

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
2017-2021

ATTACHMENT RR 2-1.1

UNADJUSTED

ACCOUNT 376.00	Distr. Mains						Band	Band
		YEAR	2021	2020	2019	2018	2017	5 year 2017-2021 TOTAL
RETIREMENTS		2,122,290	357,002	1,118,043	0	2,057,962	5,655,297	5,655,297
GROSS SALVAGE		709	0	1,166	9,112	17,347	28,334	19,222
COST TO RETIRE		1,648,123	1,861,727	2,781,670	2,402,570	1,871,478	10,565,568	8,162,998
NET SALVAGE		-1,647,414	-1,861,727	-2,780,504	-2,393,458	-1,854,131	-10,537,234	-8,143,776
% NET SALVAGE		-77.62	-521.49	-248.69	0.00	-90.10	-186.3	-144.0

ADJUSTED FOR 7.5% COR

ACCOUNT 376.00	Distr. Mains						Band	Band
		YEAR	2021	2020	2019	2018	2017	5 year 2017-2021 TOTAL
RETIREMENTS		2,122,290	357,002	1,118,043	0	2,057,962	5,655,297	5,655,297
GROSS SALVAGE		709	-	1,166	9,112	17,347	28,334	19,222
COST TO RETIRE		1,249,119	1,402,862	2,114,462	1,872,484	1,410,333	8,049,260	6,176,776
NET SALVAGE		-1,248,410	-1,402,862	-2,113,296	-1,863,372	-1,392,986	-8,020,926	-6,157,554
% NET SALVAGE		-58.82	-392.96	-189.02	0.00	-67.69	-141.8	-108.9

N.S. APPROVED -15%

RECOMMENDED N.S. -15%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
2017-2021

ATTACHMENT RR 2-1.2

UNADJUSTED

ACCOUNT 380	Services						Band	Band
		YEAR	2021	2020	2019	2018	2017	5 year 2017-2021 TOTAL
	RETIREMENTS	1,150,516	573	1,140,494	562	1,456,943	3,749,088	3,747,953
	GROSS SALVAGE	0	0	0	0	0	0	0
	COST TO RETIRE	945,610	909,350	664,527	497,931	650,111	3,667,529	2,260,248
	NET SALVAGE	-945,610	-909,350	-664,527	-497,931	-650,111	-3,667,529	-2,260,248
	% NET SALVAGE	-82.19	-158,699.83	-58.27	-88,599.82	-44.62	-97.8	-60.3

ADJUSTED FOR 7.5% COR

ACCOUNT 380	Services						Band	Band
		YEAR	2021	2020	2019	2018	2017	5 year 2017-2021 TOTAL
	RETIREMENTS	1,150,516	573	1,140,494	562	1,456,943	3,749,088	3,747,953
	GROSS SALVAGE	0	0	0	0	0	0	0
	COST TO RETIRE	888,862	839,425	594,871	447,086	560,103	3,330,347	2,043,836
	NET SALVAGE	-888,862	-839,425	-594,871	-447,086	-560,103	-3,330,347	-2,043,836
	% NET SALVAGE	-77.26	-146,496.51	-52.16	-79,552.67	-38.44	-88.8	-54.5

N.S. APPROVED -60%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
 SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/2021
 WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

7.5% COR ADJ.

SCHEDULE A

FERC ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/2021	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @12/31/2021	RESERVE VARIANCE	COR RATE %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PRODUCTION PLANT															
305.00	STRUCTURES AND IMPROVEMENTS	852,167	R 1.0	35.0	2.86	24,372	0	1.00	2.86	24,372	415,746	415,746	135,156	280,590	0.00
319.00	GAS MIXING EQUIPMENT	691,821	R 1.0	20.0	5.00	34,591	0	1.00	5.00	34,591	209,352	209,352	301,851	-92,499	0.00
320.00	OTHER EQUIPMENT-LNG	461,363	R 1.0	35.0	2.86	13,195	0	1.00	2.86	13,195	76,738	76,738	-13,334	90,072	0.00
320.10	OTHER EQUIPMENT	<u>3,426,407</u>	R 1.0	35.0	2.86	<u>97,995</u>	0	1.00	2.86	<u>97,995</u>	<u>2,140,520</u>	<u>2,140,520</u>	<u>404,978</u>	<u>1,735,542</u>	0.00
	TOTAL DEPREC. PRODUCTION PLANT	5,431,758		31.9	3.13	170,153			3.13	170,153	2,842,356	2,842,356	828,651	2,013,705	
STORAGE PLANT															
361.00	STRUCTURES AND IMPROVEMENTS-LNG	96,980	R 1.0	35.0	2.86	2,774	0	1.00	2.86	2,774	23,372	23,372	24,172	-800	0.00
363.50	OTHER EQUIPMENT-LNG	<u>7,646</u>	R 1.0	35.0	2.86	<u>219</u>	0	1.00	2.86	<u>219</u>	<u>2,513</u>	<u>2,513</u>	<u>2,553</u>	<u>-40</u>	0.00
	TOTAL DEPREC. STORAGE PLANT	104,626		35.0	2.86	2,993			2.86	2,993	25,885	25,885	26,725	-840	
LNG GAS TERMINATING AND PROCESSING PLANT															
364.20	STRUCTURES AND IMPROVEMENTS-LNG	952,003	R 1.0	35.0	2.86	27,227	0	1.00	2.86	27,227	218,338	218,338	474,687	-256,349	0.00
364.80	OTHER EQUIPMENT	<u>3,896,019</u>	R 1.0	35.0	2.86	<u>111,426</u>	0	1.00	2.86	<u>111,426</u>	<u>1,661,847</u>	<u>1,661,847</u>	<u>2,623,007</u>	<u>-961,160</u>	0.00
	TOTAL DEPREC. LNG TERM. AND PROCESS. PLANT	4,848,022		35.0	2.86	138,653			2.86	138,653	1,880,185	1,880,185	3,097,694	-1,217,509	
TRANSMISSION PLANT															
367.00	MAINS	11,710,542	R 3.0	60.0	1.67	195,566	-15	1.15	1.92	224,842	3,750,667	4,313,267	3,894,029	419,238	0.25
369.00	MEASURING AND REGULATING STATION EQUIP.	<u>138,182</u>	S 4.0	35.0	2.86	<u>3,952</u>	0	1.00	2.86	<u>3,952</u>	<u>69,417</u>	<u>69,417</u>	<u>-72,870</u>	<u>142,287</u>	0.00
	TOTAL DEPREC. TRANSMISSION PLANT	11,848,724		59.5	1.68	199,518			1.93	228,794	3,820,084	4,382,684	3,821,159	561,525	
DISTRIBUTION PLANT															
375.00	STRUCTURES AND IMPROVEMENTS	1,761,490	R 1.0	35.0	2.86	50,379	0	1.00	2.86	50,379	216,622	216,622	309,313	-92,691	0.00
376.00	MAINS	366,964,216	R 3.0	60.0	1.67	6,128,302	-15	1.15	1.92	7,045,713	73,034,778	83,989,995	70,627,822	13,362,173	0.25
377.00	COMPRESSOR STATION EQUIPMENT	2,246,186	R 1.0	35.0	2.86	64,241	0	1.00	2.86	64,241	256,266	256,266	321,205	-64,939	0.00
378.00	MEAS. AND REG. STATION EQUIPMENT-GENERAL	8,592,345	S 2.0	35.0	2.86	245,741	0	1.00	2.86	245,741	3,819,817	3,819,817	4,662,297	-842,480	0.00
379.00	MEAS. AND REG. STATION EQUIPMENT-CITY GATE	5,431,082	S 3.0	35.0	2.86	155,329	0	1.00	2.86	155,329	1,490,217	1,490,217	1,612,222	-122,005	0.00
380.00	SERVICES	198,967,012	R 4.0	50.0	2.00	3,979,340	-60	1.60	3.20	6,366,944	54,642,755	87,428,408	94,261,365	-6,832,957	1.20
381.00	METERS	19,992,831	S 3.0	30.0	3.33	665,761	0	1.00	3.33	665,761	6,124,130	6,124,130	4,661,801	1,462,329	0.00
381.10	METERS-INSTRUMENT	254,439	S 3.0	30.0	3.33	8,473	0	1.00	3.33	8,473	111,711	111,711	113,219	-1,508	0.00
381.20	METERS-ERTS	6,347,958	SQ	15.0	6.67	423,409	0	1.00	6.67	423,409	4,768,023	4,768,023	4,456,153	311,870	0.00
382.00	METER INSTALLATIONS	27,070,444	R 3.0	30.0	3.33	901,446	0	1.00	3.33	901,446	6,039,287	6,039,287	5,791,940	247,347	0.00
385.00	INDUSTRIAL MEASURING & REGULATING EQUIPMENT	53,375	S 6.0	19.0	5.26	2,808	0	1.00	5.26	2,808	15,451	15,451	7,819	7,632	0.00
387.00	OTHER EQUIPMENT	<u>2,487,707</u>	S 6.0	19.0	5.26	<u>130,853</u>	0	1.00	5.26	<u>130,853</u>	<u>1,306,073</u>	<u>1,306,073</u>	<u>1,355,277</u>	<u>-49,204</u>	0.00
	TOTAL DEPREC. DISTRIBUTION PLANT	640,169,085		50.2	1.99	12,756,082			2.51	16,061,097	151,825,130	195,566,000	188,180,433	7,385,567	
GENERAL PLANT															
390.00	STRUCTURES AND IMPROVEMENTS	25,864,673	R 3.0	40.0	2.50	646,617	0	1.00	2.50	646,617	5,188,262	5,188,262	6,287,342	-1,099,080	0.00
391.00	OFFICE FURNITURE AND EQUIP.	1,871,855	S 4.0	15.0	6.67	124,853	5	0.95	6.34	118,676	317,133	301,276	225,753	75,523	0.00
391.10	OFFICE FURNITURE AND EQUIP.-COMPUTERS	883,183	S 4.0	10.0	10.00	88,318	0	1.00	10.00	88,318	600,581	600,581	66,754	533,827	0.00
391.20	OFFICE FURNITURE AND EQUIP.-LAPTOP COMP.	878,732	S 4.0	5.0	20.00	175,746	0	1.00	20.00	175,746	777,138	777,138	866,695	-89,557	0.00
393.00	STORES EQUIPMENT	107,831	SQ	30.0	3.33	3,591	0	1.00	3.33	3,591	37,401	37,401	38,003	-602	0.00
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	4,359,715	S 6.0	19.0	5.26	229,321	0	1.00	5.26	229,321	1,188,607	1,188,607	1,147,390	41,217	0.00
397.00	COMMUNICATION EQUIPMENT	941,816	SQ	10.0	10.00	94,182	0	1.00	10.00	94,182	556,907	556,907	652,209	-95,300	0.00
398.00	MISCELLANEOUS GENERAL EQUIPMENT	<u>869,377</u>	S 5.0	15.0	6.67	<u>57,987</u>	0	1.00	6.67	<u>57,987</u>	<u>298,865</u>	<u>298,865</u>	<u>322,526</u>	<u>-23,661</u>	0.00
	TOTAL DEPREC. GENERAL PLANT	35,777,182		25.2	3.97	1,420,615			3.95	1,414,438	8,964,894	8,949,037	9,606,672	-657,635	
	TOTAL DEPREC. GAS PLANT	698,179,397		47.6	2.10	14,688,014			2.58	18,016,128	169,358,534	213,646,147	205,561,334	8,084,813	

Note: Col.13/Col. 11 3.78%

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.
 SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/2021
 WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

7.5% COR ADJ.

SCHEDULE A

FERC ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/2021	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @12/31/2021	RESERVE VARIANCE	COR RATE %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AMORTIZED PLANT															
CAPITALIZED SOFTWARE															
303.10	CAPITALIZED SOFTWARE- 3 YEARS	2,332,280		3.0	33.33	777,349	0	1.00	33.33	777,349			1,019,860		0.00
303.20	CAPITALIZED SOFTWARE- 5 YEARS	12,961,962		5.0	20.00	2,592,392	0	1.00	20.00	2,592,392			13,365,176		0.00
303.40	CAPITALIZED SOFTWARE- 10 YEARS	3,893,722		10.0	10.00	389,372	0	1.00	10.00	389,372			3,173,692		0.00
303.50	CAPITALIZED SOFTWARE- 10 YEARS	779,858		10.0	10.00	77,986	0	1.00	10.00	77,986			537,439		0.00
303.60	CAPITALIZED SOFTWARE- 10 YEARS	<u>1,034,809</u>		10.0	10.00	<u>103,481</u>	0	1.00	10.00	<u>103,481</u>			<u>671,164</u>		0.00
	TOTAL ACCOUNT 303	21,002,631		5.3	18.76	3,940,580			18.76	3,940,580			18,767,331		
392	TRANSPORTATION EQUIPMENT	11,420,704		5.0	20.00	2,284,141	0	1.00	20.00	2,284,141			7,944,855		0.00
396	POWER OPERATED EQUIPMENT	<u>862,889</u>		5.0	20.00	<u>172,578</u>	0	1.00	20.00	<u>172,578</u>			<u>691,862</u>		0.00
	TOTAL AMORTIZED PLANT	33,286,224		5.2	19.22	6,397,299			19.22	6,397,299			27,404,048		
	TOTAL DEPREC. & AMORTIZED GAS PLANT	731,465,621		34.7	2.88	21,085,313			3.34	24,413,427			232,965,382		
1050	PLANT HELD FOR FUTURE USE	852,305													
1210	OPI-LAND-RETAINED	13,665													
1211	OPI-STRUCTURES-RETAINED	133,284											133,284		
3020	FRANCHISES AND CONSENTS	250,950													
3040	LAND RIGHTS OWNED	97,504													
3641	LNG PROCSS LAND AND LAND RIGHTS	57,315													
3740	DISTR LAND & LAND RIGHTS	376,710													
3890	GNL LAND RIGHTS	121,489													
	DIFF. IN BOOK RSV VS. PUC ANNUAL REPORT												45,029		
	TOTAL GAS PLANT IN SERVICE	733,368,843											233,143,695		