Energy Systems, Inc.
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>	<u>(Lead) Lag Days</u>	<u>Weighted Dollar Days</u>
1				
2	<u>Regular Payroll</u>			
3	Total ADP Weekly & Monthly	\$ 1,268,493	6.33	\$ 8,025,123
4				
5	Total Non ADP Weekly & Monthly	241,683	25.93	6,267,946
6				
7	Total Weekly & Monthly Payroll	<u>\$1,510,177</u>	9.46	<u>\$ 14,293,068.23</u>
8				
9				
10				
11	<u>Incentive Payroll</u>			
12	Total ADP Weekly & Monthly	\$ 138,642	223.50	\$ 30,986,550
13				
14	Total Non ADP Weekly & Monthly	3,526	225.50	795,088
15				
16	Total Weekly & Monthly Payroll	<u>\$ 142,168.17</u>	223.55	<u>\$ 31,781,637.78</u>
17				
18				
19				
20				
21				
22				
23				
24				
25				

Unitil Energy Systems, Inc.
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	\$ 21,024	7.42	\$ 155,925
4	401K Taxable & Deferred	76,221	7.42	565,518
5	Health Insurance Premium	39,864	51.30	2,045,027
6	Health Savings Account	8,289	7.45	61,740
7	Dental Premium	2,175	51.30	111,574
8	Vision Premium	533	30.00	16,005
9	Vision Additional	-	-	-
10	Supplemental Life Premium	2,013	7.42	14,932
11	Supplemental AD&D Premium	7	7.42	50
12	Stock Purchase	6,660	7.42	49,395
13	Charity 3	303	7.42	2,247
14	Miscellaneous	285	7.50	2,137
15	Workers Compensation Adjustment	-	-	-
16	PC Purchase Loan	420	(334.58)	(140,525)
17	Service Award	-	-	-
18	Union Dues	11,921	7.42	88,415
19	FSA Medical	672	7.46	5,006
20	Taxed Life Insurance	4,001	7.42	29,673
21	Auto Adjustment	-	-	-
22	Education Aid	-	-	-
23				
24	Total Weekly Payroll	<u>\$ 174,388</u>	17.24	<u>\$ 3,007,118</u>
25				
26	<u>Monthly</u>			
27				
28	401K Loan	\$ 11,129	7.69	\$ 85,600
29	401K Taxable & Deferred	25,839	7.66	198,043
30	Health Insurance Premium	7,735	51.30	396,808
31	Health Savings Account	5,475	7.67	41,975
32	Dental Premium	612	51.30	31,374
33	Vision Premium	149	30.00	4,464
34	Vision Additional	-	-	-
35	Supplemental Life Premium	388	7.67	2,971
36	Supplemental AD&D Premium	45	7.67	345
37	Stock Purchase	2,520	7.67	19,320
38	Charity 3	228	7.67	1,748
39	Miscellaneous	100	9.00	900
40	Workers Compensation Adjustment	-	-	-
41	PC Purchase Loan	-	-	-
42	Service Award	-	-	-
43	Union Dues	-	-	-
44	FSA Medical	-	-	-
45	Taxed Life Insurance	1,714	7.67	13,142
46	Auto Adjustment	11,362	216.88	2,464,137
47	Education Aid	-	-	-
48				
49	Total Monthly Payroll	<u>\$ 67,295</u>	48.46	<u>\$ 3,260,827</u>
50				
51				
52	Total Weekly & Monthly	<u>\$ 241,683</u>	25.93	<u>\$ 6,267,946</u>
53				
54	<u>Incentive Pay</u>			
55				
56	401K Taxable & Deferred	\$ 3,526	225.50	\$ 795,088
57				
58	Total Incentive Payroll	<u>\$ 3,526</u>	225.50	<u>\$ 795,088</u>
59				
60				
61				
62				
63				
64				
65				

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Total Payroll Service

Line No	Payroll Description	Grand Total Payroll Amount	Total ADP Payroll Deductions	Total Non ADP Payroll Deductions	Difference
1	<u>Weekly</u>				
2					
3	9/26/2020	\$ 94,184	\$ 79,356	\$ 14,828	\$ -
4	10/3/2020	89,557	75,339	14,218	-
5	10/10/2020	120,605	104,704	15,901	-
6	10/17/2020	94,379	80,314	14,065	-
7	10/24/2020	87,219	73,313	13,906	-
8	10/31/2020	93,518	78,822	14,696	-
9	11/7/2020	102,250	87,706	14,544	-
10	11/14/2020	97,805	83,527	14,278	-
11	11/21/2020	100,707	86,673	14,034	-
12	11/28/2020	101,388	87,761	13,627	-
13	12/5/2020	116,495	101,972	14,523	-
14	12/12/2020	147,796	132,027	15,769	-
15					
16					
17		<u>\$ 1,245,903</u>	<u>\$ 1,071,515</u>	<u>\$ 174,388</u>	
18					
19					
20	<u>Monthly</u>				
21					
22	10/31/2020	\$ 117,443	\$ 99,075	\$ 18,367	-
23	11/30/2020	123,796	97,476	26,320	-
24	12/31/2020	120,808	98,199	22,609	-
25					
26		<u>\$ 362,046</u>	<u>\$ 294,751</u>	<u>\$ 67,295</u>	
27					
28					
29	<u>Incentive Pay</u>				
30					
31	Incentive Pay Feb	\$ 153,155	\$ 149,629	\$ 3,526	-
32					
33		<u>\$ 153,155</u>	<u>\$ 149,629</u>	<u>\$ 3,526</u>	
34					
35					
36	Total	<u>\$ 1,761,104</u>	<u>\$ 1,515,895</u>	<u>\$ 245,209</u>	
37					
38					
39					
40					

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
401K Loan

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 1,752	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	13,140
4	10/3/2020	1,752	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		13,140
5	10/10/2020	1,752	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		13,140
6	10/17/2020	1,752	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		13,140
7	10/24/2020	1,752	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		13,140
8	10/31/2020	1,752	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		13,140
9	11/7/2020	1,752	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		13,140
10	11/14/2020	1,752	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		13,140
11	11/21/2020	1,752	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		11,388
12	11/28/2020	1,752	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		13,140
13	12/5/2020	1,752	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		13,140
14	12/12/2020	1,752	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		13,140
15										
16		<u>\$ 21,024</u>							7.42	<u>\$ 155,925</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 3,551	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	23,084
22	11/30/2020	3,789	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		34,100
23	12/31/2020	3,789	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		28,416
24										
25		<u>\$ 11,129</u>							7.69	<u>\$ 85,600</u>
26										
27										
28										
29	Payment date indicates the check date									
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
401K Taxable & Deferred

Line No	Payroll Description	Amount	Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 6,112	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ 45,838
4	10/3/2020	5,902	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	44,262
5	10/10/2020	7,322	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	54,912
6	10/17/2020	5,822	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	43,663
7	10/24/2020	5,662	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	42,467
8	10/31/2020	6,453	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	48,397
9	11/7/2020	6,464	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	48,482
10	11/14/2020	6,287	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	47,152
11	11/21/2020	6,143	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	39,928
12	11/28/2020	5,826	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	43,698
13	12/5/2020	6,356	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	47,669
14	12/12/2020	7,873	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	59,048
15									
16		<u>\$ 76,221</u>						7.42	<u>\$ 565,518</u>
17									
18	<u>Monthly</u>								
19									
20									
21	10/31/2020	\$ 8,641	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ 56,167
22	11/30/2020	8,593	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	77,338
23	12/31/2020	8,605	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	64,538
24									
25		<u>\$ 25,839</u>						7.66	<u>\$ 198,043</u>
26									
27									
28	<u>Incentive Pay</u>								
29									
30	Incentive Pay Feb	\$ 3,526	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	\$ 795,088
31									
32		<u>\$ 3,526</u>						225.50	<u>\$ 795,088</u>
33									
34	Annualized Lag	<u>\$ 411,769</u>						9.35	<u>\$ 3,849,332</u>
35									
36									
37									
38	Payment date indicates the check date								
39									
40									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Health Insurance Premium

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 3,369	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	51.30	\$	172,821
4	10/3/2020	3,369	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	51.30		172,821
5	10/10/2020	3,030	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	51.30		155,418
6	10/17/2020	3,344	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	51.30		171,552
7	10/24/2020	3,344	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	51.30		171,552
8	10/31/2020	3,344	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	51.30		171,552
9	11/7/2020	3,344	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	51.30		171,552
10	11/14/2020	3,344	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	51.30		171,552
11	11/21/2020	3,344	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	51.30		171,552
12	11/28/2020	3,258	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	51.30		167,149
13	12/5/2020	3,430	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	51.30		175,955
14	12/12/2020	3,344	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	51.30		171,552
15										
16		<u>\$ 39,864</u>						51.30	<u>\$</u>	<u>2,045,027</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 2,473	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	51.30	\$	126,849
22	11/30/2020	2,631	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	51.30		134,980
23	12/31/2020	2,631	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	51.30		134,980
24										
25		<u>\$ 7,735</u>						51.30	<u>\$</u>	<u>396,808</u>
26										
27										
28										
29	The employee contribution toward health insurance is an offset to the expense.									
30	Lag days are based on medical and prescription claims.									
31	UES is self insured.									
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Health Savings Account

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 1,173	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	8,798
4	10/3/2020	773	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		5,798
5	10/10/2020	1,403	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		10,523
6	10/17/2020	728	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		5,460
7	10/24/2020	728	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		5,460
8	10/31/2020	728	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		5,460
9	11/7/2020	616	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		4,620
10	11/14/2020	428	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		3,210
11	11/21/2020	428	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		2,782
12	11/28/2020	428	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		3,210
13	12/5/2020	428	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		3,210
14	12/12/2020	428	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		3,210
15										
16		<u>\$ 8,289</u>							7.45	<u>\$ 61,740</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 1,825	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	11,863
22	11/30/2020	1,825	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		16,425
23	12/31/2020	1,825	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		13,688
24										
25		<u>\$ 5,475</u>							7.67	<u>\$ 41,975</u>
26										
27										
28										
29	Payment date indicates the check date									
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Dental Premium

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 185	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	51.30	\$	9,475
4	10/3/2020	185	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	51.30		9,475
5	10/10/2020	163	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	51.30		8,374
6	10/17/2020	182	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	51.30		9,361
7	10/24/2020	182	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	51.30		9,361
8	10/31/2020	182	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	51.30		9,361
9	11/7/2020	182	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	51.30		9,361
10	11/14/2020	182	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	51.30		9,361
11	11/21/2020	182	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	51.30		9,361
12	11/28/2020	179	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	51.30		9,170
13	12/5/2020	186	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	51.30		9,553
14	12/12/2020	182	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	51.30		9,361
15										
16		<u>\$ 2,175</u>							51.30	<u>\$ 111,574</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 198	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	51.30	\$	10,139
22	11/30/2020	207	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	51.30		10,617
23	12/31/2020	207	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	51.30		10,617
24										
25		<u>\$ 612</u>							51.30	<u>\$ 31,374</u>
26										
27										
28										
29	The employee contribution toward dental insurance is an offset to the expense.									
30	Lag days are based on health insurance premium.									
31	UES is self insured.									
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Vision Premium

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 46	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	30.00	\$	1,375
4	10/3/2020	46	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	30.00		1,375
5	10/10/2020	39	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	30.00		1,178
6	10/17/2020	45	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	30.00		1,342
7	10/24/2020	45	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	30.00		1,342
8	10/31/2020	45	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	30.00		1,342
9	11/7/2020	45	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	30.00		1,342
10	11/14/2020	45	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	30.00		1,342
11	11/21/2020	45	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	30.00		1,342
12	11/28/2020	44	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	30.00		1,309
13	12/5/2020	46	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	30.00		1,375
14	12/12/2020	45	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	30.00		1,342
15										
16		<u>\$ 533</u>							30.00	<u>\$ 16,005</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 48	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	30.00	\$	1,440
22	11/30/2020	50	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	30.00		1,512
23	12/31/2020	50	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	30.00		1,512
24										
25		<u>\$ 149</u>							30.00	<u>\$ 4,464</u>
26										
27										
28										

UES 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.

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Vision Additional

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	30.00	\$ -	-
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	30.00	-	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	30.00	-	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	30.00	-	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	30.00	-	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	30.00	-	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	30.00	-	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	30.00	-	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	30.00	-	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	30.00	-	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	30.00	-	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	30.00	-	-
15										
16		<u>\$ -</u>							-	<u>\$ -</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	30.00	\$ -	-
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	30.00	-	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	30.00	-	-
24										
25		<u>\$ -</u>							-	<u>\$ -</u>
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Supplemental Life Premium

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 168	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	1,258
4	10/3/2020	168	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		1,258
5	10/10/2020	168	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		1,258
6	10/17/2020	168	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		1,258
7	10/24/2020	168	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		1,258
8	10/31/2020	168	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		1,258
9	11/7/2020	168	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		1,258
10	11/14/2020	168	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		1,258
11	11/21/2020	168	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		1,091
12	11/28/2020	168	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		1,258
13	12/5/2020	168	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		1,258
14	12/12/2020	168	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		1,258
15										
16		<u>\$ 2,013</u>							7.42	<u>\$ 14,932</u>
17										
18	<u>Monthly</u>									
19										
20										
21	10/31/2020	\$ 129	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	840
22	11/30/2020	129	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		1,163
23	12/31/2020	129	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		969
24										
25		<u>\$ 388</u>							7.67	<u>\$ 2,971</u>
26										
27										
28										
29	Total Weighted Lag	<u>\$ 2,401</u>							7.46	<u>\$ 17,903</u>
30										
31										
32										
33	Payment date indicates the check date									
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Supplemental AD&D Premium

Line No	Payroll Description	Net Payroll Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 1	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	4
4	10/3/2020	1	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		4
5	10/10/2020	1	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		4
6	10/17/2020	1	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		4
7	10/24/2020	1	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		4
8	10/31/2020	1	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		4
9	11/7/2020	1	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		4
10	11/14/2020	1	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		4
11	11/21/2020	1	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		4
12	11/28/2020	1	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		4
13	12/5/2020	1	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		4
14	12/12/2020	1	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		4
15										
16		<u>\$ 7</u>							7.42	<u>\$ 50</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 15	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	98
22	11/30/2020	15	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		135
23	12/31/2020	15	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		113
24										
25		<u>\$ 45</u>							7.67	<u>\$ 345</u>
26										
27										
28										
29	Total Weighted Lag	<u>\$ 52</u>							7.63	<u>\$ 395</u>
30										
31										
32										
33	Payment date reflects the check date									
34										
35										

Unitil Energy Systems, Inc.
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>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 555	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ 4,163
4	10/3/2020	555	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	4,163
5	10/10/2020	555	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	4,163
6	10/17/2020	555	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	4,163
7	10/24/2020	555	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	4,163
8	10/31/2020	555	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	4,163
9	11/7/2020	555	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	4,163
10	11/14/2020	555	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	4,163
11	11/21/2020	555	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	3,608
12	11/28/2020	555	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	4,163
13	12/5/2020	555	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	4,163
14	12/12/2020	555	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	4,163
15									
16		<u>\$ 6,660</u>						7.42	<u>\$ 49,395</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ 840	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ 5,460
22	11/30/2020	840	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	7,560
23	12/31/2020	840	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	6,300
24									
25		<u>\$ 2,520</u>						7.67	<u>\$ 19,320</u>
26									
27									
28									
29	Payment date indicates the check date								
30									
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Charity 3

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	\$ 25	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ 189
4	10/3/2020	25	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	189
5	10/10/2020	25	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	189
6	10/17/2020	25	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	189
7	10/24/2020	25	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	189
8	10/31/2020	25	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	189
9	11/7/2020	25	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	189
10	11/14/2020	25	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	189
11	11/21/2020	25	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	164
12	11/28/2020	25	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	189
13	12/5/2020	25	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	189
14	12/12/2020	25	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	189
15									
16		<u>\$ 303</u>						7.42	<u>\$ 2,247</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ 76	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ 494
22	11/30/2020	76	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	684
23	12/31/2020	76	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	570
24									
25		<u>\$ 228</u>						7.67	<u>\$ 1,748</u>
26									
27									
28									
29	Payment date indicates the check date								
30	United Way.								
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
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>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ -
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-
10	11/14/2020	100	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	750 Activity prize
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	-
13	12/5/2020	185	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	1,387 Activity prize
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	-
15									
16		<u>\$ 285</u>						7.50	<u>\$ 2,137</u>
17									
18	<u>Monthly</u>								
19									
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ -
22	11/30/2020	100	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	900 Activity prize
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	-
24									
25		<u>\$ 100</u>						9.00	<u>\$ 900</u>
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Workers Compensation 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>					
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ -
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ -
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	-
24									
25		<u>\$ -</u>						-	<u>\$ -</u>
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
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
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ 35	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	(334.58)	\$ (11,710)
4	10/3/2020	35	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	(334.58)	(11,710)
5	10/10/2020	35	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	(334.58)	(11,710)
6	10/17/2020	35	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	(334.58)	(11,710)
7	10/24/2020	35	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	(334.58)	(11,710)
8	10/31/2020	35	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	(334.58)	(11,710)
9	11/7/2020	35	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	(334.58)	(11,710)
10	11/14/2020	35	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	(334.58)	(11,710)
11	11/21/2020	35	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	(334.58)	(11,710)
12	11/28/2020	35	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	(334.58)	(11,710)
13	12/5/2020	35	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	(334.58)	(11,710)
14	12/12/2020	35	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	(334.58)	(11,710)
15									
16		<u>\$ 420</u>						(334.58)	<u>\$ (140,525)</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	(334.58)	\$ -
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	(334.58)	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	(334.58)	-
24									
25		<u>\$ -</u>						-	<u>\$ -</u>
26									
27									
28									
29	Average Length of Loan is 22 months.								
30									
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Service Award

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	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ -
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ -
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	-
24									
25		<u>\$ -</u>						-	<u>\$ -</u>
26									
27									
28									
29	Service Awards are for every 5 years of Service.								
30									
31									
32									
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Union Dues

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 993	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	7,448
4	10/3/2020	993	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		7,448
5	10/10/2020	993	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		7,448
6	10/17/2020	993	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		7,448
7	10/24/2020	993	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		7,448
8	10/31/2020	993	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		7,448
9	11/7/2020	993	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		7,448
10	11/14/2020	993	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		7,448
11	11/21/2020	993	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		6,455
12	11/28/2020	993	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		7,448
13	12/5/2020	993	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		7,448
14	12/12/2020	997	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		7,476
15										
16		<u>\$ 11,921</u>							7.42	<u>\$ 88,415</u>
17										
18	<u>Monthly</u>									
19										
20										
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	-
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		-
24										
25		<u>\$ -</u>							-	<u>\$ -</u>
26										
27										
28										
29	Payment date indicates the check date									
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FSA Medical

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 82	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	614
4	10/3/2020	82	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		614
5	10/10/2020	82	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		614
6	10/17/2020	82	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		614
7	10/24/2020	82	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		614
8	10/31/2020	82	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		614
9	11/7/2020	30	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		225
10	11/14/2020	30	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		225
11	11/21/2020	30	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		195
12	11/28/2020	30	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		225
13	12/5/2020	30	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		225
14	12/12/2020	30	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		225
15										
16		<u>\$ 672</u>							7.46	<u>\$ 5,006</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	-
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		-
24										
25		<u>\$ -</u>							-	<u>\$ -</u>
26										
27										
28										
29	Payment date indicates the check date									
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Taxed Life Insurance

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ 333	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$	2,500
4	10/3/2020	333	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50		2,500
5	10/10/2020	333	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50		2,500
6	10/17/2020	333	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50		2,500
7	10/24/2020	333	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50		2,500
8	10/31/2020	333	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50		2,500
9	11/7/2020	333	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50		2,500
10	11/14/2020	333	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50		2,500
11	11/21/2020	333	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50		2,167
12	11/28/2020	333	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50		2,500
13	12/5/2020	333	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50		2,500
14	12/12/2020	334	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50		2,505
15										
16		<u>\$ 4,001</u>							7.42	<u>\$ 29,673</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ 571	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$	3,714
22	11/30/2020	571	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00		5,142
23	12/31/2020	571	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50		4,285
24										
25		<u>\$ 1,714</u>							7.67	<u>\$ 13,142</u>
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Auto Adjustment

Line No	Payroll Description	Amount	Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/26/2020	\$ -	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/1/20 12:00 AM	152.00	\$ -
4	10/3/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/8/20 12:00 AM	159.00	-
5	10/10/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/15/20 12:00 AM	166.00	-
6	10/17/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/22/20 12:00 AM	173.00	-
7	10/24/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/29/20 12:00 AM	180.00	-
8	10/31/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	11/5/20 12:00 AM	187.00	-
9	11/7/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	11/12/20 12:00 AM	194.00	-
10	11/14/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	11/19/20 12:00 AM	201.00	-
11	11/21/2020	-	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	-
12	11/28/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	12/3/20 12:00 AM	215.00	-
13	12/5/2020	-	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	-
14	12/12/2020	-	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	12/17/20 12:00 AM	229.00	-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18									
19	<u>Monthly</u>								
20									
21	10/31/2020	\$ -	11/1/19 12:00 AM	11/1/20 12:00 AM	366	5/2/20 12:00 AM	10/23/20 12:00 AM	174.00	-
22	11/30/2020	7,492	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	1,550,937
23	12/31/2020	3,869	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	913,200
24									
25		<u>\$ 11,362</u>						216.88	<u>\$ 2,464,137</u>
26									
27									
28									

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.

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Education Aid

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>									
2										
3	9/26/2020	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	10/1/20 12:00 AM	7.50	\$ -	-
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/8/20 12:00 AM	7.50	-	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/15/20 12:00 AM	7.50	-	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/22/20 12:00 AM	7.50	-	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/29/20 12:00 AM	7.50	-	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/5/20 12:00 AM	7.50	-	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/19/20 12:00 AM	7.50	-	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/25/20 12:00 AM	6.50	-	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/3/20 12:00 AM	7.50	-	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/10/20 12:00 AM	7.50	-	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/17/20 12:00 AM	7.50	-	-
15										
16		<u>\$ -</u>							-	<u>\$ -</u>
17										
18										
19	<u>Monthly</u>									
20										
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/23/20 12:00 AM	6.50	\$ -	-
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/25/20 12:00 AM	9.00	-	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/24/20 12:00 AM	7.50	-	-
24										
25		<u>\$ -</u>							-	<u>\$ -</u>
26										
27										
28										
29										
30										

Unitil Energy Systems, Inc.
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	\$ 745,764	6.50	\$ 4,846,548
4	Misc.	5,960	6.58	39,236
5	Federal Withholding	164,407	6.50	1,069,157
6	FICA Withholding	59,602	6.51	388,131
7	Medicare	16,225	6.50	105,472
8	MA & ME State W/H	3,690	6.50	23,969
9	Total Weekly Payroll	<u>\$ 995,648</u>	6.50	<u>\$ 6,472,512</u>
10				
11				
12	<u>Monthly</u>			
13	Net Payroll	\$ 215,953	5.66	\$1,221,298
14	Misc.	-	-	-
15	Federal Withholding	38,137	5.66	216,021
16	FICA Withholding	15,542	5.68	88,256
17	Medicare	3,213	8.41	27,035
18	MA & ME State W/H	-	-	-
19	Total Monthly Payroll	<u>\$ 272,845</u>	5.69	<u>\$ 1,552,611</u>
20				
21				
22				
23	Total Weekly & Monthly	<u>\$ 1,268,493</u>	6.33	<u>\$ 8,025,123</u>
24				
25				
26	<u>Incentive Pay</u>			
27	Net Payroll	\$ 97,265	223.50	\$ 21,738,757
28	Misc.	-	-	-
29	Federal Withholding	30,501	223.50	6,817,036
30	FICA Withholding	8,814	223.50	1,970,027
31	Medicare	2,061	223.50	460,730
32	MA & ME State W/H	-	-	-
33	Total Incentive Payroll	<u>\$ 138,642</u>	223.50	<u>\$ 30,986,550</u>
34				
35				
36				
37				
38				
39	<u>Employer Payroll Taxes</u>	<u>Annual Expense</u>		
40	FICA Employer Weekly	\$ 344,978	6.51	\$ 2,246,525
41	FICA Employer Monthly	92,873	5.68	527,396
42	FICA Employer Incentive	10,876	223.50	2,430,757
43	Medicare Employer Weekly	67,461	6.50	438,536
44	Mecicare Employer Monthly	18,519	5.69	105,364
45	Mecicare Employer Incentive	2,061	223.50	460,732
46	FUI Employer Weekly	1,833	4.50	8,249
47	FUI Employer Monthly	735	4.50	3,307
48	FUI Employer Incentive	42	223.50	9,425
49	SUI Employer Weekly	651	6.50	4,234
50	SUI Employer Monthly	226	5.09	1,152
51	SUI Employer incentive	69	223.50	15,451
52	Total Employer Payroll Taxes	<u>\$ 540,326</u>	11.57	<u>\$ 6,251,127</u>
53				
54				
55				
56	Total FICA Taxes	<u>\$ 448,727</u>	11.60	<u>\$ 5,204,678</u>
57				
58	Total Medicare Taxes	<u>\$ 88,042</u>	11.41	<u>\$ 1,004,631</u>
59				
60	Total Federal Unemployment Taxes	<u>\$ 2,610</u>	8.04	<u>\$ 20,981</u>
61				
62	Total State Unemployment Taxes	<u>\$ 947</u>	22.01	<u>\$ 20,837</u>
63				
64				
65				

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Total Payroll Service

Line No	Payroll Description	Grand Total Payroll Amount	Total ADP Payroll Items	Total Transfer to ADP	Difference	Total Payroll Deductions
1	<u>Weekly</u>					
2						
3	9/26/2020	\$ 94,184.360	\$ 79,356.310	\$ 79,356	- \$	72,995
4	10/3/2020	\$ 89,557.090	\$ 75,339.170	75,339	-	69,277
5	10/10/2020	\$ 120,604.950	\$ 104,704.290	104,704	-	96,624
6	10/17/2020	\$ 94,378.710	\$ 80,313.760	80,314	-	74,095
7	10/24/2020	\$ 87,218.990	\$ 73,313.450	73,313	-	67,657
8	10/31/2020	\$ 93,518.470	\$ 78,822.300	78,822	-	72,739
9	11/7/2020	\$ 102,249.540	\$ 87,705.990	87,706	-	81,030
10	11/14/2020	\$ 97,805.140	\$ 83,526.850	83,527	-	77,394
11	11/21/2020	\$ 100,706.670	\$ 86,672.650	86,673	-	80,726
12	11/28/2020	\$ 101,388.300	\$ 87,761.180	87,761	-	82,358
13	12/5/2020	\$ 116,494.820	\$ 101,971.970	101,972	-	95,825
14	12/12/2020	\$ 147,796.120	\$ 132,027.400	132,027	-	124,926
15						
16						
17		<u>\$ 1,245,903</u>	<u>\$ 1,071,515</u>	<u>\$ 1,071,515</u>		<u>\$ 995,648</u>
18						
19						
20	<u>Monthly</u>					
21						
22	10/31/2020	\$ 117,443	\$ 99,075	\$ 99,075	- \$	92,345
23	11/30/2020	123,796	97,476	97,476	-	88,904
24	12/31/2020	120,808	98,199	98,199	-	93,183
25						
26		<u>\$ 362,046</u>	<u>\$ 294,750</u>	<u>\$ 294,750</u>		<u>\$ 274,432</u>
27						
28						
29	<u>Incentive Pay</u>					
30						
31	Incentive Pay Feb	\$ 153,155	\$ 149,629	149,629	- \$	138,642
32						
33		<u>\$ 153,155</u>	<u>\$ 149,629</u>	<u>\$ 149,629</u>		<u>\$ 138,642</u>
34						
35						
36	Total	<u>\$ 1,761,104</u>	<u>\$ 1,515,895</u>	<u>\$ 1,515,895</u>		<u>\$ 1,408,723</u>
37						
38						
39						
40						

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Net Payroll

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	Pay Date
1	<u>Weekly</u>									
3	9/26/2020	\$ 54,721	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 355,687	10/1/20 12:00 AM
4	10/3/2020	52,122	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	338,795	10/8/20 12:00 AM
5	10/10/2020	70,431	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	457,801	10/15/20 12:00 AM
6	10/17/2020	55,595	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	361,366	10/22/20 12:00 AM
7	10/24/2020	51,227	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	332,973	10/29/20 12:00 AM
8	10/31/2020	54,858	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	356,578	11/5/20 12:00 AM
9	11/7/2020	60,211	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	451,586	11/12/20 12:00 AM
10	11/14/2020	58,167	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	378,087	11/19/20 12:00 AM
11	11/21/2020	61,127	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	336,201	11/25/20 12:00 AM
12	11/28/2020	62,725	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	407,710	12/3/20 12:00 AM
13	12/5/2020	72,035	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	468,226	12/10/20 12:00 AM
14	12/12/2020	92,544	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	601,538	12/17/20 12:00 AM
15										
16		<u>\$ 745,764</u>						6.50	<u>\$ 4,846,548</u>	
17										
18	<u>Monthly</u>									
20										
21	10/31/2020	72,905	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	328,071	10/23/20 12:00 AM
22	11/30/2020	70,973	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	496,809	11/25/20 12:00 AM
23	12/31/2020	72,076	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	396,418	12/24/20 12:00 AM
24										
25		<u>\$ 215,953</u>						5.66	<u>\$ 1,221,298</u>	
26										
27										
28	<u>Incentive Pay</u>									
29										
30	Incentive Pay Feb	\$ 97,265	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	\$ 21,738,757	2/13/20 12:00 AM
31										
32		<u>\$ 97,265</u>						223.50	<u>\$ 21,738,757</u>	
33										
34										
35										

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Misc.

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 497	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 3,228
4	10/3/2020	497	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	3,228
5	10/10/2020	497	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	3,228
6	10/17/2020	497	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	3,228
7	10/24/2020	497	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	3,228
8	10/31/2020	497	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	3,228
9	11/7/2020	497	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	3,725
10	11/14/2020	497	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	3,228
11	11/21/2020	497	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	2,732
12	11/28/2020	497	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	3,725
13	12/5/2020	497	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	3,228
14	12/12/2020	497	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	3,228
15									
16		<u>\$ 5,960</u>						6.58	<u>\$ 39,236</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ -
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	-
24									
25		<u>\$ -</u>						-	<u>\$ -</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ -	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	\$ -
31									
32		<u>\$ -</u>						-	<u>\$ -</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Federal Withholding

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 11,139	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 72,404
4	10/3/2020	10,347	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	67,256
5	10/10/2020	17,091	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	111,090
6	10/17/2020	11,513	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	74,835
7	10/24/2020	10,006	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	65,041
8	10/31/2020	11,013	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	71,584
9	11/7/2020	13,347	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	100,102
10	11/14/2020	12,333	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	80,167
11	11/21/2020	12,838	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	70,609
12	11/28/2020	13,469	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	87,548
13	12/5/2020	16,817	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	109,313
14	12/12/2020	24,494	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	159,209
15									
16		<u>\$ 164,407</u>						6.50	<u>\$ 1,069,157</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 12,672	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 57,025
22	11/30/2020	12,626	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	88,383
23	12/31/2020	12,839	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	70,614
24									
25		<u>\$ 38,137</u>						5.66	<u>\$ 216,021</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ 30,501	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	\$ 6,817,036
31									
32		<u>\$ 30,501</u>						223.50	<u>\$ 6,817,036</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FICA Withholding

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 5,146	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 33,452
4	10/3/2020	4,903	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	31,869
5	10/10/2020	6,499	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	42,243
6	10/17/2020	5,003	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	32,519
7	10/24/2020	4,536	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	29,486
8	10/31/2020	4,879	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	31,711
9	11/7/2020	5,351	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	40,130
10	11/14/2020	4,862	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	31,600
11	11/21/2020	4,630	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	25,467
12	11/28/2020	4,068	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	26,439
13	12/5/2020	4,606	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	29,938
14	12/12/2020	5,119	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	33,277
15									
16		<u>\$ 59,602</u>						6.51	<u>\$ 388,131</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 5,181	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 23,316
22	11/30/2020	5,305	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	37,138
23	12/31/2020	5,055	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	27,802
24									
25		<u>\$ 15,542</u>						5.68	<u>\$ 88,256</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	8,814	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	\$ 1,970,027
31									
32		<u>\$ 8,814</u>						223.50	<u>\$ 1,970,027</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Medicare

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 1,204	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 7,824
4	10/3/2020	1,147	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	7,453
5	10/10/2020	1,564	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	10,165
6	10/17/2020	1,215	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	7,900
7	10/24/2020	1,120	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	7,278
8	10/31/2020	1,205	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	7,831
9	11/7/2020	1,325	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	9,939
10	11/14/2020	1,271	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	8,264
11	11/21/2020	1,316	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	7,239
12	11/28/2020	1,335	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	8,679
13	12/5/2020	1,541	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	10,016
14	12/12/2020	1,982	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	12,884
15									
16		<u>\$ 16,225</u>						6.50	<u>\$ 105,472</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 1,539	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 6,924
22	11/30/2020	1,626	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	11,382
23	12/31/2020	1,587	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	8,729
24									
25		<u>\$ 3,213</u>						8.41	<u>\$ 27,035</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ 2,061	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	\$ 460,730
31									
32		<u>\$ 2,061</u>						223.50	<u>\$ 460,730</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
MA & ME State W/H

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 289	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 1,875
4	10/3/2020	262	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	1,702
5	10/10/2020	543	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	3,527
6	10/17/2020	273	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	1,772
7	10/24/2020	272	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	1,766
8	10/31/2020	288	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	1,869
9	11/7/2020	299	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	2,245
10	11/14/2020	264	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	1,715
11	11/21/2020	318	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	1,747
12	11/28/2020	265	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	1,726
13	12/5/2020	330	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	2,144
14	12/12/2020	289	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	1,881
15									
16		<u>\$ 3,690</u>						6.50	<u>\$ 23,969</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ -	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ -
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	-
24									
25		<u>\$ -</u>						-	<u>\$ -</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ -	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	\$ -
31									
32		<u>\$ -</u>						-	<u>\$ -</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FICA Employer

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 5,146	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 33,452
4	10/3/2020	4,903	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	31,869
5	10/10/2020	6,499	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	42,243
6	10/17/2020	5,003	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	32,519
7	10/24/2020	4,536	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	29,486
8	10/31/2020	4,879	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	31,712
9	11/7/2020	5,351	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	40,129
10	11/14/2020	4,861	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	31,600
11	11/21/2020	4,630	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	25,467
12	11/28/2020	4,068	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	26,439
13	12/5/2020	4,606	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	29,938
14	12/12/2020	5,120	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	33,277
15									
16		<u>\$ 59,602</u>						6.51	<u>\$ 388,130</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 5,181	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 23,316
22	11/30/2020	5,305	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	37,138
23	12/31/2020	5,055	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	27,802
24									
25		<u>\$ 15,542</u>						5.68	<u>\$ 88,256</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	8,814	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	\$ 1,970,012
31									
32		<u>\$ 8,814</u>						223.50	<u>\$ 1,970,012</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
Medicare Employer

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 1,204	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 7,824
4	10/3/2020	1,147	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	7,453
5	10/10/2020	1,564	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	10,165
6	10/17/2020	1,215	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	7,900
7	10/24/2020	1,120	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	7,278
8	10/31/2020	1,205	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	7,831
9	11/7/2020	1,325	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	9,939
10	11/14/2020	1,271	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	8,264
11	11/21/2020	1,316	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	7,239
12	11/28/2020	1,335	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	8,679
13	12/5/2020	1,541	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	10,016
14	12/12/2020	1,982	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	12,884
15									
16		<u>\$ 16,225</u>						6.50	<u>\$ 105,472</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 1,539	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 6,924
22	11/30/2020	1,626	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	11,382
23	12/31/2020	1,587	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	8,729
24									
25		<u>\$ 4,752</u>						5.69	<u>\$ 27,035</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ 2,061	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	\$ 460,732
31									
32		<u>\$ 2,061</u>						223.50	<u>\$ 460,732</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
FUI Employer

Line No	Payroll Description	Net Payroll Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ -	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ -
4	10/3/2020	-	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	-
5	10/10/2020	-	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	-
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	-
15									
16		<u>\$ -</u>						-	<u>\$ -</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 12	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 52
22	11/30/2020	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	-
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	-
24									
25		<u>\$ 12</u>						4.50	<u>\$ 52</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ 42	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	\$ 9,425
31									
32		<u>\$ 42</u>						223.50	<u>\$ 9,425</u>
33									
34									
35									

Unitil Energy Systems, Inc.
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2020
SUI Employer

Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/26/2020	\$ 11	9/20/20 12:00 AM	9/27/20 12:00 AM	7	9/23/20 12:00 PM	9/30/20 12:00 AM	6.50	\$ 70
4	10/3/2020	12	9/27/20 12:00 AM	10/4/20 12:00 AM	7	9/30/20 12:00 PM	10/7/20 12:00 AM	6.50	79
5	10/10/2020	18	10/4/20 12:00 AM	10/11/20 12:00 AM	7	10/7/20 12:00 PM	10/14/20 12:00 AM	6.50	117
6	10/17/2020	-	10/11/20 12:00 AM	10/18/20 12:00 AM	7	10/14/20 12:00 PM	10/21/20 12:00 AM	6.50	-
7	10/24/2020	-	10/18/20 12:00 AM	10/25/20 12:00 AM	7	10/21/20 12:00 PM	10/28/20 12:00 AM	6.50	-
8	10/31/2020	-	10/25/20 12:00 AM	11/1/20 12:00 AM	7	10/28/20 12:00 PM	11/4/20 12:00 AM	6.50	-
9	11/7/2020	-	11/1/20 12:00 AM	11/8/20 12:00 AM	7	11/4/20 12:00 PM	11/12/20 12:00 AM	7.50	-
10	11/14/2020	-	11/8/20 12:00 AM	11/15/20 12:00 AM	7	11/11/20 12:00 PM	11/18/20 12:00 AM	6.50	-
11	11/21/2020	-	11/15/20 12:00 AM	11/22/20 12:00 AM	7	11/18/20 12:00 PM	11/24/20 12:00 AM	5.50	-
12	11/28/2020	-	11/22/20 12:00 AM	11/29/20 12:00 AM	7	11/25/20 12:00 PM	12/2/20 12:00 AM	6.50	-
13	12/5/2020	-	11/29/20 12:00 AM	12/6/20 12:00 AM	7	12/2/20 12:00 PM	12/9/20 12:00 AM	6.50	-
14	12/12/2020	-	12/6/20 12:00 AM	12/13/20 12:00 AM	7	12/9/20 12:00 PM	12/16/20 12:00 AM	6.50	-
15									
16		<u>\$ 41</u>						6.50	<u>\$ 266</u>
17									
18	Monthly								
19									
20									
21	10/31/2020	\$ 47	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	10/21/20 12:00 AM	4.50	\$ 211
22	11/30/2020	15	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	11/23/20 12:00 AM	7.00	102
23	12/31/2020	-	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	12/22/20 12:00 AM	5.50	-
24									
25		<u>\$ 61</u>						5.09	<u>\$ 313</u>
26									
27									
28	Incentive Pay								
29									
30	Incentive Pay Feb	\$ 69	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	\$ 15,451
31									
32		<u>\$ 69</u>						223.50	<u>\$ 15,451</u>
33									
34									
35									

ELECTRIC

Unitil Energy Systems, Inc.
Calculation of Pension & 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	Test Period Weighted Dollar Days
1	Empl Pension Fund Services	\$ 6,582	147.07	\$ 968,000
2	Cap Employee Pension 410K	279,985	9.35	2,617,377
3	401K Capitalized	(169,498)	9.35	(1,584,520)
4	Cap Health Insurance Medical Only	886,816	51.30	45,493,647
5	Health Ins - Emp Contr - Medical Only	(203,241)	51.30	(10,426,264)
6	Health Insurance - Drug Subsidy	(28,556)	338.33	(9,661,282)
7	Cap Dental Insurance	52,306	51.30	2,683,295
8	Dental Insurance - Emp Contribution	(12,021)	51.30	(616,683)
9	Vision	9,038	30.00	271,134
10	Vision - EE Contr	(2,909)	30.00	(87,262)
11	Cap Empl Benefit - Life Insurance	25,251	7.46	188,297
12	Cap AD&D Insurance	12,478	7.63	95,262
13	Cap LTD Insurance	30,935	56.87	1,759,359
14	Employee Benefit Accrual Adj	7,748	49.83	386,096
15	Benefit Cost Capitalized	(628,755)	49.83	(31,332,061)
16	Empl Benefits Other	21,591	54.93	1,186,002
17				
18	Total Employee Benefits	<u>\$ 287,748</u>		<u>\$ 1,940,398</u>
19				
20	Total Base Rate Employee Benefits	<u>\$ 287,748</u>	6.74	<u>\$ 1,940,398</u>
21				
22	Totl 401k used for Capitalized Items	<u>\$ 279,985</u>	9.35	<u>\$ 2,617,377</u>
23				
24	Total Direct Benefits used for Capitalized Items	<u>\$ 1,007,786</u>	49.83	<u>\$ 50,219,861</u>
25				
26				
27	Health & Dental Lags	<u>\$ 695,304</u>	39.51	<u>\$ 27,472,713</u>
28				
29				
30				

ELECTRIC

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Empl Pension Fund Services
12 Months Ended Dec 31, 2020

Acct: 102003009261000

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ -	-	-	-			-	\$ -
2	February	165	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	2/13/20 12:00 AM	58.50	9,653
3	March	-	-	-	-			-	-
4	April	96	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	4/16/20 12:00 AM	182.50	17,566
5	April	179	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	4/16/20 12:00 AM	121.50	21,718
6	April	139	10/1/19 12:00 AM	1/1/20 12:00 AM	92	11/16/19 12:00 AM	4/16/20 12:00 AM	152.00	21,072
7	April	1,596	7/1/19 12:00 AM	10/1/19 12:00 AM	92	8/16/19 12:00 AM	4/16/20 12:00 AM	244.00	389,404
8	April	1,848	10/1/19 12:00 AM	1/1/20 12:00 AM	92	11/16/19 12:00 AM	4/16/20 12:00 AM	152.00	280,952
9	May	1,585	1/1/20 12:00 AM	4/1/20 12:00 AM	91	2/15/20 12:00 PM	5/14/20 12:00 AM	88.50	140,244
10	June	-	-	-	-			-	-
11	July	-	-	-	-			-	-
12	August	-	-	-	-			-	-
13	September	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 AM	84.00	75,600
14	October	74	4/1/20 12:00 AM	7/1/20 12:00 AM	91	5/16/20 12:00 PM	10/22/20 12:00 AM	158.50	11,791
15	November	-	-	-	-			-	-
16	December	-	-	-	-			-	-
17									
18		<u>\$ 6,582</u>						147.07	<u>\$ 968,000</u>
19									
20									
21	Misc payments to NYLIM and Diversified for pension fund services								
22									
23									
24									
25									

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Employee Pension 410K
12 Months Ended Dec 31, 2020

ELECTRIC

Acct: **102003009260100**

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ 27,154	1/1/20 12:00 AM	2/1/20 12:00 AM	31	9.35 \$	253,845
2	February	23,304	2/1/20 12:00 AM	3/1/20 12:00 AM	29	9.35	217,855
3	March	20,259	3/1/20 12:00 AM	4/1/20 12:00 AM	31	9.35	189,383
4	April	23,270	4/1/20 12:00 AM	5/1/20 12:00 AM	30	9.35	217,533
5	May	20,430	5/1/20 12:00 AM	6/1/20 12:00 AM	31	9.35	190,986
6	June	21,234	6/1/20 12:00 AM	7/1/20 12:00 AM	30	9.35	198,499
7	July	25,910	7/1/20 12:00 AM	8/1/20 12:00 AM	31	9.35	242,215
8	August	21,343	8/1/20 12:00 AM	9/1/20 12:00 AM	31	9.35	199,522
9	September	22,353	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9.35	208,959
10	October	26,250	10/1/20 12:00 AM	11/1/20 12:00 AM	31	9.35	245,392
11	November	22,009	11/1/20 12:00 AM	12/1/20 12:00 AM	30	9.35	205,746
12	December	<u>26,469</u>	12/1/20 12:00 AM	1/1/21 12:00 AM	31	9.35	<u>247,441</u>
13							
14		<u>\$ 279,985</u>			<u>366</u>	9.35 \$	<u>2,617,377</u>
15							
16							
17	Payments to New York Life for 401k - employee match						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: 102010009260101

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
401K Capitalized
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (17,292)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	9.35	\$ (161,646)
2	February	(14,841)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	9.35	(138,736)
3	March	(12,900)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	9.35	(120,595)
4	April	(14,818)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	9.35	(138,527)
5	May	(13,010)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	9.35	(121,623)
6	June	(13,522)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	9.35	(126,403)
7	July	(16,500)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	9.35	(154,243)
8	August	(13,591)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	9.35	(127,053)
9	September	(14,235)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9.35	(133,068)
10	October	(16,715)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	9.35	(156,260)
11	November	(14,015)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	9.35	(131,017)
12	December	<u>(8,060)</u>	12/1/20 12:00 AM	1/1/21 12:00 AM	31	9.35	<u>(75,348)</u>
13							
14		<u>\$ (169,498)</u>			<u>366</u>	9.35	<u>\$ (1,584,520)</u>
15							
16							
17	Capitalization of 401K benefits						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009260300**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Health Insurance Medical Only
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ 113,773	1/1/20 12:00 AM	2/1/20 12:00 AM	31	51.30	\$ 5,836,555
2	February	91,273	2/1/20 12:00 AM	3/1/20 12:00 AM	29	51.30	4,682,305
3	March	173,915	3/1/20 12:00 AM	4/1/20 12:00 AM	31	51.30	8,921,849
4	April	91,273	4/1/20 12:00 AM	5/1/20 12:00 AM	30	51.30	4,682,305
5	May	91,273	5/1/20 12:00 AM	6/1/20 12:00 AM	31	51.30	4,682,305
6	June	(136,015)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	51.30	(6,977,550)
7	July	91,273	7/1/20 12:00 AM	8/1/20 12:00 AM	31	51.30	4,682,305
8	August	76,300	8/1/20 12:00 AM	9/1/20 12:00 AM	31	51.30	3,914,205
9	September	(51,581)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	51.30	(2,646,117)
10	October	190,291	10/1/20 12:00 AM	11/1/20 12:00 AM	31	51.30	9,761,917
11	November	63,767	11/1/20 12:00 AM	12/1/20 12:00 AM	30	51.30	3,271,264
12	December	<u>91,273</u>	12/1/20 12:00 AM	1/1/21 12:00 AM	31	51.30	<u>4,682,305</u>
13							
14		<u>\$ 886,816</u>			<u>366</u>	51.30	<u>\$ 45,493,647</u>
15							
16							
17	Health Insurance Accruals						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009260301**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Health Ins - Emp Contr - Medical Only
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (19,410)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	51.30	\$ (995,714)
2	February	(13,235)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	51.30	(678,954)
3	March	(18,007)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	51.30	(923,769)
4	April	(17,267)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	51.30	(885,806)
5	May	(15,865)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	51.30	(813,887)
6	June	(17,795)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	51.30	(912,878)
7	July	(17,584)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	51.30	(902,058)
8	August	(15,643)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	51.30	(802,478)
9	September	(17,868)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	51.30	(916,615)
10	October	(17,218)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	51.30	(883,260)
11	November	(16,078)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	51.30	(824,790)
12	December	<u>(17,272)</u>	12/1/20 12:00 AM	1/1/21 12:00 AM	31	51.30	<u>(886,056)</u>
13							
14		<u>\$ (203,241)</u>			<u>366</u>	51.30	<u>\$ (10,426,264)</u>
15							
16							
17	Employee Contributions (through withholdings) for Medical						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Health Insurance - Drug Subsidy
12 Months Ended Dec 31, 2020

Acct: 102003009260303

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (2,229)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	5/31/21 12:00 AM	333.00	\$ (742,144)
2	February	(1,863)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/1/21 12:00 AM	334.00	(622,295)
3	March	(2,229)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/2/21 12:00 AM	335.00	(746,601)
4	April	(2,105)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/3/21 12:00 AM	336.00	(707,136)
5	May	(5,256)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/4/21 12:00 AM	337.00	(1,771,107)
6	June	(2,106)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/5/21 12:00 AM	338.00	(711,875)
7	July	(2,107)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/6/21 12:00 AM	339.00	(714,331)
8	August	(2,229)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/7/21 12:00 AM	340.00	(757,744)
9	September	(2,229)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/8/21 12:00 AM	341.00	(759,973)
10	October	(2,229)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/9/21 12:00 AM	342.00	(762,202)
11	November	(1,867)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/10/21 12:00 AM	343.00	(640,299)
12	December	(2,109)	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/11/21 12:00 AM	344.00	(725,575)
13									
14		<u>\$ (28,556)</u>						338.33	<u>\$ (9,661,282)</u>
15									
16									
17	General Accounting entries to accrue for annual drug subsidy receipts								
18									
19	Check is received in May of the subsequent year								
20									
21									
22									
23									
24									
25									

ELECTRIC
Acct: **102003009261200**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Dental Insurance
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ 5,351	1/1/20 12:00 AM	2/1/20 12:00 AM	31	51.30	\$ 274,527
2	February	5,351	2/1/20 12:00 AM	3/1/20 12:00 AM	29	51.30	274,527
3	March	3,795	3/1/20 12:00 AM	4/1/20 12:00 AM	31	51.30	194,705
4	April	5,351	4/1/20 12:00 AM	5/1/20 12:00 AM	30	51.30	274,527
5	May	5,351	5/1/20 12:00 AM	6/1/20 12:00 AM	31	51.30	274,527
6	June	(3,053)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	51.30	(156,628)
7	July	5,351	7/1/20 12:00 AM	8/1/20 12:00 AM	31	51.30	274,527
8	August	5,351	8/1/20 12:00 AM	9/1/20 12:00 AM	31	51.30	274,527
9	September	3,563	9/1/20 12:00 AM	10/1/20 12:00 AM	30	51.30	182,764
10	October	5,271	10/1/20 12:00 AM	11/1/20 12:00 AM	31	51.30	270,381
11	November	5,271	11/1/20 12:00 AM	12/1/20 12:00 AM	30	51.30	270,381
12	December	5,351	12/1/20 12:00 AM	1/1/21 12:00 AM	31	51.30	274,527
13							
14		<u>\$ 52,306</u>			<u>366</u>	51.30	<u>\$ 2,683,295</u>
15							
16							
17	Dental Insurance Expense						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009261201**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Dental Insurance - Emp Contribution
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (1,180)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	51.30	\$ (60,511)
2	February	(804)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	51.30	(41,237)
3	March	(1,083)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	51.30	(55,539)
4	April	(1,021)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	51.30	(52,394)
5	May	(961)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	51.30	(49,288)
6	June	(1,083)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	51.30	(55,579)
7	July	(996)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	51.30	(51,116)
8	August	(925)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	51.30	(47,469)
9	September	(1,049)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	51.30	(53,797)
10	October	(991)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	51.30	(50,824)
11	November	(944)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	51.30	(48,435)
12	December	(984)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	51.30	(50,493)
13							
14		<u>\$ (12,021)</u>			<u>366</u>	51.30	<u>\$ (616,683)</u>
15							
16							
17	Employee contributions (through withholdings) for Dental Insurance						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009262400**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Vision
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ -	1/1/20 12:00 AM	2/1/20 12:00 AM	31	30.00	\$ -
2	February	2,376	2/1/20 12:00 AM	3/1/20 12:00 AM	29	30.00	71,269
3	March	866	3/1/20 12:00 AM	4/1/20 12:00 AM	31	30.00	25,987
4	April	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	30.00	-
5	May	761	5/1/20 12:00 AM	6/1/20 12:00 AM	31	30.00	22,841
6	June	563	6/1/20 12:00 AM	7/1/20 12:00 AM	30	30.00	16,880
7	July	735	7/1/20 12:00 AM	8/1/20 12:00 AM	31	30.00	22,042
8	August	658	8/1/20 12:00 AM	9/1/20 12:00 AM	31	30.00	19,730
9	September	707	9/1/20 12:00 AM	10/1/20 12:00 AM	30	30.00	21,195
10	October	1,552	10/1/20 12:00 AM	11/1/20 12:00 AM	31	30.00	46,557
11	November	257	11/1/20 12:00 AM	12/1/20 12:00 AM	30	30.00	7,703
12	December	564	12/1/20 12:00 AM	1/1/21 12:00 AM	31	30.00	16,930
13							
14		<u>\$ 9,038</u>			<u>366</u>	30.00	<u>\$ 271,134</u>
15							
16							
17	Vision expense						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009262401**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Vision - EE Contr
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (286)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	30.00	\$ (8,582)
2	February	(193)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	30.00	(5,778)
3	March	(259)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	30.00	(7,764)
4	April	(244)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	30.00	(7,318)
5	May	(228)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	30.00	(6,837)
6	June	(248)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	30.00	(7,436)
7	July	(250)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	30.00	(7,511)
8	August	(228)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	30.00	(6,832)
9	September	(259)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	30.00	(7,783)
10	October	(242)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	30.00	(7,259)
11	November	(231)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	30.00	(6,931)
12	December	(241)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	30.00	(7,231)
13							
14		<u>\$ (2,909)</u>			<u>366</u>	30.00	<u>\$ (87,262)</u>
15							
16							
17	Employee Contribution (through withholdings) for Vision coverage						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009260400**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Empl Benefit - Life Insurance
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ -	-	-	-	7.46	\$ -
2	February	1,560	12/1/19 12:00 AM	3/1/20 12:00 AM	91	7.46	11,632
3	March	7,583	1/1/20 12:00 AM	3/1/20 12:00 AM	60	7.46	56,550
4	April	-	-	-	-	7.46	-
5	May	-	-	-	-	7.46	-
6	June	8,145	3/1/20 12:00 AM	6/1/20 12:00 AM	92	7.46	60,736
7	July	-	-	-	-	7.46	-
8	August	-	-	-	-	7.46	-
9	September	-	-	-	-	7.46	-
10	October	3,120	6/1/20 12:00 AM	8/1/20 12:00 AM	61	7.46	23,264
11	November	1,621	9/1/20 12:00 AM	10/1/20 12:00 AM	30	7.46	12,089
12	December	<u>3,222</u>	10/1/20 12:00 AM	12/1/20 12:00 AM	61	7.46	<u>24,027</u>
13							
14		<u>\$ 25,251</u>				7.46	<u>\$ 188,297</u>
15							
16							
17	Life Insurance benefits						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102003009261300**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
AD&D Insurance
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ -	-	-	-	7.63	\$ -
2	February	178	12/1/19 12:00 AM	1/1/20 12:00 AM	31	7.63	1,361
3	March	-	-	-	-	7.63	-
4	April	-	-	-	-	7.63	-
5	May	-	-	-	-	7.63	-
6	June	11,375	3/1/20 12:00 AM	6/1/20 12:00 AM	92	7.63	86,840
7	July	-	-	-	-	7.63	-
8	August	-	-	-	-	7.63	-
9	September	-	-	-	-	7.63	-
10	October	141	6/1/20 12:00 AM	8/1/20 12:00 AM	61	7.63	1,080
11	November	393	8/1/20 12:00 AM	10/1/20 12:00 AM	61	7.63	3,000
12	December	390	10/1/20 12:00 AM	12/1/20 12:00 AM	61	7.63	2,981
13							
14		<u>\$ 12,478</u>				7.63	<u>\$ 95,262</u>
15							
16							
17	Payments to LINA (Cigna Group Insurance)						
18							
19	Lag Days are from Non ADP Payroll Lead Lag.						
20							
21							
22							
23							
24							
25							

ELECTRIC

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
LTD Insurance
12 Months Ended Dec 31, 2020

Acct: 102003009261400

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ -	-	-	-	-	-	-	\$ -
2	February	1,702	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	2/19/20 12:00 AM	64.50	109,767
3	March	6,093	1/1/20 12:00 AM	3/1/20 12:00 AM	60	1/31/20 12:00 AM	3/11/20 12:00 AM	40.00	243,736
4	April	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-
6	June	9,140	3/1/20 12:00 AM	6/1/20 12:00 AM	92	4/16/20 12:00 AM	6/19/20 12:00 AM	64.00	584,966
7	July	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-
10	October	4,489	6/1/20 12:00 AM	8/1/20 12:00 AM	61	7/1/20 12:00 PM	10/6/20 12:00 AM	96.50	433,161
11	November	4,866	8/1/20 12:00 AM	10/1/20 12:00 AM	61	8/31/20 12:00 PM	11/2/20 12:00 AM	62.50	304,123
12	December	4,645	10/1/20 12:00 AM	1/1/21 12:00 AM	92	11/16/20 12:00 AM	12/4/20 12:00 AM	18.00	83,606
13									
14		<u>\$ 30,935</u>						56.87	<u>\$ 1,759,359</u>
15									
16									
17	Payments to LINA (Cigna Group Insurance)								
18									
19									
20									
21									
22									
23									
24									
25									

ELECTRIC
Acct: **102010009260302**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Employee Benefit Accrual Adj
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (3,469)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	49.83	\$ (172,853.83)
2	February	-	2/1/20 12:00 AM	3/1/20 12:00 AM	29	49.83	-
3	March	-	3/1/20 12:00 AM	4/1/20 12:00 AM	31	49.83	-
4	April	-	4/1/20 12:00 AM	5/1/20 12:00 AM	30	49.83	-
5	May	-	5/1/20 12:00 AM	6/1/20 12:00 AM	31	49.83	-
6	June	-	6/1/20 12:00 AM	7/1/20 12:00 AM	30	49.83	-
7	July	-	7/1/20 12:00 AM	8/1/20 12:00 AM	31	49.83	-
8	August	-	8/1/20 12:00 AM	9/1/20 12:00 AM	31	49.83	-
9	September	-	9/1/20 12:00 AM	10/1/20 12:00 AM	30	49.83	-
10	October	-	10/1/20 12:00 AM	11/1/20 12:00 AM	31	49.83	-
11	November	-	11/1/20 12:00 AM	12/1/20 12:00 AM	30	49.83	-
12	December	<u>11,217</u>	12/1/20 12:00 AM	1/1/21 12:00 AM	31	49.83	<u>558,949.73</u>
13							
14		<u>\$ 7,748</u>			<u>366</u>	49.83	<u>\$ 386,096</u>
15							
16							
17	Represents the additional benefits items capitalized but not yet classified by Plant Accounting						
18							
19	Lag based on Total Direct Benefits used for Capitalized Items Lead Lag from Summary Schedule						
20							
21							
22							
23							
24							
25							

ELECTRIC
Acct: **102010009260500**

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Benefit Cost Capitalized
12 Months Ended Dec 31, 2020

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ (78,351)	1/1/20 12:00 AM	2/1/20 12:00 AM	31	49.83	\$ (3,904,395)
2	February	(63,581)	2/1/20 12:00 AM	3/1/20 12:00 AM	29	49.83	(3,168,337)
3	March	(77,825)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	49.83	(3,878,152)
4	April	(110,461)	4/1/20 12:00 AM	5/1/20 12:00 AM	30	49.83	(5,504,484)
5	May	(60,756)	5/1/20 12:00 AM	6/1/20 12:00 AM	31	49.83	(3,027,582)
6	June	74,099	6/1/20 12:00 AM	7/1/20 12:00 AM	30	49.83	3,692,469
7	July	(43,977)	7/1/20 12:00 AM	8/1/20 12:00 AM	31	49.83	(2,191,471)
8	August	(59,843)	8/1/20 12:00 AM	9/1/20 12:00 AM	31	49.83	(2,982,087)
9	September	(30,735)	9/1/20 12:00 AM	10/1/20 12:00 AM	30	49.83	(1,531,589)
10	October	(70,126)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	49.83	(3,494,520)
11	November	(46,674)	11/1/20 12:00 AM	12/1/20 12:00 AM	30	49.83	(2,325,839)
12	December	(60,525)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	49.83	(3,016,075)
13							
14		<u>\$ (628,755)</u>			<u>366</u>	49.83	<u>\$ (31,332,061)</u>
15							
16							
17	Employee Benefit expense offset for capitalization						
18							
19	Lag based on Total Direct Benefits used for Capitalized Items Lead Lag from Summary Schedule						
20							
21							
22							
23							
24							
25							

ELECTRIC

Unitil Energy Systems, Inc.
Pensions & Benefits Calculation of (Lead) Lag
Empl Benefits Other
12 Months Ended Dec 31, 2020

Acct: 102003009260600

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	January	\$ 7,144	1/1/20 12:00 AM	2/1/20 12:00 AM	31	1/16/20 12:00 PM	2/15/20 12:00 PM	54.93	\$ 392,407
2	February	1,737	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/15/20 12:00 PM	54.93	95,397
3	March	(245)	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/15/20 12:00 AM	54.93	(13,448)
4	April	2,822	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/15/20 12:00 AM	54.93	155,029
5	May	60	5/1/20 12:00 AM	6/1/20 12:00 AM	31	5/16/20 12:00 PM	6/15/20 12:00 AM	54.93	3,319
6	June	(418)	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/15/20 12:00 AM	54.93	(22,962)
7	July	923	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/15/20 12:00 AM	54.93	50,708
8	August	1,235	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/15/20 12:00 AM	54.93	67,824
9	September	2,184	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/15/20 12:00 AM	54.93	119,953
10	October	(604)	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/15/20 12:00 AM	54.93	(33,180)
11	November	10,293	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/15/20 12:00 AM	54.93	565,390
12	December	(3,540)	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/15/21 12:00 AM	54.93	(194,434)
13									
14		<u>\$ 21,591</u>			<u>366</u>			54.93	<u>\$ 1,186,002</u>

Misc Employee Benefit expenses representing a number of unrelated expenses (e.g., safety shoes, doctor referrals, kitchen supplies, physicals, drug screening, flu shots)

Use lag for Other O&M expenses

Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended December 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	10-20-08-00-9250000 D & O AND FIDUCIARY	\$ 57,707	(166.50)	\$ (9,608,162)
4	10-20-08-00-9250200 GENERAL LIABILITY	410,185	(156.57)	\$ (64,220,757)
5	10-20-08-00-9250400 WORKERS COMP EX	84,702	(39.90)	\$ (3,379,208)
6	10-20-10-00-9250201 GENERAL LIABILITY CAPITALIZED	(285,588)	(156.57)	\$ 44,713,167
7	10-20-10-00-9250401 WORKMEN'S COMP CAPITALIZED	(46,133)	(39.90)	\$ 1,840,501
8				
9	Total Injuries & Damages Acct 925	<u>\$ 220,873</u>	<u>(138.79)</u>	<u>\$ (30,654,459)</u>
10				
11				
12	10-20-08-00-9240000 PROPERTY INSURANCE	82,353	(137.50)	(11,323,553)
13	10-20-10-00-9240001 PROPERTY INS CAPITALIZED	(8,592)	(137.50)	1,181,400
14				
15	Total Property Insurance Acct 924	<u>\$ 73,761</u>	<u>(137.50)</u>	<u>\$ (10,142,153)</u>
16				
17				
18				
19	Total Damages and Property Insurance	<u><u>\$ 294,634</u></u>	<u><u>\$ (138.47)</u></u>	<u><u>\$ (40,796,611)</u></u>
20				

Unitil Energy Systems, Inc.
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended December 31, 2020
D & O Fiduciary

Expense Initially Charged to
Acct 10-20-00-00-1650101 - Prepaid Inj & Dam Ins

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>10-20-08-00-9250000 D & O AND FIDUCIARY</u>								
3									
4	LOCKTON COMPANIES	\$ 57,707	4/28/20 12:00 AM	4/28/21 12:00 AM	365	10/27/20 12:00 PM	5/14/20 12:00 AM	(166.50)	\$ (9,608,162)
5									
6	Total 2020 Payments - D&O & FIDUCIARY	<u>\$ 57,707</u>						(166.50)	<u>\$ (9,608,162)</u>
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Unitil Energy Systems, Inc.
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended December 31, 2020
General Liability

Expense Initially Charged to:
Acct 10-20-00-00-1650101 - Prepaid Inj & Dam Ins

Line No	Charges for Expense Account	2020 Payment Amounts	Service Period Start	Service Period End	Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
1									
2	<u>10-20-08-00-9250200 GENERAL LIABILITY</u>								
3									
4	LOCKTON COMPANIES	\$ 16,498	1/1/21 12:00 AM	12/31/21 12:00 AM	364	7/2/21 12:00 AM	12/28/20 12:00 AM	(186.00)	\$ (3,068,652)
5	LOCKTON COMPANIES (HUB Cyber)	12,963	9/1/20 12:00 AM	9/1/21 12:00 AM	365	3/2/21 12:00 PM	9/11/20 12:00 AM	(172.50)	(2,236,085)
6	LOCKTON COMPANIES (HUB Cyber)	8,956	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)	(1,106,082)
7	LOCKTON COMPANIES (Excess Liability)	371,768	1/1/20 12:00 AM	12/31/20 12:00 AM	365	7/1/20 12:00 PM	1/28/20 12:00 AM	(155.50)	(57,809,938)
8									
9	Total 2020 Payments - GENERAL LIABILITY	<u>\$ 410,185</u>						(156.57)	<u>\$ (64,220,757)</u>
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Unitil Energy Systems, Inc.
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended December 31, 2020
Workmen's Compensation

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									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

	<u>10-20-08-00-9250400 WORKERS COMPENSATION EXP</u>								
	Current Policy Payments	\$ 15,343	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	11/8/19 12:00 AM	(145.00)	\$ (2,224,767)
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	12/10/19 12:00 AM	(113.00)	(866,893)
		7,986	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	1/7/20 12:00 AM	(85.00)	(678,801)
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	1/7/20 12:00 AM	(85.00)	(652,088)
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	2/12/20 12:00 AM	(49.00)	(375,909)
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	3/11/20 12:00 AM	(21.00)	(161,104)
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	4/8/20 12:00 AM	7.00	53,701
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	5/7/20 12:00 AM	36.00	276,178
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	6/5/20 12:00 AM	65.00	498,655
		7,672	10/1/19 12:00 AM	10/1/20 12:00 AM	366	4/1/20 12:00 AM	7/8/20 12:00 AM	98.00	751,819
	Total 2020 Payments - Workmen's Compensation	<u>\$ 84,702</u>						(39.90)	<u>\$ (3,379,208)</u>

Unitil Energy Systems, Inc.
Calculation Acct 925 Injuries & Damages Lead Lag Days
12 Months Ended December 31, 2020
PROPERTY INSURANCE

Expense Initially Charged to:
Acct 10-20-00-1650100 - PREPAID PROPERTY INSURANCE

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>10-20-08-00-9240000 PROPERTY INSURANCE</u>								
3									
4	LOCKTON COMPANIES	\$ 82,353	5/1/20 12:00 AM	5/1/21 12:00 AM	365	10/30/20 12:00 PM	6/15/20 12:00 AM	(137.50)	\$ (11,323,553)
5									
6	Total 2020 Payments - PROPERTY INSURANCE	<u>\$ 82,353</u>						(137.50)	<u>\$ (11,323,553)</u>
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Acct. #10-20-01-00-9280100

Unitil Energy Systems, Inc.
Calculation of Acct 928 Regulatory Commission Expense Lead Lag Days
12 Months Ended December 31, 2020
Regulatory Commission Assessment Fees

Line No	Description of Payment	Expense Amount	Service Period		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	NH Public Utilities Commission	\$ 195,528	7/1/19 12:00 AM	7/1/20 12:00 AM	366	12/31/19 12:00 AM	2/6/20 12:00 AM	37.00	\$ 7,234,536
2	NH Public Utilities Commission	195,528	7/1/19 12:00 AM	7/1/20 12:00 AM	366	12/31/19 12:00 AM	5/7/20 12:00 AM	128.00	25,027,584
3	NH Public Utilities Commission	164,022	7/1/20 12:00 AM	7/1/21 12:00 AM	365	12/30/20 12:00 PM	9/24/20 12:00 AM	(97.50)	(15,992,145)
4	NH Public Utilities Commission	200,471	7/1/20 12:00 AM	7/1/21 12:00 AM	365	12/30/20 12:00 PM	10/22/20 12:00 AM	(69.50)	(13,932,735)
5									
6	Total Public Utility Assessment	<u>\$ 755,549</u>						<u>3.09</u>	<u>\$ 2,337,241</u>
7									
8									
9									
10									

Unitil Energy Systems, Inc.
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 - Vouchers greater than \$20,000 / every 3rd</u>	\$ 3,294,214	45	\$ 1,269,716	15	\$ 53,227,736	\$ 138,096,715	41.92
<u>Stratum 2 - Every 25th voucher from \$20,000 down to \$1,500</u>	2,776,573	638	112,475	25	7,332,472	181,009,862	65.19
<u>Stratum 3 - Every 150th voucher under \$1,500</u>	894,924	2,477	6,776	17	481,056	63,529,911	70.99
	<u>\$ 6,965,711</u>	<u>3,160</u>	<u>\$ 1,388,967</u>	<u>57</u>	<u>\$ 61,041,264</u>	<u>\$ 382,636,488</u>	<u>54.93</u>

Unitil Energy Systems, Inc.
Other O&M Expense
Vouchers - All Other - Invoice Selection

VEND_CODE	VOUCHER_NO	Co	Div	Dept	RM	FERC	SUB1/2	JNL_AMT	PAY_DATE	SVC_START_DATE	SVC_END_DATE	SERVICE DAYS LAG	Service Period Midpoint	Lag Days	Weighted Dollars	Days	Sample #
NORTHERN TREE	785975	10	20	28	00	593	0418	364,100.00	2020-03-19	2/8/2020	2/15/2020	7.00	2/11/2020	37	\$	13,289,650	1
ASPLUNDH TRE PA	791830	10	20	28	00	593	0418	203,795.48	2020-05-07	4/4/2020	4/11/2020	7.00	4/7/2020	30	\$	6,011,967	2
ASPLUNDH TRE PA	782980	10	20	28	00	593	0410	122,169.15	2020-02-10	11/30/2019	12/7/2019	7.00	12/3/2019	69	\$	8,368,587	3
ASPLUNDH TRE PA	793227	10	20	28	00	593	0416	109,590.88	2020-05-18	4/11/2020	4/18/2020	7.00	4/14/2020	34	\$	3,671,294	4
LUCAS TREE	809202	10	20	28	00	593	0410	79,295.50	2020-10-21	9/12/2020	9/19/2020	7.00	9/15/2020	36	\$	2,814,990	5
NORTHERN TREE	785686	10	20	28	00	593	0418	73,450.00	2020-03-12	2/15/2020	2/22/2020	7.00	2/18/2020	23	\$	1,652,625	6
ASPLUNDH TRE PA	819967	10	20	28	00	593	0418	59,860.00	2020-12-23	11/21/2020	11/28/2020	7.00	11/24/2020	29	\$	1,706,010	7
LUCAS TREE	780951	10	20	28	00	593	0410	51,465.00	2020-01-21	11/2/2019	11/9/2019	7.00	11/5/2019	77	\$	3,937,073	8
LUCAS TREE	808540	10	20	28	00	593	0416	48,616.50	2020-10-07	8/22/2020	8/29/2020	7.00	8/25/2020	43	\$	2,066,201	9
ASPLUNDH TRE PA	808385	10	20	28	00	593	0410	33,850.00	2020-10-14	9/5/2020	9/12/2020	7.00	9/8/2020	36	\$	1,201,675	10
LUCAS TREE	808534	10	20	28	00	593	0416	29,169.90	2020-09-24	7/25/2020	8/1/2020	7.00	7/28/2020	58	\$	1,677,269	11
ASPLUNDH TRE PA	802135	10	20	28	00	593	0415	26,022.68	2020-08-03	4/12/2020	5/1/2020	19.00	4/21/2020	104	\$	2,693,347	12
ASPLUNDH TRE PA	793416	10	20	28	00	593	0418	24,081.22	2020-05-27	12/23/2019	3/13/2020	81.00	2/1/2020	116	\$	2,781,381	13
KUBRA DATA	786182	10	20	21	00	903	0400	22,559.26	2020-03-11	2/1/2020	2/29/2020	28.00	2/15/2020	25	\$	563,982	14
LUCAS TREE	799105	10	20	28	00	593	0410	21,690.00	2020-07-16	6/6/2020	6/13/2020	7.00	6/9/2020	37	\$	791,685	15
ASPLUNDH TRE PA	790936	10	20	28	00	593	0415	19,984.89	2020-04-27	1/25/2020	3/21/2020	56.00	2/22/2020	65	\$	1,299,018	16
ASPLUNDH TRE PA	802132	10	20	28	00	593	0415	13,125.88	2020-08-03	1/2/2020	3/26/2020	84.00	2/13/2020	172	\$	2,257,651	17
LUCAS TREE	813385	10	20	28	00	593	0417	10,100.00	2020-11-02	9/14/2020	9/19/2020	5.00	9/16/2020	47	\$	469,650	18
ASPLUNDH TRE PA	789360	10	20	28	00	593	0411	7,272.65	2020-04-20	3/14/2020	3/21/2020	7.00	3/17/2020	34	\$	243,634	19
ASPLUNDH TRE PA	805260	10	20	28	00	593	0418	6,274.64	2020-08-31	7/25/2020	8/1/2020	7.00	7/28/2020	34	\$	210,200	20
ASPLUNDH TRE PA	810554	10	20	28	00	593	0415	5,640.08	2020-10-07	4/28/2020	7/16/2020	79.00	6/6/2020	123	\$	690,910	21
ASPLUNDH TRE PA	789369	10	20	28	00	593	0411	5,183.59	2020-04-27	3/21/2020	3/28/2020	7.00	3/24/2020	34	\$	173,650	22
ASPLUNDH TRE PA	818807	10	20	28	00	593	0411	4,662.49	2020-12-16	11/14/2020	11/21/2020	7.00	11/17/2020	29	\$	132,881	23
ASPLUNDH TRE PA	800994	10	20	28	00	593	0418	4,248.00	2020-07-24	6/13/2020	6/20/2020	7.00	6/16/2020	38	\$	159,300	24
ASPLUNDH TRE PA	786812	10	20	28	00	593	0418	3,898.42	2020-03-16	12/13/2019	12/18/2019	5.00	12/15/2019	92	\$	356,705	25
I C REED & SONS	804828	10	20	60	00	593	0100	3,312.32	2020-08-31	7/31/2020	8/7/2020	7.00	8/3/2020	28	\$	91,089	26
ASPLUNDH TRE PA	794563	10	20	28	00	593	0413	2,927.61	2020-06-08	5/2/2020	5/9/2020	7.00	5/5/2020	34	\$	98,075	27
I C REED & SONS	818349	10	20	60	00	593	0100	2,658.02	2020-12-09	11/5/2020	11/6/2020	1.00	11/5/2020	34	\$	89,044	28
HI VOLT LINE	785060	10	20	50	00	593	0100	2,564.86	2020-03-02	2/1/2020	2/8/2020	7.00	2/4/2020	27	\$	67,969	29
ASPLUNDH TRE PA	785591	10	20	28	00	593	0416	2,395.80	2020-03-04	1/18/2020	1/25/2020	7.00	1/21/2020	43	\$	101,822	30
HI VOLT LINE	789069	10	20	50	00	593	0100	2,187.82	2020-04-20	3/21/2020	3/28/2020	7.00	3/24/2020	27	\$	57,977	31
ACRT INC	801056	10	20	28	00	593	0418	2,051.36	2020-07-24	2/1/2020	2/2/2020	1.00	2/1/2020	174	\$	355,911	32
ASPLUNDH TRE PA	785610	10	20	28	00	593	0422	1,974.96	2020-03-04	1/11/2020	1/18/2020	7.00	1/14/2020	50	\$	97,761	33
ACRT INC	819427	10	20	28	00	593	0418	1,904.00	2020-12-23	11/14/2020	11/21/2020	7.00	11/17/2020	36	\$	67,592	34
LUCAS TREE	785980	10	20	28	00	593	0415	1,855.35	2020-03-09	1/25/2020	2/1/2020	7.00	1/28/2020	41	\$	75,142	35
HI VOLT LINE	804584	10	20	50	00	593	0100	1,801.73	2020-08-24	7/25/2020	8/1/2020	7.00	7/28/2020	27	\$	47,746	36
ASPLUNDH TRE PA	787231	10	20	28	00	593	0421	1,719.21	2020-03-30	2/22/2020	2/29/2020	7.00	2/25/2020	34	\$	57,594	37
ASPLUNDH TRE PA	793224	10	20	60	00	593	0100	1,620.42	2020-05-18	4/11/2020	4/18/2020	7.00	4/14/2020	34	\$	54,284	38
A1 PHOENIX CLN	811885	10	20	50	00	588	1200	1,569.75	2020-11-05	10/1/2020	10/31/2020	30.00	10/16/2020	20	\$	31,395	39
ASPLUNDH TRE PA	812520	10	20	28	00	593	0415	1,541.48	2020-10-29	9/26/2020	10/3/2020	7.00	9/29/2020	30	\$	45,474	40
ATC GROUP	797327	10	20	60	00	935	0102	1,495.25	2020-06-22	10/18/2019	3/10/2020	144.00	12/29/2019	176	\$	263,164	41
LUCAS TREE	812296	10	20	28	00	593	0415	1,194.11	2020-10-26	9/1/2020	9/3/2020	2.00	9/2/2020	54	\$	64,482	42
ASPLUNDH TRE PA	780300	10	20	28	00	593	0420	924.98	2020-01-15	12/7/2019	12/14/2019	7.00	12/10/2019	36	\$	32,837	43
DIG SAFE SYSTEM	782764	10	20	60	00	584	0200	739.11	2020-02-10	2/1/2020	2/29/2020	28.00	2/15/2020	(5)	\$	(3,696)	44
CONSOLID COMM	817790	10	20	28	00	581	0000	587.00	2020-12-15	10/21/2020	11/20/2020	30.00	11/5/2020	40	\$	23,480	45
BLACKBURN MFG	796646	10	20	50	00	584	0100	456.00	2020-07-06	6/10/2020	6/11/2020	1.00	6/10/2020	26	\$	11,628	46
ASPLUNDH TRE PA	785619	10	20	28	00	593	0415	336.00	2020-03-04	8/20/2019	8/21/2019	1.00	8/20/2019	197	\$	66,024	47
SPOK INC	784138	10	20	50	00	921	1800	268.49	2020-02-19	1/31/2020	2/29/2020	29.00	2/14/2020	5	\$	1,208	48
NEW ENGLAND TRA	788550	10	20	50	00	583	0200	210.00	2020-04-09	3/9/2020	3/13/2020	4.00	3/11/2020	29	\$	6,090	49
PLAISTOW POLICE	807646	10	20	60	00	583	0200	156.00	2020-09-17	8/31/2020	9/2/2020	2.00	9/1/2020	16	\$	2,496	50
STEVENS BUSINES	780851	10	20	21	00	903	0503	112.72	2020-01-27	12/1/2019	12/31/2019	30.00	12/16/2019	42	\$	4,734	51
CONSOLID COMM	795147	10	20	28	00	581	0000	92.02	2020-06-08	4/18/2020	5/17/2020	29.00	5/2/2020	37	\$	3,359	52
WB MASON CO	794950	10	20	60	00	926	0600	74.49	2020-06-15	5/20/2020	5/21/2020	1.00	5/20/2020	26	\$	1,899	53
IDS TELECOM	798824	10	20	28	00	581	0000	48.73	2020-07-09	6/1/2020	6/30/2020	29.00	6/15/2020	24	\$	1,145	54
WB MASON CO	814195	10	20	60	00	588	1200	39.99	2020-11-05	10/15/2020	10/16/2020	1.00	10/15/2020	21	\$	820	55
CRYSTAL ROCK	802221	10	20	50	00	588	1200	27.99	2020-08-03	6/23/2020	6/24/2020	1.00	6/23/2020	41	\$	1,134	56
STAPLES BUSINES	782762	10	20	60	00	588	0100	13.59	2020-02-10	1/22/2020	1/23/2020	1.00	1/22/2020	19	\$	251	57

Unitil Energy Systems, Inc.
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
Summary of Service Company Charges

Line No	<u>Annual Charges</u>	<u>Total Payments</u>	<u>Lag Days</u>	<u>Weighted Dollar Days</u>
1				
2				
3	Total Electric Base	\$ 10,304,593	36.44	\$ 375,502,790
4				
5	Total Elect Flow Thru	1,049,136	36.38	38,172,285
6				
7	Total Service Company Charges	<u>\$ 11,353,730</u>	36.44	<u>\$ 413,675,076</u>
8				
9				
10				
11				
12				
13				
14				
15				

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 934,014	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	\$ 36,426,534
3	Total Elect Flow Thru	82,205	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	3,205,999
4									
5	Total Months Charges	<u>\$ 1,016,219</u>						39.00	<u>\$ 39,632,532</u>
6						Cash Pool Date	2/24/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
February Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Electric Base	\$ 960,455	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 PM	40.00	\$ 38,418,213
3	Total Elect Flow Thru	97,805	2/1/20 12:00 AM	3/1/20 12:00 AM	29	2/15/20 12:00 PM	3/26/20 12:00 PM	40.00	3,912,194
4									
5	Total Months Charges	<u>\$ 1,058,260</u>						40.00	<u>\$ 42,330,407</u>
6						Cash Pool Date	3/26/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 1,094,974	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/23/20 12:00 PM	38.00	\$ 41,609,009
3	Total Elect Flow Thru	119,736	3/1/20 12:00 AM	4/1/20 12:00 AM	31	3/16/20 12:00 PM	4/23/20 12:00 PM	38.00	4,549,963
4									
5	Total Months Charges	<u>\$ 1,214,710</u>						38.00	<u>\$ 46,158,971</u>
6						Cash Pool Date	4/23/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 834,692	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 PM	35.50	\$ 29,631,581
3	Total Elect Flow Thru	83,605	4/1/20 12:00 AM	5/1/20 12:00 AM	30	4/16/20 12:00 AM	5/21/20 12:00 PM	35.50	2,967,979
4									
5	Total Months Charges	<u>\$ 918,297</u>						35.50	<u>\$ 32,599,561</u>
6						Cash Pool Date	5/21/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 830,554	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	\$ 33,222,148
3	Total Elect Flow Thru	86,518	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	3,460,700
4									
5	Total Months Charges	<u>\$ 917,071</u>						40.00	<u>\$ 36,682,848</u>
6						Cash Pool Date	6/25/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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	
			Start	End					Dollar Days	
1										
2	Total Electric Base	\$ 716,588	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/16/20 12:00 PM	30.50	\$	21,855,928
3	Total Elect Flow Thru	78,774	6/1/20 12:00 AM	7/1/20 12:00 AM	30	6/16/20 12:00 AM	7/16/20 12:00 PM	30.50		2,402,602
4										
5	Total Months Charges	<u>\$ 795,362</u>						30.50	<u>\$</u>	<u>24,258,529</u>
6						Cash Pool Date	7/16/2020			
7										
8										
9										
10										
11										
12										
13										
14										
15										

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 812,280	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/21/20 12:00 PM	36.00	\$ 29,242,084
3	Total Elect Flow Thru	83,718	7/1/20 12:00 AM	8/1/20 12:00 AM	31	7/16/20 12:00 PM	8/21/20 12:00 PM	36.00	3,013,854
4									
5	Total Months Charges	<u>\$ 895,998</u>						36.00	<u>\$ 32,255,938</u>
6						Cash Pool Date	8/21/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 789,031	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/24/20 12:00 PM	39.00	\$ 30,772,197
3	Total Elect Flow Thru	77,457	8/1/20 12:00 AM	9/1/20 12:00 AM	31	8/16/20 12:00 PM	9/24/20 12:00 PM	39.00	3,020,828
4									
5	Total Months Charges	<u>\$ 866,488</u>						39.00	<u>\$ 33,793,025</u>
6						Cash Pool Date	9/24/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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
			Start	End					
1									
2	Total Electric Base	\$ 786,037	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/21/20 12:00 PM	35.50	\$ 27,904,307
3	Total Elect Flow Thru	74,707	9/1/20 12:00 AM	10/1/20 12:00 AM	30	9/16/20 12:00 AM	10/21/20 12:00 PM	35.50	2,652,095
4									
5	Total Months Charges	<u>\$ 860,744</u>						35.50	<u>\$ 30,556,402</u>
6						Cash Pool Date	10/21/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
October Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Electric Base	\$ 847,164	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/19/20 12:00 PM	34.00	\$ 28,803,573
3	Total Elect Flow Thru	81,192	10/1/20 12:00 AM	11/1/20 12:00 AM	31	10/16/20 12:00 PM	11/19/20 12:00 PM	34.00	2,760,526
4									
5	Total Months Charges	<u>\$ 928,356</u>						34.00	<u>\$ 31,564,098</u>
6						Cash Pool Date	11/19/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
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	Total Electric Base	\$ 786,614	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/17/20 12:00 PM	31.50	\$ 24,778,350
3	Total Elect Flow Thru	83,906	11/1/20 12:00 AM	12/1/20 12:00 AM	30	11/16/20 12:00 AM	12/17/20 12:00 PM	31.50	2,643,041
4									
5	Total Months Charges	<u>\$ 870,520</u>						31.50	<u>\$ 27,421,391</u>
6						Cash Pool Date	12/17/2020		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2020
December Charges

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Electric Base	\$ 912,191	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/21/21 12:00 PM	36.00	\$ 32,838,867
3	Total Elect Flow Thru	99,514	12/1/20 12:00 AM	1/1/21 12:00 AM	31	12/16/20 12:00 PM	1/21/21 12:00 PM	36.00	3,582,506
4									
5	Total Months Charges	<u>\$ 1,011,705</u>						36.00	<u>\$ 36,421,373</u>
6						Cash Pool Date	1/21/2021		
7									
8									
9									
10									
11									
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended December 31, 2020
Summary of Taxes Other Than Income Excluding Property Taxes

Line No	Type of Tax	Test Period Expense	(Lead) Lag Days	Test Period Weighted Dollar Days
1				
2	Taxes FICA Employer	\$ 449,302	11.60	\$ 5,211,347
3	Federal Unemployment Tax	1,863	8.04	14,974
4	NH Unemployment Tax	963	22.01	21,202
5	NH Surplus Tax	12,845	(157.12)	(2,018,210)
6	NH BET Tax Expense - Current	78,000	37.50	2,925,000
7	Payroll Taxes Capitalized	(271,803)	11.61	(3,154,617)
8				
9	Total Taxes Excluding Property Taxes	<u>\$ 271,171</u>	<u>11.06</u>	<u>\$ 2,999,697</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Unitil Energy Systems, Inc.
Calculation of NH Surplus Tax
12 Months Ended December 31, 2020

G/L #10-20-10-00-408-02-10

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	January	\$ 10,602	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	1/28/20 12:00 AM	(156.00)	\$ (1,653,854)
4	February	-	-	-	-	1/0/00 12:00 AM	-	-	-
5	March	-	-	-	-	1/0/00 12:00 AM	-	-	-
6	April	-	-	-	-	1/0/00 12:00 AM	-	-	-
7	May	1,586	4/28/20 12:00 AM	4/28/21 12:00 AM	365	10/27/20 12:00 PM	5/14/20 12:00 AM	(166.50)	(264,092)
8	June	-	-	-	-	1/0/00 12:00 AM	-	-	-
9	July	-	-	-	-	1/0/00 12:00 AM	-	-	-
10	August	-	-	-	-	1/0/00 12:00 AM	-	-	-
11	September	389	9/1/20 12:00 AM	9/1/21 12:00 AM	365	3/2/21 12:00 PM	9/11/20 12:00 AM	(172.50)	(67,082)
12	October	269	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)	(33,182)
13	November	-	-	-	-	1/0/00 12:00 AM	-	-	-
14	December	-	-	-	-	1/0/00 12:00 AM	-	-	-
15									
16		<u>\$ 12,845</u>						(157.12)	<u>\$ (2,018,210)</u>
17									
18									
19									
20									
21									
22									
23									
24									
25									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
Summary of Property Taxes

Line No	Type of Tax	Test Period Charges	(Lead) Lag Days	Weighted Dollar Days
1	January 2020 Payments	\$ -	-	\$ -
2	February 2020 Payments	-	-	-
3	March 2020 Payments	450,514	78.00	35,140,123
4	April 2020 Payments	396,927	(177.50)	(70,454,543)
5	May 2020 Payments	-	-	-
6	June 2020 Payments	2,234,004	(120.89)	(270,062,260)
7	July 2020 Payments	322,384	(57.16)	(18,426,909)
8	August 2020 Payments	-	-	-
9	September 2020 Payments	837,573	(59.38)	(49,734,343)
10	October 2020 Payments	-	-	-
11	November 2020 Payments	282,134	101.69	28,688,912
12	December 2020 Payments	2,542,901	62.96	160,105,645
13				
14	Total Payments	\$ 7,066,437	(26.14)	\$ (184,743,374)
15				
16				
17				
18				
19				
20				

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
March 2020 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
			Start	End					
1	CITY OF CONCORD NH	\$ 450,514	7/1/19 12:00 AM	7/1/20 12:00 AM	366	12/31/19 12:00 AM	3/18/20 12:00 AM	78.00	\$ 35,140,123.20
2									
3									
4		<u>\$ 450,514</u>							<u>\$ 35,140,123</u>
5									
6									
7		Total March 2020 Payments				\$ 450,514			
8									
9		Total Weighted Dollar Days				\$ 35,140,123			
10									
11		March 2020 Payments (Lead) Lag Days				78.00			
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
April 2020 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	STATE OF NEW HAMPSHIRE	\$ 396,927	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	4/6/20 12:00 AM	(177.50)	\$ (70,454,543)
2									
3									
4		<u>\$ 396,927</u>							<u>\$ (70,454,543)</u>
5									
6									
7	Total April 2020 Payments					\$ 396,927			
8									
9	Total Weighted Dollar Days					\$ (70,454,543)			
10									
11	April 2020 Payments (Lead) Lag Days					(177.50)			
12									
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
June 2020 Payments

Line No	Description of Payment	Payment Amount	Service Period		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	STATE OF NEW HAMPSHIRE	\$ 396,927	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/10/20 12:00 AM	(112.50)	\$ (44,654,288)
2	TOWN OF NORTH HAMPTON	471	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(49,220)
3	TOWN OF ALLENSTOWN NH	1,161	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(121,325)
4	TOWN OF BRENTWOOD NH	1,831	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(191,340)
5	TOWN OF DUNBARTON NH	5,858	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/18/20 12:00 AM	(14.00)	(82,015)
6	TOWN OF GREENLAND, NH	220	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(22,990)
7	TOWN OF HAMPSTEAD NH	3,031	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(316,740)
8	TOWN OF HOPKINTON NH	4,623	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(483,104)
9	TOWN OF LOUDON	5,837	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(609,967)
10	TOWN OF PEMBROKE NH	3,906	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(408,177)
11	CITY OF CONCORD NH	440,646	7/1/20 12:00 AM	7/1/21 12:00 AM	365	12/30/20 12:00 PM	6/18/20 12:00 AM	(195.50)	(86,146,307)
12	TOWN OF EAST KINGSTON	48,748	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(5,094,166)
13	TOWN OF STRATHAM	61,844	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(6,462,698)
14	TOWN OF ATKINSON NH	41,965	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(4,385,343)
15	TOWN OF CANTERBURY NH	29,345	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(3,066,553)
16	TOWN OF CHICHESTER NH	67,792	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	6/18/20 12:00 AM	(14.00)	(949,088)
17	TOWN OF DANVILLE	50,163	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(5,242,034)
18	TOWN OF EXETER NH	193,261	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(20,195,822)
19	TOWN OF HAMPTON NH	206,741	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(21,604,435)
20	TOWN OF KINGSTON NH	193,778	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(20,249,806)
21	TOWN OF NEWTON NH	70,599	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(7,377,596)
22	TOWN OF PLAISTOW	118,233	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(12,355,349)
23	TOWN OF SALISBURY NH	32,414	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(3,387,263)
24	TOWN OF EPSOM NH	59,138	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(6,179,921)
25	TOWN OF KENSINGTON NH	82,817	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(8,654,377)
26	TOWN OF SEABROOK	99,934	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(10,443,103)
27	TOWN OF WEBSTER	12,720	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	6/18/20 12:00 AM	(104.50)	(1,329,240)
28									
29									
30		<u>\$ 2,234,004</u>							<u>\$ (270,062,260)</u>
31									
32									
33	Total June 2020 Payments					\$ 2,234,004			
34									
35	Total Weighted Dollar Days					\$ (270,062,260)			
36									
37	June 2020 Payments (Lead) Lag Days					(120.89)			
38									
39									
40									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
July 2020 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	TOWN OF BOSCAWEN NH	\$ 122,334	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	7/1/20 12:00 AM	(1.00)	\$ (122,334)
2	TOWN OF BOW NH	136,462	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	7/1/20 12:00 AM	(91.50)	(12,486,273)
3	TOWN OF HAMPTON FALLS	44,212	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	7/1/20 12:00 AM	(91.50)	(4,045,398)
4	TOWN OF SOUTH HAMPTON	19,376	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	7/1/20 12:00 AM	(91.50)	(1,772,904)
5									
6									
7		<u>\$ 322,384</u>							<u>\$ (18,426,909)</u>
8									
9									
10	Total July 2020 Payments					\$ 322,384			
11									
12	Total Weighted Dollar Days					\$ (18,426,909)			
13									
14	July 2020 Payments (Lead) Lag Days					(57.16)			
15									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
September 2020 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	STATE OF NEW HAMPSHIRE	\$ 396,927	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	9/9/20 12:00 AM	(21.50)	\$ (8,533,931)
2	CITY OF CONCORD NH	440,646	7/1/20 12:00 AM	7/1/21 12:00 AM	365	12/30/20 12:00 PM	9/28/20 12:00 AM	(93.50)	(41,200,412)
3									
4									
5		<u>\$ 837,573</u>							<u>\$ (49,734,343)</u>
6									
7									
8	Total September 2020 Payments					\$ 837,573			
9									
10	Total Weighted Dollar Days					\$ (49,734,343)			
11									
12	September 2020 Payments (Lead) Lag Days					(59.38)			
13									
14									
15									

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
November 2020 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	TOWN OF BOSCAWEN NH	\$ 122,728	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	11/30/20 12:00 AM	151.00	\$ 18,531,928
2	TOWN OF DANVILLE	43,635	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/30/20 12:00 AM	60.50	2,639,918
3	TOWN OF DUNBARTON NH	5,668	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	11/30/20 12:00 AM	151.00	855,835
4	TOWN OF KENSINGTON NH	104,405	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/30/20 12:00 AM	60.50	6,316,503
5	TOWN OF PEMBROKE NH	5,698	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	11/30/20 12:00 AM	60.50	344,729
6									
7									
8		<u>\$ 282,134</u>							<u>\$ 28,688,912</u>
9									
10									
11		Total November 2020 Payments				\$ 282,134			
12									
13		Total Weighted Dollar Days				\$ 28,688,912			
14									
15		November 2020 Payments (Lead) Lag Days				101.69			

Unitil Energy Systems, Inc.
Calculation of Property Taxes Lead Lag Days
12 Months Ended December 31, 2020
December 2020 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
			Start	End					
1	TOWN OF ALLENSTOWN NH	\$ 824	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	\$ 52,324
2	TOWN OF BRENTWOOD NH	2,215	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	140,653
3	TOWN OF GREENLAND, NH	225	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	14,288
4	TOWN OF HAMPSTEAD NH	6,091	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	386,779
5	TOWN OF HAMPTON FALLS	38,142	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	2,422,017
6	TOWN OF HAMPTON NH	266,373	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	16,914,686
7	TOWN OF HOPKINTON NH	8,471	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	537,909
8	TOWN OF KINGSTON NH	175,316	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	11,132,556
9	TOWN OF SALISBURY NH	28,223	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/3/20 12:00 AM	63.50	1,792,161
10	TOWN OF EAST KINGSTON	90,295	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	6,907,568
11	TOWN OF CHICHESTER NH	55,038	1/1/20 12:00 AM	1/1/21 12:00 AM	366	7/2/20 12:00 AM	12/16/20 12:00 AM	167.00	9,191,346
12	TOWN OF LOUDON	6,949	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	531,599
13	STATE OF NEW HAMPSHIRE	304,573	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	23,299,835
14	TOWN OF ATKINSON NH	62,047	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	4,746,596
15	TOWN OF NORTH HAMPTON	1,561	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	130,344
16	TOWN OF CANTERBURY NH	49,978	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	4,173,163
17	TOWN OF EPSOM NH	44,183	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	3,689,247
18	TOWN OF NEWTON NH	45,502	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	3,799,417
19	TOWN OF SOUTH HAMPTON	24,715	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	2,063,703
20	TOWN OF WEBSTER	44,853	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	3,745,226
21	CITY OF CONCORD NH	473,161	7/1/20 12:00 AM	7/1/21 12:00 AM	365	12/30/20 12:00 PM	12/23/20 12:00 AM	(7.50)	(3,548,706)
22	TOWN OF STRATHAM	105,261	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	8,789,294
23	TOWN OF EXETER NH	347,986	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	29,056,833
24	TOWN OF PLAISTOW	185,605	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	15,498,018
25	TOWN OF SEABROOK	175,315	4/1/20 12:00 AM	4/1/21 12:00 AM	365	9/30/20 12:00 PM	12/23/20 12:00 AM	83.50	14,638,797
26									
27									
28		<u>\$ 2,542,901</u>							<u>\$ 160,105,645</u>
29									
30									
31	Total December 2020 Payments				\$	2,542,901			
32									
33	Total Weighted Dollar Days				\$	160,105,645			
34									
35	December 2020 Payments (Lead) Lag Days					62.96			

Unitil Energy Systems, Inc.
Calculation of Income Taxes Lead Lag Days
12 Months Ended December 31, 2020
Federal Income Tax

Line No	Type of Payment	Tax Period		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		Start	End						
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	60.0	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	30.0	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	30.5	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	29.5	25.00%	7.38
9									
10									
11									
12	Total			<u>366</u>					<u>37.50</u>
13									
14									
15									
16									
17									
18									
19									
20									

Unitil Energy Systems, Inc.
Calculation of Income Taxes Lead Lag Days
12 Months Ended December 31, 2020
State Income Tax

Line No	Type of Payment	Tax Period		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		Start	End						
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	60.0	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	30.0	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	30.5	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	29.5	25.00%	7.38
9									
10									
11									
12	Total			<u>366</u>					<u>37.50</u>
13									
14									
15									
16									
17									
18									
19									
20									

[THIS PAGE INTENTIONALLY LEFT BLANK]