

**Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Energy Efficiency Programs
For Residential Heating (R-3) and Non-Heating (R-1) Classes
January 1, 2022 - December 31, 2023 actuals per General Ledger**

| <u>Month</u> | <u>Actual or Forecast</u> | <u>Beginning Balance (Over)/Under</u> | <u>DSM Rate Per Therm</u> | <u>DSM Collections (a)</u> | <u>DSM Expenditures</u> | | | <u>Ending Balance (Over)/Under</u> | <u>Average Balance (Over)/Under</u> | <u>Interest Monthly Federal Prime Rate</u> | <u>Interest @ Federal Reserve Prime Rate</u> | <u>Ending Bal. Plus Interest (Over)/Under</u> | <u>Forecasted Therm Sales</u> | <u>Actual Therm Sales</u> | <u># of Days</u> |
|--------------|---------------------------|---------------------------------------|---------------------------|----------------------------|-------------------------|---------|-----------|------------------------------------|-------------------------------------|--|--|---|-------------------------------|---------------------------|------------------|
| January 22 | Actual | (621,228) | (\$0.0476) | (462,869) | 160,570 | 121,361 | 15,154 | (787,011) | (704,119) | 3.25% | (1,393) | (788,404) | 11,848,210 | 9,637,383 | 31 |
| February 22 | Actual | (788,404) | (\$0.0476) | (564,403) | 81,799 | 7,524 | 15,154 | (1,248,330) | (1,018,367) | 3.25% | (1,293) | (1,249,623) | 10,018,390 | 11,991,181 | 28 |
| March 22 | Actual | (1,249,623) | (\$0.0639) | (511,606) | 248,828 | 20,526 | 15,154 | (1,476,721) | (1,363,172) | 3.25% | (2,170) | (1,478,891) | 8,440,420 | 9,868,977 | 31 |
| April 22 | Actual | (1,478,891) | (\$0.0639) | (432,576) | 160,327 | 11,032 | 15,154 | (1,724,954) | (1,601,923) | 3.50% | (3,121) | (1,728,075) | 5,137,120 | 6,795,940 | 30 |
| May 22 | Actual | (1,728,075) | (\$0.0639) | (254,536) | 188,166 | 43,082 | 98,183 | (1,653,180) | (1,690,628) | 3.50% | (3,692) | (1,656,872) | 2,923,140 | 3,985,852 | 31 |
| June 22 | Actual | (1,656,872) | (\$0.0639) | (113,148) | 311,418 | 18,484 | 15,154 | (1,424,965) | (1,540,918) | 4.00% | (3,986) | (1,428,951) | 1,434,060 | 1,773,005 | 30 |
| July 22 | Actual | (1,428,951) | (\$0.0639) | (79,333) | 109,487 | 23,799 | 15,154 | (1,359,843) | (1,394,397) | 4.75% | (4,617) | (1,364,460) | 1,115,420 | 1,242,383 | 31 |
| August 22 | Actual | (1,364,460) | (\$0.0639) | (66,005) | 341,812 | 215,795 | 15,154 | (857,704) | (1,111,082) | 5.50% | (4,098) | (861,802) | 1,138,040 | 1,032,525 | 31 |
| September 22 | Actual | (861,802) | (\$0.0639) | (70,536) | 198,097 | 11,544 | 15,154 | (707,543) | (784,673) | 5.50% | (2,575) | (710,117) | 1,877,070 | 1,022,742 | 30 |
| October 22 | Actual | (710,117) | (\$0.0639) | (104,026) | 170,120 | 81,411 | 15,154 | (547,459) | (628,788) | 6.25% | (2,238) | (549,697) | 4,436,276 | 1,627,724 | 31 |
| November 22 | Actual | (549,697) | (\$0.0639) | (201,926) | 29,453 | 18,580 | 15,154 | (688,435) | (619,066) | 6.25% | (2,046) | (690,481) | 6,810,653 | 3,159,932 | 30 |
| December 22 | Actual | (690,481) | (\$0.0639) | (438,550) | 342,673 | 207,082 | 15,154 | (564,122) | (627,301) | 7.00% | (1,838) | (565,959) | 10,223,280 | 6,862,967 | 31 |
| January 23 | Actual | (565,959) | (\$0.0667) | (599,550) | 398,253 | 186,269 | 15,865 | (565,122) | (565,541) | 7.50% | (1,571) | (566,692) | 11,974,250 | 9,263,575 | 31 |
| February 23 | Actual | (566,692) | (\$0.0667) | (607,027) | 52,247 | 94,966 | (135,244) | (1,161,750) | (864,221) | 7.75% | (3,269) | (1,165,019) | 10,131,606 | 9,110,788 | 28 |
| March 23 | Actual | (1,165,019) | (\$0.0667) | (625,086) | 214,064 | 63,040 | 15,865 | (1,497,135) | (1,331,077) | 7.75% | (5,999) | (1,503,134) | 8,540,572 | 9,372,774 | 31 |
| April 23 | Actual | (1,503,134) | (\$0.0667) | (444,830) | 42,547 | 59,282 | 15,865 | (1,830,270) | (1,666,702) | 8.00% | (11,367) | (1,841,637) | 5,200,579 | 6,669,486 | 30 |
| May 23 | Actual | (1,841,637) | (\$0.0667) | (206,898) | 116,411 | 55,177 | 20,754 | (1,856,193) | (1,848,915) | 8.00% | (9,479) | (1,865,672) | 2,957,101 | 3,102,391 | 31 |
| June 23 | Actual | (1,865,672) | (\$0.0667) | (133,473) | 202,948 | 190,163 | 15,865 | (1,590,168) | (1,727,920) | 8.25% | (8,959) | (1,599,127) | 1,451,272 | 2,001,857 | 30 |
| July 23 | Actual | (1,599,127) | (\$0.0667) | (88,365) | 82,483 | 94,140 | 15,865 | (1,495,003) | (1,547,065) | 8.25% | (7,855) | (1,502,859) | 1,129,118 | 1,324,877 | 31 |
| August 23 | Actual | (1,502,859) | (\$0.0667) | (67,392) | 43,229 | 157,429 | 15,865 | (1,353,726) | (1,428,292) | 8.50% | (6,892) | (1,360,619) | 1,152,213 | 1,010,700 | 31 |
| September 23 | Actual | (1,360,619) | (\$0.0667) | (82,270) | 117,245 | 82,106 | 15,865 | (1,227,673) | (1,294,146) | 8.50% | (8,435) | (1,236,108) | 1,900,501 | 1,225,776 | 30 |
| October 23 | Actual | (1,236,108) | (\$0.0667) | (97,858) | 39,819 | 71,699 | 15,865 | (1,206,582) | (1,221,345) | 8.50% | (8,042) | (1,214,624) | 4,491,337 | 1,463,726 | 31 |
| November 23 | Actual | (1,214,624) | (\$0.0667) | (241,097) | 68,343 | 81,066 | 15,865 | (1,290,447) | (1,252,536) | 8.50% | (5,037) | (1,295,484) | 6,902,261 | 3,614,841 | 30 |
| December 23 | Actual | (1,295,484) | (\$0.0667) | (481,418) | 85,852 | 196,718 | 15,865 | (1,478,467) | (1,386,976) | 8.50% | (5,489) | (1,483,957) | 10,359,028 | 7,218,172 | 31 |

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

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Energy Efficiency Programs
For Commercial/Industrial Classes
January 1, 2022 - December 31, 2023 actuals per General Ledger

| <u>Month</u> | <u>Actual or Forecast</u> | <u>Beginning Balance (Over)/Under</u> | <u>DSM Rate Per Therm</u> | <u>DSM Collections (a)</u> | <u>DSM Expenditures</u> | | | <u>Ending Balance (Over)/Under</u> | <u>Average Balance (Over)/Under</u> | <u>Interest Monthly Federal Prime Rate</u> | <u>Interest @ Federal Reserve Prime Rate</u> | <u>Ending Bal. Plus Interest (Over)/Under</u> | <u>Forecasted Therm Sales</u> | <u>Actual Therm Sales</u> | <u># of Days</u> |
|--------------|---------------------------|---------------------------------------|---------------------------|----------------------------|-------------------------|---------|-----------|------------------------------------|-------------------------------------|--|--|---|-------------------------------|---------------------------|------------------|
| January 22 | Actual | (546,057) | (\$0.0326) | (500,968) | 910,505 | 160,874 | 14,045 | 38,399 | (253,829) | 3.25% | (1,291) | 37,108 | 17,373,145 | 15,203,128 | 31 |
| February 22 | Actual | 37,108 | (\$0.0326) | (540,272) | 509,401 | 9,974 | 14,045 | 30,256 | 33,682 | 3.25% | (1,198) | 29,057 | 14,551,418 | 16,524,245 | 28 |
| March 22 | Actual | 29,057 | (\$0.0425) | (537,008) | 133,986 | 27,209 | 14,045 | (332,711) | (151,827) | 3.25% | (2,011) | (334,722) | 13,208,542 | 15,577,903 | 31 |
| April 22 | Actual | (334,722) | (\$0.0425) | (471,449) | 135,081 | 14,624 | 14,045 | (642,422) | (488,572) | 3.50% | (2,893) | (645,314) | 8,864,065 | 11,152,352 | 30 |
| May 22 | Actual | (645,314) | (\$0.0425) | (357,915) | 95,438 | 57,108 | 90,995 | (759,689) | (702,502) | 3.50% | (3,422) | (763,110) | 6,423,315 | 8,458,403 | 31 |
| June 22 | Actual | (763,110) | (\$0.0425) | (227,123) | 124,533 | 24,502 | 14,045 | (827,154) | (795,132) | 4.00% | (3,694) | (830,848) | 4,615,144 | 5,405,028 | 30 |
| July 22 | Actual | (830,848) | (\$0.0425) | (160,742) | 155,602 | 31,548 | 14,045 | (790,396) | (810,622) | 4.75% | (4,279) | (794,675) | 4,377,046 | 3,785,408 | 31 |
| August 22 | Actual | (794,675) | (\$0.0425) | (150,735) | 281,225 | 286,054 | 14,045 | (364,086) | (579,380) | 5.50% | (3,798) | (367,884) | 4,543,990 | 3,547,425 | 31 |
| September 22 | Actual | (367,884) | (\$0.0425) | (161,859) | 242,841 | 15,303 | 14,045 | (257,555) | (312,719) | 5.50% | (2,386) | (259,941) | 5,310,611 | 3,808,837 | 30 |
| October 22 | Actual | (259,941) | (\$0.0425) | (101,743) | 129,967 | 107,916 | 14,045 | (109,756) | (184,848) | 6.25% | (2,074) | (111,830) | 7,811,200 | 2,362,846 | 31 |
| November 22 | Actual | (111,830) | (\$0.0425) | (215,522) | 98,477 | 24,629 | 14,045 | (190,201) | (151,015) | 6.25% | (1,896) | (192,097) | 11,188,178 | 5,071,160 | 30 |
| December 22 | Actual | (192,097) | (\$0.0425) | (341,483) | 493,800 | 274,505 | 14,045 | 248,769 | 28,336 | 7.00% | (1,703) | 247,066 | 15,312,127 | 8,042,013 | 31 |
| January 23 | Actual | 247,066 | (\$0.0444) | (882,584) | 307,792 | 246,914 | 14,704 | (66,108) | 90,479 | 7.50% | (1,456) | (67,564) | 17,630,797 | 20,633,969 | 31 |
| February 23 | Actual | (67,564) | (\$0.0444) | (614,930) | 359,164 | 125,885 | (125,342) | (322,786) | (195,175) | 7.75% | (3,029) | (325,816) | 14,759,860 | 13,880,535 | 28 |
| March 23 | Actual | (325,816) | (\$0.0444) | (670,279) | 245,171 | 83,564 | 14,704 | (652,656) | (489,236) | 7.75% | (5,560) | (658,216) | 13,388,648 | 15,118,785 | 31 |
| April 23 | Actual | (658,216) | (\$0.0444) | (501,909) | 160,773 | 78,584 | 14,704 | (906,065) | (782,140) | 8.00% | (10,535) | (916,600) | 8,971,399 | 11,315,484 | 30 |
| May 23 | Actual | (916,600) | (\$0.0444) | (326,339) | 131,302 | 73,142 | 19,234 | (1,019,261) | (967,930) | 8.00% | (8,785) | (1,028,046) | 6,493,099 | 7,376,051 | 31 |
| June 23 | Actual | (1,028,046) | (\$0.0444) | (249,311) | 145,923 | 252,077 | 14,704 | (864,653) | (946,350) | 8.25% | (8,303) | (872,956) | 4,654,630 | 5,596,761 | 30 |
| July 23 | Actual | (872,956) | (\$0.0444) | (169,714) | 292,722 | 124,790 | 14,704 | (610,454) | (741,705) | 8.25% | (7,280) | (617,734) | 4,407,751 | 3,833,656 | 31 |
| August 23 | Actual | (617,734) | (\$0.0444) | (188,242) | 120,451 | 208,685 | 14,704 | (462,137) | (539,935) | 8.50% | (6,388) | (468,524) | 4,571,457 | 4,256,769 | 31 |
| September 23 | Actual | (468,524) | (\$0.0444) | (177,376) | 187,969 | 108,838 | 14,704 | (334,389) | (401,457) | 8.50% | (7,818) | (342,207) | 5,346,726 | 4,013,242 | 30 |
| October 23 | Actual | (342,207) | (\$0.0444) | (190,863) | 177,288 | 95,043 | 14,704 | (246,034) | (294,120) | 8.50% | (7,453) | (253,487) | 7,876,452 | 4,308,312 | 31 |
| November 23 | Actual | (253,487) | (\$0.0444) | (324,046) | 178,007 | 107,459 | 14,704 | (277,363) | (265,425) | 8.50% | (4,669) | (282,031) | 11,290,449 | 7,338,043 | 30 |
| December 23 | Actual | (282,031) | (\$0.0444) | (536,312) | 411,360 | 260,766 | 14,704 | (131,513) | (206,772) | 8.50% | (5,087) | (136,601) | 15,466,760 | 12,102,751 | 31 |

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

**Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Energy Efficiency Programs
For Residential (R-1 & R-3) and Commercial/Industrial Classes
January 1, 2022 - December 31, 2023 actuals per General Ledger**

Page 3 of 3

| Month | Actual or Forecast | Beginning Balance (Over)/Under | DSM Collections (a) | DSM Expenditures | | | | | Ending Balance (Over)/Under | Average Balance (Over)/Under | Interest Monthly Federal Prime Rate | Interest @ Federal Reserve Prime Rate | Ending Bal. Plus Interest (Over)/Under | Forecasted Therm Sales | Actual Therm Sales | # of Days |
|--------------|-----------------------|--------------------------------------|------------------------|---------------------|---------|------------|-----------|-----------|-----------------------------------|------------------------------------|---|---|--|------------------------------|--------------------------|--------------|
| | | | | Residential | Com-Ind | Low-Income | Total | Incentive | | | | | | | | |
| January 22 | Actual | (1,167,284) | (963,836) | 160,570 | 910,505 | 282,235 | 1,353,310 | 29,199 | (748,612) | (957,948) | 3.25% | (2,685) | (751,296) | 29,221,355 | 24,840,511 | 31 |
| February 22 | Actual | (751,296) | (1,104,675) | 81,799 | 509,401 | 17,499 | 608,699 | 29,199 | (1,218,074) | (984,685) | 3.25% | (2,491) | (1,220,565) | 24,569,808 | 28,515,426 | 28 |
| March 22 | Actual | (1,220,565) | (1,048,614) | 248,828 | 133,986 | 47,735 | 430,549 | 29,199 | (1,809,431) | (1,514,998) | 3.25% | (4,182) | (1,813,613) | 21,648,962 | 25,446,880 | 31 |
| April 22 | Actual | (1,813,613) | (904,026) | 160,327 | 135,081 | 25,656 | 321,064 | 29,199 | (2,367,376) | (2,090,495) | 3.50% | (6,014) | (2,373,390) | 14,001,185 | 17,948,292 | 30 |
| May 22 | Actual | (2,373,390) | (612,452) | 188,166 | 95,438 | 100,190 | 383,795 | 189,178 | (2,412,869) | (2,393,129) | 3.50% | (7,114) | (2,419,983) | 9,346,455 | 12,444,255 | 31 |
| June 22 | Actual | (2,419,983) | (340,270) | 311,418 | 124,533 | 42,985 | 478,936 | 29,199 | (2,252,118) | (2,336,050) | 4.00% | (7,680) | (2,259,798) | 6,049,204 | 7,178,033 | 30 |
| July 22 | Actual | (2,259,798) | (240,075) | 109,487 | 155,602 | 55,347 | 320,436 | 29,199 | (2,150,239) | (2,205,019) | 4.75% | (8,896) | (2,159,135) | 5,492,466 | 5,027,791 | 31 |
| August 22 | Actual | (2,159,135) | (216,740) | 341,812 | 281,225 | 501,850 | 1,124,886 | 29,199 | (1,221,790) | (1,690,462) | 5.50% | (7,897) | (1,229,686) | 5,682,030 | 4,579,950 | 31 |
| September 22 | Actual | (1,229,686) | (232,395) | 198,097 | 242,841 | 26,847 | 467,785 | 29,199 | (965,098) | (1,097,392) | 5.50% | (4,961) | (970,058) | 7,187,681 | 4,831,579 | 30 |
| October 22 | Actual | (970,058) | (205,769) | 170,120 | 129,967 | 189,327 | 489,414 | 29,199 | (657,214) | (813,636) | 6.25% | (4,312) | (661,526) | 12,247,476 | 3,990,570 | 31 |
| November 22 | Actual | (661,526) | (417,447) | 29,453 | 98,477 | 43,208 | 171,139 | 29,199 | (878,636) | (770,081) | 6.25% | (3,942) | (882,578) | 17,998,831 | 8,231,092 | 30 |
| December 22 | Actual | (882,578) | (780,034) | 342,673 | 493,800 | 481,587 | 1,318,060 | 29,199 | (315,353) | (598,965) | 7.00% | (3,541) | (318,893) | 25,535,407 | 14,904,980 | 31 |
| January 23 | Actual | (318,893) | (1,482,134) | 398,253 | 307,792 | 433,183 | 1,139,229 | 30,569 | (631,230) | (475,062) | 7.50% | (3,026) | (634,256) | 29,605,047 | 29,897,544 | 31 |
| February 23 | Actual | (634,256) | (1,221,958) | 52,247 | 359,164 | 220,852 | 632,263 | (260,586) | (1,484,536) | (1,059,396) | 7.75% | (6,298) | (1,490,835) | 24,891,466 | 22,991,323 | 28 |
| March 23 | Actual | (1,490,835) | (1,295,366) | 214,064 | 245,171 | 146,604 | 605,839 | 30,569 | (2,149,792) | (1,820,313) | 7.75% | (11,558) | (2,161,350) | 21,929,220 | 24,491,558 | 31 |
| April 23 | Actual | (2,161,350) | (946,739) | 42,547 | 160,773 | 137,866 | 341,186 | 30,569 | (2,736,334) | (2,448,842) | 8.00% | (21,902) | (2,758,237) | 14,171,978 | 17,984,970 | 30 |
| May 23 | Actual | (2,758,237) | (533,237) | 116,411 | 131,302 | 128,319 | 376,032 | 39,988 | (2,875,454) | (2,816,845) | 8.00% | (18,265) | (2,893,719) | 9,450,200 | 10,478,442 | 31 |
| June 23 | Actual | (2,893,719) | (382,784) | 202,948 | 145,923 | 442,240 | 791,112 | 30,569 | (2,454,821) | (2,674,270) | 8.25% | (17,261) | (2,472,083) | 6,105,902 | 7,598,618 | 30 |
| July 23 | Actual | (2,472,083) | (258,079) | 82,483 | 292,722 | 218,930 | 594,135 | 30,569 | (2,105,458) | (2,288,770) | 8.25% | (15,136) | (2,120,593) | 5,536,869 | 5,158,533 | 31 |
| August 23 | Actual | (2,120,593) | (255,633) | 43,229 | 120,451 | 366,114 | 529,794 | 30,569 | (1,815,863) | (1,968,228) | 8.50% | (13,280) | (1,829,143) | 5,723,670 | 5,267,468 | 31 |
| September 23 | Actual | (1,829,143) | (259,646) | 117,245 | 187,969 | 190,944 | 496,158 | 30,569 | (1,562,062) | (1,695,602) | 8.50% | (16,253) | (1,578,315) | 7,247,227 | 5,239,018 | 30 |
| October 23 | Actual | (1,578,315) | (288,721) | 39,819 | 177,288 | 166,743 | 383,850 | 30,569 | (1,452,617) | (1,515,466) | 8.50% | (15,495) | (1,468,111) | 12,367,789 | 5,772,038 | 31 |
| November 23 | Actual | (1,468,111) | (565,143) | 68,343 | 178,007 | 188,525 | 434,875 | 30,569 | (1,567,810) | (1,517,961) | 8.50% | (9,706) | (1,577,516) | 18,192,710 | 10,952,885 | 30 |
| December 23 | Actual | (1,577,516) | (1,017,730) | 85,852 | 411,360 | 457,484 | 954,695 | 30,569 | (1,609,981) | (1,593,748) | 8.50% | (10,577) | (1,620,558) | 25,825,788 | 19,320,923 | 31 |

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