

Liberty Utilities (Peach State Natural Gas) Corp.
Table of Contents

<u>Schedule</u>	<u>Workpaper</u>	<u>Description</u>
		Rate Change Components
<u>Schedule 1</u>		Projected Revenue Deficiency
<u>Schedule 2</u>		Rate Base
	<u>WP 2-1</u>	Plant in Service Summary
	<u>WP 2-1-1</u>	Plant in Service, monthly activity
	<u>WP 2-1-2</u>	Projected Capital Expenditures
	<u>WP 2-1-3</u>	Net Plant balances by month
	<u>WP 2-1-4</u>	AFUDC Adjustment
	<u>WP 2-2</u>	Accum Depr Reserves Summary
	<u>WP 2-2-1</u>	Accum Depr Reserves, monthly activity
	<u>WP 2-3</u>	CWIP
	<u>WP 2-4</u>	Injuries & Damages
	<u>WP 2-5</u>	Gas Investment
	<u>WP 2-6</u>	Cash Working Capital
	<u>WP 2-6-1</u>	CWC, Gas Cost Projection
	<u>WP 2-6-2</u>	Projected Gas Cost per unit
	<u>WP 2-6-3</u>	Projected current income tax for CWC
	<u>WP 2-7</u>	ADIT, summary 13-month average
	<u>WP 2-7-1</u>	ADIT Calculation
	<u>WP 2-7-2</u>	Federal Tax Basis
	<u>WP 2-7-3</u>	State Tax Basis
	<u>WP 2-9</u>	Customer Deposits
	<u>WP 2-10</u>	Deferred Rate Case Costs
<u>Schedule 3</u>		Income Statement
<u>Schedule 4</u>		Revenues Summary
	<u>WP 4</u>	Projected Revenue at Current Rates
	<u>WP 4-1</u>	Revenue Adjustments Summary
	<u>WP 4-1-A</u>	Individual Customer Revenue Adjustments
	<u>WP 4-1-1</u>	Customer Growth Adjustments
	<u>WP 4-1-2</u>	Weather Normalization Summary
	<u>WP 4-1-2-1</u>	WNA-Columbus Weather Station
	<u>WP 4-1-2-2</u>	WNA-Atlanta Weather Station
	<u>WP 4-1-3</u>	Customer Usage Adjustments
	<u>WP 4-1-3-1</u>	Customer Usage Adjustment Factors
	<u>WP 4-1-4</u>	Normal HDD
	<u>WP 4-1-5</u>	Actual HDD History
	<u>WP 4-1-6</u>	Historic Customer Counts
	<u>WP 4-1-7</u>	Historic Volumes
	<u>WP 4-2</u>	Present And Proposed Rates
	<u>WP 4-3</u>	Calculation of Proposed Rates
	<u>WP 4-4</u>	GRAM Rate Impact
<u>Schedule 5</u>		O&M Expense Summary
	<u>WP 5</u>	O&M Expense Detail
	<u>WP 5-1</u>	O&M Adjustments Summary
	<u>WP 5-1-1</u>	Rate Case Cost
	<u>WP 5-1-2</u>	Allocation Adjustment
	<u>WP 5-1-3</u>	Uncollectibles Adjustment
	<u>WP 5-4</u>	General Inflation Factor
	<u>WP 5-4-1</u>	CPI Data Supporting the Inflation Factor
	<u>WP 5-5</u>	Medical Escalation Factor
	<u>WP 5-6</u>	Labor Inflation Factor
<u>Schedule 6</u>		Depreciation Expense Summary
<u>Schedule 7</u>		Other Taxes, Summary
	<u>WP 7</u>	Other Taxes, Details
<u>Schedule 8</u>		Income Taxes
<u>Schedule 9</u>		Tax Expansion Factor
<u>Schedule 10</u>		Capital Structure
<u>Schedule 11</u>		Calculation of Rate Revenue Adjustment

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 1
Calculation of Projected Revenue Deficiency (or Sufficiency)
Twelve Months Ending January 31, 2023

Line	Description	Calculation	Amount
1	Rate Base Attributed to Common Equity	Schedule 2	\$ 109,583,409
2	Authorized Return on Equity	Schedule 10	<u>10.20%</u>
3	Operating Income Required	lines 1 * 2	\$ 11,177,508
4	Operating Income Available as Proposed	Schedule 3	<u>\$ 7,460,573</u>
5	Operating Income Deficiency	lines 5 - 6	\$ 3,716,935
6	Income Expansion Factor	Schedule 9	134.305%
7	Revenue Deficiency (Sufficiency)	lines 7 / 8	<u><u>\$ 4,992,022</u></u> (1)

(1) See Schedule 11 for adjustments to the Deficiency (Sufficiency) for the effect of the banding adjustment and EDIT amortization.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 2
Average Rate Base
Twelve Months Ending January 31, 2023

Line	Description	Amount
1	Plant in Service	\$ 296,938,996
2	Less: Depreciation/Amortization Reserve	(82,878,877)
3	Construction Work in Progress	12,337,429
4	Investment Value of Gas Inventory	3,457,535
5	Working Capital Required	(175,832)
6	Accumulated Deferred Income Tax	(30,498,459)
7	Accumulated Customer Deposits	(3,804,277)
8	Deferred rate case costs	<u>308,144</u>
9	Rate Base	\$ 195,684,660
10	% Common Equity	56%
11	Rate Base Attributed to Common Equity	\$ 109,583,409
12	Operating Income Available For Equity After Taxes	\$ 7,460,573
13	Rate Of Return On Common Equity (under current rates through the Forward Looking Test Year)	6.81%

Footnotes:

- (i) Materials and Supplies are outsourced and not included in the rate base.
- (ii) There is no Property Held for Future Usage included in the rate base.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 3
Income Statement
Twelve Months Ending January 31, 2023

Account Number and Description (Per Uniform System of Accounts)	Actual Amount for the Historical Year 6/30/2021	Projected Amount for the Test Year at current rates	Effect of Rate Adjustment	Projected Amount for the Test Year at new rates
<u>UTILITY OPERATING INCOME</u>				
400 Operating Revenues	\$ 41,096,371	\$ 39,747,317	\$ 4,598,314	\$ 44,345,631
Operating Expenses:				
401, 402 Operation and Maintenance Expenses	16,204,550	16,848,739		16,848,739
403, 404 Depreciation and Amortization Expense	7,130,407	8,137,783		8,137,783
408.1 Taxes Other Than Income	1,669,844	1,681,249		1,681,249
431 Other Interest Expense	2,628,161	2,793,338		2,793,338
431 Interest on Customer Deposits	268,070	266,299		266,299
Total Operating Expenses	\$ 27,901,032	\$ 29,727,408	-	\$ 29,727,408
Operating Income Before Income Taxes	\$ 13,195,339	\$ 10,019,908	\$ 4,598,314	\$ 14,618,222
409.1, 410.1 Income Taxes	3,370,419	2,559,335	1,174,524	3,733,859
Operating Income Available for Equity After Taxes	\$ 9,824,920	\$ 7,460,573	\$ 3,423,790	\$ 10,884,363

Rate Base Attributed to Common Equity	\$ 109,583,409	109,583,409
Rate Of Return On Common Equity	6.81%	9.93%
Operating Income Available for Equity After Taxes		10,884,363
Add back EDIT credit included in Revenue		293,145
		<u>11,177,508</u>
ROE before EDIT Credit		10.20%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 4
Operating Revenues
Twelve Months Ending January 31, 2023

Account Number and Description (Per Uniform System of Accounts)	Historical Year 6/30/2021	Deduct PGA	Historical Year Adjusted	Projected Amount for the Test Year (1)
<u>Revenues</u>				
480 Residential Sales	35,189,299	(8,645,984)	26,543,315	25,564,061
481 Commercial and Industrial Sales	19,955,044	(9,918,407)	10,036,637	9,399,780
487 Forfeited Discounts	157,139		157,139	157,139
488 Miscellaneous Service Revenues	438,821		438,821	438,821
489 Transportation Revenues	3,791,114		3,791,114	4,105,868
495 Other Gas Revenues	129,345		129,345	81,648
Total Revenues	59,660,762	(18,564,391)	41,096,371	39,747,317
<u>Gas Cost</u>				
804 Natural Gas City Gate Purchases	10,485,617			
805 Purchased Gas Cost Adjustments	262,673			
808 Gas Withdrawn from storage	(138,138)			
8041 Demand Charges - Transportation	7,546,908			
Total Cost of Sales	18,157,060			
TOTAL MARGIN	41,503,702			

(1) Projected revenues reflect current rates, before proposed changes in tariff rates.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 5
O & M Expense Summary
Twelve Months Ending January 31, 2023

Description	Projected Amounts
Labor	\$ 8,207,253
Non-Labor	<u>8,201,486</u>
Total before adjustment	16,408,739
Marketing incentives	
Stipulated amount	440,000
Adjustment	<u>-</u>
Subtotal	<u>440,000</u>
Total	<u><u>\$ 16,848,739</u></u>

Footnotes:

- (a) All Contributions for charitable, civic and political purposes are excluded from Revenue Requirements.
- (b) All Expenses related to Lobbying expenses are excluded from Revenue Requirements.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 6
Depreciation Expense
Twelve Months Ending January 31, 2023

Description		Projected Amount
Depreciation Expense	WP 2-2-1	<u>\$ 8,137,783</u>

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 7
Taxes Other Than Income
Twelve Months Ending January 31, 2023

Type of Tax	Projected Amount for Test Year	Method of Calculation
FICA	\$387,236	Payroll
Federal Unemployment	0	
State Unemployment	0	
City Franchise	0	
DOT Tank Fees	0	
Ad Valorem	1,294,013	Property
	<u>\$1,681,249</u>	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 8
Calculation Of Federal And State Income Tax
Twelve Months Ending January 31, 2023

Line	Description	Projected Amount
1	Net Operating Income Before Income Taxes Schedule 3	\$ 10,019,908
2	Application of Composite Tax Rate Schedule 9	<u> 25.54%</u>
3	Subtotal	\$2,559,335
4	Less: Investment Tax Credit	<u> -</u>
5	Pro-forma Income Tax Expense	<u><u> \$2,559,335</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 9
Derivation Of The Income Expansion Factor
Twelve Months Ending January 31, 2023

Line	Description	Calculation	Rate	Values
1	Additional Revenue			100.00%
2	State Income Tax Rate		5.75%	
3	Federal Income Tax Rate		21.00%	
4	Effective Rate	line 3 + line 2 * (1 - line 3)		<u>25.54%</u>
5	After Tax Effect of Additional Revenues	line 1 - line 4		74.46%
6	Tax Expansion Factor	1 / line 5		<u><u>134.30%</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 10
Capital Structure And Cost Of Capital (Projected)
Twelve Months Ending January 31, 2023

Line	Class of Capital	% to Total	Cost	Weighted Cost %
1	Short-Term Debt	6%	0.87%	0.05%
2	Long-Term Debt	38%	3.62%	1.38%
3	Common Equity	56%	10.20%	5.71%
4	Total	100%		7.14%

5	Long-Term Debt	Amount	Interest Rate	Weighted	Maturity
		Outstanding		Cost %	
6	Tranche 1	\$ 13,772,053	2.08%	0.36%	1-Apr-2031
7	Tranche 2	\$ 41,316,158	3.86%	2.02%	31-Jul-2023
8	Tranche 3	\$ 13,772,053	4.26%	0.74%	31-Jul-2028
9	Tranche 4	\$ 10,100,000	3.86%	0.49%	30-Sep-2024
10		<u>\$ 78,960,263</u>		<u>3.62%</u>	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 11
Calculation of Rate Revenue Adjustment
Twelve Months Ending January 31, 2023

Line	Description	Calculation	Amount
1	Projected ROE at Current Rates	Schedule 2	6.81%
2	Banding Adjustment ROE		10.20%
3	ROE Below or (Above) Earnings Band ROE	line 2 - line 1	3.39%
4	Equity portion of ratebase	Schedule 2	109,583,409
5	Operating Income Deficiency or (Sufficiency)	line 3 * line 4	\$ 3,716,935
6	EDIT amortization	WP 2-7	<u>\$ (293,145)</u>
7	Total before gross up	line 5 + line 6	\$ 3,423,790
8	Income Expansion Factor	Schedule 9	<u>134.30%</u>
9	2018 GRAM Rate Revenue Adjustment	line 7 * line 8	<u><u>\$ 4,598,314</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-1
Plant in Service

Account	Description	Balance 12/31/2019	Balance 6/30/2021	13 Month Average 1/31/2023
30200	30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716
30400	30400-Land & Land Rights	2,635	2,635	2,635
30500	30500-Structures & Improvements	5,167	5,167	5,167
31100	31100-Liquefied Petro Gas Equip.	-	-	-
36100	36100-Structures & Improvements	290,270	-	-
36200	36200-Gas Holders	-	-	-
36310	36310-Liquefaction Equip.	-	-	-
36320	36320-Vaporizing Equipment	-	-	-
36350	36350-Other Equipment	-	-	-
36510	36510-Land & Land Rights	4,502	-	-
36520	36520-Rights-Of-Way	294,938	162,500	162,500
36600	36600-Structures & Improvements	11,493	11,493	11,493
36700	36700-Mains - Cathodic Protection	1,359	1,359	1,359
36701	36701-Mains - Steel	3,228,249	3,228,249	3,228,249
36900	36900-Meas. & Reg. Sta. Equipment	93,404	93,404	93,404
37000	37000-Communication Equipment	-	-	-
37400	37400-Land & Land Rights	835,436	835,436	835,436
37402	37402-Land & Land Rights	108,552	108,552	108,552
37500	37500-Structures & Improvements	410,245	410,245	410,245
37600	37600-Mains - Cathodic Protection	5,554,638	5,844,868	6,691,419
37601	37601-Mains - Steel	43,383,824	48,478,738	52,003,072
37602	37602-Mains - Plastic	88,502,102	90,852,723	96,584,860
37800	37800-Meas. & Reg. Sta. Eq-General	2,546,811	2,546,811	2,746,811
37900	37900-Meas. & Reg. - City Gate	346,311	636,580	636,580
38000	38000-Services	63,831,516	64,418,171	72,039,401
38100	38100-Meters	10,262,799	10,381,609	13,827,655
38200	38200-Meter Installations	12,543,574	12,543,574	12,543,574
38300	38300-House Regulators	2,441,524	2,491,437	2,736,743
38500	38500-Ind. Meas. & Reg. Sta. Equip	443,024	443,024	443,024
38900	38900-Land & Land Rights	153,221	153,221	153,221
39000	39000-Structures & Improvements	5,638,308	5,638,308	5,638,308
39001	3901-Structure Frame	907,661	907,661	907,661
39002	3902-Improvements	26,056	26,056	26,056
39003	3903-Improv. to Leased Premises	59,297	59,297	59,297
39100	39100-Office Furniture & Equipment	1,786,092	1,623,688	1,623,688
39200	39200-Transportation Equipment	3,190,067	3,125,848	3,722,635
39300	39300-Stores Equipment	3,328	3,328	3,328
39400	39400-Tools, Shop, & Garage Equip.	896,474	535,586	535,586
39600	39600-Power Operated Equipment	1,542,171	1,542,171	1,898,004
39603	39603-Ditchers	-	-	-
39604	39604-Backhoes	34,750	34,750	34,750
39605	39605-Welders	-	-	-
39700	39700-Communication Equipment	839,677	725,208	725,208
39701	39701-Comm. Equip. - Mobile Radios	-	-	-
39800	39800-Miscellaneous Equipment	1,236,970	865,599	865,599
39900	3990-Oth Tang Prop - PC Hardware	105,941	210,310	210,310
39910	3991-Oth Tang Prop - Network - H/W	460,849	157,303	157,303
39907	39907-Oth Tang Prop - PC Software	-	-	-
30300	30300-Misc. Intangible Plant	2,387,546	2,387,546	2,542,254
30310	30310-Misc. Intangible Plant - Software	6,788,010	6,788,010	5,056,478
30320	30320-Customer First - 15 Years	-	-	9,263,369
30330	30330-Customer First - 7 Years	-	-	728,725
39908	39908-Oth Tang Prop - Appl Software	-	-	-
39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-
39924	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-
	Subtotal	\$ 261,219,509	\$ 268,301,182	\$ 299,284,675
	AFUDC Adjustment		(2,345,679)	(2,345,679)
	Total	\$ 261,219,509	\$ 265,955,503	\$ 296,938,996

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-1-1
 Plant in Service Monthly Activity

	Gross Plant Balance																		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716
30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635
30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	290,270	290,270	290,270	290,270	290,270	290,270	290,270	290,270	-	-	-	-	-	-	-	-	-	-	-
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	4,502	4,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	294,938	294,938	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500	162,500
36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493
36700-Mains - Cathodic Protection	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359
36701-Mains - Steel	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249
36900-Meas. & Reg. Sta. Equipment	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436	835,436
37402-Land & Land Rights	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552	108,552
37500-Structures & Improvements	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245
37600-Mains - Cathodic Protection	5,554,638	5,554,638	5,554,638	5,554,638	5,554,638	5,554,638	5,554,638	5,554,638	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,715,889	5,844,868
37601-Mains - Steel	43,383,824	43,383,824	43,383,824	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	43,380,781	48,126,756
37602-Mains - Plastic	88,502,102	88,502,102	88,502,102	88,501,974	88,501,974	88,501,974	88,501,974	88,501,974	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	89,070,731	90,852,723
37800-Meas. & Reg. Sta. Eq-General	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811	2,546,811
37900-Meas. & Reg. - City Gate	346,311	346,311	346,311	346,311	346,311	346,311	346,311	346,311	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580
38000-Services	63,831,516	63,831,516	63,831,516	63,063,942	63,063,942	63,063,942	63,063,942	63,063,942	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171	64,418,171
38100-Meters	10,262,799	10,262,799	10,262,799	10,262,799	10,262,799	10,262,799	10,262,799	10,262,799	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609	10,381,609
38200-Meter Installations	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574	12,543,574
38300-House Regulators	2,441,524	2,441,524	2,441,524	2,441,524	2,441,524	2,441,524	2,441,524	2,441,524	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437	2,491,437
38500-Ind. Meas. & Reg. Sta. Equip	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024	443,024
38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
39000-Structures & Improvements	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308	5,638,308
3901-Structure Frame	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661	907,661
3902-Improvements	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056	26,056
3903-Improv. to Leased Premises	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297	59,297
39100-Office Furniture & Equipment	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092	1,786,092
39200-Transportation Equipment	3,190,067	3,190,067	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848	3,125,848
39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
39400-Tools, Shop, & Garage Equip.	896,474	896,474	896,474	896,474	896,474	896,474	896,474	896,474	535,586	535,586	535,586	535,586	535,586	535,586	535,586	535,586	535,586	535,586	535,586
39600-Power Operated Equipment	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171	1,542,171
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677	839,677
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	1,236,970	1,236,970	1,236,970	1,236,970	1,236,970	1,236,970	1,236,970	1,236,970	1,472,177	865,599	865,599	865,599	865,599	865,599	865,599	865,599	865,599	865,599	865,599
3990-Oth Tang Prop - PC Hardware	105,941	105,941	105,941	105,941	105,941	105,941	105,941	105,941	248,854	210,310	210,310	210,310	210,310	210,310	210,310	210,310	210,310	210,310	210,310
3991-Oth Tang Prop - Network - H/W	460,849	460,849	460,849	460,849	460,849	460,849	460,849	460,849	460,849	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	2,387,546	2,387,546</																	

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-1-1
 Plant in Service Monthly Activity

	Additions Pl																		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	
30200-Franchise & Consents																			
30400-Land & Land Rights																			
30500-Structures & Improvements																			
31100-Liquefied Petro Gas Equip.																			
36100-Structures & Improvements																			
36200-Gas Holders																			
36310-Liquefaction Equip.																			
36320-Vaporizing Equipment																			
36350-Other Equipment																			
36510-Land & Land Rights																			
36520-Rights-Of-Way																			
36600-Structures & Improvements																			
36700-Mains - Cathodic Protection																			
36701-Mains - Steel																			
36900-Meas. & Reg. Sta. Equipment																			
37000-Communication Equipment																			
37400-Land & Land Rights																			
37402-Land & Land Rights																			
37500-Structures & Improvements																			
37600-Mains - Cathodic Protection								161,251									128,979		
37601-Mains - Steel															4,745,976		351,982		
37602-Mains - Plastic								568,758									1,781,992		
37800-Meas. & Reg. Sta. Eq-General																			
37900-Meas. & Reg. - City Gate																			
38000-Services								1,354,229											
38100-Meters								118,810											
38200-Meter Installations																			
38300-House Regulators								49,913											
38500-Ind. Meas. & Reg. Sta. Equip																			
38900-Land & Land Rights																			
39000-Structures & Improvements																			
3901-Structure Frame																			
3902-Improvements																			
3903-Improv. to Leased Premises																			
39100-Office Furniture & Equipment																			
39200-Transportation Equipment																			
39300-Stores Equipment																			
39400-Tools, Shop, & Garage Equip.																			
39600-Power Operated Equipment																			
39603-Ditchers																			
39604-Backhoes																			
39605-Welders																			
39700-Communication Equipment																			
39701-Comm. Equip. - Mobile Radios																			
39800-Miscellaneous Equipment								235,207											
3990-Oth Tang Prop - PC Hardware								142,913											
3991-Oth Tang Prop - Network - H/W																			
39907-Oth Tang Prop - PC Software																			
30300-Misc. Intangible Plant																			
30310-Misc. Intangible Plant - Software																			
30320-Customer First - 15 Years																			
30330-Customer First - 7 Years																			
39908-Oth Tang Prop - App Software																			
39909-Oth Tang Prop - Mainframe S/W																			
39924-Oth Tang Prop - Gen. Startup Costs																			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,631,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,745,976	\$ 2,262,952	\$ -

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-1-1
 Plant in Service Monthly Activity

	Plant in Service																			
	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	
30200-Franchise & Consents																				
30400-Land & Land Rights																				
30500-Structures & Improvements																				
31100-Liquefied Petro Gas Equip.																				
36100-Structures & Improvements																				
36200-Gas Holders																				
36310-Liquefaction Equip.																				
36320-Vaporizing Equipment																				
36350-Other Equipment																				
36510-Land & Land Rights																				
36520-Rights-Of-Way																				
36600-Structures & Improvements																				
36700-Mains - Cathodic Protection																				
36701-Mains - Steel																				
36900-Meas. & Reg. Sta. Equipment																				
37400-Communication Equipment																				
37400-Land & Land Rights																				
37402-Land & Land Rights																				
37500-Structures & Improvements																				
37600-Mains - Cathodic Protection				187,958	195,535	211,612	91,235		74,681			94,500			94,500			94,500	2,600,000	
37601-Mains - Steel					1,720,529					2,150,000										
37602-Mains - Plastic				671,279	698,339	2,157,751	436,892	323,670	316,719		100,000	337,500	400,000	1,022,500	337,500	150,000	190,000	565,000	150,000	
37800-Meas. & Reg. Sta. Eq-General						200,000														
37900-Meas. & Reg. - City Gate																				
38000-Services				1,637,922	1,703,946	2,041,290	795,052		700,793			823,500			823,500		190,000	823,500	150,000	
38100-Meters				134,256	139,668	479,888	65,168		146,344			127,500		2,000,000	2,227,500	2,100,000		127,500		
38200-Meter Installations																				
38300-House Regulators				53,702	55,867	60,461	26,067		21,337			27,000			27,000			27,000		
38500-Ind. Meas. & Reg. Sta. Equip																				
38900-Land & Land Rights																				
39000-Structures & Improvements																				
3901-Structure Frame																				
3902-Improvements																				
3903-Improv. to Leased Premises																				
39100-Office Furniture & Equipment				1,287,739						162,000					150,000		145,000			
39200-Transportation Equipment																				
39300-Stores Equipment																				
39400-Tools, Shop, & Garage Equip.																				
39600-Power Operated Equipment						355,833														
39603-Ditchers																				
39604-Backhoes																				
39605-Welders																				
39700-Communication Equipment																				
39701-Comm. Equip. - Mobile Radios																				
39800-Miscellaneous Equipment																				
3990-Oth Tang Prop - PC Hardware																				
3991-Oth Tang Prop - Network - H/W																				
39907-Oth Tang Prop - PC Software																				
30300-Misc. Intangible Plant						174,421			129,500			92,000			97,000			92,000		
30310-Misc. Intangible Plant - Software						908,940														
30320-Customer First - 15 Years																				
30330-Customer First - 7 Years																				
39908-Oth Tang Prop - App Software																				
39909-Oth Tang Prop - Mainframe S/W																				
39924-Oth Tang Prop - Gen. Startup Costs																				
Total	\$ -	\$ -	\$ -	\$ 3,972,857	\$ 4,513,884	\$ 6,390,196	\$ 1,614,415	\$ 323,670	\$ 1,389,374	\$ 2,312,000	\$ 100,000	\$ 1,502,000	\$ 18,956,745	\$ 3,022,500	\$ 3,607,000	\$ 2,400,000	\$ 525,000	\$ 1,729,500	\$ 2,900,000	

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-1-1
 Plant in Service Monthly Activity

	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	
30200-Franchise & Consents																				
30400-Land & Land Rights																				
30500-Structures & Improvements																				
31100-Liquefied Petro Gas Equip.																				
36100-Structures & Improvements																				
36200-Gas Holders																				
36310-Liquefaction Equip.																				
36320-Vaporizing Equipment																				
36350-Other Equipment																				
36510-Land & Land Rights																				
36520-Rights-Of-Way																				
36600-Structures & Improvements																				
36700-Mains - Cathodic Protection																				
36701-Mains - Steel																				
36900-Meas. & Reg. Sta. Equipment																				
37000-Communication Equipment																				
37400-Land & Land Rights																				
37402-Land & Land Rights																				
37500-Structures & Improvements																				
37600-Mains - Cathodic Protection	0	0	0	(2,631)	(2,737)	(2,963)	(1,277)	0	(1,046)	0	0	(1,323)	0	0	(1,323)	0	0	(1,323)	0	
37601-Mains - Steel	0	0	0	0	(24,087)	0	0	0	0	(30,100)	0	0	0	0	0	0	0	0	0	(36,400)
37602-Mains - Plastic	0	0	0	(9,398)	(9,777)	(30,209)	(6,116)	(4,531)	(4,434)	0	(1,400)	(4,725)	(5,600)	(14,315)	(4,725)	(2,100)	(2,660)	(7,910)	(2,100)	
37800-Meas. & Reg. Sta. Eq-General																				
37900-Meas. & Reg. - City Gate																				
38000-Services	0	0	0	(32,758)	(34,079)	(40,826)	(15,901)	0	(14,016)	0	0	(16,470)	0	0	(16,470)	0	(3,800)	(16,470)	(3,000)	
38100-Meters	0	0	0	(806)	(838)	(2,879)	(391)	0	(878)	0	0	(765)	0	(12,000)	(13,365)	(12,600)	0	(765)	0	
38200-Meter Installations																				
38300-House Regulators																				
38500-Ind. Meas. & Reg. Sta. Equip																				
38900-Land & Land Rights																				
39000-Structures & Improvements																				
3901-Structure Frame																				
3902-Improvements																				
3903-Improv. to Leased Premises																				
39100-Office Furniture & Equipment																				
39200-Transportation Equipment	0	0	0	(772,643)	0	0	0	0	0	(97,200)	0	0	0	0	0	(90,000)	(87,000)	0	0	
39300-Stores Equipment																				
39400-Tools, Shop, & Garage Equip.																				
39600-Power Operated Equipment																				
39603-Ditchers																				
39604-Backhoes																				
39605-Welders																				
39700-Communication Equipment																				
39701-Comm. Equip. - Mobile Radios																				
39800-Miscellaneous Equipment																				
3990-Oth Tang Prop - PC Hardware																				
3991-Oth Tang Prop - Network - H/W																				
39907-Oth Tang Prop - PC Software																				
30300-Misc. Intangible Plant																				(440,823)
30310-Misc. Intangible Plant - Software																				(4,903,734)
30320-Customer First - 15 Years																				
30330-Customer First - 7 Years																				
39908-Oth Tang Prop - App Software																				
39909-Oth Tang Prop - Mainframe S/W																				
39924-Oth Tang Prop - Gen. Startup Costs																				
Total	\$ -	\$ -	\$ -	\$ (818,237)	\$ (71,519)	\$ (76,876)	\$ (23,686)	\$ (4,531)	\$ (20,374)	\$ (127,300)	\$ (1,400)	\$ (23,283)	\$ (5,350,157)	\$ (26,315)	\$ (35,883)	\$ (104,700)	\$ (93,460)	\$ (26,468)	\$ (41,500)	

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-1-1
 Plant in Service Monthly Activity

	Projecter Oct-22	Projecter Nov-22	Projecter Dec-22	Projecter Jan-23
30200-Franchise & Consents	\$ -	\$ -	\$ -	\$ -
30400-Land & Land Rights	-	-	-	-
30500-Structures & Improvements	-	-	-	-
31100-Liquefied Petro Gas Equip.	-	-	-	-
36100-Structures & Improvements	-	-	-	-
36200-Gas Holders	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-
36350-Other Equipment	-	-	-	-
36510-Land & Land Rights	-	-	-	-
36520-Rights-Of-Way	-	-	-	-
36600-Structures & Improvements	-	-	-	-
36700-Mains - Cathodic Protection	-	-	-	-
36701-Mains - Steel	-	-	-	-
36900-Meas. & Reg. Sta. Equipment	-	-	-	-
37400-Communication Equipment	-	-	-	-
37400-Land & Land Rights	-	-	-	-
37402-Land & Land Rights	-	-	-	-
37500-Structures & Improvements	-	-	-	-
37600-Mains - Cathodic Protection	-	-	-	-
37601-Mains - Steel	-	-	-	-
37602-Mains - Plastic	-	-	-	-
37800-Meas. & Reg. Sta. Eq-General	-	-	-	-
37900-Meas. & Reg. - City Gate	-	-	-	-
38000-Services	-	-	-	-
38100-Meters	-	-	-	-
38200-Meter Installations	-	-	-	-
38300-House Regulators	-	-	-	-
38500-Ind. Meas. & Reg. Sta. Equip	-	-	-	-
38900-Land & Land Rights	-	-	-	-
39000-Structures & Improvements	-	-	-	-
3901-Structure Frame	-	-	-	-
3902-Improvements	-	-	-	-
3903-Improv. to Leased Premises	-	-	-	-
39100-Office Furniture & Equipment	-	-	-	-
39200-Transportation Equipment	-	-	-	-
39300-Stores Equipment	-	-	-	-
39400-Tools, Shop, & Garage Equip.	-	-	-	-
39600-Power Operated Equipment	-	-	-	-
39603-Ditchers	-	-	-	-
39604-Backhoes	-	-	-	-
39605-Welders	-	-	-	-
39700-Communication Equipment	-	-	-	-
39701-Comm. Equip. - Mobile Radios	-	-	-	-
39800-Miscellaneous Equipment	-	-	-	-
3990-Oth Tang Prop - PC Hardware	-	-	-	-
3991-Oth Tang Prop - Network - H/W	-	-	-	-
39907-Oth Tang Prop - PC Software	-	-	-	-
30300-Misc. Intangible Plant	-	-	-	-
30310-Misc. Intangible Plant - Software	-	-	-	-
30320-Customer First - 15 Years	-	-	-	-
30330-Customer First - 7 Years	-	-	-	-
39908-Oth Tang Prop - App Software	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

Liberty Utilities (Peach State Natural Gas) Corp.
 Projected Capital Expenditures
 WP 2-1-2

Description	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	
Growth																				
Gainesville 85 Industrial Park											200,000	200,000								
Front Avenue			170,807																	
Atlanta Highway				111,051																
Mulberry Crossing						100,000														
Midland Commons									18,850	45,000	120,000	16,150							100,000	
Guy Cooper Road								50,000	50,000											
Oak Hill											65,000									
Hughston Development															65,000					
Meter sets	13,904	23,178	94,414	44,000	29,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Other	9,837	135,044	74,288				30,000	30,000	30,000	30,000	30,000	34,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Non-growth improvements																				
Gainesville transmission line			300,000	1,100,000	600,000	150,000							600,000	1,200,000	800,000					
Technology Parkway	35,672	5,000	456,056	313,352																
Warm Springs relocate	276	20,000	20,000	141,134																
Regulator stations	3,920			200,000					20,000	20,000	20,000	20,000	40,000	28,000	20,000	20,000				
Rectifiers		5,000																		
Other	8,768	17,548	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	75,000	10,000	140,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public improvements	(1)																			
Columbus spider web									80,000	45,900	36,600									
Relocate main Buena Vista Rd	35,854	33,146	34,890	34,890	34,890															
Buena Vista diverging diamond						70,000														
Buena Vista at 185										150,000	240,000									
Cusseta Rd at 185												45,500	136,500	45,500						
Turnberry to Harris County							120,000	175,000	105,000											
Bradley Park					150,000															
Veterans Parkway										50,000	50,000	50,000								
Other					60,000						60,000		40,000							
Equipment																				
AMR													3,400,000	900,000	1,000,000	900,000				
Vehicles									162,000						150,000	145,000				
Mueller HP tapping					250,000															
IT & Security		20,000	80,000	20,000		20,000			32,000			32,000			32,000					32,000
Other	2,634	51,787	20,000	49,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Corporate IT support			150,000																	
Other																				
Customer First - 20 Years													17,203,400							
Customer First - 7 Years													1,353,346							
Functionals	(2)																			
Growth	241,954	119,285	157,242	106,793	117,455	182,807	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500
Non-growth	(3)	196,819	97,560	135,891	77,414	84,265	153,490	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500
Leak	(4)	70,551	130,856	153,477	84,613	126,415	133,622	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
	\$ 620,188	\$ 658,404	\$ 1,857,065	\$ 2,292,747	\$ 1,482,025	\$ 859,919	\$ 650,000	\$ 755,000	\$ 997,850	\$ 840,900	\$ 1,386,600	\$ 1,027,650	\$ 23,433,245	\$ 2,703,500	\$ 2,722,000	\$ 1,595,000	\$ 630,000	\$ 562,000	\$ 500,000	

- (1) Public improvements are projects where Liberty is spending capital due to infrastructure work done by other parties, typically the DOT or a City/County.
- (2) Functionals are smaller projects not accounted for on an individual project basis. The general criteria for functionals is the size (length) of a project.
- (3) This is the replacement (addition) of items due to normal wear and tear that do not involve expanding the system.
- (4) This is the replacement (addition) of items resulting from leaks detected. Leaks can be noted through a routine leak survey (20% of the system is surveyed annually), through leak calls from third parties, third party damages, etc. Costs can include things like clamps installed on mains and replacement of risers, plus all the labor and overhead associated with the work.

Net Plant
WP 2-1-3

	Net Plant												
	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20
30200-Franchise & Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	8,939	8,385	7,831	7,277	6,723	6,169	5,615	5,061	(285,209)	0	0	0	0
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	182,359	182,005	181,810	181,615	181,420	181,225	181,030	180,835	180,737	68,583	68,486	68,388	68,291
36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
36700-Mains - Cathodic Protection	964	963	962	961	960	959	958	957	956	648	648	648	647
36701-Mains - Steel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	3,126	105,681	104,578	103,583	102,587
36900-Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	-	-	(36)	8,796	8,760	8,725	8,689
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369
37402-Land & Land Rights	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541
37500-Structures & Improvements	321,964	321,249	320,535	319,820	319,106	318,391	317,677	316,962	316,289	312,721	312,047	311,374	310,700
37600-Mains - Cathodic Protection	4,592,922	4,585,794	4,578,665	4,571,537	4,564,409	4,557,280	4,550,152	4,543,023	4,697,398	4,675,013	4,665,391	4,657,770	4,650,148
37601-Mains - Steel	35,049,543	34,993,867	34,938,191	34,882,519	34,826,847	34,771,175	34,715,503	34,659,831	34,923,112	33,999,574	33,926,549	33,868,708	33,810,867
37602-Mains - Plastic	69,146,335	69,032,758	68,919,180	68,805,602	68,692,025	68,578,447	68,464,869	68,351,292	68,879,030	69,729,994	69,580,058	69,461,297	69,342,536
37800-Meas. & Reg. Sta. Eq-General	1,724,224	1,720,488	1,716,753	1,713,018	1,709,282	1,705,547	1,701,812	1,698,077	1,695,305	1,251,203	1,247,276	1,243,350	1,239,424
37900-Meas. & Reg. - City Gate	150,904	150,168	149,432	148,697	147,961	147,225	146,489	145,753	435,015	406,603	405,595	404,587	403,579
38000-Services	40,243,022	40,133,976	40,024,931	39,917,197	39,809,462	39,701,728	39,593,994	39,486,260	40,975,984	39,422,437	39,231,329	39,100,346	38,969,362
38100-Meters	5,553,284	5,536,350	5,519,417	5,502,483	5,485,549	5,468,616	5,451,682	5,434,748	5,553,551	4,888,016	4,860,677	4,835,761	4,810,846
38200-Meter Installations	6,201,216	6,149,683	6,098,150	6,046,616	5,995,083	5,943,550	5,892,017	5,840,484	5,816,919	7,460,798	7,413,968	7,380,519	7,347,069
38300-House Regulators	1,140,346	1,137,355	1,134,364	1,131,373	1,128,382	1,125,392	1,122,401	1,119,410	1,164,055	1,693,572	1,688,298	1,683,025	1,677,751
38500-Ind. Meas. & Reg. Sta. Equip	378,708	377,685	376,662	375,640	374,617	373,594	372,572	371,549	370,504	378,669	377,624	376,579	375,534
38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
39000-Structures & Improvements	4,547,426	4,535,303	4,523,181	4,511,059	4,498,936	4,486,814	4,474,692	4,462,569	4,695,329	4,696,816	4,686,103	4,675,391	4,664,678
3901-Structure Frame	755,483	753,532	751,580	749,629	747,677	745,726	743,774	741,823	740,822	736,814	735,089	733,365	731,640
3902-Improvements	15,491	15,435	15,379	15,323	15,267	15,211	15,155	15,099	49,641	23,334	23,284	23,235	23,185
3903-Improv. to Leased Premises	(175,640)	(175,863)	(176,086)	(176,309)	(176,532)	(176,755)	(176,977)	(177,200)	55,149	33,661	33,167	32,672	32,178
39100-Office Furniture & Equipment	960,182	953,991	947,799	941,607	935,415	929,224	923,032	916,840	1,143,467	953,884	949,671	942,906	936,141
39200-Transportation Equipment	2,231,850	2,209,812	2,188,217	2,166,623	2,145,028	2,123,434	2,101,840	2,080,245	2,054,196	2,116,277	2,091,505	2,066,732	2,041,960
39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
39400-Tools, Shop, & Garage Equip.	171,571	165,505	159,438	153,372	147,306	141,240	135,174	129,108	485,533	281,272	276,809	272,346	267,882
39600-Power Operated Equipment	1,069,138	1,063,624	1,058,111	1,052,598	1,047,085	1,041,571	1,036,058	1,030,545	1,024,119	1,221,612	1,215,533	1,209,223	1,202,913
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	-	-	-	-	-	-	-	-	(145)	22,261	22,124	21,982	21,840
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	491,908	488,374	484,840	481,307	477,773	474,239	470,706	467,172	586,263	231,499	225,456	219,413	213,369
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	248,879	242,663	236,447	230,232	224,016	217,800	211,584	205,369	1,034,069	429,296	424,485	419,674	414,863
3990-Oth Tang Prop - PC Hardware	76,953	76,555	76,157	75,759	75,361	74,962	74,564	74,166	248,943	179,077	176,156	173,234	170,313
3991-Oth Tang Prop - Network - H/W	92,885	91,153	89,421	87,689	85,957	84,225	82,493	80,761	511,381	43,743	41,558	39,373	37,188
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	1,732,036	1,723,063	1,714,089	1,705,116	1,696,143	1,687,170	1,678,197	1,669,223	1,628,516	1,572,988	1,532,281	1,491,573	1,450,865
30310-Misc. Intangible Plant - Software	5,220,912	5,195,400	5,169,888	5,144,377	5,118,865	5,093,354	5,067,842	5,042,330	4,951,032	4,874,553	4,783,254	4,691,955	4,600,656
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 182,951,712	\$ 182,487,183	\$ 182,023,256	\$ 181,560,645	\$ 181,098,034	\$ 180,635,423	\$ 180,172,812	\$ 179,710,201	\$ 184,752,962	\$ 182,637,303	\$ 181,925,671	\$ 181,335,642	\$ 180,745,612

Net Plant
WP 2-1-3

	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21
30200-Franchise & Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	68,193	68,096	67,998	67,901	67,803	67,706	67,608	67,511	67,413	67,316	67,218	67,121
36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36700-Mains - Cathodic Protection	647	646	646	645	645	645	644	644	643	643	643	642
36701-Mains - Steel	101,592	100,597	99,601	98,606	97,610	96,615	95,620	94,624	93,629	92,634	91,638	90,643
36900-Meas. & Reg. Sta. Equipment	8,653	8,617	8,581	8,546	8,510	8,474	8,438	8,402	8,367	8,331	8,295	8,259
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369
37402-Land & Land Rights	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541
37500-Structures & Improvements	310,027	309,353	308,680	308,006	307,333	306,659	305,986	305,312	304,639	303,965	303,292	302,618
37600-Mains - Cathodic Protection	4,642,527	4,634,906	4,627,285	4,619,664	4,739,818	4,732,025	4,724,231	4,716,438	4,708,645	4,888,810	5,076,305	5,279,620
37601-Mains - Steel	33,753,026	33,695,185	33,637,344	38,243,215	38,522,604	38,457,965	38,393,327	38,328,689	38,264,050	38,199,412	39,855,303	39,788,403
37602-Mains - Plastic	69,223,775	69,105,014	68,986,253	68,867,492	70,497,401	70,376,264	70,255,127	70,133,990	70,012,853	70,562,995	71,139,314	73,174,128
37800-Meas. & Reg. Sta. Eq-General	1,235,497	1,231,571	1,227,645	1,223,718	1,219,792	1,215,866	1,211,939	1,208,013	1,204,087	1,200,160	1,196,234	1,192,308
37900-Meas. & Reg. - City Gate	402,572	401,564	400,556	399,548	398,540	397,532	396,524	395,516	394,508	393,500	392,492	391,484
38000-Services	38,838,379	38,707,395	38,576,411	38,445,428	38,314,444	38,183,461	38,052,477	37,921,493	37,790,510	39,297,448	40,867,147	42,770,794
38100-Meters	4,785,930	4,761,014	4,736,098	4,711,182	4,686,266	4,661,350	4,636,435	4,611,519	4,586,603	4,695,943	4,810,374	5,264,693
38200-Meter Installations	7,313,620	7,280,170	7,246,721	7,213,271	7,179,822	7,146,372	7,112,922	7,079,473	7,046,023	7,012,574	6,979,124	6,945,675
38300-House Regulators	1,672,478	1,667,204	1,661,931	1,656,657	1,651,384	1,646,110	1,640,836	1,635,563	1,630,289	1,678,718	1,729,198	1,784,153
38500-Ind. Meas. & Reg. Sta. Equip	374,490	373,445	372,400	371,355	370,310	369,266	368,221	367,176	366,131	365,086	364,042	362,997
38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
39000-Structures & Improvements	4,653,965	4,643,252	4,632,539	4,621,827	4,611,114	4,600,401	4,589,688	4,578,975	4,568,263	4,557,550	4,546,837	4,536,124
3901-Structure Frame	729,915	728,191	726,466	724,742	723,017	721,293	719,568	717,844	716,119	714,394	712,670	710,945
3902-Improvements	23,136	23,086	23,037	22,987	22,938	22,888	22,839	22,789	22,740	22,690	22,641	22,591
3903-Improv. to Leased Premises	31,684	31,190	30,696	30,202	29,708	29,213	28,719	28,225	27,731	27,237	26,743	26,249
39100-Office Furniture & Equipment	929,375	922,610	915,845	909,079	902,314	895,548	888,783	882,018	875,252	868,487	861,722	854,956
39200-Transportation Equipment	2,017,188	1,992,415	1,967,643	1,942,871	1,918,098	1,893,326	1,868,554	1,843,781	1,819,009	3,081,975	3,053,121	3,024,266
39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-
39400-Tools, Shop, & Garage Equip.	263,419	258,956	254,493	250,030	245,566	241,103	236,640	232,177	227,714	223,250	218,787	214,324
39600-Power Operated Equipment	1,196,603	1,190,293	1,183,983	1,177,672	1,171,362	1,165,052	1,158,742	1,152,432	1,146,122	1,139,812	1,133,502	1,483,025
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	21,698	21,556	21,413	21,271	21,129	20,987	20,845	20,702	20,560	20,418	20,276	20,134
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	207,326	201,282	195,239	189,196	183,152	177,109	171,065	165,022	158,979	152,935	146,892	140,848
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	410,051	405,240	400,429	395,617	390,806	385,995	381,184	376,372	371,561	366,750	361,938	357,127
3990-Oth Tang Prop - PC Hardware	167,391	164,470	161,548	158,627	155,705	152,783	149,862	146,940	144,019	141,097	138,176	135,254
3991-Oth Tang Prop - Network - H/W	35,002	32,817	30,632	28,447	26,262	24,076	21,891	19,706	17,521	15,336	13,150	10,965
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	1,410,158	1,369,450	1,328,743	1,288,035	1,247,327	1,206,620	1,165,912	1,125,204	1,084,497	1,043,789	1,003,081	1,136,795
30310-Misc. Intangible Plant - Software	4,509,358	4,418,059	4,326,760	4,235,461	4,144,163	4,052,864	3,961,565	3,870,266	3,778,968	3,687,669	3,596,370	4,414,012
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-
39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 180,155,583	\$ 179,565,553	\$ 178,975,524	\$ 183,049,207	\$ 184,672,851	\$ 184,073,477	\$ 183,474,102	\$ 182,874,727	\$ 182,275,353	\$ 185,648,835	\$ 189,554,434	\$ 195,329,062

Net Plant
WP 2-1-3

	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23
30200-Franchise & Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	67,023	66,926	66,828	66,731	66,633	66,536	66,438	66,341	66,243	66,146	66,048	65,951	65,853
36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
36700-Mains - Cathodic Protection	642	641	641	640	640	640	639	639	638	638	637	637	637
36701-Mains - Steel	89,647	88,652	87,657	86,661	85,666	84,671	83,675	82,680	81,684	80,689	79,694	78,698	77,703
36900-Meas. & Reg. Sta. Equipment	8,223	8,188	8,152	8,116	8,080	8,044	8,009	7,973	7,937	7,901	7,865	7,830	7,794
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369	814,369
37402-Land & Land Rights	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541
37500-Structures & Improvements	301,945	301,271	300,598	299,924	299,251	298,577	297,904	297,230	296,557	295,883	295,210	294,536	293,863
37600-Mains - Cathodic Protection	5,362,280	5,353,584	5,419,570	5,410,776	5,401,983	5,487,689	5,478,771	5,469,853	5,555,435	5,546,393	5,537,351	5,622,809	5,613,643
37601-Mains - Steel	39,721,502	39,654,602	39,587,702	41,670,802	41,601,075	41,531,348	41,461,621	41,391,895	41,322,168	41,252,441	41,182,714	41,112,987	43,643,261
37602-Mains - Plastic	73,485,246	73,682,567	73,872,512	73,745,321	73,718,131	73,928,309	74,200,543	75,094,751	75,302,615	75,322,536	75,382,259	75,816,733	75,835,463
37800-Meas. & Reg. Sta. Eq-General	1,388,381	1,384,147	1,379,912	1,375,677	1,371,443	1,367,208	1,362,973	1,358,739	1,354,504	1,350,269	1,346,035	1,341,800	1,337,565
37900-Meas. & Reg. - City Gate	390,477	389,469	388,461	387,453	386,445	385,437	384,429	383,421	382,413	381,405	380,397	379,389	378,381
38000-Services	43,424,135	43,280,841	43,838,339	43,693,648	43,548,957	44,227,766	44,081,433	43,935,101	44,612,269	44,464,296	44,506,323	45,181,471	45,181,479
38100-Meters	5,303,147	5,276,277	5,395,751	5,368,532	5,341,314	5,441,595	5,414,072	7,386,549	9,581,755	11,644,147	11,601,529	11,686,412	11,643,490
38200-Meter Installations	6,912,225	6,878,776	6,845,326	6,811,877	6,778,427	6,744,978	6,711,528	6,678,079	6,644,629	6,611,179	6,577,730	6,544,280	6,510,831
38300-House Regulators	1,804,587	1,798,899	1,814,547	1,808,814	1,803,080	1,824,346	1,818,555	1,812,764	1,833,973	1,828,125	1,822,277	1,843,429	1,837,524
38500-Ind. Meas. & Reg. Sta. Equip	361,952	360,907	359,862	358,818	357,773	356,728	355,683	354,638	353,594	352,549	351,504	350,459	349,414
38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
39000-Structures & Improvements	4,525,412	4,514,699	4,503,986	4,493,273	4,482,560	4,471,848	4,461,135	4,450,422	4,439,709	4,428,996	4,418,284	4,407,571	4,396,858
3901-Structure Frame	709,221	707,496	705,772	704,047	702,323	700,598	698,873	697,149	695,424	693,700	691,975	690,251	688,526
3902-Improvements	22,542	22,492	22,443	22,393	22,344	22,294	22,245	22,195	22,145	22,096	22,046	21,997	21,947
3903-Improv. to Leased Premises	25,754	25,260	24,766	24,272	23,778	23,284	22,790	22,295	21,801	21,307	20,813	20,319	19,825
39100-Office Furniture & Equipment	848,191	841,426	834,660	827,895	821,129	814,364	807,599	800,833	794,068	787,303	780,537	773,772	767,007
39200-Transportation Equipment	2,995,412	2,966,557	2,937,703	3,070,849	3,041,481	3,012,112	2,982,744	2,953,376	2,924,008	3,044,640	3,159,797	3,129,494	3,099,191
39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
39400-Tools, Shop, & Garage Equip.	209,861	205,398	200,934	196,471	192,008	187,545	183,081	178,618	174,155	169,692	165,229	160,765	156,302
39600-Power Operated Equipment	1,475,259	1,467,493	1,459,727	1,451,961	1,444,195	1,436,429	1,428,663	1,420,897	1,413,131	1,405,365	1,397,599	1,389,833	1,382,067
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	19,991	19,849	19,707	19,565	19,423	19,281	19,138	18,996	18,854	18,712	18,570	18,427	18,285
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	134,805	128,762	122,718	116,675	110,631	104,588	98,545	92,501	86,458	80,414	74,371	68,328	62,284
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	352,316	347,505	342,693	337,882	333,071	328,259	323,448	318,637	313,825	309,014	304,203	299,392	294,580
3990-Oth Tang Prop - PC Hardware	132,333	129,411	126,489	123,568	120,646	117,725	114,803	111,882	108,960	106,039	103,117	100,195	97,274
3991-Oth Tang Prop - Network - H/W	8,780	6,595	4,410	2,224	39	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	1,093,113	1,049,432	1,135,250	1,089,360	1,043,471	1,089,581	1,042,123	1,002,181	1,059,239	1,017,643	976,047	1,026,451	983,287
30310-Misc. Intangible Plant - Software	4,310,488	4,206,964	4,103,440	3,999,916	3,896,392	3,792,868	3,689,344	3,651,775	3,614,206	3,576,638	3,539,069	3,501,500	3,463,931
30320-Customer First - 15 Years	-	-	-	-	-	-	17,203,400	17,107,825	17,012,251	16,916,677	16,821,102	16,725,528	16,629,953
30330-Customer First - 7 Years	-	-	-	-	-	-	1,353,346	1,337,234	1,321,123	1,305,012	1,288,901	1,272,789	1,256,678
39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 196,302,799	\$ 195,982,993	\$ 196,728,465	\$ 198,392,050	\$ 197,840,296	\$ 198,692,555	\$ 216,995,461	\$ 219,325,380	\$ 222,233,685	\$ 223,925,755	\$ 223,737,143	\$ 224,751,943	\$ 226,932,805

Liberty Utilities (Peach State Natural Gas) Corp.
 AFUDC Adjustment
 WP 2-1-4

Account	Deprec.		Cost											
	Rate	Adjustment	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Monthly Depreciation														
37600-Mains - Cathodic Protection	1.60%	1,192,061	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589
38000-Services	2.44%	553,072	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125
38100-Meters	2.88%	153,681	369	369	369	369	369	369	369	369	369	369	369	369
39000-Structures & Improvements	2.28%	196,865	374	374	374	374	374	374	374	374	374	374	374	374
30310-Misc. Intangible Plant - Software	16.14%	250,000	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363
		2,345,679	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819
Accumulated Depreciation														
37600-Mains - Cathodic Protection			1,589	3,179	4,768	6,358	7,947	9,536	11,126	12,715	14,305	15,894	17,484	19,073
38000-Services			1,125	2,249	3,374	4,498	5,623	6,747	7,872	8,997	10,121	11,246	12,370	13,495
38100-Meters			369	738	1,107	1,475	1,844	2,213	2,582	2,951	3,320	3,688	4,057	4,426
39000-Structures & Improvements			374	748	1,122	1,496	1,870	2,244	2,618	2,992	3,366	3,740	4,114	4,489
30300-Misc. Intangible Plant			3,363	6,725	10,088	13,450	16,813	20,175	23,538	26,900	30,263	33,625	36,988	40,350
			6,819	13,639	20,458	27,277	34,097	40,916	47,736	54,555	61,374	68,194	75,013	81,832
Net Adjustment Remaining														
37600-Mains - Cathodic Protection			1,190,472	1,188,882	1,187,293	1,185,703	1,184,114	1,182,525	1,180,935	1,179,346	1,177,756	1,176,167	1,174,577	1,172,988
38000-Services			551,947	550,823	549,698	548,574	547,449	546,325	545,200	544,075	542,951	541,826	540,702	539,577
38100-Meters			153,312	152,943	152,574	152,206	151,837	151,468	151,099	150,730	150,361	149,993	149,624	149,255
39000-Structures & Improvements			196,491	196,117	195,743	195,369	194,995	194,621	194,247	193,873	193,499	193,125	192,751	192,376
30300-Misc. Intangible Plant			246,638	243,275	239,913	236,550	233,188	229,825	226,463	223,100	219,738	216,375	213,013	209,650
			2,338,860	2,332,040	2,325,221	2,318,402	2,311,582	2,304,763	2,297,943	2,291,124	2,284,305	2,277,485	2,270,666	2,263,847

Liberty Utilities (Peach State Natural Gas) Corp.
 AFUDC Adjustment
 WP 2-1-4

Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Monthly Depreciation												
37600-Mains - Cathodic Protection	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589
38000-Services	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125
38100-Meters	369	369	369	369	369	369	369	369	369	369	369	369
39000-Structures & Improvements	374	374	374	374	374	374	374	374	374	374	374	374
30310-Misc. Intangible Plant - Software	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363
	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819

Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Accumulated Depreciation												
37600-Mains - Cathodic Protection	20,662	22,252	23,841	25,431	27,020	28,609	30,199	31,788	33,378	34,967	36,557	38,146
38000-Services	14,620	15,744	16,869	17,993	19,118	20,242	21,367	22,492	23,616	24,741	25,865	26,990
38100-Meters	4,795	5,164	5,533	5,901	6,270	6,639	7,008	7,377	7,746	8,114	8,483	8,852
39000-Structures & Improvements	4,863	5,237	5,611	5,985	6,359	6,733	7,107	7,481	7,855	8,229	8,603	8,977
30300-Misc. Intangible Plant	43,713	47,075	50,438	53,800	57,163	60,525	63,888	67,250	70,613	73,975	77,338	80,700
	88,652	95,471	102,291	109,110	115,929	122,749	129,568	136,387	143,207	150,026	156,846	163,665

Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Net Adjustment Remaining												
37600-Mains - Cathodic Protection	1,171,399	1,169,809	1,168,220	1,166,630	1,165,041	1,163,452	1,161,862	1,160,273	1,158,683	1,157,094	1,155,504	1,153,915
38000-Services	538,452	537,328	536,203	535,079	533,954	532,830	531,705	530,580	529,456	528,331	527,207	526,082
38100-Meters	148,886	148,517	148,148	147,780	147,411	147,042	146,673	146,304	145,935	145,567	145,198	144,829
39000-Structures & Improvements	192,002	191,628	191,254	190,880	190,506	190,132	189,758	189,384	189,010	188,636	188,262	187,888
30300-Misc. Intangible Plant	206,288	202,925	199,563	196,200	192,838	189,475	186,113	182,750	179,388	176,025	172,663	169,300
	2,257,027	2,250,208	2,243,388	2,236,569	2,229,750	2,222,930	2,216,111	2,209,292	2,202,472	2,195,653	2,188,833	2,182,014

Liberty Utilities (Peach State Natural Gas) Corp.
 AFUDC Adjustment
 WP 2-1-4

Account	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	13 Month	
														Average 1/31/2023	
Monthly Depreciation															
37600-Mains - Cathodic Protection	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	
38000-Services	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	
38100-Meters	369	369	369	369	369	369	369	369	369	369	369	369	369	369	
39000-Structures & Improvements	374	374	374	374	374	374	374	374	374	374	374	374	374	374	
30310-Misc. Intangible Plant - Software	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	
	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	
Accumulated Depreciation															
37600-Mains - Cathodic Protection	39,735	41,325	42,914	44,504	46,093	47,682	49,272	50,861	52,451	54,040	55,630	57,219	58,808	58,808	
38000-Services	28,114	29,239	30,364	31,488	32,613	33,737	34,862	35,987	37,111	38,236	39,360	40,485	41,609	41,609	
38100-Meters	9,221	9,590	9,959	10,327	10,696	11,065	11,434	11,803	12,172	12,540	12,909	13,278	13,647	13,647	
39000-Structures & Improvements	9,351	9,725	10,099	10,473	10,847	11,221	11,595	11,969	12,343	12,717	13,092	13,466	13,840	13,840	
30300-Misc. Intangible Plant	84,063	87,425	90,788	94,150	97,513	100,875	104,238	107,600	110,963	114,325	117,688	121,050	124,413	124,413	
	170,484	177,304	184,123	190,942	197,762	204,581	211,401	218,220	225,039	231,859	238,678	245,497	252,317	252,317	211,401
Net Adjustment Remaining															
37600-Mains - Cathodic Protection	1,152,326	1,150,736	1,149,147	1,147,557	1,145,968	1,144,379	1,142,789	1,141,200	1,139,610	1,138,021	1,136,431	1,134,842	1,133,253	1,133,253	
38000-Services	524,958	523,833	522,708	521,584	520,459	519,335	518,210	517,085	515,961	514,836	513,712	512,587	511,463	511,463	
38100-Meters	144,460	144,091	143,722	143,354	142,985	142,616	142,247	141,878	141,509	141,141	140,772	140,403	140,034	140,034	
39000-Structures & Improvements	187,514	187,140	186,766	186,392	186,018	185,644	185,270	184,896	184,522	184,148	183,773	183,399	183,025	183,025	
30300-Misc. Intangible Plant	165,938	162,575	159,213	155,850	152,488	149,125	145,763	142,400	139,038	135,675	132,313	128,950	125,588	125,588	
	2,175,195	2,168,375	2,161,556	2,154,737	2,147,917	2,141,098	2,134,278	2,127,459	2,120,640	2,113,820	2,107,001	2,100,182	2,093,362	2,093,362	

Liberty Utilities (Peach State Natural Gas) Corp.

Summary of Ratebase Items

WP 2-2

Accumulated Reserves

Acct No.	Description	Balance 12/31/2019	Balance 6/30/2021	13 Month Average 1/31/2023
30200	30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716
30400	30400-Land & Land Rights	2,635	2,635	2,635
30500	30500-Structures & Improvements	5,167	5,167	5,167
31100	31100-Liquefied Petro Gas Equip.	-	-	-
36100	36100-Structures & Improvements	281,331	(0)	-
36200	36200-Gas Holders	-	-	-
36310	36310-Liquefaction Equip.	-	-	-
36320	36320-Vaporizing Equipment	-	-	-
36350	36350-Other Equipment	-	-	-
36510	36510-Land & Land Rights	4,502	-	-
36520	36520-Rights-Of-Way	112,580	94,794	96,062
36600	36600-Structures & Improvements	11,493	11,493	11,493
36700	36700-Mains - Cathodic Protection	395	715	720
36701	36701-Mains - Steel	3,228,249	3,131,634	3,144,574
36900	36900-Meas. & Reg. Sta. Equipment	93,404	84,930	85,396
37000	37000-Communication Equipment	-	-	-
37400	37400-Land & Land Rights	21,067	21,067	21,067
37402	37402-Land & Land Rights	105,011	105,011	105,011
37500	37500-Structures & Improvements	88,281	103,586	112,341
37600	37600-Mains - Cathodic Protection	961,716	1,112,843	1,209,870
37601	37601-Mains - Steel	8,334,280	10,020,773	10,838,909
37602	37602-Mains - Plastic	19,355,767	20,476,459	22,016,630
37800	37800-Meas. & Reg. Sta. Eq-General	822,587	1,330,946	1,383,838
37900	37900-Meas. & Reg. - City Gate	195,406	239,048	252,151
38000	38000-Services	23,588,494	26,234,710	27,887,397
38100	38100-Meters	4,709,515	5,720,259	6,051,919
38200	38200-Meter Installations	6,342,358	5,397,202	5,832,046
38300	38300-House Regulators	1,301,178	845,327	917,441
38500	38500-Ind. Meas. & Reg. Sta. Equip	64,317	73,759	87,341
38900	38900-Land & Land Rights	153,221	153,221	153,221
39000	39000-Structures & Improvements	1,090,882	1,037,907	1,177,173
39003	39003-Improvements	152,178	186,368	208,787
39004	39004-Air Conditioning Equipment	10,565	3,168	3,812
39009	39009-Improv. to Leased Premises	234,938	30,084	36,508
39100	39100-Office Furniture & Equipment	825,909	728,139	816,089
39200	39200-Transportation Equipment	958,218	1,232,522	698,223
39300	39300-Stores Equipment	3,328	3,328	3,328
39400	39400-Tools, Shop, & Garage Equip.	724,904	294,482	352,504
39600	39600-Power Operated Equipment	473,034	377,119	469,341
39603	39603-Ditchers	-	-	-
39604	39604-Backhoes	34,750	13,763	15,612
39700	39605-Welders	-	-	-
39701	39700-Communication Equipment	347,770	548,099	626,663
39800	39701-Comm. Equip. - Mobile Radios	-	-	-
39903	39800-Miscellaneous Equipment	988,091	479,604	542,151
39900	3990-Oth Tang Prop - PC Hardware	28,988	57,526	95,506
39910	3991-Oth Tang Prop - Network - H/W	367,963	133,227	155,607
39906	39907-Oth Tang Prop - PC Software	-	-	-
33000	33000-Misc. Intangible Plant	655,510	1,180,926	1,495,548
30310	30310-Misc. Intangible Plant - Software	1,567,098	2,735,146	1,260,591
30320	30320-Customer First - 15 Years	-	-	154,389
30330	30330-Customer First - 7 Years	-	-	26,026
39908	39908-Oth Tang Prop - Appl Software	-	-	-
39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-
39924	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-
	Subtotal	78,267,797	84,227,705	88,373,803
	Cost of Removal Incurred	(3,789,130)	(5,283,525)	(5,283,525)
	Subtotal	74,478,668	78,944,180	83,090,278
	AFUDC Adjustment	-	(122,749)	(211,401)
	Total	\$ 74,478,668	\$ 78,821,431	\$ 82,878,877

Liberty Utilities (Peach State Natural Gas) Corp.

Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Accumulated Reserves												
	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20
30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716
30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635
30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	281,331	281,885	282,439	282,993	283,547	284,101	284,655	285,209	285,209	(0)	(0)	(0)	(0)
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	4,502	4,502	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	112,580	112,934	(19,310)	(19,115)	(18,920)	(18,725)	(18,530)	(18,335)	(18,237)	93,917	94,014	94,112	94,209
36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493
36700-Mains - Cathodic Protection	395	396	397	398	399	400	401	403	403	711	711	712	712
36701-Mains - Steel	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	3,225,123	3,122,568	3,123,671	3,124,666	3,125,662
36900-Meas. & Reg. Sta. Equipment	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	93,404	84,608	84,608	84,680	84,715
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067
37402-Land & Land Rights	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011
37500-Structures & Improvements	88,281	88,996	89,710	90,425	91,139	91,854	92,568	93,283	93,956	97,524	98,198	98,871	99,545
37600-Mains - Cathodic Protection	961,716	968,844	975,973	983,101	990,230	997,358	1,004,486	1,011,615	1,018,491	1,040,876	1,050,498	1,058,119	1,065,740
37601-Mains - Steel	8,334,280	8,389,956	8,445,632	8,498,261	8,553,933	8,609,605	8,665,277	8,720,949	8,457,669	9,381,207	9,454,231	9,512,072	9,569,913
37602-Mains - Plastic	19,355,767	19,469,345	19,582,922	19,696,371	19,809,949	19,923,527	20,037,104	20,150,682	20,191,701	19,340,737	19,490,673	19,609,434	19,728,195
37800-Meas. & Reg. Sta. Eq-General	822,587	826,323	830,058	833,793	837,529	841,264	844,999	848,735	851,506	1,295,609	1,299,535	1,303,461	1,307,388
37900-Meas. & Reg. - City Gate	195,406	196,142	196,878	197,614	198,350	199,086	199,822	200,558	201,566	229,977	230,985	231,993	233,001
38000-Services	23,588,494	23,697,540	23,806,585	23,146,745	23,254,479	23,362,213	23,469,948	23,577,682	23,442,187	24,995,734	25,186,841	25,317,825	25,448,809
38100-Meters	4,709,515	4,726,449	4,743,382	4,760,316	4,777,250	4,794,183	4,811,117	4,828,051	4,828,058	5,493,594	5,520,932	5,545,848	5,570,764
38200-Meter Installations	6,342,358	6,393,891	6,445,424	6,496,957	6,548,491	6,600,024	6,651,557	6,703,090	6,726,655	5,082,776	5,129,606	5,163,055	5,196,505
38300-House Regulators	1,301,178	1,304,168	1,307,159	1,310,150	1,313,141	1,316,132	1,319,123	1,322,114	1,327,382	797,865	803,139	808,412	813,686
38500-Ind. Meas. & Reg. Sta. Equip	64,317	65,339	66,362	67,385	68,407	69,430	70,453	71,475	72,520	64,356	65,400	66,445	67,490
38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
39000-Structures & Improvements	1,090,882	1,103,005	1,115,127	1,127,249	1,139,372	1,151,494	1,163,616	1,175,739	942,979	941,492	952,205	962,918	973,630
3901-Structure Frame	152,178	154,129	156,083	158,032	159,983	161,935	163,886	165,838	166,839	170,847	172,572	174,296	176,021
3902-Improvements	10,565	10,621	10,677	10,733	10,789	10,845	10,901	10,957	(23,585)	2,722	2,772	2,821	2,871
3903-Improv. to Leased Premises	234,938	235,161	235,383	235,606	235,829	236,052	236,275	236,498	4,148	25,637	26,131	26,625	27,119
39100-Office Furniture & Equipment	825,909	832,101	838,293	844,484	850,676	856,868	863,060	869,252	642,625	669,804	674,016	680,782	687,547
39200-Transportation Equipment	958,218	980,256	937,630	959,225	980,819	1,002,414	1,024,008	1,045,602	1,071,651	1,009,571	1,034,343	1,059,115	1,083,888
39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
39400-Tools, Shop, & Garage Equip.	724,904	730,970	737,036	743,102	749,168	755,234	761,301	767,367	410,941	254,313	258,777	263,240	267,703
39600-Power Operated Equipment	473,034	478,547	484,060	489,573	495,087	500,600	506,113	511,626	518,052	320,560	326,638	332,948	339,258
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,895	12,489	12,626	12,768	12,910
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	347,770	351,303	354,837	358,371	361,904	365,438	368,971	372,505	253,414	493,708	499,752	505,795	511,839
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	988,091	994,307	1,000,523	1,006,738	1,012,954	1,019,170	1,025,386	1,031,601	438,108	436,303	441,114	445,925	450,737
3990-Oth Tang Prop - PC Hardware	28,988	29,386	29,784	30,183	30,581	30,979	31,377	31,775	(88)	31,232	34,154	37,075	39,997
3991-Oth Tang Prop - Network - H/W	367,963	369,696	371,428	373,160	374,892	376,624	378,356	380,088	(50,532)	113,560	115,745	117,930	120,115
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	655,510	664,483	673,456	682,430	691,403	700,376	709,349	718,322	759,030	814,557	855,265	895,973	936,680
30310-Misc. Intangible Plant - Software	1,567,098	1,592,610	1,618,121	1,643,633	1,669,145	1,694,656	1,720,168	1,745,679	1,836,978	1,913,457	2,004,756	2,096,055	2,187,354
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
COR Incurred	(3,789,130)	(3,857,066)	(3,948,225)	(4,066,131)	(4,161,141)	(4,242,883)	(4,336,101)	(4,403,295)	(4,460,680)	(4,563,252)	(4,666,011)	(4,742,697)	(4,828,537)
Total	\$ 74,478,668	\$ 74,875,260	\$ 75,046,867	\$ 74,620,827	\$ 74,988,427	\$ 75,369,296	\$ 75,738,689	\$ 76,134,106	\$ 73,665,042	\$ 74,091,698	\$ 74,700,571	\$ 75,213,915	\$ 75,718,104

Liberty Utilities (Peach State Natural Gas) C
 Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22
30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716
30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635
30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	94,307	94,404	94,502	94,599	94,697	94,794	94,892	94,989	95,087	95,184	95,282	95,379	95,477	95,574
36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493
36700-Mains - Cathodic Protection	713	713	713	714	714	715	715	716	716	716	717	717	718	718
36701-Mains - Steel	3,126,657	3,127,632	3,128,648	3,129,643	3,130,638	3,131,634	3,132,629	3,133,625	3,134,620	3,135,615	3,136,611	3,137,606	3,138,601	3,139,597
36900-Meas. & Reg. Sta. Equipment	84,751	84,787	84,823	84,859	84,894	84,930	84,966	85,002	85,038	85,073	85,109	85,145	85,181	85,217
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067
37402-Land & Land Rights	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011
37500-Structures & Improvements	100,218	100,892	101,565	102,239	102,912	103,586	104,259	104,933	105,606	106,280	106,953	107,627	108,300	108,974
37600-Mains - Cathodic Protection	1,073,362	1,080,983	1,088,604	1,096,225	1,103,846	1,111,467	1,119,088	1,126,709	1,134,330	1,141,951	1,149,572	1,157,193	1,164,814	1,172,435
37601-Mains - Steel	9,627,754	9,685,595	9,743,436	9,801,277	9,859,118	9,916,959	9,974,800	10,032,641	10,090,482	10,148,323	10,206,164	10,264,005	10,321,846	10,379,687
37602-Mains - Plastic	19,846,956	19,965,717	20,084,478	20,203,239	20,322,000	20,440,761	20,559,522	20,678,283	20,797,044	20,915,805	21,034,566	21,153,327	21,272,088	21,390,849
37800-Meas. & Reg. Sta. Eq-General	1,311,314	1,315,240	1,319,167	1,323,093	1,327,019	1,330,946	1,334,872	1,338,798	1,342,725	1,346,651	1,350,577	1,354,504	1,358,430	1,362,356
37900-Meas. & Reg. - City Gate	234,009	235,017	236,025	237,033	238,041	239,048	240,056	241,064	242,072	243,080	244,088	245,096	246,104	247,112
38000-Services	25,579,792	25,710,776	25,841,759	25,972,743	26,103,727	26,234,710	26,365,694	26,496,677	26,627,661	26,758,645	26,889,629	27,020,613	27,151,597	27,282,581
38100-Meters	5,595,680	5,620,595	5,645,511	5,670,427	5,695,343	5,720,259	5,745,175	5,770,091	5,795,006	5,819,922	5,844,838	5,869,754	5,894,670	5,919,586
38200-Meter Installations	5,229,954	5,263,404	5,296,853	5,330,303	5,363,752	5,397,202	5,430,651	5,464,101	5,497,550	5,531,000	5,564,450	5,597,899	5,631,349	5,664,798
38300-House Regulators	818,959	824,233	829,506	834,780	840,053	845,327	850,601	855,874	861,148	866,421	871,695	877,314	882,947	888,636
38500-Ind. Meas. & Reg. Sta. Equip	68,535	69,580	70,624	71,669	72,714	73,759	74,804	75,848	76,893	77,938	78,983	80,028	81,072	82,117
38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
39000-Structures & Improvements	984,343	995,056	1,005,769	1,016,482	1,027,194	1,037,907	1,048,620	1,059,333	1,070,045	1,080,758	1,091,471	1,102,184	1,112,897	1,123,609
3901-Structure Frame	177,745	179,470	181,195	182,919	184,644	186,368	188,093	189,817	191,542	193,266	194,991	196,716	198,440	200,165
3902-Improvements	2,920	2,970	3,019	3,069	3,118	3,168	3,217	3,267	3,316	3,366	3,415	3,465	3,514	3,564
3903-Improv. to Leased Premises	27,613	28,107	28,601	29,096	29,590	30,084	30,578	31,072	31,566	32,060	32,555	33,049	33,543	34,037
39100-Office Furniture & Equipment	694,312	701,078	707,843	714,609	721,374	728,139	734,905	741,670	748,435	755,201	761,966	768,731	775,497	782,262
39200-Transportation Equipment	1,108,660	1,133,432	1,158,205	1,182,977	1,207,749	1,232,522	1,257,294	1,282,066	1,306,839	1,331,611	1,356,384	1,381,156	1,405,928	1,430,700
39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
39400-Tools, Shop, & Garage Equip.	272,166	276,629	281,093	285,556	290,019	294,482	298,946	303,409	307,872	312,335	316,798	321,262	325,725	330,188
39600-Power Operated Equipment	345,569	351,879	358,189	364,499	370,809	377,119	383,429	389,739	396,049	402,359	408,669	414,979	422,745	430,511
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	13,052	13,194	13,337	13,479	13,621	13,763	13,905	14,048	14,190	14,332	14,474	14,616	14,759	14,901
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	517,882	523,925	529,969	536,012	542,056	548,099	554,142	560,186	566,229	572,273	578,316	584,359	590,403	596,446
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	455,548	460,359	465,170	469,982	474,793	479,604	484,416	489,227	494,038	498,849	503,661	508,472	513,283	518,095
3990-Oth Tang Prop - PC Hardware	42,919	45,840	48,762	51,683	54,605	57,526	60,448	63,369	66,291	69,212	72,134	75,056	77,977	80,899
3991-Oth Tang Prop - Network - H/W	122,301	124,486	126,671	128,856	131,041	133,227	135,412	137,597	139,782	141,967	144,153	146,338	148,523	150,708
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	977,388	1,018,096	1,058,803	1,099,511	1,140,219	1,180,926	1,221,634	1,262,342	1,303,049	1,343,757	1,384,464	1,425,172	1,468,854	1,512,535
30310-Misc. Intangible Plant - Software	2,278,652	2,369,951	2,461,250	2,552,548	2,643,847	2,735,146	2,826,445	2,917,743	3,009,042	3,100,341	3,191,640	3,282,938	3,386,462	3,489,986
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COR Incurred	(4,899,373)	(4,944,031)	(5,019,584)	(5,110,439)	(5,182,387)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)
Total	\$ 76,237,297	\$ 76,782,669	\$ 77,297,146	\$ 77,878,583	\$ 78,445,943	\$ 78,944,180	\$ 79,543,554	\$ 80,142,929	\$ 80,742,304	\$ 81,341,679	\$ 81,941,054	\$ 82,540,429	\$ 83,139,804	\$ 83,739,179

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected 13-Month Average	Current Rates
30200-Franchise & Consents	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	\$ 20,716	0.00%
30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	0.00%
30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	0.00%
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36100-Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	2.00%
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
36520-Rights-Of-Way	95,672	95,769	95,867	95,964	96,062	96,159	96,257	96,354	96,452	96,549	96,647	96,062	0.72%
36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	0.00%
36700-Mains - Cathodic Protection	718	719	719	720	720	721	721	721	722	722	723	720	0.37%
36701-Mains - Steel	3,140,592	3,141,588	3,142,583	3,143,578	3,144,574	3,145,569	3,146,565	3,147,560	3,148,555	3,149,551	3,150,546	3,144,574	0.37%
36900-Meas. & Reg. Sta. Equipment	85,253	85,288	85,324	85,360	85,396	85,432	85,467	85,503	85,539	85,575	85,611	85,396	0.46%
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
37400-Land & Land Rights	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	21,067	0.00%
37402-Land & Land Rights	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	105,011	0.00%
37500-Structures & Improvements	109,647	110,321	110,994	111,668	112,341	113,015	113,688	114,361	115,035	115,708	116,382	112,341	1.97%
37600-Mains - Cathodic Protection	1,175,666	1,184,459	1,193,253	1,202,047	1,210,841	1,219,635	1,228,429	1,237,223	1,246,017	1,254,811	1,263,605	1,209,870	1.60%
37601-Mains - Steel	10,587,478	10,624,278	10,661,078	10,697,878	10,734,678	10,771,478	10,808,278	10,845,078	10,881,878	10,918,678	10,955,478	10,838,909	1.60%
37602-Mains - Plastic	21,520,396	21,647,587	21,774,778	21,901,969	22,029,160	22,156,351	22,283,542	22,410,733	22,537,924	22,665,115	22,792,306	22,016,630	1.60%
37800-Meas. & Reg. Sta. Eq-General	1,366,899	1,371,134	1,375,369	1,379,603	1,383,838	1,388,073	1,392,307	1,396,542	1,400,777	1,405,011	1,409,246	1,383,838	1.85%
37900-Meas. & Reg. - City Gate	248,120	249,128	250,136	251,144	252,151	253,159	254,167	255,175	256,183	257,191	258,199	252,151	1.90%
38000-Services	27,321,255	27,465,946	27,610,637	27,755,328	27,900,019	28,044,710	28,189,401	28,334,092	28,478,783	28,623,474	28,768,165	27,887,397	2.44%
38100-Meters	5,945,389	5,972,608	5,999,827	6,026,280	6,053,803	6,081,326	6,108,849	6,136,372	6,163,895	6,191,418	6,218,941	6,051,919	2.88%
38200-Meter Installations	5,698,248	5,731,697	5,765,147	5,798,596	5,832,046	5,865,495	5,898,945	5,932,394	5,965,844	5,999,293	6,032,743	5,832,046	3.20%
38300-House Regulators	894,324	900,058	905,792	911,526	917,260	923,000	928,734	934,468	940,202	945,936	951,670	917,441	2.54%
38500-Ind. Meas. & Reg. Sta. Equip	83,162	84,207	85,252	86,296	87,341	88,386	89,431	90,476	91,520	92,565	93,610	87,341	2.83%
38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	0.00%
39000-Structures & Improvements	1,134,322	1,145,035	1,155,748	1,166,461	1,177,173	1,187,886	1,198,599	1,209,312	1,220,024	1,230,737	1,241,450	1,177,173	2.28%
3901-Structure Frame	201,889	203,614	205,338	207,063	208,787	210,512	212,237	213,961	215,686	217,410	219,135	208,787	2.28%
3902-Improvements	3,613	3,663	3,713	3,762	3,812	3,861	3,911	3,960	4,010	4,059	4,109	3,812	2.28%
3903-Improv. to Leased Premises	34,531	35,025	35,519	36,014	36,508	37,002	37,496	37,990	38,484	38,978	39,473	36,508	10.00%
39100-Office Furniture & Equipment	789,028	795,793	802,558	809,324	816,089	822,854	829,620	836,385	843,150	849,916	856,681	816,089	5.00%
39200-Transportation Equipment	703,240	634,895	664,263	693,631	722,999	752,367	781,735	811,103	840,471	869,839	899,207	698,223	9.51%
39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	5.00%
39400-Tools, Shop, & Garage Equip.	334,651	339,114	343,578	348,041	352,504	356,967	361,431	365,894	370,357	374,820	379,283	352,504	10.00%
39600-Power Operated Equipment	438,277	446,043	453,809	461,575	469,341	477,107	484,873	492,639	500,405	508,171	515,937	469,341	4.91%
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	4.91%
39604-Backhoes	15,043	15,185	15,327	15,469	15,612	15,754	15,896	16,038	16,180	16,323	16,465	15,612	4.91%
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	4.91%
39700-Communication Equipment	602,490	608,533	614,576	620,620	626,663	632,707	638,750	644,793	650,837	656,880	662,924	626,663	10.00%
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	10.00%
39800-Miscellaneous Equipment	522,906	527,717	532,528	537,340	542,151	546,962	551,774	556,585	561,396	566,207	571,019	542,151	6.67%
3990-Oth Tang Prop - PC Hardware	83,820	86,742	89,663	92,585	95,506	98,428	101,350	104,271	107,193	110,114	113,036	95,506	16.67%
3991-Oth Tang Prop - Network - H/W	152,893	155,079	157,264	159,450	161,636	163,822	166,008	168,193	170,379	172,564	174,750	157,303	16.67%
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	16.67%
30300-Misc. Intangible Plant	1,556,217	1,602,106	1,647,996	1,693,885	1,739,775	1,785,665	1,831,555	1,877,445	1,923,335	1,969,225	2,015,115	1,495,548	20.46%
30310-Misc. Intangible Plant - Software	3,593,510	3,697,034	3,800,558	3,904,082	(896,127)	(858,559)	(820,990)	(783,421)	(745,852)	(708,284)	(670,715)	1,260,591	16.14%
30320-Customer First - 15 Years	-	-	-	-	-	95,574	191,149	286,723	382,298	477,872	573,447	154,389	6.67%
30330-Customer First - 7 Years	-	-	-	-	-	16,111	32,223	48,334	64,445	80,556	96,668	26,026	14.29%
39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	16.67%
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	16.67%
39924-Oth Tang Prop - Gen. Startup Cost	-	-	-	-	-	-	-	-	-	-	-	-	16.67%
COR Incurred	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	
Total	\$ 83,478,364	\$ 83,999,479	\$ 84,649,834	\$ 85,276,291	\$ 85,979,975	\$ 86,744,719	\$ 87,519,463	\$ 88,294,207	\$ 89,068,951	\$ 89,843,695	\$ 90,618,439	\$ 84,498,304	\$ 83,090,278

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Depreciation																		Projected Jul-21	Projected Aug-21
	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21		
30200-Franchise & Consents																			-	-
30400-Land & Land Rights																			-	-
30500-Structures & Improvements																			-	-
31100-Liquefied Petro Gas Equip.																			-	-
36100-Structures & Improvements	554	554	554	554	554	554	554												-	-
36200-Gas Holders																			-	-
36310-Liquefaction Equip.																			-	-
36320-Vaporizing Equipment																			-	-
36350-Other Equipment																			-	-
36510-Land & Land Rights																			-	-
36520-Rights-Of-Way	354	195	195	195	195	195	195	98	98	98	98	98	98	98	98	98	98	98	98	98
36600-Structures & Improvements																			-	-
36700-Mains - Cathodic Protection	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
36701-Mains - Steel								942	942	1,103	995	995	995	995	995	995	995	995	995	995
36900-Meas. & Reg. Sta. Equipment								36	36	36	36	36	36	36	36	36	36	36	36	36
37000-Communication Equipment																			-	-
37400-Land & Land Rights																			-	-
37402-Land & Land Rights																			-	-
37500-Structures & Improvements	715	715	715	715	715	715	715	673	673	673	673	673	673	673	673	673	673	673	673	673
37600-Mains - Cathodic Protection	7,128	7,128	7,128	7,128	7,128	7,128	7,128	8,069	6,621	9,622	7,621	7,621	7,621	7,621	7,621	7,621	8,825	7,793	7,793	7,793
37601-Mains - Steel	55,676	55,676	55,672	55,672	55,672	55,672	55,672	50,249	50,249	73,024	57,841	57,841	57,841	57,841	57,841	140,105	72,594	64,638	64,638	64,638
37602-Mains - Plastic	113,578	113,578	113,578	113,578	113,578	113,578	113,578	108,283	103,174	149,936	118,761	118,761	118,761	118,761	118,761	152,083	121,137	121,137	121,137	121,137
37800-Meas. & Reg. Sta. Eq-General	3,735	3,735	3,735	3,735	3,735	3,735	3,735	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926
37900-Meas. & Reg. - City Gate	736	736	736	736	736	736	736	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
38000-Services	109,046	109,046	107,734	107,734	107,734	107,734	107,734	117,116	100,922	191,107	130,984	130,984	130,984	130,984	130,984	130,984	130,984	130,984	130,984	130,984
38100-Meters	16,934	16,934	16,934	16,934	16,934	16,934	16,934	25,077	23,705	27,338	24,916	24,916	24,916	24,916	24,916	24,916	24,916	24,916	24,916	24,916
38200-Meter Installations	51,533	51,533	51,533	51,533	51,533	51,533	51,533	26,760	26,760	46,829	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450
38300-House Regulators	2,991	2,991	2,991	2,991	2,991	2,991	2,991	5,702	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274
38500-Ind. Meas. & Reg. Sta. Equip	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
38900-Land & Land Rights																			-	-
39000-Structures & Improvements	12,122	12,122	12,122	12,122	12,122	12,122	12,122	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713
3901-Structure Frame	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725
3902-Improvements	56	56	56	56	56	56	56	50	50	50	50	50	50	50	50	50	50	50	50	50
3903-Improv. to Leased Premises	223	223	223	223	223	223	223	494	494	494	494	494	494	494	494	494	494	494	494	494
39100-Office Furniture & Equipment	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,765	6,765	4,213	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765
39200-Transportation Equipment	22,038	21,594	21,594	21,594	21,594	21,594	21,594	26,049	26,049	24,772	24,772	24,772	24,772	24,772	24,772	24,772	24,772	24,772	24,772	24,772
39300-Stores Equipment																			-	-
39400-Tools, Shop, & Garage Equip.	6,066	6,066	6,066	6,066	6,066	6,066	6,066	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463
39600-Power Operated Equipment	5,513	5,513	5,513	5,513	5,513	5,513	5,513	6,426	6,426	6,079	6,310	6,310	6,310	6,310	6,310	6,310	6,310	6,310	6,310	6,310
39603-Ditchers																			-	-
39604-Backhoes								145	145	137	142	142	142	142	142	142	142	142	142	142
39605-Welders																			-	-
39700-Communication Equipment	3,534	3,534	3,534	3,534	3,534	3,534	3,534	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043
39701-Comm. Equip. - Mobile Radios																			-	-
39800-Miscellaneous Equipment	6,216	6,216	6,216	6,216	6,216	6,216	6,216	13,085	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811
3990-Oth Tang Prop - PC Hardware	398	398	398	398	398	398	398	6,681	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922
3991-Oth Tang Prop - Network - H/W	1,732	1,732	1,732	1,732	1,732	1,732	1,732	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185
39907-Oth Tang Prop - PC Software																			-	-
30300-Misc. Intangible Plant	8,973	8,973	8,973	8,973	8,973	8,973	8,973	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708	40,708
30310-Misc. Intangible Plant - Software	25,512	25,512	25,512	25,512	25,512	25,512	25,512	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299
30320-Customer First - 15 Years																			-	-
30330-Customer First - 7 Years																			-	-
39908-Oth Tang Prop - App Software																			-	-
39909-Oth Tang Prop - Mainframe S/W																			-	-
39924-Oth Tang Prop - Gen. Startup Cost																			-	-
COR Incurred																			-	-
Total	\$ 464,529	\$ 463,926	\$ 462,611	\$ 462,611	\$ 462,611	\$ 462,611	\$ 462,611	\$ 565,814	\$ 529,228	\$ 711,632	\$ 590,029	\$ 590,029	\$ 590,029	\$ 590,029	\$ 590,029	\$ 672,293	\$ 639,308	\$ 599,375	\$ 599,375	\$ 599,375

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Total Exp. Feb to Jan
30200-Franchise & Consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36100-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36520-Rights-Of-Way	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	1,170
36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36700-Mains - Cathodic Protection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
36701-Mains - Steel	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	11,945
36900-Meas. & Reg. Sta. Equipment	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	430
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37500-Structures & Improvements	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	8,082
37600-Mains - Cathodic Protection	7,793	7,793	8,040	8,297	8,576	8,695	8,695	8,794	8,794	8,794	8,918	8,918	8,918	9,042	9,042	9,042	9,166	106,818
37601-Mains - Steel	64,638	64,638	64,638	66,900	66,900	66,900	66,900	66,900	69,727	69,727	69,727	69,727	69,727	69,727	69,727	69,727	69,727	828,242
37602-Mains - Plastic	121,137	121,137	122,019	122,938	125,774	126,349	126,774	127,191	127,322	127,766	128,292	129,636	130,080	130,277	130,527	131,269	131,269	1,542,671
37800-Meas. & Reg. Sta. Eq-General	3,926	3,926	3,926	3,926	3,926	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	50,816
37900-Meas. & Reg. - City Gate	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,095
38000-Services	130,984	130,984	134,247	137,643	141,710	143,295	143,295	144,691	144,691	144,691	146,332	146,332	146,332	147,973	147,973	148,352	149,993	1,753,950
38100-Meters	24,916	24,916	25,236	25,569	26,714	26,870	26,870	27,219	27,219	27,219	27,523	27,523	32,294	37,608	42,618	42,618	42,922	388,501
38200-Meter Installations	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	33,450	401,394
38300-House Regulators	5,274	5,274	5,387	5,505	5,633	5,689	5,689	5,734	5,734	5,734	5,791	5,791	5,791	5,848	5,848	5,848	5,905	69,401
38500-Ind. Meas. & Reg. Sta. Equip	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	12,538
38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39000-Structures & Improvements	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	10,713	128,553
3901-Structure Frame	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,695
3902-Improvements	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	594
3903-Improv. to Leased Premises	494	494	494	494	494	494	494	494	494	494	494	494	494	494	494	494	494	5,930
39100-Office Furniture & Equipment	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	81,184
39200-Transportation Equipment	24,772	24,772	28,854	28,854	28,854	28,854	28,854	28,854	29,368	29,368	29,368	29,368	29,368	29,368	29,368	29,844	30,303	353,221
39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39400-Tools, Shop, & Garage Equip.	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	53,559
39600-Power Operated Equipment	6,310	6,310	6,310	6,310	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	7,766	93,192
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39604-Backhoes	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	1,706
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39700-Communication Equipment	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	72,521
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39800-Miscellaneous Equipment	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	57,735
3990-Oth Tang Prop - PC Hardware	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	35,059
3991-Oth Tang Prop - Network - H/W	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185	39	-	-	-	-	-	-	-	8,780
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30300-Misc. Intangible Plant	40,708	40,708	40,708	40,708	43,682	43,682	43,682	45,890	45,890	45,890	47,458	39,942	39,942	41,596	41,596	41,596	43,165	520,326
30310-Misc. Intangible Plant - Software	91,299	91,299	91,299	91,299	103,524	103,524	103,524	103,524	103,524	103,524	103,524	37,569	37,569	37,569	37,569	37,569	37,569	846,556
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	95,574	95,574	95,574	95,574	95,574	95,574	573,447
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	16,111	16,111	16,111	16,111	16,111	16,111	96,668
39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39924-Oth Tang Prop - Gen. Startup Coss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COR Incurred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 599,375	\$ 599,375	\$ 608,284	\$ 615,568	\$ 640,678	\$ 643,476	\$ 643,902	\$ 648,415	\$ 651,755	\$ 649,741	\$ 653,840	\$ 692,580	\$ 698,696	\$ 707,930	\$ 713,612	\$ 714,700	\$ 719,138	\$ 8,137,783

Liberty Utilities (Peach State Natural Gas) C
 Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

																			Retirements						
	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21	Projected Nov-21	Projected Dec-21	
30200-Franchise & Consents																			-	-	-	-	-	-	
30400-Land & Land Rights																			-	-	-	-	-	-	
30500-Structures & Improvements																			-	-	-	-	-	-	
31100-Liquefied Petro Gas Equip.																			-	-	-	-	-	-	
36100-Structures & Improvements																			-	-	-	-	-	-	
36200-Gas Holders																			-	-	-	-	-	-	
36310-Liquefaction Equip.																			-	-	-	-	-	-	
36320-Vaporizing Equipment																			-	-	-	-	-	-	
36350-Other Equipment																			-	-	-	-	-	-	
36510-Land & Land Rights		(4,502)																	-	-	-	-	-	-	
36520-Rights-Of-Way		(132,438)																	-	-	-	-	-	-	
36600-Structures & Improvements																			-	-	-	-	-	-	
36700-Mains - Cathodic Protection																			-	-	-	-	-	-	
36701-Mains - Steel																			-	-	-	-	-	-	
36900-Meas. & Reg. Sta. Equipment																			-	-	-	-	-	-	
37000-Communication Equipment																			-	-	-	-	-	-	
37400-Land & Land Rights																			-	-	-	-	-	-	
37402-Land & Land Rights																			-	-	-	-	-	-	
37500-Structures & Improvements																			-	-	-	-	-	-	
37600-Mains - Cathodic Protection																			-	-	-	(2,631)	(2,737)	(2,963)	
37601-Mains - Steel				(3,043)															-	-	-	-	(24,087)	-	
37602-Mains - Plastic				(129)															-	-	-	(9,398)	(9,777)	(30,209)	
37800-Meas. & Reg. Sta. Eq-General																			-	-	-	-	-	-	
37900-Meas. & Reg. - City Gate																			-	-	-	-	-	-	
38000-Services			(767,574)																-	-	-	(32,758)	(34,079)	(40,826)	
38100-Meters																			-	-	-	(806)	(838)	(2,879)	
38200-Meter Installations																			-	-	-	-	-	-	
38300-House Regulators																			-	-	-	-	-	-	
38500-Ind. Meas. & Reg. Sta. Equip																			-	-	-	-	-	-	
38900-Land & Land Rights																			-	-	-	-	-	-	
39000-Structures & Improvements																			-	-	-	-	-	-	
3901-Structure Frame																			-	-	-	-	-	-	
3902-Improvements																			-	-	-	-	-	-	
3903-Improv. to Leased Premises																			-	-	-	-	-	-	
39100-Office Furniture & Equipment								(162,404)											-	-	-	-	-	-	
39200-Transportation Equipment		(64,220)																	-	-	-	(772,643)	-	-	
39300-Stores Equipment																			-	-	-	-	-	-	
39400-Tools, Shop, & Garage Equip.								(360,889)											-	-	-	-	-	-	
39600-Power Operated Equipment																			-	-	-	-	-	-	
39603-Ditchers																			-	-	-	-	-	-	
39604-Backhoes																			-	-	-	-	-	-	
39605-Welders																			-	-	-	-	-	-	
39700-Communication Equipment								(114,469)											-	-	-	-	-	-	
39701-Comm. Equip. - Mobile Radios																			-	-	-	-	-	-	
39800-Miscellaneous Equipment								(606,578)											-	-	-	-	-	-	
3990-Oth Tang Prop - PC Hardware								(38,545)											-	-	-	-	-	-	
3991-Oth Tang Prop - Network - H/W								(303,546)											-	-	-	-	-	-	
39907-Oth Tang Prop - PC Software																			-	-	-	-	-	-	
30300-Misc. Intangible Plant																			-	-	-	-	-	-	
30310-Misc. Intangible Plant - Software																			-	-	-	-	-	-	
30320-Customer First - 15 Years																			-	-	-	-	-	-	
30330-Customer First - 7 Years																			-	-	-	-	-	-	
39908-Oth Tang Prop - App Software																			-	-	-	-	-	-	
39909-Oth Tang Prop - Mainframe S/W																			-	-	-	-	-	-	
39924-Oth Tang Prop - Gen. Startup Cosi																			-	-	-	-	-	-	
COR Incurred																									
Total	\$ -	\$ (201,161)	\$ (770,746)	\$ -	\$ -	\$ -	\$ -	\$ (1,586,431)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (818,237)	\$ (71,519)	\$ (76,876)

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20		
30200-Franchise & Consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36100-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(285,209)	
36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36520-Rights-Of-Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,057	
36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36700-Mains - Cathodic Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	307	
36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,068)	
36900-Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(103,496)	
37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,868)	
37400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37600-Mains - Cathodic Protection	(1,277)	-	(1,046)	-	-	(1,323)	-	-	(1,323)	-	-	(1,323)	-	-	-	-	-	-	-	-	-	-	(1,193)	
37601-Mains - Steel	-	-	-	(30,100)	-	-	-	-	-	-	-	-	(36,400)	-	-	-	-	-	-	-	-	-	(313,530)	
37602-Mains - Plastic	(6,116)	(4,531)	(4,434)	-	(1,400)	(4,725)	(5,600)	(14,315)	(4,725)	(2,100)	(2,660)	(7,910)	(2,100)	-	-	-	-	-	-	-	-	-	(67,264)	
37800-Meas. & Reg. Sta. Eq-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,155)	
37900-Meas. & Reg. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	440,176	
38000-Services	(15,901)	-	(14,016)	-	-	(16,470)	-	-	(16,470)	-	(3,800)	(16,470)	(3,000)	-	-	-	-	-	-	-	-	-	(252,611)	
38100-Meters	(391)	-	(878)	-	-	(765)	-	(12,000)	(13,365)	(12,600)	-	(765)	-	-	-	-	-	-	-	-	-	-	(25,069)	
38200-Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,195)	
38300-House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(434)	
38500-Ind. Meas. & Reg. Sta. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(534,790)	
38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,209)	
39000-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(243,472)	
3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,200)	
3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(724)	
3903-Improv. to Leased Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,592)	
39100-Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(232,843)	
39200-Transportation Equipment	-	-	-	(97,200)	-	-	-	-	-	(90,000)	(87,000)	-	-	-	-	-	-	-	-	-	-	-	(70,989)	
39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(88,129)	
39400-Tools, Shop, & Garage Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(161,091)	
39600-Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(203,918)	
39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,551)	
39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,665)	
39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234,251	
39800-Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,617)	
3990-Oth Tang Prop - PC Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,399	
3991-Oth Tang Prop - Network - H/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(129,259)	
39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161,907	
30300-Misc. Intangible Plant	-	-	-	-	-	-	(440,823)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,820	
30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	(4,903,734)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,820)	
30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39924-Oth Tang Prop - Gen. Startup Cosi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COR Incurred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ (23,686)	\$ (4,531)	\$ (20,374)	\$ (127,300)	\$ (1,400)	\$ (23,283)	\$ (5,350,157)	\$ (26,315)	\$ (35,883)	\$ (104,700)	\$ (93,460)	\$ (26,468)	\$ (41,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,391,062)	\$ (0)

Liberty Utilities (Peach State Natural Gas) C
 Summary of Ratebase Items

WP 2-2-1

Reserve Monthly Activity

\$

	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	
30200-Franchise & Consents																			
30400-Land & Land Rights																			
30500-Structures & Improvements																			
31100-Liquefied Petro Gas Equip.																			
36100-Structures & Improvements																			
36200-Gas Holders																			
36310-Liquefaction Equip.																			
36320-Vaporizing Equipment																			
36350-Other Equipment																			
36510-Land & Land Rights																			
36520-Rights-Of-Way																			
36600-Structures & Improvements																			
36700-Mains - Cathodic Protection																			
36701-Mains - Steel																			
36900-Meas. & Reg. Sta. Equipment																			
37000-Communication Equipment																			
37400-Land & Land Rights																			
37402-Land & Land Rights																			
37500-Structures & Improvements																			
37600-Mains - Cathodic Protection																			
37601-Mains - Steel																			
37602-Mains - Plastic																			
37800-Meas. & Reg. Sta. Eq-General																			
37900-Meas. & Reg. - City Gate																			
38000-Services																			
38100-Meters																			
38200-Meter Installations																			
38300-House Regulators																			
38500-Ind. Meas. & Reg. Sta. Equip																			
38900-Land & Land Rights																			
39000-Structures & Improvements																			
3901-Structure Frame																			
3902-Improvements																			
3903-Improv. to Leased Premises																			
39100-Office Furniture & Equipment																			
39200-Transportation Equipment																			
39300-Stores Equipment																			
39400-Tools, Shop, & Garage Equip.																			
39600-Power Operated Equipment																			
39603-Ditchers																			
39604-Backhoes																			
39605-Welders																			
39700-Communication Equipment																			
39701-Comm. Equip. - Mobile Radios																			
39800-Miscellaneous Equipment																			
3990-Oth Tang Prop - PC Hardware																			
3991-Oth Tang Prop - Network - H/W																			
39907-Oth Tang Prop - PC Software																			
30300-Misc. Intangible Plant																			
30310-Misc. Intangible Plant - Software																			
30320-Customer First - 15 Years																			
30330-Customer First - 7 Years																			
39908-Oth Tang Prop - App Software																			
39909-Oth Tang Prop - Mainframe S/W																			
39924-Oth Tang Prop - Gen. Startup Cosi																			
COR Incurred	(67,936)	(91,159)	(117,906)	(95,010)	(81,742)	(93,218)	(67,194)	(57,385)	(102,572)	(102,759)	(76,686)	(85,840)	(70,837)	(44,658)	(75,553)	(90,855)	(71,948)	(101,138)	
Total	\$ (67,936)	\$ (91,159)	\$ (117,906)	\$ (95,010)	\$ (81,742)	\$ (93,218)	\$ (67,194)	\$ (57,385)	\$ (102,572)	\$ (102,759)	\$ (76,686)	\$ (85,840)	\$ (70,837)	\$ (44,658)	\$ (75,553)	\$ (90,855)	\$ (71,948)	\$ (101,138)	

Liberty Utilities (Peach State Natural Gas) Corp.
 Summary of Ratebase Items
 WP 2-3
 Construction Work in Progress

Month	Beginning Balance	Plus Capital Spending	Less Amounts Transferred to			Amounts per Trial Balance		
			Assets Placed in Service	Ending Balance		CWIP	Accrued CWIP	Total CWIP
Dec-19				12,120,867	Actual	12,059,470	61,397	12,120,867
Jan-20	12,120,867	850,595	-	12,971,462	Actual	12,873,336	98,126	12,971,462
Feb-20	12,971,462	830,850	-	13,802,312	Actual	13,695,052	107,260	13,802,312
Mar-20	13,802,312	1,549,231	-	15,351,543	Actual	15,227,031	124,512	15,351,543
Apr-20	15,351,543	789,930	-	16,141,472	Actual	15,995,843	145,629	16,141,472
May-20	16,141,472	759,923	-	16,901,396	Actual	16,861,384	40,011	16,901,396
Jun-20	16,901,396	1,190,433	-	18,091,828	Actual	18,016,750	75,079	18,091,828
Jul-20	18,091,828	891,655	-	18,983,484	Actual	18,875,315	108,169	18,983,484
Aug-20	18,983,484	1,160,452	(2,631,082)	17,512,854	Actual	17,406,123	106,731	17,512,854
Sep-20	17,512,854	551,010	-	18,063,864	Actual	17,936,396	127,467	18,063,864
Oct-20	18,063,864	1,045,797	-	19,109,660	Actual	19,055,003	54,658	19,109,660
Nov-20	19,109,660	998,477	-	20,108,137	Actual	20,042,420	65,717	20,108,137
Dec-20	20,108,137	1,492,624	-	21,600,761	Actual	21,495,258	105,503	21,600,761
Jan-21	21,600,761	586,550	-	22,187,311	Actual	22,081,591	105,720	22,187,311
Feb-21	22,187,311	626,281	-	22,813,592	Actual	22,704,549	109,044	22,813,592
Mar-21	22,813,592	667,086	-	23,480,678	Actual	23,335,824	144,855	23,480,678
Apr-21	23,480,678	965,230	(4,745,976)	19,699,933	Actual	19,629,716	70,217	19,699,933
May-21	19,699,933	1,119,371	(2,262,952)	18,556,351	Actual	18,494,273	62,078	18,556,351
Jun-21	18,556,351	982,904	-	19,539,255	Actual	19,460,605	78,651	19,539,255
Jul-21	19,539,255	620,188	-	20,159,444	Projected			
Aug-21	20,159,444	658,404	-	20,817,848	Projected			
Sep-21	20,817,848	1,857,065	-	22,674,913	Projected			
Oct-21	22,674,913	2,292,747	(3,972,857)	20,994,803	Projected			
Nov-21	20,994,803	1,482,025	(4,513,884)	17,962,944	Projected			
Dec-21	17,962,944	859,919	(6,390,196)	12,432,667	Projected			
Jan-22	12,432,667	650,000	(1,614,415)	11,468,252	Projected			
Feb-22	11,468,252	755,000	(323,670)	11,899,582	Projected			
Mar-22	11,899,582	997,850	(1,389,374)	11,508,058	Projected			
Apr-22	11,508,058	840,900	(2,312,000)	10,036,958	Projected			
May-22	10,036,958	1,386,600	(100,000)	11,323,558	Projected			
Jun-22	11,323,558	1,027,650	(1,502,000)	10,849,208	Projected			
Jul-22	10,849,208	23,433,245	(18,956,745)	15,325,708	Projected			
Aug-22	15,325,708	2,703,500	(3,022,500)	15,006,708	Projected			
Sep-22	15,006,708	2,722,000	(3,607,000)	14,121,708	Projected			
Oct-22	14,121,708	1,595,000	(2,400,000)	13,316,708	Projected			
Nov-22	13,316,708	630,000	(525,000)	13,421,708	Projected			
Dec-22	13,421,708	562,000	(1,729,500)	12,254,208	Projected			
Jan-23	12,254,208	500,000	(2,900,000)	9,854,208	Projected			
13 Month Average				12,337,429				

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-4
Injuries and Damages Reserve

Description	Georgia
Reserve Balances	
Jul-20	-
Aug-20	-
Sep-20	-
Oct-20	-
Nov-20	-
Dec-20	-
Jan-21	-
Feb-21	-
Mar-21	-
Apr-21	-
May-21	-
Jun-21	-
Jul-21	-
13 Month Average	<u>-</u>

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-5
Investment Value of Gas Inventory
Unit of Measure: MMBTU (DTH)

Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
Storage Volumes:					
Jun-20	167,108	53,908	9,430	645,598	876,044
Jul-20	220,182	70,798	12,470	846,059	1,149,509
Aug-20	264,955	84,999	15,046	1,040,907	1,405,907
Sep-20	308,864	98,889	17,579	1,226,697	1,652,029
Oct-20	374,709	119,681	21,381	1,410,392	1,926,163
Nov-20	376,976	120,374	21,523	1,373,580	1,892,453
Dec-20	256,774	82,345	14,658	946,325	1,300,102
Jan-21	163,339	52,654	9,324	615,490	840,807
Feb-21	87,308	28,357	4,986	376,645	497,296
Mar-21	42,383	13,877	2,417	176,255	234,932
Apr-21	80,416	26,286	4,634	229,057	340,393
May-21	133,791	43,691	7,772	396,307	581,561
Jun-21	192,967	62,876	11,282	646,740	913,865
13 Month Average Volumes					<u>1,047,005</u>
Average Price per Unit					\$3.302
Total Average Projected Value					<u>\$ 3,457,535</u>

Projected Injections and prices:

	Volume	Unit Cost	
Jun-21	913,865	\$2.714	2,479,931
Jul-21	261,158	\$3.600	940,169
Aug-21	261,327	\$4.010	1,047,921
Sep-21	260,953	\$3.945	1,029,460
Oct-21	255,291	\$3.959	1,010,697
	<u>1,952,594</u>	<u>\$3.333</u>	<u>6,508,178</u>
Apr-22	257,762	\$3.317	854,997
May-22	261,408	\$3.242	847,485
Jun-22	261,498	\$3.272	855,621
Jul-22	261,439	\$3.307	864,579
Aug-22	261,563	\$3.313	866,558
Sep-22	261,405	\$3.300	862,637
Oct-22	255,291	\$3.323	848,332
Totals	<u>1,820,366</u>	<u>\$3.296</u>	<u>6,000,208</u>
Average Price per Unit		<u>\$3.302</u>	

Unit of Measure: CCF

Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
Storage Volumes:					
Jun-20	1,622,408	523,379	91,553	6,267,942	8,505,282
Jul-20	2,137,689	687,359	121,068	8,214,165	11,160,282
Aug-20	2,572,379	825,233	146,078	10,105,893	13,649,583
Sep-20	2,998,680	960,087	170,670	11,909,680	16,039,117
Oct-20	3,637,951	1,161,951	207,583	13,693,126	18,700,612
Nov-20	3,659,961	1,168,680	208,961	13,335,728	18,373,330
Dec-20	2,492,951	799,466	142,311	9,187,621	12,622,350
Jan-21	1,585,816	511,204	90,524	5,975,631	8,163,175
Feb-21	847,650	275,311	48,408	3,656,748	4,828,117
Mar-21	411,485	134,728	23,466	1,711,214	2,280,893
Apr-21	780,738	255,204	44,990	2,223,854	3,304,786
May-21	1,298,942	424,184	75,456	3,847,641	5,646,223
Jun-21	1,873,466	610,447	109,534	6,279,029	8,872,476
13 Month Average Volumes					<u>10,165,094</u>
Average Price per Unit					\$0.340
Total Average Projected Value					<u>\$ 3,457,535</u>

Projected Injections and prices:

	Volume	Unit Cost	
Jun-21	8,872,476	\$0.280	2,479,931
Jul-21	2,535,515	\$0.371	940,169
Aug-21	2,537,155	\$0.413	1,047,921
Sep-21	2,533,524	\$0.406	1,029,460
Oct-21	2,478,553	\$0.408	1,010,697
	<u>18,957,223</u>	<u>\$0.343</u>	<u>6,508,178</u>
Apr-22	2,502,544	\$0.342	854,997
May-22	2,537,942	\$0.334	847,485
Jun-22	2,538,816	\$0.337	855,621
Jul-22	2,538,243	\$0.341	864,579
Aug-22	2,539,447	\$0.341	866,558
Sep-22	2,537,913	\$0.340	862,637
Oct-22	2,478,553	\$0.342	848,332
Totals	<u>17,673,456</u>	<u>\$0.340</u>	<u>6,000,208</u>
Average Price per Unit		<u>\$0.340</u>	

Liberty Utilities (Peach State Natural Gas) Corp.
 WP 2-6
 Cash Working Capital
 Twelve Months Ending January 31, 2023

Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Gas Supply Expense						
Purchased Gas	24,278,455	66,516	38.54	36.27	2.26	150,650
Operation and Maintenance Expense						
O&M, Labor	8,207,253	22,486	38.54	13.00	25.54	574,189
O&M, Non-Labor	7,428,295	20,351	38.54	40.50	(1.96)	(39,932)
O&M, Pension Expense	95,229	261	38.54	49.50	(10.96)	(2,861)
O&M, OPEB Expense	677,962	1,857	38.54	40.50	(1.96)	(3,644)
Total O&M Expense	16,408,739	44,955				527,752
Taxes Other Than Income						
Ad Valorem	1,294,013	3,545	38.54	188.21	(149.67)	(530,628)
Payroll Taxes	387,236	1,061	38.54	13.00	25.54	27,092
State Franchise Tax	0	0	38.54		38.54	0
DOT	0	0	38.54		38.54	0
Current Income Tax - Fed & State	2,481,948	6,800	38.54	37.50	1.04	7,044
Interest on Customer Deposits	266,299	730	38.54		38.54	28,115
Interest Expense - STD	102,239	280	38.54	27.25	11.29	3,161
Interest Expense - LTD	2,693,609	7,380	38.54	91.25	(52.71)	(389,017)
TOTAL						(175,832)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-1
Cash Working Capital - Gas Cost
Twelve Months Ending January 31, 2023

Description	Projected Volume	Projected Gas Rate	Projected Cost of Gas
810 Residential	21,470,421	\$0.5182	\$ 11,126,701
820 General Gas Service - Commercial	12,518,048	\$0.5182	6,487,277.15
820 General Gas Service - Industrial	1,071,860	\$0.5182	555,474.22
822 Res and Com HVAC	186,638	\$0.5182	96,722.14
830 Large Volume Service	7,207,107	\$0.5182	3,734,967.55
840 CNG Service	-	\$0.5182	-
850 Optional Gas Service	4,976,590	\$0.4025	2,003,017.48
Cogen 892	8,153	\$0.4025	3,281.48
Lrg Tonnage 893	673,346	\$0.4025	271,013.65
			\$ 24,278,455

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-2
Estimate of Gas Costs
(from 2021-2022 Gas Supply Plan)
Twelve Months Ending January 31, 2023

		Therm/CCF Conversion Factor	Cost per CCF
Transport + peaking costs per GSP Ex. III, page 1	\$ 5,186,916		
Firm sales volumes (DTH) per GSP Ex. III, page 3	<u>4,615,731</u>		
Transport cost per therm	<u>\$ 0.1124</u>		
Storage costs per GSP Ex. III, page 1	\$ 1,191,786		
Total sales volumes (DTH) per GSP Ex. III, page 3	<u>5,272,462</u>		
Storage cost per therm	<u>\$ 0.0226</u>		
Gas costs per GSP Ex. III, page 1	\$ 19,865,247		
Purchase volumes (DTH) per GSP Ex. III, page 4	<u>5,395,804</u>		
Gas cost per therm	<u>\$ 0.3682</u>		
Firm gas rate	<u>\$ 0.5031</u>	1.03	<u>\$ 0.5182</u>
Optional gas rate	<u>\$ 0.3908</u>	1.03	<u>\$ 0.4025</u>

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-3
Current Income Tax for CWC
Twelve Months Ending January 31, 2023

Income before tax on Schedule 3	Schedule 3	14,607,491
Add back projected book depreciation	Schedule 6	8,137,783
Deduct projected tax depreciation per WP 2-7-2		<u>(13,028,338)</u>
Estimated current taxable income		9,716,936
Projected income tax rate	Schedule 9	<u>25.54%</u>
Projected current income tax expense for CWC		<u><u>2,481,948</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
 WP 2-7
 Accumulated Deferred Income Tax Summary

Month	Regular ADIT	Protected EDIT	Unprotected EDIT	Protected EDIT Amortization	Unprotected EDIT Amortization	Cumulative Protected Amort.	Cumulative Unprotected Amort.	Total
Dec-19	(18,229,365)	(6,847,754)	(1,336,740)	13,662	2,483	150,278	27,308	(26,236,273)
Jan-20	(17,710,550)	(6,847,754)	(1,336,740)	13,662	2,483	163,940	29,791	(25,701,314)
Feb-20	(17,796,966)	(6,847,754)	(1,336,740)	13,662	2,483	177,601	32,273	(25,771,585)
Mar-20	(17,890,550)	(6,847,754)	(1,336,740)	13,662	2,483	191,263	34,756	(25,849,025)
Apr-20	(17,978,285)	(6,847,754)	(1,336,740)	13,662	2,483	204,924	37,239	(25,920,616)
May-20	(18,062,632)	(6,847,754)	(1,336,740)	13,662	2,483	218,586	39,721	(25,988,818)
Jun-20	(18,149,909)	(6,847,754)	(1,336,740)	13,662	2,483	232,248	42,204	(26,059,952)
Jul-20	(18,230,540)	(6,847,754)	(1,336,740)	13,662	2,483	245,909	44,686	(26,124,438)
Aug-20	(19,402,850)	(6,847,754)	(1,336,740)	13,662	10,767	259,571	55,453	(27,272,320)
Sep-20	(19,072,646)	(6,847,754)	(1,336,740)	13,662	10,767	273,233	66,221	(26,917,686)
Oct-20	(19,101,112)	(6,847,754)	(1,336,740)	13,662	10,767	286,894	76,988	(26,921,724)
Nov-20	(19,153,979)	(6,847,754)	(1,336,740)	13,662	10,767	300,556	87,755	(26,950,163)
Dec-20	(19,209,184)	(6,847,754)	(1,336,740)	13,662	10,767	314,217	98,522	(26,980,939)
Jan-21	(19,255,248)	(6,847,754)	(1,336,740)	13,662	10,767	327,879	109,289	(27,002,574)
Feb-21	(19,294,625)	(6,847,754)	(1,336,740)	13,662	10,767	341,541	120,056	(27,017,522)
Mar-21	(19,341,893)	(6,847,754)	(1,336,740)	13,662	10,767	355,202	130,823	(27,040,361)
Apr-21	(19,859,984)	(6,847,754)	(1,336,740)	13,662	10,767	368,864	141,590	(27,534,024)
May-21	(20,107,260)	(6,847,754)	(1,336,740)	13,662	10,767	382,526	152,357	(27,756,871)
Jun-21	(20,140,987)	(6,847,754)	(1,336,740)	13,662	10,767	396,187	163,125	(27,766,169)
Jul-21	(20,148,880)	(6,847,754)	(1,336,740)	13,662	10,767	409,849	173,892	(27,749,633)
Aug-21	(20,156,772)	(6,847,754)	(1,336,740)	13,662	10,767	423,510	184,659	(27,733,097)
Sep-21	(20,164,665)	(6,847,754)	(1,336,740)	13,662	10,767	437,172	195,426	(27,716,561)
Oct-21	(20,586,076)	(6,847,754)	(1,336,740)	13,662	10,767	450,834	206,193	(28,113,543)
Nov-21	(21,073,458)	(6,847,754)	(1,336,740)	13,662	10,767	464,495	216,960	(28,576,497)
Dec-21	(21,787,408)	(6,847,754)	(1,336,740)	13,662	10,767	478,157	227,727	(29,266,017)
Jan-22	(21,963,507)	(6,847,754)	(1,336,740)	13,662	10,767	491,819	238,494	(29,417,688)
Feb-22	(22,007,185)	(6,847,754)	(1,336,740)	13,662	10,767	505,480	249,261	(29,436,937)
Mar-22	(22,160,436)	(6,847,754)	(1,336,740)	13,662	10,767	519,142	260,029	(29,565,759)
Apr-22	(22,408,275)	(6,847,754)	(1,336,740)	13,662	10,767	532,803	270,796	(29,789,170)
May-22	(22,429,333)	(6,847,754)	(1,336,740)	13,662	10,767	546,465	281,563	(29,785,799)
Jun-22	(22,595,381)	(6,847,754)	(1,336,740)	13,662	10,767	560,127	292,330	(29,927,418)
Jul-22	(22,779,836)	(6,847,754)	(1,336,740)	13,662	10,767	573,788	303,097	(30,087,445)
Aug-22	(23,225,811)	(6,847,754)	(1,336,740)	13,662	10,767	587,450	313,864	(30,508,991)
Sep-22	(23,735,125)	(6,847,754)	(1,336,740)	13,662	10,767	601,112	324,631	(30,993,876)
Oct-22	(24,123,358)	(6,847,754)	(1,336,740)	13,662	10,767	614,773	335,398	(31,357,681)
Nov-22	(24,320,080)	(6,847,754)	(1,336,740)	13,662	10,767	628,435	346,165	(31,529,974)
Dec-22	(24,649,527)	(6,847,754)	(1,336,740)	13,662	10,767	642,096	356,933	(31,834,992)
Jan-23	(25,083,196)	(6,847,754)	(1,336,740)	13,662	10,767	655,758	367,700	(32,244,232)

13 month Average

\$ (30,498,459)

Liberty Utilities (Peach State Natural Gas) Corp.

WP 2-7-1

ADIT Calculation

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Cumulative Federal Tax Basis	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	175,097,878	175,097,878	175,097,878	175,097,878	175,097,878
Accumulated Federal Tax Depreciation	(61,525,325)	(62,210,656)	(62,895,986)	(63,581,317)	(64,266,647)	(64,951,977)	(65,637,308)	(66,322,638)	(67,017,200)	(67,711,761)	(68,406,323)	(69,100,884)	(69,795,446)
Federal Tax NBV	<u>112,341,732</u>	<u>111,656,402</u>	<u>110,971,071</u>	<u>110,285,741</u>	<u>109,600,411</u>	<u>108,915,080</u>	<u>108,229,750</u>	<u>107,544,420</u>	<u>108,080,678</u>	<u>107,386,116</u>	<u>106,691,555</u>	<u>105,996,993</u>	<u>105,302,432</u>
Cumulative State Tax Basis	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	200,097,271	200,097,271	200,097,271	200,097,271	200,097,271
Accumulated State MACRS Depreciation	(69,485,036)	(70,276,864)	(71,068,691)	(71,860,518)	(72,652,346)	(73,444,173)	(74,236,001)	(75,027,828)	(75,828,887)	(76,629,945)	(77,431,004)	(78,232,063)	(79,033,121)
State Tax NBV	<u>129,381,415</u>	<u>128,589,588</u>	<u>127,797,760</u>	<u>127,005,933</u>	<u>126,214,105</u>	<u>125,422,278</u>	<u>124,630,450</u>	<u>123,838,623</u>	<u>124,268,384</u>	<u>123,467,326</u>	<u>122,666,267</u>	<u>121,865,208</u>	<u>121,064,150</u>
Cumulative Book Cost	261,219,509	261,219,509	261,018,348	260,247,602	260,247,602	260,247,602	260,247,602	260,247,602	262,878,684	261,292,253	261,292,253	261,292,253	261,292,253
Accumulated Book Depreciation	(74,478,668)	(74,875,260)	(75,046,867)	(74,620,827)	(74,988,427)	(75,369,296)	(75,738,689)	(76,134,106)	(73,665,042)	(74,091,698)	(74,700,571)	(75,213,915)	(75,718,104)
AFUDC adjustment		(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation		6,819	13,639	20,458	27,277	34,097	40,916	47,736	54,555	61,374	68,194	75,013	81,832
Net Book Value	<u>186,740,841</u>	<u>184,005,389</u>	<u>183,639,441</u>	<u>183,301,555</u>	<u>182,940,773</u>	<u>182,566,724</u>	<u>182,204,150</u>	<u>181,815,553</u>	<u>186,922,518</u>	<u>184,916,250</u>	<u>184,314,197</u>	<u>183,807,673</u>	<u>183,310,302</u>
Federal Basis Difference	74,399,109	72,348,987	72,668,369	73,015,814	73,340,363	73,651,644	73,974,400	74,271,133	78,841,840	77,530,134	77,622,642	77,810,679	78,007,871
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	<u>15,623,813</u>	<u>15,193,287</u>	<u>15,260,358</u>	<u>15,333,321</u>	<u>15,401,476</u>	<u>15,466,845</u>	<u>15,534,624</u>	<u>15,596,938</u>	<u>16,556,786</u>	<u>16,281,328</u>	<u>16,300,755</u>	<u>16,340,243</u>	<u>16,381,653</u>
State Basis Difference	57,359,426	55,415,802	55,841,681	56,295,622	56,726,668	57,144,446	57,573,700	57,976,930	62,654,134	61,448,925	61,647,930	61,942,464	62,246,153
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
State ADIT	<u>2,605,552</u>	<u>2,517,263</u>	<u>2,536,608</u>	<u>2,557,229</u>	<u>2,576,809</u>	<u>2,595,786</u>	<u>2,615,285</u>	<u>2,633,602</u>	<u>2,846,064</u>	<u>2,791,317</u>	<u>2,800,357</u>	<u>2,813,736</u>	<u>2,827,531</u>
Total ADIT	<u>18,229,365</u>	<u>17,710,550</u>	<u>17,796,966</u>	<u>17,890,550</u>	<u>17,978,285</u>	<u>18,062,632</u>	<u>18,149,909</u>	<u>18,230,540</u>	<u>19,402,850</u>	<u>19,072,646</u>	<u>19,101,112</u>	<u>19,153,979</u>	<u>19,209,184</u>

262,612,298
(78,267,797)
184,344,501

(1,392,789) book retirements
3,789,130 COR spending
2,396,340

Liberty Utilities (Peach State Natural Gas) Corp.

WP 2-7-1

ADIT Calculation

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Cumulative Federal Tax Basis	175,097,878	175,097,878	175,097,878	177,945,463	179,303,234	179,303,234	179,303,234	179,303,234	179,303,234	181,686,948	184,395,279	188,229,396
Accumulated Federal Tax Depreciation	(70,470,284)	(71,145,122)	(71,819,960)	(72,506,663)	(73,199,731)	(73,892,798)	(74,585,866)	(75,278,933)	(75,972,001)	(76,694,865)	(77,468,510)	(78,385,935)
Federal Tax NBV	104,627,594	103,952,756	103,277,918	105,438,800	106,103,504	105,410,436	104,717,369	104,024,301	103,331,234	104,992,084	106,926,769	109,843,461
Cumulative State Tax Basis	200,097,271	200,097,271	200,097,271	202,944,857	204,302,628	204,302,628	204,302,628	204,302,628	204,302,628	206,686,342	209,394,672	213,228,790
Accumulated State MACRS Depreciation	(79,808,476)	(80,583,830)	(81,359,185)	(82,146,404)	(82,448,049)	(82,749,693)	(83,051,338)	(83,352,982)	(83,654,626)	(83,986,067)	(84,368,289)	(84,894,291)
State Tax NBV	120,288,795	119,513,441	118,738,086	120,798,452	121,854,579	121,552,935	121,251,290	120,949,646	120,648,002	122,700,275	125,026,383	128,334,499
Cumulative Book Cost	261,292,253	261,292,253	261,292,253	266,038,229	268,301,182	268,301,182	268,301,182	268,301,182	268,301,182	271,455,802	275,898,167	282,211,486
Accumulated Book Depreciation	(76,237,297)	(76,782,669)	(77,297,146)	(77,878,583)	(78,445,943)	(78,944,180)	(79,543,554)	(80,142,929)	(80,742,304)	(80,523,442)	(81,060,207)	(81,598,899)
AFUDC adjustment	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation	88,652	95,471	102,291	109,110	115,929	122,749	129,568	136,387	143,207	150,026	156,846	163,665
Net Book Value	182,797,929	182,259,377	181,751,720	185,923,077	187,625,489	187,134,072	186,541,516	185,948,961	185,356,406	188,736,707	192,649,126	198,430,573
Federal Basis Difference	78,170,335	78,306,621	78,473,802	80,484,277	81,521,985	81,723,635	81,824,148	81,924,660	82,025,172	83,744,624	85,722,358	88,587,112
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	16,415,770	16,444,390	16,479,498	16,901,698	17,119,617	17,161,963	17,183,071	17,204,179	17,225,286	17,586,371	18,001,695	18,603,293
State Basis Difference	62,509,134	62,745,936	63,013,633	65,124,625	65,770,910	65,581,137	65,290,226	64,999,315	64,708,404	66,036,433	67,622,743	70,096,074
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
State ADIT	2,839,477	2,850,234	2,862,394	2,958,286	2,987,644	2,979,023	2,965,809	2,952,594	2,939,379	2,999,705	3,071,763	3,184,114
Total ADIT	19,255,248	19,294,625	19,341,893	19,859,984	20,107,260	20,140,987	20,148,880	20,156,772	20,164,665	20,586,076	21,073,458	21,787,408

Liberty Utilities (Peach State Natural Gas) Corp.

WP 2-7-1

ADIT Calculation

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23
Cumulative Federal Tax Basis	189,198,045	189,392,247	190,225,871	191,613,071	191,673,071	192,574,271	211,371,017	213,184,517	215,348,717	216,788,717	217,103,717	218,141,417	219,881,417
Accumulated Federal Tax Depreciation	(79,133,685)	(79,882,098)	(80,633,636)	(81,390,955)	(82,148,555)	(82,910,982)	(84,190,375)	(85,483,369)	(86,796,653)	(88,127,936)	(89,465,126)	(90,841,229)	(92,162,023)
Federal Tax NBV	110,064,360	109,510,149	109,592,235	110,222,117	109,524,517	109,663,289	127,180,642	127,701,148	128,552,064	128,660,781	127,638,591	127,300,188	127,719,394
Cumulative State Tax Basis	214,197,439	214,391,641	215,225,265	216,612,465	216,672,465	217,573,665	236,370,410	238,183,910	240,348,110	241,788,110	242,103,110	243,140,810	244,880,810
Accumulated State MACRS Depreciation	(85,247,183)	(85,600,737)	(85,957,417)	(86,319,877)	(86,682,619)	(87,050,188)	(87,934,722)	(88,832,858)	(89,751,283)	(90,687,708)	(91,630,039)	(92,611,285)	(93,534,838)
State Tax NBV	128,950,256	128,790,904	129,267,848	130,292,588	129,989,846	130,523,477	148,435,688	149,351,052	150,596,827	151,100,402	150,473,071	150,529,526	151,345,973
Cumulative Book Cost	283,802,215	284,121,354	285,490,355	287,675,055	287,773,655	289,252,372	302,858,960	305,855,145	309,426,262	311,721,562	312,153,102	313,856,134	316,714,634
Accumulated Book Depreciation	(82,215,892)	(82,854,836)	(83,478,364)	(83,999,479)	(84,649,834)	(85,276,291)	(80,579,975)	(81,246,240)	(81,909,053)	(82,512,282)	(83,132,434)	(83,820,666)	(84,498,304)
AFUDC adjustment	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation	170,484	177,304	184,123	190,942	197,762	204,581	211,401	218,220	225,039	231,859	238,678	245,497	252,317
Net Book Value	199,411,129	199,098,143	199,850,434	201,520,839	200,975,904	201,834,982	220,144,707	222,481,446	225,396,570	227,095,460	226,913,667	227,935,287	230,122,968
Federal Basis Difference	89,346,769	89,587,993	90,258,199	91,298,722	91,451,387	92,171,693	92,964,065	94,780,299	96,844,506	98,434,679	99,275,076	100,635,099	102,403,574
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	18,762,822	18,813,479	18,954,222	19,172,732	19,204,791	19,356,056	19,522,454	19,903,863	20,337,346	20,671,283	20,847,766	21,133,371	21,504,751
State Basis Difference	70,460,873	70,307,239	70,582,586	71,228,251	70,986,057	71,311,505	71,709,019	73,130,394	74,799,743	75,995,058	76,440,596	77,405,761	78,776,995
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
State ADIT	3,200,685	3,193,706	3,206,214	3,235,543	3,224,542	3,239,325	3,257,382	3,321,948	3,397,778	3,452,075	3,472,314	3,516,157	3,578,445
Total ADIT	21,963,507	22,007,185	22,160,436	22,408,275	22,429,333	22,595,381	22,779,836	23,225,811	23,735,125	24,123,358	24,320,080	24,649,527	25,083,196

Liberty Utilities (Peach State Natural Gas) Corp.
 WP 2-7-2
 Federal Tax Basis

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
Regular MACRS Depreciation	755,625	675,719	675,719	675,719	675,719	675,719	675,719	675,719	684,951
Accumulated MACRS Depreciation	61,260,974	61,936,693	62,612,413	63,288,132	63,963,852	64,639,571	65,315,291	65,991,010	66,675,961
Gainesville building									
2017 Addition									
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	264,352	273,963	283,574	293,184	302,795	312,406	322,017	331,628	341,239
3 Year tax life assets									
2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative Federal Tax Basis	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	173,867,058	175,097,878
Cumulative Federal Tax Depreciation	61,525,325	62,210,656	62,895,986	63,581,317	64,266,647	64,951,977	65,637,308	66,322,638	67,017,200

Liberty Utilities (Peach State Natural Gas
 WP 2-7-2
 Federal Tax Basis

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Regular MACRS Depreciation	684,951	684,951	684,951	684,951	665,227	665,227	665,227	677,092	683,457	683,457
Accumulated MACRS Depreciation	67,360,911	68,045,862	68,730,813	69,415,763	70,080,990	70,746,218	71,411,445	72,088,537	72,771,994	73,455,450
Gainesville building										
2017 Addition										
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	350,850	360,461	370,072	379,682	389,293	398,904	408,515	418,126	427,737	437,348
3 Year tax life assets										
2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative Federal Tax Basis	175,097,878	175,097,878	175,097,878	175,097,878	175,097,878	175,097,878	175,097,878	177,945,463	179,303,234	179,303,234
Cumulative Federal Tax Depreciation	67,711,761	68,406,323	69,100,884	69,795,446	70,470,284	71,145,122	71,819,960	72,506,663	73,199,731	73,892,798

Liberty Utilities (Peach State Natural Gas)
 WP 2-7-2
 Federal Tax Basis

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
NBV of Assets Acquired from Atmos										
Book additions	-	-	-	3,972,857	4,513,884	6,390,196	1,614,415	323,670	1,389,374	2,312,000
Gross up for CIAC										
Repair deductions for tax	-	-	-	(1,589,143)	(1,805,553)	(2,556,078)	(645,766)	(129,468)	(555,750)	(924,800)
Gross tax additions	-	-	-	2,383,714	2,708,330	3,834,117	968,649	194,202	833,624	1,387,200
Bonus depreciation										
Net tax additions by month	-	-	-	2,383,714	2,708,330	3,834,117	968,649	194,202	833,624	1,387,200
Cumulative Tax Cost of MACRS Assets	174,805,160	174,805,160	174,805,160	177,188,874	179,897,205	183,731,322	184,699,971	184,894,173	185,727,797	187,114,997

Tax Depreciation Calculations

Asset Acquired from Atmos	491,940	491,940	491,940	491,940	491,940	491,940	491,829	491,829	491,829	491,829
September 2013 Additions	13,740	13,740	13,740	13,740	13,740	13,740	13,737	13,737	13,737	13,737
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,624	10,624	10,624	10,624	10,624	10,624	10,622	10,622	10,622	10,622
December 2013 Additions	3,542	3,542	3,542	3,542	3,542	3,542	3,541	3,541	3,541	3,541
January 2014 Additions	207	207	207	207	207	207	204	204	204	204
February 2014 Additions	87	87	87	87	87	87	85	85	85	85
March 2014 Additions	2,209	2,209	2,209	2,209	2,209	2,209	2,179	2,179	2,179	2,179
April 2014 Additions	17	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,221	6,221	6,221	6,221	6,221	6,221	6,139	6,139	6,139	6,139
July 2014 Additions	174	174	174	174	174	174	172	172	172	172
August 2014 Additions	6,884	6,884	6,884	6,884	6,884	6,884	6,793	6,793	6,793	6,793
September 2014 Additions	2,635	2,635	2,635	2,635	2,635	2,635	2,600	2,600	2,600	2,600
October 2014 Additions	400	400	400	400	400	400	395	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	7,054	7,054	7,054	7,054	7,054	7,054	6,960	6,960	6,960	6,960
January 2015 Additions	7	7	7	7	7	7	6	6	6	6
February 2015 Additions	200	200	200	200	200	200	185	185	185	185
March 2015 Additions	1,338	1,338	1,338	1,338	1,338	1,338	1,238	1,238	1,238	1,238
April 2015 Additions	1,462	1,462	1,462	1,462	1,462	1,462	1,352	1,352	1,352	1,352
May 2015 Additions	458	458	458	458	458	458	424	424	424	424
June 2015 Additions	1,641	1,641	1,641	1,641	1,641	1,641	1,518	1,518	1,518	1,518
September 2015 Additions	1,831	1,831	1,831	1,831	1,831	1,831	1,694	1,694	1,694	1,694
November 2015 Additions	1,871	1,871	1,871	1,871	1,871	1,871	1,731	1,731	1,731	1,731
December 2015 Additions	3,111	3,111	3,111	3,111	3,111	3,111	2,878	2,878	2,878	2,878
March 2016 Additions	2,707	2,707	2,707	2,707	2,707	2,707	2,504	2,504	2,504	2,504
April 2016 Additions	116	116	116	116	116	116	107	107	107	107
May 2016 Additions	153	153	153	153	153	153	141	141	141	141
June 2016 Additions	1,733	1,733	1,733	1,733	1,733	1,733	1,603	1,603	1,603	1,603
July 2016 Additions	362	362	362	362	362	362	335	335	335	335
August 2016 Additions	39	39	39	39	39	39	36	36	36	36
September 2016 Additions	4,581	4,581	4,581	4,581	4,581	4,581	4,237	4,237	4,237	4,237
November 2016 Additions	1,502	1,502	1,502	1,502	1,502	1,502	1,389	1,389	1,389	1,389

Liberty Utilities (Peach State Natural Gas
 WP 2-7-2
 Federal Tax Basis

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Regular MACRS Depreciation	683,457	683,457	683,457	713,253	764,034	907,814	738,140	738,802	741,928	747,708
Accumulated MACRS Depreciation	74,138,907	74,822,364	75,505,820	76,219,074	76,983,108	77,890,922	78,629,061	79,367,863	80,109,790	80,857,498
Gainesville building										
2017 Addition										
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	446,959	456,570	466,180	475,791	485,402	495,013	504,624	514,235	523,846	533,457
3 Year tax life assets										
2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative Federal Tax Basis	179,303,234	179,303,234	179,303,234	181,686,948	184,395,279	188,229,396	189,198,045	189,392,247	190,225,871	191,613,071
Cumulative Federal Tax Depreciation	74,585,866	75,278,933	75,972,001	76,694,865	77,468,510	78,385,935	79,133,685	79,882,098	80,633,636	81,390,955

Liberty Utilities (Peach State Natural Gas
 WP 2-7-2
 Federal Tax Basis

	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23
Regular MACRS Depreciation	747,989	752,817	754,317	767,918	788,207	806,207	812,114	851,027	795,718
Accumulated MACRS Depreciation	81,605,487	82,358,304	83,112,621	83,880,539	84,668,746	85,474,954	86,287,067	87,138,095	87,933,813
Gainesville building									
2017 Addition									
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	543,067	552,678	562,289	571,900	581,511	591,122	600,733	610,344	619,955
3 Year tax life assets									
2022 Addition		-	18,556,745	-	-	-	-	-	-
Cumulative cost		0	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745
Tax Depreciaton		-	515,465	515,465	515,465	515,465	515,465	515,465	515,465
Accumulated 3 Year Depreciation		-	515,465	1,030,930	1,546,395	2,061,861	2,577,326	3,092,791	3,608,256
Cumulative Federal Tax Basis	191,673,071	192,574,271	211,371,017	213,184,517	215,348,717	216,788,717	217,103,717	218,141,417	219,881,417
Cumulative Federal Tax Depreciation	82,148,555	82,910,982	84,190,375	85,483,369	86,796,653	88,127,936	89,465,126	90,841,229	92,162,023

Liberty Utilities (Peach State Natural Gas) Corp.
 WP 2-7-3
 State Tax Basis

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
Regular MACRS Depreciation	870,756	782,217	782,217	782,217	782,217	782,217	782,217	782,217	791,448
Accumulated MACRS Depreciation	69,220,684	70,002,901	70,785,117	71,567,334	72,349,551	73,131,767	73,913,984	74,696,200	75,487,648
Gainesville building									
2017 Addition									
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	264,352	273,963	283,574	293,184	302,795	312,406	322,017	331,628	341,239
3 Year tax life assets									
June 2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative State Tax Basis	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	198,866,451	200,097,271
Cumulative State Tax Depreciation	69,485,036	70,276,864	71,068,691	71,860,518	72,652,346	73,444,173	74,236,001	75,027,828	75,828,887

Liberty Utilities (Peach State Natural Gas)
 WP 2-7-3
 State Tax Basis

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
Regular MACRS Depreciation	791,448	791,448	791,448	791,448	765,744	765,744	765,744	777,609	292,034	292,034
Accumulated MACRS Depreciation	76,279,096	77,070,543	77,861,991	78,653,439	79,419,182	80,184,926	80,950,670	81,728,278	82,020,312	82,312,346
Gainesville building										
2017 Addition										
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	350,850	360,461	370,072	379,682	389,293	398,904	408,515	418,126	427,737	437,348
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	200,097,271	200,097,271	200,097,271	200,097,271	200,097,271	200,097,271	200,097,271	202,944,857	204,302,628	204,302,628
Cumulative State Tax Depreciation	76,629,945	77,431,004	78,232,063	79,033,121	79,808,476	80,583,830	81,359,185	82,146,404	82,448,049	82,749,693

**Liberty Utilities (Peach State Natural Gas
WP 2-7-3
State Tax Basis**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	6	5	4	3	2	1	12	11	10	9
NBV of Assets Acquired from Atmos										
Book additions	-	-	-	3,972,857	4,513,884	6,390,196	1,614,415	323,670	1,389,374	2,312,000
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	-	-	-	(1,589,143)	(1,805,553)	(2,556,078)	(645,766)	(129,468)	(555,750)	(924,800)
Gross tax additions	-	-	-	2,383,714	2,708,330	3,834,117	968,649	194,202	833,624	1,387,200
Bonus depreciation										
Net tax additions by month	-	-	-	2,383,714	2,708,330	3,834,117	968,649	194,202	833,624	1,387,200
Cumulative Tax Cost of MACRS Assets	199,804,554	199,804,554	199,804,554	202,188,268	204,896,598	208,730,716	209,699,365	209,893,567	210,727,191	212,114,391

Tax Depreciation Calculations

Asset Acquired from Atmos										
September 2013 Additions	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,473.24	27,473.24	27,473.24	27,473.24
October 2013 Additions	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,253.11	8,253.11	8,253.11	8,253.11
November 2013 Additions	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,243.08	21,243.08	21,243.08	21,243.08
December 2013 Additions	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,081.92	7,081.92	7,081.92	7,081.92
January 2014 Additions	413.47	413.47	413.47	413.47	413.47	413.47	407.98	407.98	407.98	407.98
February 2014 Additions	173.05	173.05	173.05	173.05	173.05	173.05	170.75	170.75	170.75	170.75
March 2014 Additions	4,417.30	4,417.30	4,417.30	4,417.30	4,417.30	4,417.30	4,358.69	4,358.69	4,358.69	4,358.69
April 2014 Additions	34.69	34.69	34.69	34.69	34.69	34.69	34.23	34.23	34.23	34.23
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	12,442.39	12,442.39	12,442.39	12,442.39	12,442.39	12,442.39	12,277.30	12,277.30	12,277.30	12,277.30
July 2014 Additions	348.84	348.84	348.84	348.84	348.84	348.84	344.21	344.21	344.21	344.21
August 2014 Additions	13,768.05	13,768.05	13,768.05	13,768.05	13,768.05	13,768.05	13,585.37	13,585.37	13,585.37	13,585.37
September 2014 Additions	5,269.49	5,269.49	5,269.49	5,269.49	5,269.49	5,269.49	5,199.57	5,199.57	5,199.57	5,199.57
October 2014 Additions	800.13	800.13	800.13	800.13	800.13	800.13	789.52	789.52	789.52	789.52
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	14,107.12	14,107.12	14,107.12	14,107.12	14,107.12	14,107.12	13,919.94	13,919.94	13,919.94	13,919.94
January 2015 Additions	13.69	13.69	13.69	13.69	13.69	13.69	12.67	12.67	12.67	12.67
February 2015 Additions	400.67	400.67	400.67	400.67	400.67	400.67	370.67	370.67	370.67	370.67
March 2015 Additions	2,676.14	2,676.14	2,676.14	2,676.14	2,676.14	2,676.14	2,475.76	2,475.76	2,475.76	2,475.76
April 2015 Additions	2,923.43	2,923.43	2,923.43	2,923.43	2,923.43	2,923.43	2,704.53	2,704.53	2,704.53	2,704.53
May 2015 Additions	915.91	915.91	915.91	915.91	915.91	915.91	847.33	847.33	847.33	847.33
June 2015 Additions	3,282.66	3,282.66	3,282.66	3,282.66	3,282.66	3,282.66	3,036.86	3,036.86	3,036.86	3,036.86
September 2015 Additions	3,661.55	3,661.55	3,661.55	3,661.55	3,661.55	3,661.55	3,387.38	3,387.38	3,387.38	3,387.38
November 2015 Additions	3,741.84	3,741.84	3,741.84	3,741.84	3,741.84	3,741.84	3,461.66	3,461.66	3,461.66	3,461.66
December 2015 Additions	6,222.27	6,222.27	6,222.27	6,222.27	6,222.27	6,222.27	5,756.36	5,756.36	5,756.36	5,756.36
March 2016 Additions	5,415.00	5,415.00	5,415.00	5,415.00	5,415.00	5,415.00	5,008.23	5,008.23	5,008.23	5,008.23
April 2016 Additions	231.37	231.37	231.37	231.37	231.37	231.37	213.99	213.99	213.99	213.99

**Liberty Utilities (Peach State Natural Gas
WP 2-7-3
State Tax Basis**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
May 2016 Additions	305.75	305.75	305.75	305.75	305.75	305.75	282.78	282.78	282.78	282.78
June 2016 Additions	3,466.08	3,466.08	3,466.08	3,466.08	3,466.08	3,466.08	3,205.71	3,205.71	3,205.71	3,205.71
July 2016 Additions	723.67	723.67	723.67	723.67	723.67	723.67	669.31	669.31	669.31	669.31
August 2016 Additions	78.38	78.38	78.38	78.38	78.38	78.38	72.49	72.49	72.49	72.49
September 2016 Additions	9,161.95	9,161.95	9,161.95	9,161.95	9,161.95	9,161.95	8,473.72	8,473.72	8,473.72	8,473.72
November 2016 Additions	3,003.43	3,003.43	3,003.43	3,003.43	3,003.43	3,003.43	2,777.81	2,777.81	2,777.81	2,777.81
December 2016 Additions	6,107.29	6,107.29	6,107.29	6,107.29	6,107.29	6,107.29	5,648.52	5,648.52	5,648.52	5,648.52
February 2017 Additions	3,576.82	3,576.82	3,576.82	3,576.82	3,576.82	3,576.82	3,308.85	3,308.85	3,308.85	3,308.85
March 2017 Additions	2,703.44	2,703.44	2,703.44	2,703.44	2,703.44	2,703.44	2,500.91	2,500.91	2,500.91	2,500.91
April 2017 Additions	198.89	198.89	198.89	198.89	198.89	198.89	183.99	183.99	183.99	183.99
May 2017 Additions	1,427.31	1,427.31	1,427.31	1,427.31	1,427.31	1,427.31	1,320.38	1,320.38	1,320.38	1,320.38
June 2017 Additions	2,981.88	2,981.88	2,981.88	2,981.88	2,981.88	2,981.88	2,758.49	2,758.49	2,758.49	2,758.49
August 2017 Additions	1,713.93	1,713.93	1,713.93	1,713.93	1,713.93	1,713.93	1,585.53	1,585.53	1,585.53	1,585.53
September 2017 Additions	4,474.20	4,474.20	4,474.20	4,474.20	4,474.20	4,474.20	4,139.01	4,139.01	4,139.01	4,139.01
October 2017 Additions	367.32	367.32	367.32	367.32	367.32	367.32	339.80	339.80	339.80	339.80
November 2017 Additions	887.33	887.33	887.33	887.33	887.33	887.33	820.86	820.86	820.86	820.86
December 2017 Additions	2,200.03	2,200.03	2,200.03	2,200.03	2,200.03	2,200.03	2,035.21	2,035.21	2,035.21	2,035.21
April 2018 Additions	15,413.12	15,413.12	15,413.12	15,413.12	15,413.12	15,413.12	14,255.32	14,255.32	14,255.32	14,255.32
June 2018 Additions	1,076.81	1,076.81	1,076.81	1,076.81	1,076.81	1,076.81	995.92	995.92	995.92	995.92
December 2018 Additions	17,884.19	17,884.19	17,884.19	17,884.19	17,884.19	17,884.19	16,540.78	16,540.78	16,540.78	16,540.78
March 2019 Additions	474.17	474.17	474.17	474.17	474.17	474.17	438.66	438.66	438.66	438.66
May 2019 Additions	15,259.60	15,259.60	15,259.60	15,259.60	15,259.60	15,259.60	14,116.90	14,116.90	14,116.90	14,116.90
June 2019 Additions	12,817.88	12,817.88	12,817.88	12,817.88	12,817.88	12,817.88	11,858.03	11,858.03	11,858.03	11,858.03
July 2019 Additions	729.75	729.75	729.75	729.75	729.75	729.75	675.10	675.10	675.10	675.10
October 2019 Additions	2,726.53	2,726.53	2,726.53	2,726.53	2,726.53	2,726.53	2,522.36	2,522.36	2,522.36	2,522.36
November 2019 Additions	10,248.19	10,248.19	10,248.19	10,248.19	10,248.19	10,248.19	9,480.76	9,480.76	9,480.76	9,480.76
December 2019 Additions	1,066.92	1,066.92	1,066.92	1,066.92	1,066.92	1,066.92	987.03	987.03	987.03	987.03
August 2020 Additions	7,404.41	7,404.41	7,404.41	7,404.41	7,404.41	7,404.41	6,848.49	6,848.49	6,848.49	6,848.49
April 2021 Additions	11,864.94	11,864.94	11,864.94	11,864.94	11,864.94	11,864.94	17,130.60	17,130.60	17,130.60	17,130.60
May 2021 Additions	6,364.55	6,364.55	6,364.55	6,364.55	6,364.55	6,364.55	8,168.13	8,168.13	8,168.13	8,168.13
July 2021 Additions	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	-	-	-	-	-	-	-	-	-	-
October 2021 Additions	-	-	-	29,796.43	29,796.43	29,796.43	14,340.03	14,340.03	14,340.03	14,340.03
November 2021 Additions	-	-	-	-	50,781.19	50,781.19	16,292.86	16,292.86	16,292.86	16,292.86
December 2021 Additions	-	-	-	-	-	143,779.41	23,065.41	23,065.41	23,065.41	23,065.41
January 2022 Additions	-	-	-	-	-	-	3,027.03	3,027.03	3,027.03	3,027.03

**Liberty Utilities (Peach State Natural Gas
WP 2-7-3
State Tax Basis**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
February 2022 Additions								662.05	662.05	662.05
March 2022 Additions									3,126.09	3,126.09
April 2022 Additions										5,780.00
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
Regular MACRS Depreciation	292,034	292,034	292,034	321,830	372,611	516,391	343,281	343,943	347,069	352,849
Accumulated MACRS Depreciation	82,604,379	82,896,413	83,188,446	83,510,276	83,882,887	84,399,278	84,742,559	85,086,502	85,433,571	85,786,421
Gainesville building										
2017 Addition										
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	446,959	456,570	466,180	475,791	485,402	495,013	504,624	514,235	523,846	533,457
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	204,302,628	204,302,628	204,302,628	206,686,342	209,394,672	213,228,790	214,197,439	214,391,641	215,225,265	216,612,465
Cumulative State Tax Depreciation	83,051,338	83,352,982	83,654,626	83,986,067	84,368,289	84,894,291	85,247,183	85,600,737	85,957,417	86,319,877

Liberty Utilities (Peach State Natural Gas)
 WP 2-7-3
 State Tax Basis

	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23
February 2022 Additions	662.05	662.05	662.05	662.05	662.05	662.05	662.05	662.05	1,168.29
March 2022 Additions	3,126.09	3,126.09	3,126.09	3,126.09	3,126.09	3,126.09	3,126.09	3,126.09	5,014.95
April 2022 Additions	5,780.00	5,780.00	5,780.00	5,780.00	5,780.00	5,780.00	5,780.00	5,780.00	8,345.16
May 2022 Additions	281.25	281.25	281.25	281.25	281.25	281.25	281.25	281.25	360.95
June 2022 Additions		4,827.86	4,827.86	4,827.86	4,827.86	4,827.86	4,827.86	4,827.86	5,421.47
July 2022 Additions			1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,443.80
August 2022 Additions				13,601.25	13,601.25	13,601.25	13,601.25	13,601.25	10,909.71
September 2022 Additions					20,289.38	20,289.38	20,289.38	20,289.38	13,019.47
October 2022 Additions						18,000.00	18,000.00	18,000.00	8,662.80
November 2022 Additions							5,906.25	5,906.25	1,894.99
December 2022 Additions								38,913.75	6,242.63
January 2023 Additions									5,437.50
Regular MACRS Depreciation	353,131	357,958	359,458	373,060	393,349	411,349	417,255	456,169	398,477
Accumulated MACRS Depreciation	86,139,551	86,497,510	86,856,968	87,230,028	87,623,377	88,034,726	88,451,981	88,908,150	89,306,627
Gainesville building									
2017 Addition									
Cumulative cost	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074	4,498,074
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	543,067	552,678	562,289	571,900	581,511	591,122	600,733	610,344	619,955
3 Year tax life assets									
June 2022 Addition		-	18,556,745	-	-	-	-	-	-
Cumulative cost		0	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745	18,556,745
Tax Depreciaton		-	515,465	515,465	515,465	515,465	515,465	515,465	515,465
Accumulated 3 Year Depreciation		-	515,465	1,030,930	1,546,395	2,061,861	2,577,326	3,092,791	3,608,256
Cumulative State Tax Basis	216,672,465	217,573,665	236,370,410	238,183,910	240,348,110	241,788,110	242,103,110	243,140,810	244,880,810
Cumulative State Tax Depreciation	86,682,619	87,050,188	87,934,722	88,832,858	89,751,283	90,687,708	91,630,039	92,611,285	93,534,838

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-9
Customer Deposits

Description	Amounts
(a)	(b)
Jun-20	\$ (3,729,451)
Jul-20	\$ (3,783,139)
Aug-20	\$ (3,719,166)
Sep-20	\$ (3,719,155)
Oct-20	\$ (3,755,773)
Nov-20	\$ (3,823,767)
Dec-20	\$ (3,864,143)
Jan-21	\$ (3,881,664)
Feb-21	\$ (3,902,028)
Mar-21	\$ (3,869,009)
Apr-21	\$ (3,841,725)
May-21	\$ (3,799,146)
Jun-21	\$ (3,767,428)
13 Month Average	<u>\$ (3,804,277)</u>
Interest Rate	<u>7.0%</u>
Interest on Customer Deposits	<u><u>\$ 266,299</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-10
Deferred Rate Case Costs

Description	Deferred Cost	Monthly Amortization	Accum. Amortization	Net Deferred Cost	ADIT Effect	Net of Tax
(a)	(b)				(c)	(d)
Jul-20	\$ 555,523			\$ 555,523	\$ (141,894)	\$ 413,629
Aug-20	\$ 555,523	\$ (13,038)	\$ (13,038)	\$ 542,485	\$ (138,564)	\$ 403,921
Sep-20	\$ 595,704	\$ (13,038)	\$ (26,076)	\$ 569,628	\$ (145,497)	\$ 424,131
Oct-20	\$ 694,961	\$ (13,038)	\$ (39,114)	\$ 655,847	\$ (167,520)	\$ 488,327
Nov-20	\$ 708,259	\$ (13,038)	\$ (52,152)	\$ 656,107	\$ (167,586)	\$ 488,521
Dec-20	\$ 708,259	\$ (13,038)	\$ (65,190)	\$ 643,069	\$ (164,256)	\$ 478,813
Jan-21	\$ 708,259	\$ (13,038)	\$ (78,228)	\$ 630,031	\$ (160,926)	\$ 469,105
Feb-21	\$ 708,259	\$ (13,038)	\$ (91,266)	\$ 616,993	\$ (157,595)	\$ 459,398
Mar-21	\$ 708,259	\$ (13,038)	\$ (104,304)	\$ 603,955	\$ (154,265)	\$ 449,690
Apr-21	\$ 708,259	\$ (13,038)	\$ (117,342)	\$ 590,917	\$ (150,935)	\$ 439,982
May-21	\$ 708,259	\$ (13,038)	\$ (130,380)	\$ 577,879	\$ (147,605)	\$ 430,274
Jun-21	\$ 708,259	\$ (13,038)	\$ (143,418)	\$ 564,841	\$ (144,275)	\$ 420,566
Jul-21	\$ 708,259	\$ (13,038)	\$ (156,456)	\$ 551,803	\$ (140,944)	\$ 410,859
Aug-21	\$ 708,259	\$ (11,496)	\$ (167,952)	\$ 540,307	\$ (138,008)	\$ 402,299
Sep-21	\$ 708,259	\$ (11,496)	\$ (179,448)	\$ 528,811	\$ (135,072)	\$ 393,740
Oct-21	\$ 708,259	\$ (11,496)	\$ (190,944)	\$ 517,315	\$ (132,135)	\$ 385,180
Nov-21	\$ 708,259	\$ (11,496)	\$ (202,440)	\$ 505,819	\$ (129,199)	\$ 376,621
Dec-21	\$ 708,259	\$ (11,496)	\$ (213,935)	\$ 494,324	\$ (126,263)	\$ 368,061
Jan-22	\$ 708,259	\$ (11,496)	\$ (225,431)	\$ 482,828	\$ (123,326)	\$ 359,501
Feb-22	\$ 708,259	\$ (11,496)	\$ (236,927)	\$ 471,332	\$ (120,390)	\$ 350,942
Mar-22	\$ 708,259	\$ (11,496)	\$ (248,423)	\$ 459,836	\$ (117,454)	\$ 342,382
Apr-22	\$ 708,259	\$ (11,496)	\$ (259,919)	\$ 448,340	\$ (114,517)	\$ 333,823
May-22	\$ 708,259	\$ (11,496)	\$ (271,415)	\$ 436,844	\$ (111,581)	\$ 325,263
Jun-22	\$ 708,259	\$ (11,496)	\$ (282,911)	\$ 425,348	\$ (108,645)	\$ 316,704
Jul-22	\$ 708,259	\$ (11,496)	\$ (294,407)	\$ 413,852	\$ (105,708)	\$ 308,144
Aug-22	\$ 708,259	\$ (11,496)	\$ (305,903)	\$ 402,356	\$ (102,772)	\$ 299,585
Sep-22	\$ 708,259	\$ (11,496)	\$ (317,398)	\$ 390,861	\$ (99,836)	\$ 291,025
Oct-22	\$ 708,259	\$ (11,496)	\$ (328,894)	\$ 379,365	\$ (96,899)	\$ 282,465
Nov-22	\$ 708,259	\$ (11,496)	\$ (340,390)	\$ 367,869	\$ (93,963)	\$ 273,906
Dec-22	\$ 708,259	\$ (11,496)	\$ (351,886)	\$ 356,373	\$ (91,027)	\$ 265,346
Jan-23	\$ 708,259	\$ (11,496)	\$ (363,382)	\$ 344,877	\$ (88,090)	\$ 256,787

13 Month Average

\$ 308,144

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Projected Revenue at Current Rates
WP 4
Based on Twelve Months Ended June 30, 2021

Description	Regular of Bills	Volumes Ccf	Adjustments to Bills	Adjustments to Volumes	Projected Bills	Projected Volumes	Customer Charge	Volume Charge	Present Revenue	Residential	Comm & Ind	Transport
810 Residential	598,873	22,382,251	2,268	(911,830)	601,141	21,470,421	\$ 25.00	\$ 0.4907	\$ 25,564,061	25,564,061		
820 General Gas Service - Commercial	51,128	12,219,475	504	298,573	51,632	12,518,048	\$ 50.00	\$ 0.2963	\$ 6,290,698		6,290,698	
820 General Gas Service - Industrial	478	1,071,860			478	1,071,860	\$ 165.00	\$ 0.2963	\$ 396,462		396,462	
822 Res and Com HVAC	598	186,638			598	186,638	\$ 25.00	\$ 0.2300	\$ 57,877		57,877	
830 Large Volume Service - Commercial	98	1,674,288	0	(17,183)	98	1,657,105	\$ 75.00	\$ 0.2220	\$ 375,227		375,227	
830 Large Volume Service - Industrial	321	5,942,452	(7)	(392,450)	314	5,550,002	\$ 75.00	\$ 0.2220	\$ 1,255,650		1,255,650	
830 Large Volume Service - Transportation	12	175,860	0	0	12	175,860	\$ 495.00	\$ 0.1780	\$ 37,243			37,243
840 CNG Service	0	0			0	0	\$ 75.00	\$ 0.2220	\$ -		-	
850 Optional Gas Service	93		3		96		\$ 495.00		\$ 47,520		47,520	
1 - 20,000 Ccf		1,858,880		59,440		1,918,320		\$ 0.1780	\$ 341,461		341,461	
20,000 - 100,000 Ccf		3,013,730		19,170		3,032,900		\$ 0.1500	\$ 454,935		454,935	
Over 100,000 Ccf		25,370		0		25,370		\$ 0.1250	\$ 3,171		3,171	
Demand Volumes		0				0		\$ 0.7095	\$ -		-	
Total Optional Gas Service	93	4,897,980	3	78,610	96	4,976,590			\$ 847,087			
860 Transportation - Comm & Ind	211		16		227		\$ 495.00		\$ 112,365			112,365
1 - 20,000 Ccf		3,901,600		320,000		4,221,600		\$ 0.1780	\$ 751,445			751,445
20,000 - 100,000 Ccf		9,053,940		1,038,105		10,092,045		\$ 0.1500	\$ 1,513,807			1,513,807
Over 100,000 Ccf		2,285,920		3,370		2,289,290		\$ 0.1250	\$ 286,161			286,161
Total Transportation	211	15,241,460	16	1,361,475	227	16,602,935			\$ 2,663,778			
880 Econ Dev (Transportation)	12				12		\$ 495.00		\$ 5,940			5,940
1 - 20,000 Ccf		240,000				240,000		\$ 0.1780	\$ 42,720			42,720
20,000 - 61,000 Ccf		492,000				492,000		\$ 0.1500	\$ 73,800			73,800
61,000 - 100,000 Ccf		468,000				468,000		\$ 0.1500	\$ 70,200			70,200
Over 100,000 Ccf		7,335,180				7,335,180		\$ 0.1250	\$ 916,898			916,898
Total	12	8,535,180	0	0	12	8,535,180			\$ 1,109,558			
880 Econ Dev (Firm Gas)	23	1,023,440	(23)	(1,023,440)	0	0	\$ 75.00	\$ 0.2220	\$ -		-	
Cogen 892	12	8,153			12	8,153	\$ 495.00	\$ 0.2950	\$ 8,345		8,345	
Lrg Tonnage 893	24	673,346			24	673,346	\$ 495.00	\$ 0.2325	\$ 168,433		168,433	
Projected Rate Revenue (at present rates)	651,883	74,032,383	2,761	(606,245)	654,644	73,426,138			\$ 38,774,419	25,564,061	9,399,780	3,810,578
			ok	ok								
Non-Rate Revenue:												
Special Contracts - Transportation									295,290			
Special Contracts - Meriwether									81,648			
Forfeited Discounts									157,139			
Miscellaneous Revenues									438,821			
Total Projected Revenue (at present rates)									\$ 39,747,317			

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Customer Adjustments
WP 4-1
Twelve Months Ending January 31, 2023

Description	Number of Bills			Volume					
	Customer Growth	Other Adjustments	Total	Customer Growth	Weather Columbus	Weather Gainesville	Customer Usage	Other Adjustments	Total
	WP 4-1-1	WP 4-1-A		WP 4-1-1	WP 4-1-2	WP 4-1-2	WP 4-1-3	WP 4-1-A	
810 Residential	2,268		2,268	77,736	(742,886)	120,673	(367,353)		(911,830)
820 General Gas Service - Commercial	504		504	123,618	(132,303)	103,337	203,921		298,573
830 General Gas Service - Commercial			-		(24,296)	7,113			(17,183)
830 Large Volume Service - Industrial		(7)	(7)					(392,450)	(392,450)
830 Large Volume Service (Transportation)			-						0
850 Optional Gas Service		3	3						
1 - 20,000 Ccf								59,440	59,440
20,000 - 100,000 Ccf								19,170	19,170
Over 100,000 Ccf									0
860 Transportation		16	16						
1 - 20,000 Ccf								320,000	320,000
20,000 - 100,000 Ccf								1,038,105	1,038,105
Over 100,000 Ccf								3,370	3,370
880 Econ Development (Firm Gas)		(23)	(23)					(1,023,440)	(1,023,440)
Total	2,772	(11)	2,761	201,354	(899,485)	231,123	(163,432)	24,195	(606,245)

Revenue Adjustment

Fort Benning revenue historic test year

\$ 405,479

Effect of lower volumetric rate

(110,189)

Rate dropping from \$.0837 to \$.06 effective January 2022

Projected revenue future test year

\$ 295,290

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-A
Summary of Individual Customer Adjustments

Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
Customer 1														
actual volume billed	66,120	56,210	73,440	53,720	62,100	83,030	101,780	95,430	108,100	116,750	104,150	102,610	1,023,440	
adjust for projected volume	38,880	48,790	31,560	51,280	42,900	21,970							235,380	880
	105,000	105,000	105,000	105,000	105,000	105,000	101,780	95,430	108,100	116,750	104,150	102,610	1,258,820	
Discount on 3,750 to 60,400	(5,665)	(5,665)	(5,665)	(5,665)	(5,665)								(28,325)	880
Discount on > 60,400	(17,840)	(17,840)	(17,840)	(17,840)	(17,840)	(13,380)	(13,380)	(13,380)	(13,380)	(13,380)	(13,380)	(13,380)	(182,860)	880
Net volume projected	81,495	81,495	81,495	81,495	81,495	91,620	88,400	82,050	94,720	103,370	90,770	89,230	1,047,635	880
860 Tier 1	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	860
860 Tier 2	61,495	61,495	61,495	61,495	61,495	71,620	68,400	62,050	74,720	80,000	70,770	69,230	804,265	860
860 Tier 3										3,370			3,370	860
Customer 2														
actual billed at 830	(19,440)	(31,010)	(28,160)										(78,610)	830
850 Tier 1	19,440	20,000	20,000										59,440	850
850 Tier 2		11,010	8,160										19,170	850
Customer 3														
actual billed at 830	(68,570)	(67,200)	(93,700)	(84,370)									(313,840)	830
860 Tier 1	20,000	20,000	20,000	20,000									80,000	860
860 Tier 2	48,570	47,200	73,700	64,370									233,840	860
Net change													<u>24,195</u>	

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-1
Customer Growth Adjustment

Fiscal Year	Customers	Change Per Year	Totals
<u>Residential</u>			
Jun-16	50,899		
Jun-17	50,140	(759)	
Jun-18	50,232	92	
Jun-19	50,565	333	
Jun-20	51,458	893	
Jun-21	51,509	<u>51</u>	
Compounded Growth Rate		0.24%	
Months from Hist period to end of Test period			19
Historical Bills excluding Senior/Low Income			598,873
Monthly Adjustment to Customers			189
Annual Usage per Customer			<u>411</u>
Adjustment to Volumes			<u><u>77,736</u></u>
<u>Commercial</u>			
Jun-16	4,162		
Jun-17	4,145	(17)	
Jun-18	4,167	22	
Jun-19	4,244	77	
Jun-20	4,244	0	
Jun-21	4,292	<u>48</u>	
Compounded Growth Rate		0.62%	
Months from Hist period to end of Test period			19
Historical Bills			51,226
Adjustment to Customers			42
Annual Usage per Customer			<u>2,943</u>
Adjustment to Volumes			<u><u>123,618</u></u>

NOTE: Customer count change due to 820 customers, so customer adjustment applied only to estimated 820 average usage.

**Columbus Weather Station
Columbus Residential**

WP 4-1-2

Rate Codes:
810

Month	No. of Bills	Ccf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
July-20	43,787	492,400	11.25	0	0	0	0.1402	0.00	11.25	492,604	204
August-20	43,654	479,541	10.99	0	0	0	0.1402	0.00	10.99	479,757	216
September-20	43,351	510,308	11.77	6	0	6	0.1402	(0.84)	10.93	473,826	(36,482)
October-20	43,235	562,168	13.00	24	15	9	0.1402	(1.26)	11.74	507,579	(54,589)
November-20	43,469	788,293	18.13	162	233	(71)	0.1402	9.95	28.08	1,220,610	432,317
December-20	43,957	2,679,120	60.95	520	446	74	0.1402	(10.37)	50.58	2,223,345	(455,775)
January-21	44,442	4,199,493	94.49	503	518	(15)	0.1402	2.10	96.59	4,292,653	93,160
February-21	44,398	3,583,383	80.71	396	355	41	0.1402	(5.75)	74.96	3,328,074	(255,309)
March-21	44,410	2,550,539	57.43	170	191	(21)	0.1402	2.94	60.37	2,681,032	130,493
April-21	44,470	1,295,323	29.13	98	18	80	0.1402	(11.21)	17.92	796,902	(498,421)
May-21	44,221	842,700	19.06	16	0	16	0.1402	(2.24)	16.82	743,797	(98,903)
June-21	43,914	595,710	13.57	0	0	0	0.1402	0.00	13.57	595,913	203
TOTAL	43,942	18,578,978	420.48	1,895	1,776	119		(16.68)	403.80	17,836,092	(742,886)

Columbus Commercial

Rate Codes:
820, 830

Month	No. of Bills	Ccf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
July-20	2,690	414,449	154.07	0	0	0	0.4734	0.00	154.07	414,448	(1)
August-20	2,657	424,712	159.85	0	0	0	0.4734	0.00	159.85	424,721	9
September-20	2,660	462,820	173.99	6	0	6	0.4734	(2.84)	171.15	455,259	(7,561)
October-20	2,634	457,975	173.87	24	15	9	0.4734	(4.26)	169.61	446,753	(11,222)
November-20	2,652	511,925	193.03	162	233	(71)	0.4734	33.61	226.64	601,049	89,124
December-20	2,694	965,203	358.28	520	446	74	0.4734	(35.03)	323.25	870,836	(94,367)
January-21	2,745	1,294,878	471.72	503	518	(15)	0.4734	7.10	478.82	1,314,361	19,483
February-21	2,764	1,228,879	444.60	396	355	41	0.4734	(19.41)	425.19	1,175,225	(53,654)
March-21	2,787	982,869	352.66	170	191	(21)	0.4734	9.94	362.60	1,010,566	27,697
April-21	2,782	691,566	248.59	98	18	80	0.4734	(37.87)	210.72	586,223	(105,343)
May-21	2,743	601,118	219.15	16	0	16	0.4734	(7.57)	211.58	580,364	(20,754)
June-21	2,723	553,705	203.34	0	0	0	0.4734	0.00	203.34	553,695	(10)
TOTAL	2,711	8,590,099	3,153.15	1,895	1,776	119		(56.33)	3,096.82	8,433,500	(156,599)

820 tariff volume	7,257,373	84.5%	(132,303)
830 tariff volume	1,332,726	15.5%	(24,296)
	<u>8,590,099</u>		<u>(156,599)</u>

**Atlanta Weather Station
Gainesville Residential**

WP 4-1-2

Rate Codes:
810

Month	No. of Bills	Ccf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
July-20	7,629	85,808	11.25	0	0	0	0.1294	0.00	11.25	85,831	23
August-20	7,597	83,018	10.93	0	0	0	0.1294	0.00	10.93	83,031	13
September-20	7,546	90,124	11.94	37	0	37	0.1294	(4.79)	7.15	53,957	(36,167)
October-20	7,529	111,588	14.82	87	107	(20)	0.1294	2.59	17.41	131,085	19,497
November-20	7,599	209,761	27.60	284	396	(112)	0.1294	14.49	42.09	319,856	110,095
December-20	7,715	560,450	72.64	643	625	18	0.1294	(2.33)	70.31	542,449	(18,001)
January-21	7,773	862,753	110.99	674	703	(29)	0.1294	3.75	114.74	891,875	29,122
February-21	7,738	703,178	90.88	552	543	9	0.1294	(1.16)	89.72	694,215	(8,963)
March-21	7,781	532,874	68.48	275	377	(102)	0.1294	13.20	81.68	635,569	102,695
April-21	7,750	278,297	35.91	160	124	36	0.1294	(4.66)	31.25	242,175	(36,122)
May-21	7,649	174,445	22.81	42	0	42	0.1294	(5.43)	17.38	132,937	(41,508)
June-21	7,595	110,977	14.61	0	0	0	0.1294	0.00	14.61	110,966	(11)
TOTAL	7,658	3,803,273	492.86	2,754	2,875	(121)		15.66	508.52	3,923,946	120,673

Gainesville Commercial

Rate Codes:
820, 830

Month	No. of Bills	Ccf	Sales per Bill	Cycle			Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
				Actual HDD	Normal HDD [1]	Deviation					
July-20	1,539	175,326	113.94	0	0	0	0.5881	0.00	113.94	175,319	(7)
August-20	1,528	175,609	114.95	0	0	0	0.5881	0.00	114.95	175,605	(4)
September-20	1,508	200,127	132.75	37	0	37	0.5881	(21.76)	110.99	167,329	(32,798)
October-20	1,504	229,965	152.86	87	107	(20)	0.5881	11.76	164.62	247,654	17,689
November-20	1,522	306,385	201.29	284	396	(112)	0.5881	65.87	267.16	406,653	100,268
December-20	1,557	678,273	435.63	643	625	18	0.5881	(10.59)	425.04	661,787	(16,486)
January-21	1,590	996,544	626.77	674	703	(29)	0.5881	17.06	643.83	1,023,669	27,125
February-21	1,595	862,677	540.93	552	543	9	0.5881	(5.29)	535.64	854,245	(8,432)
March-21	1,601	690,272	431.23	275	377	(102)	0.5881	59.99	491.22	786,305	96,033
April-21	1,608	429,045	266.78	160	124	36	0.5881	(21.17)	245.61	394,998	(34,047)
May-21	1,574	306,346	194.57	42	0	42	0.5881	(24.70)	169.87	267,460	(38,886)
June-21	1,569	253,095	161.30	0	0	0	0.5881	0.00	161.30	253,090	(5)
TOTAL	1,558	5,303,664	3,373.00	2,754	2,875	(121)		71.17	3,444.17	5,414,114	110,450

820 tariff volume	4,962,102	93.6%									103,337
830 tariff volume	341,562	6.4%									7,113
	<u>5,303,664</u>										<u>110,450</u>

[1] Normal is based on the 30 years ended 12/31/2020.

Columbus Weather Station

WP 4-1-2-1

Residential

Rate Codes:

810

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-06	49,329	680,805	13.80	0	0.1402	14.52
August-06	49,015	679,019	13.85	0		
September-06	48,941	675,799	13.81	0		
October-06	49,128	795,695	16.20	12		
November-06	49,282	2,068,004	41.96	201		
December-06	50,435	3,434,175	68.09	363		
January-07	50,521	3,575,392	70.77	270		
February-07	50,473	5,070,309	100.46	594		
March-07	51,214	3,242,193	63.31	270		
April-07	51,043	1,743,092	34.15	136		
May-07	50,304	1,085,215	21.57	23		
June-07	49,517	775,051	15.65	0		
July-07	49,323	657,058	13.32	0		
August-07	48,882	743,371	15.21	0		
September-07	48,758	621,519	12.75	0		
October-07	48,648	696,897	14.33	6		
November-07	49,021	1,569,723	32.02	154		
December-07	49,428	2,943,784	59.56	283		
January-08	49,339	4,806,359	97.42	490		
February-08	49,942	4,329,770	86.70	573		
March-08	53,187	3,071,502	57.75	357		
April-08	50,225	1,816,996	36.18	148		
May-08	49,235	1,001,312	20.34	45		
June-08	49,332	709,011	14.37	0		
July-08	48,339	638,911	13.22	0		
August-08	48,426	601,853	12.43	0		
September-08	47,798	653,384	13.67	0		
October-08	47,906	751,134	15.68	0		
November-08	48,227	1,856,671	38.50	217		
December-08	48,869	3,881,529	79.43	525		
January-09	48,686	3,795,185	77.95	304		
February-09	48,718	4,442,528	91.19	588		
March-09	48,958	3,364,008	68.71	343		
April-09	50,434	1,835,699	36.40	169		
May-09	48,827	978,371	20.04	31		
June-09	48,412	705,953	14.58	4		
July-09	47,873	649,923	13.58	0		
August-09	47,594	642,568	13.50	0		
September-09	47,278	587,955	12.44	4		
October-09	47,367	761,686	16.08	119		
November-09	47,654	1,634,606	34.30	312		
December-09	47,862	3,325,782	69.49	582		
January-10	48,358	6,073,432	125.59	750		
February-10	48,415	5,156,273	106.50	635		
March-10	49,313	5,788,668	117.39	396		
April-10	49,107	2,001,634	40.76	39		
May-10	48,598	802,937	16.52	1		
June-10	48,395	682,525	14.10	0		
July-10	47,601	585,029	12.29	0		
August-10	47,148	550,721	11.68	0		
September-10	46,865	564,499	12.05	0		
October-10	47,099	653,048	13.87	9		
November-10	47,403	1,403,916	29.62	133		
December-10	47,665	3,764,973	78.99	451		
January-11	48,523	6,216,016	128.10	663		
February-11	48,599	5,246,436	107.95	625		
March-11	48,761	2,537,295	52.04	173		
April-11	48,063	1,329,353	27.66	85		
May-11	48,085	803,976	16.72	10		
June-11	47,485	669,533	14.10	10		
July-11	46,987	568,679	12.10	0		
August-11	46,466	544,898	11.73	0		
September-11	46,369	562,077	12.12	1		
October-11	46,264	713,743	15.43	9		
November-11	46,554	1,546,615	33.22	173		
December-11	46,685	2,754,265	59.00	294		

Columbus Weather Station**WP 4-1-2-1**

January-12	47,194	3,676,981	77.91	395
February-12	47,235	3,009,426	63.71	360
March-12	47,294	2,225,046	47.05	175
April-12	46,790	920,286	19.67	19
May-12	46,838	752,924	16.08	17
June-12	46,543	623,183	13.39	0
July-12	46,069	579,540	12.58	0
August-12	45,820	542,320	11.84	0
September-12	45,489	554,640	12.19	0
October-12	45,605	611,930	13.42	0
November-12	45,590	1,605,040	35.21	171
December-12	46,079	2,472,470	53.66	242
January-13	46,327	3,631,380	78.39	377
February-13	46,252	3,184,520	68.85	356
March-13	46,567	3,326,390	71.43	413
April-13	45,769	2,197,510	48.01	190
May-13	45,376	1,083,763	23.88	41
June-13	44,944	708,741	15.77	0
July-13	44,552	547,001	12.28	0
August-13	44,440	607,933	13.68	0
September-13	44,960	578,758	12.87	0
October-13	43,788	564,027	12.88	0
November-13	43,176	1,233,650	28.57	190
December-13	44,859	2,872,083	64.02	359
January-14	45,364	4,797,974	105.77	621
February-14	44,811	5,639,986	125.86	628
March-14	45,347	3,105,266	68.48	320
April-14	45,052	1,914,859	42.50	183
May-14	44,737	1,018,027	22.76	0
June-14	43,947	634,741	14.44	0
July-14	43,342	542,902	12.53	0
August-14	42,969	523,744	12.19	0
September-14	43,024	517,768	12.03	0
October-14	42,764	550,985	12.88	67
November-14	43,003	1,488,705	34.62	426
December-14	43,770	3,296,789	75.32	397
January-15	44,071	3,943,896	89.49	580
February-15	43,941	4,346,617	98.92	572
March-15	44,392	3,573,812	80.51	171
April-15	44,074	1,330,652	30.19	21
May-15	43,589	730,442	16.76	4
June-15	43,079	540,499	12.55	0
July-15	42,864	479,019	11.18	0
August-15	42,632	458,335	10.75	0
September-15	42,517	499,500	11.75	0
October-15	42,637	577,161	13.54	41
November-15	42,778	915,787	21.41	192
December-15	43,273	1,902,878	43.97	211
January-16	43,529	3,137,720	72.08	602
February-16	43,643	3,799,312	87.05	432
March-16	43,845	2,494,017	56.88	126
April-16	43,756	1,182,251	27.02	73
May-16	43,217	641,337	14.84	10
June-16	43,054	571,246	13.27	0
July-16	42,685	485,244	11.37	0
August-16	42,409	441,698	10.42	0
September-16	42,182	434,566	10.30	0
October-16	42,157	425,400	10.09	15
November-16	42,311	689,415	16.29	177
December-16	42,828	2,006,963	46.86	395
January-17	43,322	2,839,980	65.56	357
February-17	43,338	2,484,933	57.34	216
March-17	43,273	1,963,570	45.38	224
April-17	43,246	1,277,786	29.55	30
May-17	42,985	668,224	15.55	19
June-17	42,464	575,690	13.56	0
July-17	42,051	492,889	11.72	0
August-17	42,136	467,766	11.10	0
September-17	41,891	467,378	11.16	0
October-17	41,915	500,012	11.93	73
November-17	42,092	1,077,891	25.61	192
December-17	42,731	2,457,380	57.51	453
January-18	43,173	4,440,207	102.85	632

Columbus Weather Station**WP 4-1-2-1**

February-18	43,287	3,683,143	85.09	146
March-18	43,164	1,657,770	38.41	265
April-18	43,075	1,760,912	40.88	99
May-18	43,004	931,498	21.66	0
June-18	42,599	558,642	13.11	0
July-18	42,303	480,539	11.36	0
August-18	42,561	444,894	10.45	0
September-18	42,490	494,423	11.64	0
October-18	42,379	488,746	11.53	52
November-18	42,582	1,148,671	26.98	358
December-18	43,265	3,208,701	74.16	417
January-19	43,746	3,281,773	75.02	506
February-19	43,771	3,381,444	77.25	187
March-19	43,865	2,170,082	49.47	246
April-19	43,694	1,470,332	33.65	54
May-19	43,361	788,693	18.19	0
June-19	43,002	536,439	12.47	0
July-19	42,697	446,251	10.45	0
August-19	42,499	451,780	10.63	0
September-19	42,516	474,482	11.16	0
October-19	42,416	472,907	11.15	39
November-19	42,510	1,232,737	29.00	310
December-19	43,485	2,729,170	62.76	378
January-20	43,712	2,936,094	67.17	394
February-20	43,540	3,209,819	73.72	356
March-20	43,671	2,567,040	58.78	95
April-20	43,745	1,526,512	34.90	60
May-20	43,526	239,270	5.50	17
June-20	43,814	626,852	14.31	0
July-20	43,787	492,400	11.25	0
August-20	43,654	479,541	10.99	0
September-20	43,351	510,308	11.77	6
October-20	43,235	562,168	13.00	24
November-20	43,469	788,293	18.13	162
December-20	43,957	2,679,120	60.95	520
January-21	44,442	4,199,493	94.49	503
February-21	44,398	3,583,383	80.71	396
March-21	44,410	2,550,539	57.43	170
April-21	44,470	1,295,323	29.13	98
May-21	44,221	842,700	19.06	16
June-21	43,914	595,710	13.57	0

Columbus Weather Station

WP 4-1-2-1

Commercial

Rate Codes:

820, 830

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-06	3,225	477,048	147.92	0	0.4734	178.67
August-06	3,160	485,101	153.51	0		
September-06	3,230	502,197	155.48	0		
October-06	3,166	520,386	164.37	12		
November-06	3,145	777,862	247.33	201		
December-06	3,275	1,089,633	332.71	363		
January-07	3,298	1,170,563	354.93	270		
February-07	3,242	1,441,990	444.78	594		
March-07	3,302	1,114,013	337.38	270		
April-07	3,265	735,245	225.19	136		
May-07	3,223	604,667	187.61	23		
June-07	3,194	510,394	159.80	0		
July-07	3,201	462,231	144.40	0		
August-07	3,164	504,608	159.48	0		
September-07	3,151	466,511	148.05	0		
October-07	3,148	476,649	151.41	6		
November-07	3,125	642,662	205.65	154		
December-07	3,236	932,738	288.24	283		
January-08	3,229	1,344,637	416.43	490		
February-08	3,249	1,309,008	402.90	573		
March-08	3,333	986,864	296.09	357		
April-08	3,253	829,159	254.89	148		
May-08	3,236	590,812	182.57	45		
June-08	3,195	518,074	162.15	0		
July-08	3,069	456,314	148.69	0		
August-08	3,165	463,997	146.60	0		
September-08	3,133	504,484	161.02	0		
October-08	3,099	534,844	172.59	0		
November-08	3,148	713,014	226.50	217		
December-08	3,177	1,133,579	356.81	525		
January-09	3,163	1,229,011	388.56	304		
February-09	3,156	1,251,749	396.63	588		
March-09	3,155	1,161,771	368.23	343		
April-09	3,191	730,926	229.06	169		
May-09	3,123	620,180	198.58	31		
June-09	3,102	499,169	160.92	4		
July-09	3,032	484,409	159.77	0		
August-09	3,008	499,062	165.91	0		
September-09	3,024	449,379	148.60	4		
October-09	2,982	508,500	170.52	119		
November-09	3,007	692,989	230.46	312		
December-09	3,031	946,188	312.17	582		
January-10	3,099	1,680,805	542.37	750		
February-10	3,077	1,340,388	435.62	635		
March-10	3,126	1,620,237	518.31	396		
April-10	3,113	813,358	261.28	39		
May-10	3,060	512,285	167.41	1		
June-10	3,063	471,376	153.89	0		
July-10	2,981	416,324	139.66	0		
August-10	2,958	419,361	141.77	0		
September-10	2,940	412,808	140.41	0		
October-10	2,922	459,098	157.12	9		
November-10	2,949	597,278	202.54	133		
December-10	3,009	1,046,483	347.78	451		
January-11	3,083	1,663,115	539.45	663		
February-11	3,056	1,462,907	478.70	625		
March-11	3,073	933,997	303.94	173		
April-11	3,021	620,730	205.47	85		
May-11	2,958	517,783	175.04	10		
June-11	2,982	502,948	168.66	10		
July-11	2,914	421,439	144.63	0		
August-11	2,920	427,897	146.54	0		
September-11	2,894	426,461	147.36	1		
October-11	2,871	500,799	174.43	9		
November-11	2,896	636,701	219.86	173		
December-11	2,925	859,308	293.78	294		

Columbus Weather Station**WP 4-1-2-1**

January-12	2,989	1,088,296	364.10	395
February-12	2,986	940,385	314.93	360
March-12	2,953	835,705	283.00	175
April-12	2,929	576,029	196.66	19
May-12	2,887	512,615	177.56	17
June-12	2,874	477,142	166.02	0
July-12	2,842	456,740	160.71	0
August-12	2,830	442,180	156.25	0
September-12	2,841	456,980	160.85	0
October-12	2,735	458,970	167.81	0
November-12	2,735	653,650	238.99	171
December-12	2,804	854,970	304.91	242
January-13	2,838	1,105,740	389.62	377
February-13	2,821	1,012,350	358.86	356
March-13	2,847	1,032,240	362.57	413
April-13	2,771	812,918	293.37	190
May-13	2,734	612,524	224.04	41
June-13	2,691	489,066	181.74	0
July-13	2,677	408,999	152.78	0
August-13	2,673	429,981	160.86	0
September-13	2,680	460,436	171.80	0
October-13	2,652	420,257	158.47	0
November-13	2,647	582,378	220.01	190
December-13	2,709	897,893	331.45	359
January-14	2,752	1,305,298	474.31	621
February-14	2,754	1,694,952	615.45	628
March-14	2,754	1,053,059	382.37	320
April-14	2,716	801,178	294.98	183
May-14	2,729	643,488	235.80	0
June-14	2,683	481,646	179.52	0
July-14	2,665	422,358	158.48	0
August-14	2,609	444,791	170.48	0
September-14	2,588	400,692	154.83	0
October-14	2,579	455,530	176.63	67
November-14	2,568	619,409	241.20	426
December-14	2,632	1,018,659	387.03	397
January-15	2,656	1,200,025	451.82	580
February-15	2,672	1,327,142	496.68	572
March-15	2,696	1,204,504	446.77	171
April-15	2,672	713,820	267.15	21
May-15	2,624	565,612	215.55	4
June-15	2,588	462,761	178.81	0
July-15	2,562	435,464	169.97	0
August-15	2,540	437,700	172.32	0
September-15	2,520	483,304	191.79	0
October-15	2,529	497,937	196.89	41
November-15	2,548	569,446	223.49	192
December-15	2,592	733,914	283.15	211
January-16	2,643	1,042,580	394.47	602
February-16	2,662	1,235,986	464.31	432
March-16	2,682	973,735	363.06	126
April-16	2,662	762,426	286.41	73
May-16	2,623	527,058	200.94	10
June-16	2,610	525,217	201.23	0
July-16	2,591	456,353	176.13	0
August-16	2,578	421,253	163.40	0
September-16	2,570	433,238	168.58	0
October-16	2,563	407,482	158.99	15
November-16	2,582	500,046	193.67	177
December-16	2,610	759,753	291.09	395
January-17	2,662	940,337	353.24	357
February-17	2,648	919,510	347.25	216
March-17	2,669	775,509	290.56	224
April-17	2,669	655,709	245.68	30
May-17	2,625	510,298	194.40	19
June-17	2,597	501,668	193.17	0
July-17	2,566	438,703	170.97	0
August-17	2,555	437,644	171.29	0
September-17	2,540	438,896	172.79	0
October-17	2,538	461,440	181.81	73
November-17	2,544	592,527	232.91	192
December-17	2,603	836,648	321.42	453
January-18	2,646	1,319,311	498.61	632

Columbus Weather Station**WP 4-1-2-1**

February-18	2,675	1,212,795	453.38	146
March-18	2,688	760,162	282.80	265
April-18	2,660	753,038	283.10	99
May-18	2,640	585,533	221.79	0
June-18	2,628	512,928	195.18	0
July-18	2,587	489,742	189.31	0
August-18	2,655	444,714	167.50	0
September-18	2,640	512,055	193.96	0
October-18	2,630	485,807	184.72	52
November-18	2,645	641,748	242.63	358
December-18	2,713	1,098,731	404.99	417
January-19	2,804	1,181,241	421.27	506
February-19	2,803	1,208,792	431.25	187
March-19	2,805	946,952	337.59	246
April-19	2,795	828,088	296.27	54
May-19	2,730	640,400	234.58	0
June-19	2,703	567,322	209.89	0
July-19	2,685	486,665	181.25	0
August-19	2,672	489,181	183.08	0
September-19	2,671	498,252	186.54	0
October-19	2,666	485,267	182.02	39
November-19	2,668	665,745	249.53	310
December-19	2,764	1,082,581	391.67	378
January-20	2,805	1,139,168	406.12	394
February-20	2,783	1,216,940	437.28	356
March-20	2,803	1,016,820	362.76	95
April-20	2,774	555,695	200.32	60
May-20	2,722	443,244	162.84	17
June-20	2,709	477,451	176.25	0
July-20	2,690	414,449	154.07	0
August-20	2,657	424,712	159.85	0
September-20	2,660	462,820	173.99	6
October-20	2,634	457,975	173.87	24
November-20	2,652	511,925	193.03	162
December-20	2,694	965,203	358.28	520
January-21	2,745	1,294,878	471.72	503
February-21	2,764	1,228,879	444.60	396
March-21	2,787	982,869	352.66	170
April-21	2,782	691,566	248.59	98
May-21	2,743	601,118	219.15	16
June-21	2,723	553,705	203.34	0

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

Residential

Rate Codes:

810

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-06	8,652	106,076	12.26	0	0.1294	12.67
August-06	8,602	105,573	12.27	0		
September-06	8,586	104,445	12.16	0		
October-06	8,616	170,184	19.75	33		
November-06	8,768	446,198	50.89	301		
December-06	8,892	624,835	70.27	440		
January-07	8,863	784,559	88.52	371		
February-07	9,014	968,131	107.40	719		
March-07	9,005	601,690	66.82	341		
April-07	8,963	323,619	36.11	207		
May-07	8,875	212,944	23.99	38		
June-07	8,691	121,099	13.93	3		
July-07	8,588	112,378	13.09	0		
August-07	8,604	106,149	12.34	0		
September-07	8,630	98,795	11.45	0		
October-07	8,630	111,864	12.96	15		
November-07	8,750	331,782	37.92	204		
December-07	8,888	573,603	64.54	338		
January-08	9,041	982,081	108.63	573		
February-08	8,963	805,520	89.87	662		
March-08	9,684	652,928	67.42	422		
April-08	8,996	418,816	46.56	250		
May-08	8,833	192,160	21.75	62		
June-08	8,677	120,189	13.85	4		
July-08	8,563	103,658	12.11	0		
August-08	8,493	93,408	11.00	0		
September-08	8,453	100,481	11.89	0		
October-08	8,520	138,901	16.30	3		
November-08	8,604	382,918	44.50	271		
December-08	8,719	777,300	89.15	614		
January-09	8,619	843,342	97.85	426		
February-09	8,809	872,188	99.01	653		
March-09	8,771	632,164	72.07	421		
April-09	8,754	373,690	42.69	253		
May-09	8,605	181,825	21.13	51		
June-09	8,431	113,123	13.42	15		
July-09	8,369	97,110	11.60	0		
August-09	8,262	99,227	12.01	0		
September-09	8,235	93,564	11.36	13		
October-09	8,260	148,835	18.02	210		
November-09	8,400	301,803	35.93	347		
December-09	8,432	672,452	79.75	757		
January-10	8,569	1,185,944	138.40	886		
February-10	8,584	962,684	112.15	770		
March-10	8,674	898,120	103.54	482		
April-10	8,584	339,268	39.52	89		
May-10	8,512	147,626	17.34	19		
June-10	8,393	107,586	12.82	0		
July-10	8,311	89,275	10.74	0		
August-10	8,249	89,421	10.84	0		
September-10	8,207	86,496	10.54	0		
October-10	8,262	119,612	14.48	31		
November-10	8,332	275,088	33.02	179		
December-10	8,470	809,674	95.59	557		
January-11	8,542	1,134,909	132.86	802		
February-11	8,621	962,514	111.65	705		
March-11	8,640	495,584	57.36	250		
April-11	8,576	333,699	38.91	194		
May-11	8,382	148,417	17.71	42		
June-11	8,324	117,079	14.07	27		
July-11	8,204	90,156	10.99	0		
August-11	8,178	77,988	9.54	0		
September-11	8,222	89,261	10.86	1		
October-11	8,219	122,751	14.94	23		
November-11	8,311	351,106	42.25	228		
December-11	8,400	537,983	64.05	361		

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

January-12	8,502	754,047	88.69	483
February-12	8,523	666,036	78.15	471
March-12	8,484	427,546	50.39	262
April-12	8,350	174,792	20.93	40
May-12	8,296	143,482	17.30	38
June-12	8,283	102,567	12.38	0
July-12	8,174	67,670	8.28	0
August-12	8,180	117,560	14.37	0
September-12	8,153	87,110	10.68	0
October-12	8,196	123,760	15.10	20
November-12	8,260	372,260	45.07	248
December-12	8,375	513,780	61.35	318
January-13	8,380	713,340	85.12	477
February-13	8,362	756,820	90.51	519
March-13	8,440	675,550	80.04	540
April-13	8,271	481,820	58.25	308
May-13	8,178	224,310	27.43	100
June-13	8,145	128,310	15.75	0
July-13	7,893	90,799	11.50	0
August-13	8,095	94,200	11.64	0
September-13	8,009	105,866	13.22	0
October-13	7,873	96,765	12.29	7
November-13	7,829	303,121	38.72	336
December-13	8,169	671,166	82.16	539
January-14	8,191	947,464	115.67	746
February-14	8,191	1,095,107	133.70	838
March-14	8,187	601,727	73.50	412
April-14	8,181	416,143	50.87	304
May-14	8,074	183,398	22.71	91
June-14	7,942	120,689	15.20	31
July-14	7,922	89,611	11.31	0
August-14	7,856	90,796	11.56	0
September-14	7,841	83,495	10.65	0
October-14	7,827	106,276	13.58	127
November-14	7,901	323,248	40.91	535
December-14	8,110	695,422	85.75	538
January-15	8,252	827,236	100.25	738
February-15	8,197	876,220	106.90	733
March-15	8,276	760,322	91.87	334
April-15	8,150	287,875	35.32	86
May-15	8,029	139,669	17.40	7
June-15	7,926	99,904	12.60	0
July-15	7,888	99,116	12.57	0
August-15	7,874	79,408	10.08	0
September-15	7,860	84,829	10.79	7
October-15	7,853	126,379	16.09	141
November-15	7,929	266,911	33.66	294
December-15	8,026	402,121	50.10	312
January-16	8,092	688,787	85.12	760
February-16	8,096	798,065	98.58	595
March-16	8,115	565,168	69.64	225
April-16	8,018	255,099	31.82	142
May-16	7,915	126,120	15.93	40
June-16	7,845	102,844	13.11	0
July-16	7,761	78,147	10.07	0
August-16	7,669	71,479	9.32	0
September-16	7,628	78,454	10.29	7
October-16	7,609	81,921	10.77	29
November-16	7,655	184,467	24.10	278
December-16	7,779	495,097	63.65	601
January-17	7,891	674,758	85.51	496
February-17	7,897	537,365	68.05	332
March-17	7,917	464,667	58.69	345
April-17	7,910	261,897	33.11	80
May-17	7,797	136,529	17.51	42
June-17	7,676	97,242	12.67	0
July-17	7,577	84,811	11.19	0
August-17	7,633	78,730	10.31	0
September-17	7,559	86,013	11.38	0
October-17	7,545	90,126	11.95	141
November-17	7,610	267,529	35.15	325
December-17	7,818	580,299	74.23	639
January-18	7,875	948,408	120.43	801

Atlanta Weather Station (Gainesville)**WP 4-1-2-2**

February-18	7,918	717,906	90.67	316
March-18	7,881	415,446	52.71	466
April-18	7,855	419,465	53.40	219
May-18	7,776	194,957	25.07	0
June-18	7,633	98,916	12.96	0
July-18	7,590	86,083	11.34	0
August-18	7,549	77,897	10.32	0
September-18	7,523	84,551	11.24	0
October-18	7,499	90,308	12.04	128
November-18	7,586	332,351	43.81	518
December-18	7,730	666,506	86.22	611
January-19	7,819	741,941	94.89	715
February-19	7,819	714,430	91.37	409
March-19	7,845	583,915	74.43	420
April-19	7,810	330,967	42.38	112
May-19	7,694	150,354	19.54	8
June-19	7,563	91,155	12.05	0
July-19	7,514	79,995	10.65	0
August-19	7,466	79,708	10.68	0
September-19	7,465	77,473	10.38	0
October-19	7,417	88,971	12.00	98
November-19	7,479	274,785	36.74	441
December-19	7,681	561,408	73.09	531
January-20	7,739	610,883	78.93	583
February-20	7,726	721,305	93.36	539
March-20	7,749	565,021	72.92	264
April-20	7,726	369,390	47.81	174
May-20	7,663	71,698	9.36	92
June-20	7,644	131,240	17.17	3
July-20	7,629	85,808	11.25	0
August-20	7,597	83,018	10.93	0
September-20	7,546	90,124	11.94	37
October-20	7,529	111,588	14.82	87
November-20	7,599	209,761	27.60	284
December-20	7,715	560,450	72.64	643
January-21	7,773	862,753	110.99	674
February-21	7,738	703,178	90.88	552
March-21	7,781	532,874	68.48	275
April-21	7,750	278,297	35.91	160
May-21	7,649	174,445	22.81	42
June-21	7,595	110,977	14.61	0

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

Commercial

Rate Codes:

820, 830

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-06	1,703	206,688	121.37	0	0.5881	149.73
August-06	1,706	237,075	138.97	0		
September-06	1,692	228,689	135.16	0		
October-06	1,697	305,025	179.74	33		
November-06	1,725	462,412	268.06	301		
December-06	1,752	661,401	377.51	440		
January-07	1,766	823,583	466.35	371		
February-07	1,783	995,807	558.50	719		
March-07	1,773	634,166	357.68	341		
April-07	1,768	385,467	218.02	207		
May-07	1,747	332,516	190.34	38		
June-07	1,719	235,850	137.20	3		
July-07	1,709	240,874	140.94	0		
August-07	1,700	251,546	147.97	0		
September-07	1,685	220,875	131.08	0		
October-07	1,704	261,413	153.41	15		
November-07	1,704	397,970	233.55	204		
December-07	1,734	600,187	346.13	338		
January-08	1,769	996,981	563.58	573		
February-08	1,750	850,166	485.81	662		
March-08	1,821	679,656	373.23	422		
April-08	1,748	475,518	272.04	250		
May-08	1,728	321,865	186.26	62		
June-08	1,690	227,819	134.80	4		
July-08	1,679	215,545	128.38	0		
August-08	1,664	202,029	121.41	0		
September-08	1,664	215,962	129.78	0		
October-08	1,661	251,503	151.42	3		
November-08	1,680	431,346	256.75	271		
December-08	1,708	757,041	443.23	614		
January-09	1,684	850,075	504.80	426		
February-09	1,715	902,079	525.99	653		
March-09	1,711	679,553	397.17	421		
April-09	1,700	424,333	249.61	253		
May-09	1,676	302,581	180.54	51		
June-09	1,644	232,541	141.45	15		
July-09	1,642	215,262	131.10	0		
August-09	1,617	222,473	137.58	0		
September-09	1,612	216,165	134.10	13		
October-09	1,622	270,708	166.90	210		
November-09	1,629	354,717	217.75	347		
December-09	1,644	649,126	394.85	757		
January-10	1,664	1,111,249	667.82	886		
February-10	1,672	981,252	586.87	770		
March-10	1,680	929,700	553.39	482		
April-10	1,670	449,432	269.12	89		
May-10	1,644	259,616	157.92	19		
June-10	1,635	225,404	137.86	0		
July-10	1,614	205,656	127.42	0		
August-10	1,615	210,892	130.58	0		
September-10	1,628	216,612	133.05	0		
October-10	1,633	245,973	150.63	31		
November-10	1,624	340,776	209.84	179		
December-10	1,637	787,750	481.22	557		
January-11	1,674	1,155,440	690.23	802		
February-11	1,663	986,222	593.04	705		
March-11	1,663	575,670	346.16	250		
April-11	1,634	407,302	249.27	194		
May-11	1,621	276,769	170.74	42		
June-11	1,603	241,038	150.37	27		
July-11	1,598	212,612	133.05	0		
August-11	1,599	229,541	143.55	0		
September-11	1,580	216,486	137.02	1		
October-11	1,577	251,243	159.32	23		
November-11	1,594	405,026	254.09	228		
December-11	1,608	539,960	335.80	361		

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

January-12	1,635	767,709	469.55	483
February-12	1,634	689,254	421.82	471
March-12	1,631	516,765	316.84	262
April-12	1,600	303,392	189.62	40
May-12	1,593	271,043	170.15	38
June-12	1,575	240,764	152.87	0
July-12	1,571	185,660	118.18	0
August-12	1,574	250,300	159.02	0
September-12	1,563	245,140	156.84	0
October-12	1,556	246,610	158.49	20
November-12	1,558	442,210	283.83	248
December-12	1,597	578,740	362.39	318
January-13	1,617	742,860	459.41	477
February-13	1,590	770,360	484.50	519
March-13	1,626	782,180	481.05	540
April-13	1,574	540,599	343.46	308
May-13	1,561	363,981	233.17	100
June-13	1,549	248,636	160.51	0
July-13	1,487	223,520	150.32	0
August-13	1,547	221,842	143.40	0
September-13	1,517	235,503	155.24	0
October-13	1,523	233,178	153.10	7
November-13	1,535	349,926	227.96	336
December-13	1,595	714,112	447.72	539
January-14	1,618	977,624	604.22	746
February-14	1,627	1,160,638	713.36	838
March-14	1,597	669,862	419.45	412
April-14	1,587	508,118	320.18	304
May-14	1,605	319,823	199.27	91
June-14	1,564	237,681	151.97	31
July-14	1,539	219,539	142.65	0
August-14	1,530	222,399	145.36	0
September-14	1,524	205,246	134.68	0
October-14	1,520	245,346	161.41	127
November-14	1,528	410,418	268.60	535
December-14	1,566	753,560	481.20	538
January-15	1,592	896,638	563.21	738
February-15	1,592	968,692	608.47	733
March-15	1,601	891,488	556.83	334
April-15	1,600	428,923	268.08	86
May-15	1,573	277,507	176.42	7
June-15	1,548	239,241	154.55	0
July-15	1,531	245,084	160.08	0
August-15	1,525	213,824	140.21	0
September-15	1,527	225,600	147.74	7
October-15	1,531	268,184	175.17	141
November-15	1,533	382,718	249.65	294
December-15	1,570	503,027	320.40	312
January-16	1,603	786,341	490.54	760
February-16	1,606	914,100	569.18	595
March-16	1,601	725,078	452.89	225
April-16	1,596	424,823	266.18	142
May-16	1,567	264,227	168.62	40
June-16	1,552	249,315	160.64	0
July-16	1,542	234,313	151.95	0
August-16	1,537	216,356	140.77	0
September-16	1,527	240,106	157.24	7
October-16	1,530	245,051	160.16	29
November-16	1,533	336,405	219.44	278
December-16	1,549	633,690	409.10	601
January-17	1,595	784,361	491.76	496
February-17	1,610	690,841	429.09	332
March-17	1,621	597,701	368.72	345
April-17	1,593	456,493	286.56	80
May-17	1,564	323,307	206.72	42
June-17	1,548	254,736	164.56	0
July-17	1,524	234,614	153.95	0
August-17	1,529	223,449	146.14	0
September-17	1,521	249,371	163.95	0
October-17	1,515	254,310	167.86	141
November-17	1,524	401,002	263.12	325
December-17	1,575	702,042	445.74	639
January-18	1,601	1,081,883	675.75	801

Atlanta Weather Station (Gainesville)**WP 4-1-2-2**

February-18	1,605	959,564	597.86	316
March-18	1,596	592,763	371.41	466
April-18	1,597	569,280	356.47	219
May-18	1,575	401,482	254.91	0
June-18	1,539	280,049	181.97	0
July-18	1,518	252,121	166.09	0
August-18	1,520	240,966	158.53	0
September-18	1,505	255,921	170.05	0
October-18	1,507	274,432	182.10	128
November-18	1,521	479,293	315.12	518
December-18	1,571	823,092	523.93	611
January-19	1,602	916,059	571.82	715
February-19	1,602	920,647	574.69	409
March-19	1,606	783,067	487.59	420
April-19	1,598	489,860	306.55	112
May-19	1,574	323,065	205.25	8
June-19	1,541	251,637	163.29	0
July-19	1,532	224,080	146.27	0
August-19	1,519	238,549	157.04	0
September-19	1,520	233,413	153.56	0
October-19	1,513	252,969	167.20	98
November-19	1,532	414,652	270.66	441
December-19	1,580	712,211	450.77	531
January-20	1,592	798,414	501.58	583
February-20	1,593	908,479	570.46	539
March-20	1,598	719,495	450.26	264
April-20	1,583	357,249	225.69	174
May-20	1,557	242,616	155.82	92
June-20	1,535	208,973	136.11	3
July-20	1,539	175,326	113.94	0
August-20	1,528	175,609	114.95	0
September-20	1,508	200,127	132.75	37
October-20	1,504	229,965	152.86	87
November-20	1,522	306,385	201.29	284
December-20	1,557	678,273	435.63	643
January-21	1,590	996,544	626.77	674
February-21	1,595	862,677	540.93	552
March-21	1,601	690,272	431.23	275
April-21	1,608	429,045	266.78	160
May-21	1,574	306,346	194.57	42
June-21	1,569	253,095	161.30	0

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-3
Adjustment for Customer Usage

Line No.	Description (a)	# of Bills (b)	Volumes (c)
1	Residential Usage Adjustment	601,141	(367,353)
2			
3	Commercial Usage Adjustment	51,632	203,921
4			
5	820 General Gas Service - Industrial	0	0
6			
7	830 Large Volume Service	0	0
8			
9	830 Large Volume Service (Transportation)	0	0
10			
11	880 Economic Development Firm (Based on 830)	0	
12	Year 1		
13	Year 2		
14	Year 3		
15	Year 4		0
16	Total 880		0
17			
18	Total		(163,432)

NOTE: All Commercial treated as 820 tariff; there are fewer than 10 customers on 830.

Liberty Utilities (Peach State Natural Gas) Corp.
Usage Adjustment
WP 4-1-3-1

Volume per Customer			Heating Degree Days		Residential Heat Load Factor				Commercial Heat Load Factor				Residential Usage Adjustment					Commercial Usage Adjustment					
per	per Customer		Wtd Avg	Wtd Avg	Base Load	Calculated	Calculated	Heating	Base Load	Calculated	Calculated	Heating	Winter Period	Base Load	Heating	Calculated	Trended	Winter Period	Base Load	Heating	Calculated	Trended	
Res	Comm		Actual	Normal	per Customer prior July/Aug	Base Load	Heat Load	Load per Customer per HDD	per Customer prior July/Aug	Base Load	Heat Load	Load per Customer per HDD		per Customer prior July/Aug	per HDD	Normal Usage per Customer	Normal Usage per Customer		per Customer prior July/Aug	per HDD	Normal Usage per Customer	Normal Usage per Customer	
July-05	15,575	155,349	0	0									2005-2006	14,953	0.1534	494	481	2005-2006	148,983	0.6003	3,018	2,898	
August-05	14,331	142,616	0	0									2006-2007	13,594	0.1570	485	476	2006-2007	143,579	0.6291	3,012	2,928	
September-05	14,255	146,599	0	0									2007-2008	14,032	0.1384	452	472	2007-2008	149,329	0.5331	2,884	2,957	
October-05	20,699	146,849	0	38	14,953	874,282	336,004	148,983	726,887	(10,412)			2008-2009	12,632	0.1456	450	467	2008-2009	139,713	0.5876	2,881	2,987	
November-05	35,415	219,484	117	274	14,953	879,381	1,203,391	148,983	740,296	3,203,319			2009-2010	13,281	0.1410	448	462	2009-2010	152,851	0.5175	2,895	3,017	
December-05	81,309	398,130	451	490	14,953	891,418	3,955,873	148,983	748,788	1,252,215			2010-2011	11,808	0.1607	471	458	2010-2011	136,590	0.6533	2,978	3,047	
January-06	54,000	398,130	451	490	14,953	901,300	4,816,701	148,983	756,386	1,597,103			2011-2012	11,668	0.1583	464	453	2011-2012	143,004	0.6370	3,021	3,077	
February-06	71,528	390,115	490	402	14,953	917,540	3,471,640	148,983	760,259	1,230,495			2012-2013	12,076	0.1563	465	448	2012-2013	151,404	0.6627	3,175	3,107	
March-06	67,416	370,881	258	237	14,953	908,090	3,186,125	148,983	755,194	1,124,804			2013-2014	12,763	0.1498	460	444	2013-2014	153,181	0.6460	3,162	3,137	
April-06	35,828	226,204	188	44	14,953	910,438	1,271,031	148,983	756,982	392,359			2014-2015	12,215	0.1435	441	439	2014-2015	156,942	0.6486	3,212	3,167	
May-06	18,377	171,553	11	0	14,953	890,671	203,976	148,983	747,596	113,255			2015-2016	11,019	0.1375	414	434	2015-2016	163,274	0.6473	3,286	3,197	
June-06	16,165	156,898	6	0									2016-2017	10,708	0.1316	398	430	2016-2017	161,029	0.6038	3,170	3,227	
July-06	13,571	138,745	0	0	Season total	18,444,741	2,005	1,534	Season total	6,050,139	0.6003		2017-2018	11,311	0.1451	433	425	2017-2018	163,250	0.6743	3,341	3,257	
August-06	13,617	148,413	0	0	HDD total		2,005	1,534	HDD total		0.6003		2018-2019	10,895	0.1412	420	421	2018-2019	172,478	0.6744	3,452	3,287	
September-06	13,563	148,494	0	0	Avg customers		59,971	1,534	Avg customers		0.6003		2019-2020	10,559	0.1421	418	416	2019-2020	171,092	0.6172	3,318	3,117	
October-06	16,227	169,733	17	38	13,594	784,993	1,808,886	143,579	698,225	127,187			2020-2021	11,111	0.1414	423	411	2020-2021	141,463	0.7086	3,150	3,347	
November-06	43,311	254,676	226	274	13,594	789,153	1,725,490	143,579	699,230	541,044													
December-06	68,418	348,326	282	490	13,594	806,513	3,252,497	143,579	721,772	1,029,262													
January-07	73,420	393,789	295	564	13,594	807,288	3,552,663	143,579	727,084	1,267,061													
February-07	101,509	485,134	625	402	13,594	808,688	5,229,751	143,579	721,485	1,716,313													
March-07	63,832	344,469	288	237	13,594	818,640	3,025,244	143,579	728,663	1,019,516													
April-07	34,442	222,673	154	44	13,594	815,744	1,250,967	143,579	722,633	398,078													
May-07	21,936	188,568	27	0	13,594	804,501	493,658	143,579	713,588	223,595													
June-07	15,396	151,892	1	0	Season total	18,710,715	2,013	1,534	Season total	6,322,056	0.6291												
July-07	13,287	143,199	0	0	HDD total		2,013	1,534	HDD total		0.6291												
August-07	14,778	155,459	0	0	Avg customers		59,175	1,534	Avg customers		0.6291												
September-07	12,552	142,139	0	0																			
October-07	14,120	152,115	8	38	14,032	803,736	5,025	149,329	724,544	13,518													
November-07	32,915	215,496	166	274	14,032	810,654	1,090,851	149,329	721,110	319,522													
December-07	60,316	308,436	297	490	14,032	818,302	2,699,085	149,329	742,165	790,760													
January-08	99,151	468,511	511	564	14,032	819,200	4,969,240	149,329	746,346	1,595,272													
February-08	87,179	431,921	595	402	14,032	826,567	4,308,724	149,329	746,496	1,412,678													
March-08	59,239	323,345	373	237	14,032	882,218	2,842,212	149,329	769,641	896,879													
April-08	37,754	260,803	173	44	14,032	831,001	1,404,811	149,329	746,794	557,883													
May-08	20,553	183,859	49	0	14,032	814,822	378,651	149,329	741,269	171,409													
June-08	14,294	152,690	1	0	Season total	17,698,600	2,173	1,534	Season total	5,757,921	0.5331												
July-08	13,050	141,504	0	0	HDD total		2,173	1,534	HDD total		0.5331												
August-08	12,215	137,922	0	0	Avg customers		58,851	1,534	Avg customers		0.5331												
September-08	13,402	150,187	0	0																			
October-08	15,773	165,199	1	38	12,632	712,798	1,772,237	139,713	665,033	121,314													
November-08	39,408	237,026	230	274	12,632	717,914	1,521,675	139,713	674,534	469,826													
December-08	80,899	387,026	547	490	12,632	727,477	3,931,352	139,713	682,497	1,208,123													
January-09	80,945	428,943	547	490	12,632	733,902	3,914,525	139,713	677,188	1,401,897													
February-09	92,386	442,174	604	402	12,632	726,707	5,888,010	139,713	680,541	1,473,287													
March-09	69,223	378,406	362	237	12,632	729,258	3,266,914	139,713	679,843	1,161,481													
April-09	37,328	236,201	190	44	12,632	747,689	1,461,701	139,713	683,336	471,923													
May-09	20,201	192,282	36	0	12,632	725,506	434,689	139,713	670,482	252,279													
June-09	14,409	154,174	7	0	Season total	19,296,203	2,305	1,534	Season total	6,560,293	0.5876												
July-09	13,282	149,694	0	0	HDD total		2,305	1,534	HDD total		0.5876												
August-09	13,281	156,008	0	0	Avg customers		57,503	1,534	Avg customers		0.5876												
September-09	12,277	143,560	6	0																			
October-09	16,368	169,246	142	38	13,281	738,810	1,711,712	152,851	703,725	75,482													
November-09	34,545	225,994	321	274	13,281	744,481	1,919,928	152,851	708,617	339,090													
December-09	71,024	341,244	625	490	13,281	747,668	3,250,565	152,851	714,578	880,737													
January-10	127,521	586,197	784	564	13,281	756,076	6,503,301	152,851	728,029	2,064,026													
February-10	107,352	488,869	669	402	13,281	757,032	5,361,925	152,851	725,889	1,596,752													
March-10	115,315	530,574	417	237	13,281	770,154	5,916,634	152,851	734,601	1,815,336													
April-10	40,577	264,016	51	44	13,281	766,223	1,574,790	152,851	731,086	531,704													
May-10	16,644	164,095	5	0	13,281	758,506	192,057	152,851	719,011	52,890													
June-10	13,913	148,314	0	0	Season total	24,162,800	2,610	1,534	Season total	7,355,016	0.5175												
July-10	12,060	135,360	0	0	HDD total		2,610	1,534	HDD total		0.5175												
August-10	11,556	137,820	0	0	Avg customers		56,836	1,534	Avg customers		0.5175												
September-10	11,821	137,789	0	0																			
October-10	13,957	154,790	14	38	11,808	653,693	1,188,967	136,590	622,169	82,901													
November-10	30,125	205,129	144	274	11,808	658,109	1,020,895	136,590	624,627	313,426													
December-10	61,894	394,798	377	490	11,808	662																	

Liberty Utilities (Peach State Natural Gas) Corp.
30 Year Normal HDD (1990-2020)
WP 4-1-4

	<u>Col</u>	<u>Gain</u>
January	518	703
February	355	543
March	191	377
April	18	124
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0
October	15	107
November	233	396
December	446	625
	1,776	2,875

Liberty Utilities (Peach State Natural Gas) Corp.

Actual HDD

WP 4-1-5

	Actual HDD	
	Col	Gsv
July-06	-	-
August-06	-	-
September-06	-	-
October-06	12	33
November-06	201	301
December-06	363	440
January-07	270	371
February-07	594	719
March-07	270	341
April-07	136	207
May-07	23	38
June-07	-	3
July-07	-	-
August-07	-	-
September-07	-	-
October-07	6	15
November-07	154	204
December-07	283	338
January-08	490	573
February-08	573	662
March-08	357	422
April-08	148	250
May-08	45	62
June-08	-	4
July-08	-	-
August-08	-	-
September-08	-	-
October-08	-	3
November-08	217	271
December-08	525	614
January-09	304	426
February-09	588	653
March-09	343	421
April-09	169	253
May-09	31	51
June-09	4	15
July-09	-	-
August-09	-	-
September-09	4	13
October-09	119	210
November-09	312	347
December-09	582	757
January-10	750	886
February-10	635	770
March-10	396	482
April-10	39	89
May-10	1	19
June-10	-	-
July-10	-	-
August-10	-	-
September-10	-	-
October-10	9	31
November-10	133	179
December-10	451	557
January-11	663	802
February-11	625	705
March-11	173	250
April-11	85	194

Liberty Utilities (Peach State Natural Gas) Corp.

Actual HDD

WP 4-1-5

	Actual HDD	
	Col	Gsv
May-11	10	42
June-11	10	27
July-11	-	-
August-11	-	-
September-11	1	1
October-11	9	23
November-11	173	228
December-11	294	361
January-12	395	483
February-12	360	471
March-12	175	262
April-12	19	40
May-12	17	38
June-12	-	-
July-12	-	-
August-12	-	-
September-12	-	-
October-12	-	20
November-12	171	248
December-12	242	318
January-13	377	477
February-13	356	519
March-13	413	540
April-13	190	308
May-13	41	100
June-13	-	-
July-13	-	-
August-13	-	-
September-13	-	-
October-13	-	7
November-13	190	336
December-13	359	539
January-14	621	746
February-14	628	838
March-14	320	412
April-14	183	304
May-14	-	91
June-14	-	31
July-14	-	-
August-14	-	-
September-14	-	-
October-14	67	127
November-14	426	535
December-14	397	538
January-15	580	738
February-15	572	733
March-15	171	334
April-15	21	86
May-15	4	7
June-15	-	-
July-15	-	-
August-15	-	-
September-15	-	7
October-15	41	141
November-15	192	294
December-15	211	312
January-16	602	760
February-16	432	595

Liberty Utilities (Peach State Natural Gas) Corp.

Actual HDD

WP 4-1-5

	Actual HDD	
	Col	Gsv
March-16	126	225
April-16	73	142
May-16	10	40
June-16	-	-
July-16	-	-
August-16	-	-
September-16	-	7
October-16	15	29
November-16	177	278
December-16	395	601
January-17	357	496
February-17	216	332
March-17	224	345
April-17	30	80
May-17	19	42
June-17	-	-
July-17	-	-
August-17	-	-
September-17	-	-
October-17	73	141
November-17	192	325
December-17	453	639
January-18	632	801
February-18	146	316
March-18	265	466
April-18	99	219
May-18	-	-
June-18	-	-
July-18	-	-
August-18	-	-
September-18	-	-
October-18	52	128
November-18	358	518
December-18	417	611
January-19	506	715
February-19	187	409
March-19	246	420
April-19	54	112
May-19	-	8
June-19	-	-
July-19	-	-
August-19	-	-
September-19	-	-
October-19	39	98
November-19	310	441
December-19	378	531
January-20	394	583
February-20	356	539
March-20	95	264
April-20	60	174
May-20	17	92
June-20	-	3
July-20	-	-
August-20	-	-
September-20	6	37
October-20	24	87
November-20	162	284
December-20	520	643

Liberty Utilities (Peach State Natural Gas) Corp.

Actual HDD

WP 4-1-5

	Actual HDD	
	Col	Gsv
January-21	503	674
February-21	396	552
March-21	170	275
April-21	98	160
May-21	16	42
June-21	-	-

Liberty Utilities (Peach State Natural Gas) Corp.

Customer Counts

WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
July-06	49,329	8,652	57,981	3,225	1,703	4,928
August-06	49,015	8,602	57,617	3,160	1,706	4,866
September-06	48,941	8,586	57,527	3,230	1,692	4,922
October-06	49,128	8,616	57,744	3,166	1,697	4,863
November-06	49,282	8,768	58,050	3,145	1,725	4,870
December-06	50,435	8,892	59,327	3,275	1,752	5,027
January-07	50,521	8,863	59,384	3,298	1,766	5,064
February-07	50,473	9,014	59,487	3,242	1,783	5,025
March-07	51,214	9,005	60,219	3,302	1,773	5,075
April-07	51,043	8,963	60,006	3,265	1,768	5,033
May-07	50,304	8,875	59,179	3,223	1,747	4,970
June-07	49,517	8,691	58,208	3,194	1,719	4,913
July-07	49,323	8,588	57,911	3,201	1,709	4,910
August-07	48,882	8,604	57,486	3,164	1,700	4,864
September-07	48,758	8,630	57,388	3,151	1,685	4,836
October-07	48,648	8,630	57,278	3,148	1,704	4,852
November-07	49,021	8,750	57,771	3,125	1,704	4,829
December-07	49,428	8,888	58,316	3,236	1,734	4,970
January-08	49,339	9,041	58,380	3,229	1,769	4,998
February-08	49,942	8,963	58,905	3,249	1,750	4,999
March-08	53,187	9,684	62,871	3,333	1,821	5,154
April-08	50,225	8,996	59,221	3,253	1,748	5,001
May-08	49,235	8,833	58,068	3,236	1,728	4,964
June-08	49,332	8,677	58,009	3,195	1,690	4,885
July-08	48,339	8,563	56,902	3,069	1,679	4,748
August-08	48,426	8,493	56,919	3,165	1,664	4,829
September-08	47,798	8,453	56,251	3,133	1,664	4,797
October-08	47,906	8,520	56,426	3,099	1,661	4,760
November-08	48,227	8,604	56,831	3,148	1,680	4,828
December-08	48,869	8,719	57,588	3,177	1,708	4,885
January-09	48,686	8,619	57,305	3,163	1,684	4,847
February-09	48,718	8,809	57,527	3,156	1,715	4,871
March-09	48,958	8,771	57,729	3,155	1,711	4,866
April-09	50,434	8,754	59,188	3,191	1,700	4,891
May-09	48,827	8,605	57,432	3,123	1,676	4,799
June-09	48,412	8,431	56,843	3,102	1,644	4,746
July-09	47,873	8,369	56,242	3,032	1,642	4,674
August-09	47,594	8,262	55,856	3,008	1,617	4,625
September-09	47,278	8,235	55,513	3,024	1,612	4,636
October-09	47,367	8,260	55,627	2,982	1,622	4,604
November-09	47,654	8,400	56,054	3,007	1,629	4,636
December-09	47,862	8,432	56,294	3,031	1,644	4,675
January-10	48,358	8,569	56,927	3,099	1,664	4,763
February-10	48,415	8,584	56,999	3,077	1,672	4,749
March-10	49,313	8,674	57,987	3,126	1,680	4,806
April-10	49,107	8,584	57,691	3,113	1,670	4,783
May-10	48,598	8,512	57,110	3,060	1,644	4,704
June-10	48,395	8,393	56,788	3,063	1,635	4,698
July-10	47,601	8,311	55,912	2,981	1,614	4,595
August-10	47,148	8,249	55,397	2,958	1,615	4,573
September-10	46,865	8,207	55,072	2,940	1,628	4,568
October-10	47,099	8,262	55,361	2,922	1,633	4,555
November-10	47,403	8,332	55,735	2,949	1,624	4,573
December-10	47,665	8,470	56,135	3,009	1,637	4,646
January-11	48,523	8,542	57,065	3,083	1,674	4,757
February-11	48,599	8,621	57,220	3,056	1,663	4,719
March-11	48,761	8,640	57,401	3,073	1,663	4,736
April-11	48,063	8,576	56,639	3,021	1,634	4,655
May-11	48,085	8,382	56,467	2,958	1,621	4,579
June-11	47,485	8,324	55,809	2,982	1,603	4,585
July-11	46,987	8,204	55,191	2,914	1,598	4,512

Liberty Utilities (Peach State Natural Gas) Corp.

Customer Counts

WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
August-11	46,466	8,178	54,644	2,920	1,599	4,519
September-11	46,369	8,222	54,591	2,894	1,580	4,474
October-11	46,264	8,219	54,483	2,871	1,577	4,448
November-11	46,554	8,311	54,865	2,896	1,594	4,490
December-11	46,685	8,400	55,085	2,925	1,608	4,533
January-12	47,194	8,502	55,696	2,989	1,635	4,624
February-12	47,235	8,523	55,758	2,986	1,634	4,620
March-12	47,294	8,484	55,778	2,953	1,631	4,584
April-12	46,790	8,350	55,140	2,929	1,600	4,529
May-12	46,838	8,296	55,134	2,887	1,593	4,480
June-12	46,543	8,283	54,826	2,874	1,575	4,449
July-12	46,069	8,174	54,243	2,842	1,571	4,413
August-12	45,820	8,180	54,000	2,830	1,574	4,404
September-12	45,489	8,153	53,642	2,841	1,563	4,404
October-12	45,605	8,196	53,801	2,735	1,556	4,291
November-12	45,590	8,260	53,850	2,735	1,558	4,293
December-12	46,079	8,375	54,454	2,804	1,597	4,401
January-13	46,327	8,380	54,707	2,838	1,617	4,455
February-13	46,252	8,362	54,614	2,821	1,590	4,411
March-13	46,567	8,440	55,007	2,847	1,626	4,473
April-13	45,769	8,271	54,040	2,771	1,574	4,345
May-13	45,376	8,178	53,554	2,734	1,561	4,295
June-13	44,944	8,145	53,089	2,691	1,549	4,240
July-13	44,552	7,893	52,445	2,677	1,487	4,164
August-13	44,440	8,095	52,535	2,673	1,547	4,220
September-13	44,960	8,009	52,969	2,680	1,517	4,197
October-13	43,788	7,873	51,661	2,652	1,523	4,175
November-13	43,176	7,829	51,005	2,647	1,535	4,182
December-13	44,859	8,169	53,028	2,709	1,595	4,304
January-14	45,364	8,191	53,555	2,752	1,618	4,370
February-14	44,811	8,191	53,002	2,754	1,627	4,381
March-14	45,347	8,187	53,534	2,754	1,597	4,351
April-14	45,052	8,181	53,233	2,716	1,587	4,303
May-14	44,737	8,074	52,811	2,729	1,605	4,334
June-14	43,947	7,942	51,889	2,683	1,564	4,247
July-14	43,342	7,922	51,264	2,665	1,539	4,204
August-14	42,969	7,856	50,825	2,609	1,530	4,139
September-14	43,024	7,841	50,865	2,588	1,524	4,112
October-14	42,764	7,827	50,591	2,579	1,520	4,099
November-14	43,003	7,901	50,904	2,568	1,528	4,096
December-14	43,770	8,110	51,880	2,632	1,566	4,198
January-15	44,071	8,252	52,323	2,656	1,592	4,248
February-15	43,941	8,197	52,138	2,672	1,592	4,264
March-15	44,392	8,276	52,668	2,696	1,601	4,297
April-15	44,074	8,150	52,224	2,672	1,600	4,272
May-15	43,589	8,029	51,618	2,624	1,573	4,197
June-15	43,079	7,926	51,005	2,588	1,548	4,136
July-15	42,864	7,888	50,752	2,562	1,531	4,093
August-15	42,632	7,874	50,506	2,540	1,525	4,065
September-15	42,517	7,860	50,377	2,520	1,527	4,047
October-15	42,637	7,853	50,490	2,529	1,531	4,060
November-15	42,778	7,929	50,707	2,548	1,533	4,081
December-15	43,273	8,026	51,299	2,592	1,570	4,162
January-16	43,529	8,092	51,621	2,643	1,603	4,246
February-16	43,643	8,096	51,739	2,662	1,606	4,268
March-16	43,845	8,115	51,960	2,682	1,601	4,283
April-16	43,756	8,018	51,774	2,662	1,596	4,258
May-16	43,217	7,915	51,132	2,623	1,567	4,190
June-16	43,054	7,845	50,899	2,610	1,552	4,162
July-16	42,685	7,761	50,446	2,591	1,542	4,133
August-16	42,409	7,669	50,078	2,578	1,537	4,115

Liberty Utilities (Peach State Natural Gas) Corp.

Customer Counts

WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
September-16	42,182	7,628	49,810	2,570	1,527	4,097
October-16	42,157	7,609	49,766	2,563	1,530	4,093
November-16	42,311	7,655	49,966	2,582	1,533	4,115
December-16	42,828	7,779	50,607	2,610	1,549	4,159
January-17	43,322	7,891	51,213	2,662	1,595	4,257
February-17	43,338	7,897	51,235	2,648	1,610	4,258
March-17	43,273	7,917	51,190	2,669	1,621	4,290
April-17	43,246	7,910	51,156	2,669	1,593	4,262
May-17	42,985	7,797	50,782	2,625	1,564	4,189
June-17	42,464	7,676	50,140	2,597	1,548	4,145
July-17	42,051	7,577	49,628	2,566	1,524	4,090
August-17	42,136	7,633	49,769	2,555	1,529	4,084
September-17	41,891	7,559	49,450	2,540	1,521	4,061
October-17	41,915	7,545	49,460	2,538	1,515	4,053
November-17	42,092	7,610	49,702	2,544	1,524	4,068
December-17	42,731	7,818	50,549	2,603	1,575	4,178
January-18	43,173	7,875	51,048	2,646	1,601	4,247
February-18	43,287	7,918	51,205	2,675	1,605	4,280
March-18	43,164	7,881	51,045	2,688	1,596	4,284
April-18	43,075	7,855	50,930	2,660	1,597	4,257
May-18	43,004	7,776	50,780	2,640	1,575	4,215
June-18	42,599	7,633	50,232	2,628	1,539	4,167
July-18	42,303	7,590	49,893	2,587	1,518	4,105
August-18	42,561	7,549	50,110	2,655	1,520	4,175
September-18	42,490	7,523	50,013	2,640	1,505	4,145
October-18	42,379	7,499	49,878	2,630	1,507	4,137
November-18	42,582	7,586	50,168	2,645	1,521	4,166
December-18	43,265	7,730	50,995	2,713	1,571	4,284
January-19	43,746	7,819	51,565	2,804	1,602	4,406
February-19	43,771	7,819	51,590	2,803	1,602	4,405
March-19	43,865	7,845	51,710	2,805	1,606	4,411
April-19	43,694	7,810	51,504	2,795	1,598	4,393
May-19	43,361	7,694	51,055	2,730	1,574	4,304
June-19	43,002	7,563	50,565	2,703	1,541	4,244
July-19	42,697	7,514	50,211	2,685	1,532	4,217
August-19	42,499	7,466	49,965	2,672	1,519	4,191
September-19	42,516	7,465	49,981	2,671	1,520	4,191
October-19	42,416	7,417	49,833	2,666	1,513	4,179
November-19	42,510	7,479	49,989	2,668	1,532	4,200
December-19	43,485	7,681	51,166	2,764	1,580	4,344
January-20	43,712	7,739	51,451	2,805	1,592	4,397
February-20	43,540	7,726	51,266	2,783	1,593	4,376
March-20	43,671	7,749	51,420	2,803	1,598	4,401
April-20	43,745	7,726	51,471	2,774	1,583	4,357
May-20	43,526	7,663	51,189	2,722	1,557	4,279
June-20	43,814	7,644	51,458	2,709	1,535	4,244
July-20	43,787	7,629	51,416	2,690	1,539	4,229
August-20	43,654	7,597	51,251	2,657	1,528	4,185
September-20	43,351	7,546	50,897	2,660	1,508	4,168
October-20	43,235	7,529	50,764	2,634	1,504	4,138
November-20	43,469	7,599	51,068	2,652	1,522	4,174
December-20	43,957	7,715	51,672	2,694	1,557	4,251
January-21	44,442	7,773	52,215	2,745	1,590	4,335
February-21	44,398	7,738	52,136	2,764	1,595	4,359
March-21	44,410	7,781	52,191	2,787	1,601	4,388
April-21	44,470	7,750	52,220	2,782	1,608	4,390
May-21	44,221	7,649	51,870	2,743	1,574	4,317
June-21	43,914	7,595	51,509	2,723	1,569	4,292

Liberty Utilities (Peach State Natural Gas) Corp.

Volumes

WP 4-1-7

	Residential			Commercial			Col %	Gsv %
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com		
July-06	680,805	106,076	786,882	477,048	206,688	683,737	0.79	0.21
August-06	679,019	105,573	784,592	485,101	237,075	722,176	0.77	0.23
September-06	675,799	104,445	780,244	502,197	228,689	730,887	0.78	0.22
October-06	795,695	170,184	965,879	520,386	305,025	825,412	0.73	0.27
November-06	2,068,004	446,198	2,514,202	777,862	462,412	1,240,274	0.76	0.24
December-06	3,434,175	624,835	4,059,010	1,089,633	661,401	1,751,033	0.78	0.22
January-07	3,575,392	784,559	4,359,951	1,170,563	823,583	1,994,145	0.75	0.25
February-07	5,070,309	968,131	6,038,439	1,441,990	995,807	2,437,797	0.77	0.23
March-07	3,242,193	601,690	3,843,883	1,114,013	634,166	1,748,179	0.78	0.22
April-07	1,743,092	323,619	2,066,711	735,245	385,467	1,120,711	0.78	0.22
May-07	1,085,215	212,944	1,298,160	604,667	332,516	937,183	0.76	0.24
June-07	775,051	121,099	896,150	510,394	235,850	746,244	0.78	0.22
July-07	657,058	112,378	769,436	462,231	240,874	703,105	0.76	0.24
August-07	743,371	106,149	849,521	504,608	251,546	756,154	0.78	0.22
September-07	621,519	98,795	720,315	466,511	220,875	687,386	0.77	0.23
October-07	696,897	111,864	808,761	476,649	261,413	738,062	0.76	0.24
November-07	1,569,723	331,782	1,901,505	642,662	397,970	1,040,632	0.75	0.25
December-07	2,943,784	573,603	3,517,387	932,738	600,187	1,532,925	0.77	0.23
January-08	4,806,359	982,081	5,788,440	1,344,637	996,981	2,341,618	0.76	0.24
February-08	4,329,770	805,520	5,135,290	1,309,008	850,166	2,159,174	0.77	0.23
March-08	3,071,502	652,928	3,724,430	986,864	679,656	1,666,520	0.75	0.25
April-08	1,816,996	418,816	2,235,812	829,159	475,518	1,304,677	0.75	0.25
May-08	1,001,312	192,160	1,193,473	590,812	321,865	912,678	0.76	0.24
June-08	709,011	120,189	829,200	518,074	227,819	745,892	0.78	0.22
July-08	638,911	103,658	742,569	456,314	215,545	671,859	0.77	0.23
August-08	601,853	93,408	695,261	463,997	202,029	666,026	0.78	0.22
September-08	653,384	100,481	753,864	504,484	215,962	720,445	0.79	0.21
October-08	751,134	138,901	890,035	534,844	251,503	786,347	0.77	0.23
November-08	1,856,671	382,918	2,239,589	713,014	431,346	1,144,360	0.76	0.24
December-08	3,881,529	777,300	4,658,829	1,133,579	757,041	1,890,620	0.77	0.23
January-09	3,795,185	843,342	4,638,527	1,229,011	850,075	2,079,085	0.75	0.25
February-09	4,442,528	872,188	5,314,717	1,251,749	902,079	2,153,828	0.76	0.24
March-09	3,364,008	632,164	3,996,172	1,161,771	679,553	1,841,324	0.78	0.22
April-09	1,835,699	373,690	2,209,390	730,926	424,333	1,155,258	0.76	0.24
May-09	978,371	181,825	1,160,196	620,180	302,581	922,761	0.77	0.23
June-09	705,953	113,123	819,076	499,169	232,541	731,710	0.78	0.22
July-09	649,923	97,110	747,034	484,409	215,262	699,671	0.78	0.22
August-09	642,568	99,227	741,796	499,062	222,473	721,535	0.78	0.22
September-09	587,955	93,564	681,519	449,379	216,165	665,545	0.77	0.23
October-09	761,686	148,835	910,521	508,500	270,708	779,208	0.75	0.25
November-09	1,634,606	301,803	1,936,409	692,989	354,717	1,047,706	0.78	0.22
December-09	3,325,782	672,452	3,998,234	946,188	649,126	1,595,314	0.76	0.24
January-10	6,073,432	1,185,944	7,259,377	1,680,805	1,111,249	2,792,054	0.77	0.23
February-10	5,156,273	962,684	6,118,957	1,340,388	981,252	2,321,641	0.77	0.23
March-10	5,788,668	898,120	6,686,788	1,620,237	929,700	2,549,937	0.80	0.20
April-10	2,001,634	339,268	2,340,902	813,358	449,432	1,262,790	0.78	0.22
May-10	802,937	147,626	950,563	512,285	259,616	771,901	0.76	0.24
June-10	682,525	107,586	790,111	471,376	225,404	696,780	0.78	0.22
July-10	585,029	89,275	674,304	416,324	205,656	621,980	0.77	0.23
August-10	550,721	89,421	640,142	419,361	210,892	630,253	0.76	0.24
September-10	564,499	86,496	650,995	412,808	216,612	629,420	0.76	0.24
October-10	653,048	119,612	772,660	459,098	245,973	705,070	0.75	0.25
November-10	1,403,916	275,088	1,679,004	597,278	340,776	938,054	0.76	0.24
December-10	3,764,973	809,674	4,574,647	1,046,483	787,750	1,834,232	0.75	0.25
January-11	6,216,016	1,134,909	7,350,925	1,663,115	1,155,440	2,818,554	0.77	0.23
February-11	5,246,436	962,514	6,208,950	1,462,907	986,222	2,449,128	0.77	0.23
March-11	2,537,295	495,584	3,032,879	933,997	575,670	1,509,667	0.76	0.24
April-11	1,329,353	333,699	1,663,052	620,730	407,302	1,028,032	0.72	0.28
May-11	803,976	148,417	952,393	517,783	276,769	794,551	0.76	0.24
June-11	669,533	117,079	786,612	502,948	241,038	743,986	0.77	0.23
July-11	568,679	90,156	658,835	421,439	212,612	634,051	0.77	0.23
August-11	544,898	77,988	622,886	427,897	229,541	657,438	0.76	0.24
September-11	562,077	89,261	651,338	426,461	216,486	642,947	0.76	0.24

Liberty Utilities (Peach State Natural Gas) Corp.

Volumes

WP 4-1-7

	Residential			Commercial			Col %	Gsv %
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com		
October-11	713,743	122,751	836,494	500,799	251,243	752,042	0.76	0.24
November-11	1,546,615	351,106	1,897,721	636,701	405,026	1,041,727	0.74	0.26
December-11	2,754,265	537,983	3,292,248	859,308	539,960	1,399,268	0.77	0.23
January-12	3,676,981	754,047	4,431,028	1,088,296	767,709	1,856,005	0.76	0.24
February-12	3,009,426	666,036	3,675,462	940,385	689,254	1,629,638	0.74	0.26
March-12	2,225,046	427,546	2,652,592	835,705	516,765	1,352,470	0.76	0.24
April-12	920,286	174,792	1,095,078	576,029	303,392	879,421	0.76	0.24
May-12	752,924	143,482	896,406	512,615	271,043	783,658	0.75	0.25
June-12	623,183	102,567	725,750	477,142	240,764	717,907	0.76	0.24
July-12	579,540	67,670	647,210	456,740	185,660	642,400	0.80	0.20
August-12	542,320	117,560	659,880	442,180	250,300	692,480	0.73	0.27
September-12	554,640	87,110	641,750	456,980	245,140	702,120	0.75	0.25
October-12	611,930	123,760	735,690	458,970	246,610	705,580	0.74	0.26
November-12	1,605,040	372,260	1,977,300	653,650	442,210	1,095,860	0.73	0.27
December-12	2,472,470	513,780	2,986,250	854,970	578,740	1,433,710	0.75	0.25
January-13	3,631,380	713,340	4,344,720	1,105,740	742,860	1,848,600	0.76	0.24
February-13	3,184,520	756,820	3,941,340	1,012,350	770,360	1,782,710	0.73	0.27
March-13	3,326,390	675,550	4,001,940	1,032,240	782,180	1,814,420	0.75	0.25
April-13	2,197,510	481,820	2,679,330	812,918	540,599	1,353,517	0.75	0.25
May-13	1,083,763	224,310	1,308,073	612,524	363,981	976,505	0.74	0.26
June-13	708,741	128,310	837,051	489,066	248,636	737,702	0.76	0.24
July-13	547,001	90,799	637,800	408,999	223,520	632,519	0.75	0.25
August-13	607,933	94,200	702,133	429,981	221,842	651,823	0.77	0.23
September-13	578,758	105,866	684,624	460,436	235,503	695,939	0.75	0.25
October-13	564,027	96,765	660,792	420,257	233,178	653,435	0.75	0.25
November-13	1,233,650	303,121	1,536,771	582,378	349,926	932,304	0.74	0.26
December-13	2,872,083	671,166	3,543,249	897,893	714,112	1,612,005	0.73	0.27
January-14	4,797,974	947,464	5,745,438	1,305,298	977,624	2,282,922	0.76	0.24
February-14	5,639,986	1,095,107	6,735,093	1,694,952	1,160,638	2,855,590	0.76	0.24
March-14	3,105,266	601,727	3,706,993	1,053,059	669,862	1,722,921	0.77	0.23
April-14	1,914,859	416,143	2,331,002	801,178	508,118	1,309,296	0.75	0.25
May-14	1,018,027	183,398	1,201,425	643,488	319,823	963,311	0.77	0.23
June-14	634,741	120,689	755,430	481,646	237,681	719,327	0.76	0.24
July-14	542,902	89,611	632,513	422,358	219,539	641,897	0.76	0.24
August-14	523,744	90,796	614,540	444,791	222,399	667,190	0.76	0.24
September-14	517,768	83,495	601,263	400,692	205,246	605,938	0.76	0.24
October-14	550,985	106,276	657,261	455,530	245,346	700,876	0.74	0.26
November-14	1,488,705	323,248	1,811,953	619,409	410,418	1,029,827	0.74	0.26
December-14	3,296,789	695,422	3,992,211	1,018,659	753,560	1,772,219	0.75	0.25
January-15	3,943,896	827,236	4,771,132	1,200,025	896,638	2,096,663	0.75	0.25
February-15	4,346,617	876,220	5,222,837	1,327,142	968,692	2,295,834	0.75	0.25
March-15	3,573,812	760,322	4,334,134	1,204,504	891,488	2,095,992	0.74	0.26
April-15	1,330,652	287,875	1,618,527	713,820	428,923	1,142,743	0.74	0.26
May-15	730,442	139,669	870,111	565,612	277,507	843,119	0.76	0.24
June-15	540,499	99,904	640,403	462,761	239,241	702,002	0.75	0.25
July-15	479,019	99,116	578,135	435,464	245,084	680,548	0.73	0.27
August-15	458,335	79,408	537,743	437,700	213,824	651,524	0.75	0.25
September-15	499,500	84,829	584,329	483,304	225,600	708,904	0.76	0.24
October-15	577,161	126,379	703,540	497,937	268,184	766,121	0.73	0.27
November-15	915,787	266,911	1,182,698	569,446	382,718	952,164	0.70	0.30
December-15	1,902,878	402,121	2,304,999	733,914	503,027	1,236,941	0.74	0.26
January-16	3,137,720	688,787	3,826,507	1,042,580	786,341	1,828,921	0.74	0.26
February-16	3,799,312	798,065	4,597,377	1,235,986	914,100	2,150,086	0.75	0.25
March-16	2,494,017	565,168	3,059,185	973,735	725,078	1,698,813	0.73	0.27
April-16	1,182,251	255,099	1,437,350	762,426	424,823	1,187,249	0.74	0.26
May-16	641,337	126,120	767,457	527,058	264,227	791,285	0.75	0.25
June-16	571,246	102,844	674,090	525,217	249,315	774,532	0.76	0.24
July-16	485,244	78,147	563,391	456,353	234,313	690,666	0.75	0.25
August-16	441,698	71,479	513,177	421,253	216,356	637,609	0.75	0.25
September-16	434,566	78,454	513,020	433,238	240,106	673,344	0.73	0.27
October-16	425,400	81,921	507,321	407,482	245,051	652,533	0.72	0.28
November-16	689,415	184,467	873,882	500,046	336,405	836,451	0.70	0.30
December-16	2,006,963	495,097	2,502,060	759,753	633,690	1,393,443	0.71	0.29

Liberty Utilities (Peach State Natural Gas) Corp.

Volumes

WP 4-1-7

	Residential			Commercial			Col %	Gsv %
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com		
January-17	2,839,980	674,758	3,514,738	940,337	784,361	1,724,698	0.72	0.28
February-17	2,484,933	537,365	3,022,298	919,510	690,841	1,610,351	0.73	0.27
March-17	1,963,570	464,667	2,428,237	775,509	597,701	1,373,210	0.72	0.28
April-17	1,277,786	261,897	1,539,683	655,709	456,493	1,112,202	0.73	0.27
May-17	668,224	136,529	804,753	510,298	323,307	833,605	0.72	0.28
June-17	575,690	97,242	672,932	501,668	254,736	756,404	0.75	0.25
July-17	492,889	84,811	577,700	438,703	234,614	673,317	0.74	0.26
August-17	467,766	78,730	546,496	437,644	223,449	661,093	0.75	0.25
September-17	467,378	86,013	553,391	438,896	249,371	688,267	0.73	0.27
October-17	500,012	90,126	590,138	461,440	254,310	715,750	0.74	0.26
November-17	1,077,891	267,529	1,345,420	592,527	401,002	993,529	0.71	0.29
December-17	2,457,380	580,299	3,037,679	836,648	702,042	1,538,690	0.72	0.28
January-18	4,440,207	948,408	5,388,615	1,319,311	1,081,883	2,401,194	0.74	0.26
February-18	3,683,143	717,906	4,401,049	1,212,795	959,564	2,172,359	0.74	0.26
March-18	1,657,770	415,446	2,073,216	760,162	592,763	1,352,925	0.71	0.29
April-18	1,760,912	419,465	2,180,377	753,038	569,280	1,322,318	0.72	0.28
May-18	931,498	194,957	1,126,455	585,533	401,482	987,015	0.72	0.28
June-18	558,642	98,916	657,558	512,928	280,049	792,977	0.74	0.26
July-18	480,539	86,083	566,622	489,742	252,121	741,863	0.74	0.26
August-18	444,894	77,897	522,791	444,714	240,966	685,680	0.74	0.26
September-18	494,423	84,551	578,974	512,055	255,921	767,976	0.75	0.25
October-18	488,746	90,308	579,054	485,807	274,432	760,239	0.73	0.27
November-18	1,148,671	332,351	1,481,022	641,748	479,293	1,121,041	0.69	0.31
December-18	3,208,701	666,506	3,875,207	1,098,731	823,092	1,921,823	0.74	0.26
January-19	3,281,773	741,941	4,023,714	1,181,241	916,059	2,097,300	0.73	0.27
February-19	3,381,444	714,430	4,095,874	1,208,792	920,647	2,129,439	0.74	0.26
March-19	2,170,082	583,915	2,753,997	946,952	783,067	1,730,019	0.70	0.30
April-19	1,470,332	330,967	1,801,299	828,088	489,860	1,317,948	0.74	0.26
May-19	788,693	150,354	939,047	640,400	323,065	963,465	0.75	0.25
June-19	536,439	91,155	627,594	567,322	251,637	818,959	0.76	0.24
July-19	446,251	79,995	526,246	486,665	224,080	710,745	0.75	0.25
August-19	451,780	79,708	531,488	489,181	238,549	727,730	0.75	0.25
September-19	474,482	77,473	551,955	498,252	233,413	731,665	0.76	0.24
October-19	472,907	88,971	561,878	485,267	252,969	738,236	0.74	0.26
November-19	1,232,737	274,785	1,507,522	665,745	414,652	1,080,397	0.73	0.27
December-19	2,729,170	561,408	3,290,578	1,082,581	712,211	1,794,792	0.75	0.25
January-20	2,936,094	610,883	3,546,977	1,139,168	798,414	1,937,582	0.74	0.26
February-20	3,209,819	721,305	3,931,124	1,216,940	908,479	2,125,419	0.73	0.27
March-20	2,567,040	565,021	3,132,061	1,016,820	719,495	1,736,315	0.74	0.26
April-20	1,526,512	369,390	1,895,902	555,695	357,249	912,944	0.74	0.26
May-20	239,270	71,698	310,968	443,244	242,616	685,860	0.68	0.32
June-20	626,852	131,240	758,092	477,451	208,973	686,424	0.76	0.24
July-20	492,400	85,808	578,208	414,449	175,326	589,775	0.78	0.22
August-20	479,541	83,018	562,559	424,712	175,609	600,321	0.78	0.22
September-20	510,308	90,124	600,432	462,820	200,127	662,947	0.77	0.23
October-20	562,168	111,588	673,756	457,975	229,965	687,940	0.75	0.25
November-20	788,293	209,761	998,054	511,925	306,385	818,310	0.72	0.28
December-20	2,679,120	560,450	3,239,570	965,203	678,273	1,643,476	0.75	0.25
January-21	4,199,493	862,753	5,062,246	1,294,878	996,544	2,291,422	0.75	0.25
February-21	3,583,383	703,178	4,286,561	1,228,879	862,677	2,091,556	0.75	0.25
March-21	2,550,539	532,874	3,083,413	982,869	690,272	1,673,141	0.74	0.26
April-21	1,295,323	278,297	1,573,620	691,566	429,045	1,120,611	0.74	0.26
May-21	842,700	174,445	1,017,145	601,118	306,346	907,464	0.75	0.25
June-21	595,710	110,977	706,687	553,705	253,095	806,800	0.76	0.24
							0.75	0.25
							Wtd Avg Volume %'s	

Liberty Utilities (Peach State Natural gas) Corp.
WP 4-2
Summary Of Present And Proposed Rates

	<u>Present Rates</u>	<u>Proposed Rates</u>
	<u>GRAM Rate</u>	<u>GRAM Rate</u>
810 Residential		
Customer Charge	\$ 25.00	\$ 27.96
Volumetric Charge	\$ 0.4907	\$ 0.5489
820 General Service Commercial		
Customer Charge	\$ 50.00	\$ 55.93
Volumetric Charge	\$ 0.2963	\$ 0.3314
820 General Service Industrial		
Customer Charge	\$ 165.00	\$ 184.57
Volumetric Charge	\$ 0.2963	\$ 0.3314
822 Res and Com HVAC		
Customer Charge	\$ 25.00	\$ 27.96
Volumetric Charge	\$ 0.2300	\$ 0.2573
830 Large Volume Service Commercial		
Customer Charge	\$ 75.00	\$ 83.89
Volumetric Charge	\$ 0.2220	\$ 0.2483
830 Large Volume Service Industrial		
Customer Charge	\$ 75.00	\$ 83.89
Volumetric Charge	\$ 0.2220	\$ 0.2483
830 Large Volume Service Industrial - Transportation		
Customer Charge	\$ 495.00	\$ 553.70
Volumetric Charge	\$ 0.1780	\$ 0.1991
840 CNG Service		
Customer Charge	\$ 75.00	\$ 83.89
Volumetric Charge	\$ 0.2220	\$ 0.2483
850 Optional Gas Service		
Customer Charge	\$ 495.00	\$ 553.70
1 - 20,000 Ccf	\$ 0.1780	\$ 0.1991
20,000 - 100,000 Ccf	\$ 0.1500	\$ 0.1678
Over 100,000 Ccf	\$ 0.1250	\$ 0.1398
Demand Volumes	\$ 0.7095	\$ 0.7936
860 Transportation - Commercial		
Customer Charge	\$ 495.00	\$ 553.70
1 - 20,000 Ccf	\$ 0.1780	\$ 0.1991
20,000 - 100,000 Ccf	\$ 0.1500	\$ 0.1678
Over 100,000 Ccf	\$ 0.1250	\$ 0.1398
860 Transportation - Industrial		
Customer Charge	\$ 495.00	\$ 553.70
1 - 20,000 Ccf	\$ 0.1780	\$ 0.1991
20,000 - 100,000 Ccf	\$ 0.1500	\$ 0.1678
Over 100,000 Ccf	\$ 0.1250	\$ 0.1398
880 Economic Development		
Customer Charge	\$ 495.00	\$ 553.70
1 - 20,000 Ccf	\$ 0.1780	\$ 0.1991
20,000 - 61,000 Ccf	\$ 0.1500	\$ 0.1678
61,000 - 100,000 Ccf	\$ 0.1500	\$ 0.1678
Over 100,000 Ccf	\$ 0.1250	\$ 0.1398
Cogen 892 Industrial		
Customer Charge	\$ 495.00	\$ 553.70
Volumetric Charge	\$ 0.2950	\$ 0.3300
Lrg Tonnage 893 Industrial		
Customer Charge	\$ 495.00	\$ 553.70
Volumetric Charge	\$ 0.2325	\$ 0.2601
Service Fees:		
Door Tags	\$ -	\$ -
New Customer	\$ -	\$ -
Reconnect Delq.	\$ 40.00	\$ 40.00
Read and Run	\$ 20.00	\$ 20.00
Turn on	\$ 40.00	\$ 40.00
Turn on - seasonal	\$ 40.00	\$ 40.00
NSF(Not Sufficient Funds)	\$ 30.00	\$ 30.00

Liberty Utilities (Peach State Natural Gas) Corp.

WP 4-3

Calculation of Proposed Rates

Description	Billing Determinants		Current						Proposed						
	Projected No. of Regular Bills	Projected Volumes	Volumetric Charge Rate	Customer Charge	Volumetric Charge Revenue	Customer Charge Revenue	Total Revenue	Class % to Total	GRAM Revenue Change per Class	New Volumetric Charge Rate	New Customer Charge	Volumetric Charge Revenue	Customer Charge Revenue	Total Revenue Per Class	Class % to Total
810 Residential	601,141	21,470,421	\$0.4907	\$ 25.00	\$ 10,535,536	\$ 15,028,525	\$ 25,564,061	65.93%	\$ 3,031,679	\$ 0.5489	\$ 27.96	\$ 11,784,960	\$ 16,810,779	\$ 28,595,740	65.93%
820 General Gas Service - Commercial	51,632	12,518,048	\$0.2963	\$ 50.00	\$ 3,709,098	\$ 2,581,600	\$ 6,290,698	16.22%	\$ 746,023	\$ 0.3314	\$ 55.93	\$ 4,148,965	\$ 2,887,756	\$ 7,036,720	16.22%
820 General Gas Service - Industrial	478	1,071,860	\$0.2963	\$ 165.00	\$ 317,592	\$ 78,870	\$ 396,462	1.02%	\$ 47,017	\$ 0.3314	\$ 184.57	\$ 355,256	\$ 88,223	\$ 443,479	1.02%
822 Res and Com HVAC	598	186,638	\$0.2300	\$ 25.00	\$ 42,927	\$ 14,950	\$ 57,877	0.15%	\$ 6,864	\$ 0.2573	\$ 27.96	\$ 48,017	\$ 16,723	\$ 64,740	0.15%
830 Large Volume Service - Commercial	98	1,657,105	\$0.2220	\$ 75.00	\$ 367,877	\$ 7,350	\$ 375,227	0.97%	\$ 44,499	\$ 0.2483	\$ 83.89	\$ 411,504	\$ 8,222	\$ 419,726	0.97%
830 Large Volume Service - Industrial	314	5,550,002	\$0.2220	\$ 75.00	\$ 1,232,100	\$ 23,550	\$ 1,255,650	3.24%	\$ 148,909	\$ 0.2483	\$ 83.89	\$ 1,378,217	\$ 26,343	\$ 1,404,560	3.24%
830 Large Volume - Industrial Transport	12	175,860	\$0.1780	\$ 495.00	\$ 31,303	\$ 5,940	\$ 37,243	0.10%	\$ 4,417	\$ 0.1991	\$ 553.70	\$ 35,015	\$ 6,644	\$ 41,660	0.10%
840 CNG Service	0	0	\$0.2220	\$ 75.00	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 0.2483	\$ 83.89	\$ -	\$ -	\$ -	0.00%
850 Optional Gas Service	96			\$ 495.00	\$ -	\$ 47,520	\$ 47,520				\$ 553.70		\$ 53,155	\$ 53,155	
1 - 20,000 Ccf		1,918,320	\$0.1780		\$ 341,461	\$ -	\$ 341,461			\$ 0.1991		\$ 381,955		\$ 381,955	
20,000 - 100,000 Ccf		3,032,900	\$0.1500		\$ 454,935	\$ -	\$ 454,935			\$ 0.1678		\$ 508,886		\$ 508,886	
Over 100,000 Ccf		25,370	\$0.1250		\$ 3,171	\$ -	\$ 3,171			\$ 0.1398		\$ 3,547		\$ 3,547	
Demand Volumes		0	\$0.7095		\$ -	\$ -	\$ -			\$ 0.7936		\$ -		\$ -	
Total Optional Gas Service	96	4,976,590			\$ 799,567	\$ 47,520	\$ 847,087	2.18%	\$ 100,457			\$ 894,389	\$ 53,155	\$ 947,545	2.18%
860 Transportation - Comm & Ind	227			\$ 495.00	\$ -	\$ 112,365	\$ 112,365				\$ 553.70		\$ 125,691	\$ 125,691	
1 - 20,000 Ccf		4,221,600	\$0.1780		\$ 751,445	\$ -	\$ 751,445			\$ 0.1991		\$ 840,560		\$ 840,560	
20,000 - 100,000 Ccf		10,092,045	\$0.1500		\$ 1,513,807	\$ -	\$ 1,513,807			\$ 0.1678		\$ 1,693,331		\$ 1,693,331	
Over 100,000 Ccf		2,289,290	\$0.1250		\$ 286,161	\$ -	\$ 286,161			\$ 0.1398		\$ 320,098		\$ 320,098	
Total Transportation	227	16,602,935			\$ 2,551,413	\$ 112,365	\$ 2,663,778	6.87%	\$ 315,901			\$ 2,853,989	\$ 125,691	\$ 2,979,679	6.87%
880 Econ Dev (Transportation)	12			\$ 495.00	\$ -	\$ 5,940	\$ 5,940				\$ 553.70		\$ 6,644	\$ 6,644	
1 - 20,000 Ccf		240,000	\$0.1780		\$ 42,720	\$ -	\$ 42,720			\$ 0.1991		\$ 47,786		\$ 47,786	
20,000 - 61,000 Ccf		492,000	\$0.1500		\$ 73,800	\$ -	\$ 73,800			\$ 0.1678		\$ 82,552		\$ 82,552	
61,000 - 100,000 Ccf		468,000	\$0.1500		\$ 70,200	\$ -	\$ 70,200			\$ 0.1678		\$ 78,525		\$ 78,525	
Over 100,000 Ccf		7,335,180	\$0.1250		\$ 916,898	\$ -	\$ 916,898			\$ 0.1398		\$ 1,025,634		\$ 1,025,634	
Total	12	8,535,180			\$ 1,103,618	\$ 5,940	\$ 1,109,558	2.86%	\$ 131,584			\$ 1,234,497	\$ 6,644	\$ 1,241,142	2.86%
Cogen 892	12	8,153	\$0.2950	\$ 495.00	\$ 2,405	\$ 5,940	\$ 8,345	0.02%	\$ 990	\$ 0.3300	\$ 553.70	\$ 2,690	\$ 6,644	\$ 9,335	0.02%
Lrg Tonnage 893	24	673,346	\$0.2325	\$ 495.00	\$ 156,553	\$ 11,880	\$ 168,433	0.43%	\$ 19,975	\$ 0.2601	\$ 553.70	\$ 175,119	\$ 13,289	\$ 188,408	0.43%
Subtotal - Rate Revenue	654,644	73,426,138			\$ 20,849,989	\$ 17,924,430	\$ 38,774,419	100.00%	\$ 4,598,314			\$ 23,322,619	\$ 20,050,114	\$ 43,372,733	100.00%
					Revenue increase from Schedule 11	\$ 4,598,314									
					% change in rate revenues	11.86%									
					Rate Revenue									\$ 43,372,733	
					Forfeited Discounts from WP 4									\$ 157,139	
					Miscellaneous Revenues from WP 4									\$ 438,821	
					Subtotal - Revenue subject to reconciliation in future GRAM									\$ 43,968,693	
					Special contracts from WP 4									\$ 376,938	
					Total Authorized Revenue									\$ 44,345,631	

Proposed Rate Change Impact

WP 4-4

	Column I	Column II	Column III Variance	Column IV	Column V
Liberty Tariff	Proposed Base Tariff	Current GRAM Base Tariff	Proposed Rates to Current Rates I - II	Monthly Inc (Dec) in Avg Customer Cost	Annual Inc (Dec) in Avg Customer Cost
810 Residential					
Fixed Charge	\$ 27.96	\$ 25.00	\$ 2.96	\$ 2.96	\$ 35.58
Volumetric Charge	\$ 0.5489	\$ 0.4907	\$ 0.0582	\$ 1.99	\$ 23.93
Total				\$ 4.96	\$ 59.51
820 General Service Commercial					
Customer Charge	\$ 55.93	\$ 50.00	\$ 5.93	\$ 5.93	\$ 71.15
Commodity Charge	\$ 0.3314	\$ 0.2963	\$ 0.0351	\$ 8.52	\$ 102.23
Total				\$ 14.45	\$ 173.39
820 General Service Industrial					
Customer Charge	\$ 184.57	\$ 165.00	\$ 19.57	\$ 19.57	\$ 234.81
Commodity Charge	\$ 0.3314	\$ 0.2963	\$ 0.0351	\$ 78.79	\$ 945.53
Total				\$ 98.36	\$ 1,180.34
822 Res and Comm HVAC					
Fixed Charge	\$ 27.96	\$ 25.00	\$ 2.96	\$ 2.96	\$ 35.58
Volumetric Charge	\$ 0.2573	\$ 0.2300	\$ 0.0273	\$ 8.51	\$ 102.16
Total				\$ 11.48	\$ 137.73
830 Large Volume Service Commercial					
Fixed Charge	\$ 83.89	\$ 75.00	\$ 8.89	\$ 8.89	\$ 106.73
Volumetric Charge	\$ 0.2483	\$ 0.2220	\$ 0.0263	\$ 445.17	\$ 5,342.09
Total				\$ 454.07	\$ 5,448.83
830 Large Volume Service Industrial					
Fixed Charge	\$ 83.89	\$ 75.00	\$ 8.89	\$ 8.89	\$ 106.73
Volumetric Charge	\$ 0.2483	\$ 0.2220	\$ 0.0263	\$ 465.34	\$ 5,584.07
Total				\$ 474.23	\$ 5,690.80
830 Large Volume Service Transportation					
Fixed Charge	\$ 553.70	\$ 495.00	\$ 58.70	\$ 58.70	\$ 704.43
Volumetric Charge	\$ 0.1991	\$ 0.1780	\$ 0.0211	\$ 309.36	\$ 3,712.28
Total				\$ 368.06	\$ 4,416.71
850 Optional Gas Service					
Fixed Charge	\$ 553.70	\$ 495.00	\$ 58.70	\$ 58.70	\$ 704.43
1 - 20,000 Ccf	\$ 0.1991	\$ 0.1780	\$ 0.0211	\$ 421.82	\$ 5,061.79
20,000 - 100,000 Ccf	\$ 0.1678	\$ 0.1500	\$ 0.0178	\$ 561.99	\$ 6,743.92
Over 100,000 Ccf	\$ 0.1398	\$ 0.1250	\$ 0.0148	\$ 3.92	\$ 47.01
Demand Volumes	\$ 0.7936	\$ 0.7095	\$ 0.0841		
Total				\$ 1,046.43	\$ 12,557.16
860 Transportation					
Fixed Charge	\$ 553.70	\$ 495.00	\$ 58.70	\$ 58.70	\$ 704.43
1 - 20,000 Ccf	\$ 0.1991	\$ 0.1780	\$ 0.0211	\$ 392.58	\$ 4,710.92
20,000 - 100,000 Ccf	\$ 0.1678	\$ 0.1500	\$ 0.0178	\$ 790.86	\$ 9,490.28
Over 100,000 Ccf	\$ 0.1398	\$ 0.1250	\$ 0.0148	\$ 149.50	\$ 1,793.99
Total				\$ 1,391.64	\$ 16,699.63
892 Cogeneration					
Fixed Charge	\$ 553.70	\$ 495.00	\$ 58.70	\$ 58.70	\$ 704.43
Volumetric Charge	\$ 0.3300	\$ 0.2950	\$ 0.0350	\$ 23.77	\$ 285.23
Total				\$ 82.47	\$ 989.66
893 Large Tonnage A/C Gas					
Fixed Charge	\$ 553.70	\$ 495.00	\$ 58.70	\$ 58.70	\$ 704.43
Volumetric Charge	\$ 0.2601	\$ 0.2325	\$ 0.0276	\$ 773.58	\$ 9,282.92
Total				\$ 832.28	\$ 9,987.35

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	Account Number and Description (Per Uniform System of Accounts)	30-Jun-21 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	30-Apr-2021 Test Period Amount	Factor	Type
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h)
1	784 Products extraction			\$ -	3.03%	\$ -		Labor
2	817 Natural gas storage - Lines expense			\$ -	9.08%	\$ -		General
3	840 Natural gas storage - Operation supervision and engineering			\$ -	9.08%	\$ -		General
4	841 Natural gas storage - Operation labor and expenses			\$ -	3.03%	\$ -		Labor
5	843.2 Other Storage-Maintenance			\$ -	9.08%	\$ -		General
6	843.2 Other Storage-Maintenance			\$ -	3.03%	\$ -		Labor
7	843 Other Storage-Maintenance			\$ -	9.08%	\$ -		General
8	843.5 Natural gas storage - Maintenance of Purification Equipment			\$ -	9.08%	\$ -		General
9	843.5 Natural gas storage - Maintenance of Purification Equipment			\$ -	3.03%	\$ -		Labor
10	843.6 Natural gas storage - Maintenance of Vaporizing Equipment			\$ -	9.08%	\$ -		General
11	843.6 Natural gas storage - Maintenance of Vaporizing Equipment			\$ -	3.03%	\$ -		Labor
12	856 Mains expenses			\$ -	9.08%	\$ -		General
13	856 Mains expenses			\$ -	3.03%	\$ -		Labor
14	857 Transmission-Measuring and regulating st			\$ -	9.08%	\$ -		General
15	863 Transmission-Maintenance of mains			\$ -	9.08%	\$ -		General
16	870 Distribution-Operation supervision and e			\$ -	9.08%	\$ -		General
17	870 Distribution-Operation supervision and e	\$ 447,524		\$ 447,524	3.03%	\$ 461,105		Labor
18	871 Distribution load dispatching			\$ -	3.03%	\$ -		Labor
19	871 Distribution load dispatching			\$ -	9.08%	\$ -		Labor
20	871.1 Distribution - Oderization	\$ 23,648		\$ 23,648	9.08%	\$ 25,795		General
21	872 Distribution - Compressor Station Labor and Expenses			\$ -	3.03%	\$ -		Labor
22	874 Mains and Services Expenses	\$ 583,848		\$ 583,848	9.08%	\$ 636,847		General
23	874 Mains and Services Expenses	\$ 1,436,670		\$ 1,436,670	3.03%	\$ 1,480,269		Labor
24	875 Distribution-Measuring and regulating st	\$ 13,382		\$ 13,382	9.08%	\$ 14,597		General
25	875 Distribution-Measuring and regulating st	\$ 118,744		\$ 118,744	3.03%	\$ 122,348		Labor
26	876 Distribution - Measuring and Regulating Station Expenses - Industrial			\$ -	3.03%	\$ -		Labor
27	878 Meter and house regulator expenses	\$ 184,466		\$ 184,466	9.08%	\$ 201,211		General
28	878 Meter and house regulator expenses	\$ 371,883		\$ 371,883	3.03%	\$ 383,169		Labor
29	879 Distribution - Customer Installations Expenses			\$ -	3.03%	\$ -		Labor
30	880 Distribution-Other expenses	\$ 100,552		\$ 100,552	9.08%	\$ 109,680		General
31	880 Distribution-Other expenses	\$ 69,395		\$ 69,395	3.03%	\$ 71,501		Labor
32	881 Distribution-Rents	\$ 41,583		\$ 41,583	9.08%	\$ 45,358		General
33	886 Distribution-Maintenance of structures a	\$ 24,355		\$ 24,355	9.08%	\$ 26,566		General
34	887 Distribution-Maint of mains			\$ -	9.08%	\$ -		General
35	887 Distribution-Maint of mains	\$ 28,541		\$ 28,541	3.03%	\$ 29,407		Labor
36	889 Maintenance of measuring and regulating			\$ -	9.08%	\$ -		General
37	889 Maintenance of measuring and regulating			\$ -	3.03%	\$ -		Labor
38	890 Distribution - Maint. of Measuring and Regulating Station Equip. - Industrial			\$ -	9.08%	\$ -		General
39	892 Maintenance of services	\$ 47		\$ 47	9.08%	\$ 51		General
40	892 Maintenance of services	\$ 1,671		\$ 1,671	3.03%	\$ 1,722		Labor

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	Account Number and Description (Per Uniform System of Accounts)	30-Jun-21 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	30-Apr-2021 Test Period Amount	Factor	Type
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h)
41	893 Maintenance of meters and house regulato			\$ -	9.08%	\$ -		General
42	893 Maintenance of meters and house regulato	\$ 36,922		\$ 36,922	3.03%	\$ 38,042		Labor
43	894 Distribution-Maintenance of other equipm			\$ -	9.08%	\$ -		General
44	901 Customer Accounts-Operation supervision			\$ -	9.08%	\$ -		General
45	901 Customer Accounts- Operation supervision	\$ 36,858		\$ 36,858	3.03%	\$ 37,977		Labor
46	902 Customer accounts-Meter reading expenses			\$ -	9.08%	\$ -		General
47	902 Customer accounts-Meter reading expenses	\$ 422,377	\$ (25,000)	\$ 397,377	3.03%	\$ 409,436		Labor
48	903 Customer accounts-Customer records and c	\$ 764,333		\$ 764,333	9.08%	\$ 833,715		General
49	903 Customer accounts-Customer records and c	\$ 232,743		\$ 232,743	3.03%	\$ 239,806		Labor
50	904 Customer accounts-Uncollectible accounts	\$ 161,245	\$ (37,904)	\$ 123,341	9.08%	\$ 134,537		General
51	907 Customer accounts - Supervision	\$ 31,122		\$ 31,122	3.03%	\$ 32,066		Labor
52	908 Customer service-Operating assistance			\$ -	9.08%	\$ -		General
53	908 Customer service-Operating assistance	\$ 431,621		\$ 431,621	3.03%	\$ 444,720		Labor
54	909 Customer service-Operating informational	\$ 112,426		\$ 112,426	9.08%	\$ 122,631		General
55	909 Customer service-Operating informational			\$ -	3.03%	\$ -		Labor
56	910 Customer Service and Informational - Miscellaneous Customer Service and Informational Expense			\$ -	9.08%	\$ -		General
57	911 Sales-Supervision			\$ -	9.08%	\$ -		General
58	911 Sales-Supervision			\$ -	3.03%	\$ -		Labor
59	912 Sales-Demonstrating and selling expenses			\$ -	9.08%	\$ -		General
60	912 Sales-Demonstrating and selling expenses	\$ 199,768		\$ 199,768	3.03%	\$ 205,830		Labor
61	913 Sales-Advertising expenses	\$ 208,650		\$ 208,650	9.08%	\$ 227,590		General
62	916 Sales - Miscellaneous	\$ 435,175	\$ (435,175)	\$ -	9.08%	\$ -		General
63	920 A&G-Administrative & general Head Office			\$ -	9.08%	\$ -		General
64	920 A&G-Administrative & general Head Office	\$ 1,863,301		\$ 1,863,301	3.03%	\$ 1,919,847		Labor
65	920 A&G-Administrative & general salaries	\$ 592,050		\$ 592,050	3.03%	\$ 610,017		Labor
66	921 A&G-Office supplies & expense	\$ 1,462,813		\$ 1,462,813	9.08%	\$ 1,595,600		General
67	922 A&G-Administrative expense transferred-Credit	\$ (1,684,904)	\$ 26,191	\$ (1,658,713)	3.03%	\$ (1,709,051)		Labor
68	923 A&G-Outside services employed - Allocations	\$ 3,410,014	\$ (81,971)	\$ 3,328,043	3.03%	\$ 3,429,041		Labor
69	923 A&G-Outside services employed	\$ 660,532		\$ 660,532	9.08%	\$ 720,492		General
70	924 A&G-Property insurance	\$ 355,264		\$ 355,264	3.03%	\$ 366,045		General
71	925 A&G-Injuries & damages	\$ 5,490		\$ 5,490	9.08%	\$ 5,988		General
72	926 A&G-Employee pensions and benefits	\$ 807,677		\$ 807,677	9.08%	\$ 880,994		General
73	926 A&G-Employee pensions and benefits	\$ 783,990		\$ 783,990	0.00%	\$ 783,990		Medical
74	926 A&G-Employee pensions and benefits	\$ 677,962		\$ 677,962	0.00%	\$ 677,962		OPEB
75	926 A&G-Employee pensions and benefits	\$ 95,229		\$ 95,229	0.00%	\$ 95,229		Pension
76	407 Amortization regulatory debits	\$ 143,418	\$ (5,467)	\$ 137,951	0.00%	\$ 137,951		
77	408 Franchise Tax			\$ -	9.08%	\$ -		General
78	928 A&G-Regulatory commission expenses			\$ -	9.08%	\$ -		General
79	930.1 A&G - General Advertising Expenses			\$ -	9.08%	\$ -		General
80	930.2 A&G - Miscellaneous General Expense	\$ 265,427		\$ 265,427	9.08%	\$ 289,521		General
81	931 A&G-Rents	\$ 211,892		\$ 211,892	9.08%	\$ 231,127		General

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	(a)	(b)	30-Jun-21 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	30-Apr-2021 Test Period Amount	Factor Type
			(c)	(d)	(e)	(f)	(g)	(h)
82	932	Maintenance of general plant	\$ 34,846		\$ 34,846	9.08%	\$ 38,009	General
83			<u>\$ 16,204,550</u>	<u>\$ (559,326)</u>	<u>\$ 15,645,224</u>		<u>\$ 16,408,739</u>	
84		Labor	\$ 8,046,300	\$ (80,780)	\$ 7,965,520		\$ 8,207,253	
85		General	\$ 6,457,651	\$ (473,079)	\$ 5,984,572		\$ 6,506,354	
86		Regulatory debit amortization	\$ 143,418	\$ (5,467)	\$ 137,951		\$ 137,951	
87		Medical	\$ 783,990	\$ -	\$ 783,990		\$ 783,990	
88		OPEB	\$ 677,962	\$ -	\$ 677,962		\$ 677,962	
89		Pension	\$ 95,229	\$ -	\$ 95,229		\$ 95,229	
90		Total Gas Operations and Maintenance Expenses	<u>\$ 16,204,550</u>	<u>\$ (559,326)</u>	<u>\$ 15,645,224</u>		<u>\$ 16,408,739</u>	

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1
Summary of Adjustments to Historic Year

Account Number and Description (Per Uniform System of Accounts)	Uncollectible Expense WP 5-1-3	Marketing Note 1	Rate Case Amort. WP 5-1-1	AMR Note 2	CAM Factors WP 5-1-2	Total Adjustments
904 Uncollectible Accounts	\$ (37,904)					\$ (37,904)
916 Sales - Miscellaneous		\$ (435,175)				\$ (435,175)
923 A&G-Outside service Allocations					\$ (81,971)	\$ (81,971)
922 A&G-Admin expense transferred					\$ 26,191	\$ 26,191
902 Meter reading				\$ (25,000)		\$ (25,000)
407 Amortization regulatory debits			\$ (5,467)			\$ (5,467)
O&M Expense Adjustments	<u>\$ (37,904)</u>	<u>\$ (435,175)</u>	<u>\$ (5,467)</u>	<u>\$ (25,000)</u>	<u>\$ (55,780)</u>	<u>\$ (559,326)</u>

Note 1 Remove marketing costs from historic figures - see adjustment for allowed amount on Schedule 5

Note 2 Eliminate two positions for three months (will do Gainesville first and run parallel for a few months)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-1
Rate Case Costs

Description	Amount
Legal	\$ 263,417
ROE and capital structure	\$ 24,188
Allocated cost of service/rate design	\$ 121,635
Depreciation Study	\$ 52,501
Other costs	\$ 51,837
GPSC consultants	<u>\$ 194,681</u>
	<u><u>\$ 708,259</u></u>
Projected amortization for test year	\$ 137,951
Less amortization in historic year	<u>\$ 143,418</u>
Adjustment	<u><u>\$ (5,467)</u></u>

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-2
Allocations Based on Latest CAM Factors

	Values				Percentages			
	APCo	LUC	Foreign	Total	APCo	LUC	Foreign	Total
	Net Plant (000s)	\$ 2,451,706	\$ 5,065,903	\$ 691,069	\$ 8,208,678	29.87%	61.71%	8.42%
Employees	225	2,426	783	3,434	6.55%	70.55%	22.80%	100.00%
O&M (000s)	\$ 74,981	\$ 418,364	\$ 165,521	\$ 658,866	11.38%	63.50%	25.12%	100.00%
Revenue	\$ 253,753	\$ 979,684	\$ 253,118	\$ 1,486,555	17.07%	65.90%	17.03%	100.00%
Oakville employees	129	257	-	386	33.42%	66.58%	0.00%	100.00%

	Values			Percentages		
	APCo	LUC	Total	APCo	LUC	Total
	Net Plant (000s)	\$ 2,451,706	\$ 5,065,903	\$ 7,517,609	32.61%	67.39%
Employees	225	2,426	2,651	8.49%	91.51%	100.00%
O&M (000s)	\$ 74,981	\$ 418,364	\$ 493,345	15.20%	84.80%	100.00%
Revenue	\$ 253,753	\$ 979,684	\$ 1,233,437	20.57%	79.43%	100.00%
Oakville employees	129	257	386	33.42%	66.58%	100.00%
Capital expenditures	\$ 80,746	\$ 679,733	\$ 760,479	10.62%	89.38%	100.00%

	Type of Cost									
	Legal	Tax	Audit	Investor Relations	Director Fees and Insurance	License, Fees and Permits	Escrow and Transfer Agent	Other Prof. Services	Office Admin	Executives
Net Plant	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Employees	33.33%								50.00%	
O&M	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Revenue	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Oakville employees									50.00%	
Capital expenditures										
APCo Allocation Factor	15.9%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	20.0%	19.4%
Liberty Factor	65.3%	63.7%	63.7%	63.7%	63.7%	63.7%	63.7%	63.7%		63.7%
Foreign Factor	18.8%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	11.4%	16.9%

	Type of Cost															
	Risk Mgmt	IT	HR	Training	Facilities and Bldg Rent	Financial Rept and Admin	EHS&S	Legal	Treasury	Internal Audit	Procurement	External Comm.	Executive & Strategic Mgmt	Technical Services	Utility Planning	Compliance
Net Plant	33.33%					33.33%			25.00%	25.00%			33.33%	33.33%	33.33%	33.33%
Employees		90.00%	100.00%	100.00%					100.00%			100.00%				
O&M	33.33%	10.00%				33.33%				50.00%			33.33%	33.33%	33.33%	33.33%
Revenue	33.33%					33.33%							33.33%	33.33%	33.33%	33.33%
Oakville employees					100.00%											
Capital expenditures										25.00%	50.00%					
APCo Allocation Factor	22.8%	9.2%	8.5%	8.5%	33.4%	22.8%	8.5%	18.8%	18.4%	19.6%	12.9%	8.5%	22.8%	22.8%	22.8%	22.8%
Liberty Allocation Factor	77.2%	90.8%	91.5%	91.5%	66.6%	77.2%	91.5%	81.2%	81.6%	80.4%	87.1%	91.5%	77.2%	77.2%	77.2%	77.2%

	Allocation Values																	
	Corporate Weighting	Region Weighting	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Total
Plant	20%		234,253,394	440,666,938	195,395,944	212,579,530	527,675,913	65,905,103	219,213,458	236,993,072	3,138,462	4,216,390	257,483,325	2,316,315,215	210,124,850	50,683,116	12,173,216	4,986,817,926
Customers	40%		86,927	50,085	44,966	80,606	95,417	27,168	62,118	57,172	1,964	1,873	49,986	218,581	12,111	18,159	-	807,133
Non-labor expense	20%		19,514,881	17,576,792	6,599,773	8,991,732	15,495,985	6,682,928	7,732,315	6,673,064	577,214	741,026	13,299,723	133,700,578	11,497,358	8,498,455	769,204	258,351,028
Labor	20%		6,334,380	10,394,744	9,317,408	11,246,931	21,476,171	2,136,247	7,804,965	15,480,554	94,987	112,213	7,190,613	55,608,117	2,566,163	5,625,021	25,471	155,413,985
Corporate Allocation Factors																		
Plant			0.84%	1.77%	0.78%	0.85%	2.12%	0.26%	0.88%	0.95%	0.01%	0.02%	1.03%	9.29%	0.84%	0.20%	0.05%	20.00%
Customers			4.31%	2.48%	3.99%	4.73%	1.35%	3.08%	2.83%	0.10%	0.09%	2.48%	10.83%	0.60%	0.90%	0.00%	40.00%	
Non-labor expense			1.51%	1.36%	0.51%	0.70%	1.20%	0.52%	0.60%	0.52%	0.04%	0.06%	1.03%	10.35%	0.89%	0.66%	0.06%	20.00%
Labor			0.82%	1.34%	1.20%	1.45%	2.76%	0.27%	1.00%	1.99%	0.01%	0.01%	0.93%	7.16%	0.33%	0.72%	0.00%	20.00%
Composite Corporate Allocations			7.57%	6.95%	4.72%	6.99%	10.81%	2.40%	5.56%	6.29%	0.17%	0.18%	5.46%	37.63%	2.66%	2.48%	0.11%	100.00%
Gas and Electric Allocation				8.26%	5.61%	8.31%	12.85%	6.61%	7.48%				44.74%	3.17%	2.95%			100.00%
Regional Allocation Factors																		
Plant		25%	1.17%	2.21%	0.98%	1.07%	2.65%	0.33%	1.10%	1.19%	0.02%	0.02%	1.29%	11.61%	1.05%	0.25%	0.06%	25.00%
Customers		25%	2.69%	1.55%	1.39%	2.96%	2.96%	0.84%	1.92%	1.77%	0.06%	0.06%	1.55%	6.77%	0.38%	0.56%	0.00%	25.00%
Non-labor expense		25%	1.89%	1.70%	0.64%	0.87%	1.50%	0.65%	0.75%	0.65%	0.06%	0.07%	1.29%	12.94%	1.11%	0.82%	0.07%	25.00%
Labor		25%	1.02%	1.67%	1.50%	1.81%	3.45%	0.34%	1.26%	2.49%	0.02%	0.02%	1.16%	8.95%	0.41%	0.90%	0.00%	25.00%
Composite Regional Allocations			6.77%	7.13%	4.51%	6.24%	10.55%	2.16%	5.03%	6.09%	0.15%	0.17%	5.28%	40.27%	2.95%	2.54%	0.14%	100.00%
East Region Allocation					14.17%		33.17%		15.80%	19.15%				9.28%	7.99%	0.44%		100.00%

Calculation of Amounts Charged to Each Entity

APUC																		
	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Foreign Subs	Total
Legal	31,321	9,719	8,917	6,060	8,972	13,871	3,084	7,136	8,076	214	233	7,013	48,292	3,418	3,189	143	36,919	196,578
Tax Services	25,302	6,280	5,761	3,915	5,797	8,962	1,992	4,611	5,218	138	151	4,531	31,201	2,208	2,060	93	21,940	130,160
Audit	194,702	48,323	44,332	30,130	44,605	68,964	15,333	35,480	40,151	1,064	1,158	34,869	240,095	16,993	15,856	712	168,829	1,001,597
Investor Relations	136,876	33,971	31,165	21,181	31,358	48,482	10,779	24,943	28,226	748	814	24,513	168,788	11,946	11,147	501	118,688	704,128
Director Fees and Insurance	525,320	130,378	119,610	81,292	120,348	186,070	41,368	95,729	108,330	2,872	3,125	94,079	647,795	45,848	42,780	1,922	455,514	2,702,382
Licenses, Fees and Permits	199,704	49,564	45,471	30,904	45,751	70,736	15,726	36,392	41,182	1,092	1,188	35,765	246,264	17,430	16,263	731	173,167	1,027,331
Escrow & Transfer Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Services	151,598	37,625	34,517	23,460	34,730	53,697	11,938	27,626	31,262	829	902	27,150	186,943	13,231	12,346	555	131,453	779,861
Office Administration	136,108	35,388	32,465	22,065	32,665	50,504	11,228	25,983	29,403	780	848	25,535	175,828	12,444	11,612	522	77,641	681,021
Executives	2,742,209	680,585	624,374	424,351	628,226	971,301	215,946	499,712	565,489	14,992	16,314	491,101	3,381,541	239,333	223,315	10,033	2,377,816	14,106,640
Total USD	4,143,141	1,031,833	946,612	643,358	952,452	1,472,588	327,395	757,612	857,337	22,730	24,734	744,557	5,126,748	362,852	338,567	15,211	3,561,966	21,329,695

LABS CANADA																		
	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Foreign Subs	Total
Risk Management	(15,952)	(4,092)	(3,754)	(2,551)	(3,777)	(5,840)	(1,298)	(3,004)	(3,400)	(90)	(98)	(2,953)	(20,330)	(1,439)	(1,343)	(60)	(69,980)	
IT	515,255	387,052	355,084	241,331	357,275	552,384	122,810	284,188	321,597	8,526	9,278	279,291	1,923,099	136,110	127,000	5,706	5,625,985	
Human Resources	219,595	179,315	164,505	111,805	165,520	255,911	56,896	131,660	148,991	3,950	4,298	129,391	890,941	63,057	58,837	2,643	2,587,314	
Training	32,262	26,344	24,169	16,426	24,318	37,598	8,359	19,343	21,889	580	631	19,010	130,894	9,264	8,644	388	380,121	
Facilities & Building Rent	49,855	7,522	6,901	4,690	6,943	10,735	2,387	5,523	6,250	166	180	5,428	37,374	2,645	2,468	111	149,177	
Financial Reporting & Administration	840,096	215,490	197,693	134,360	198,912	307,539	68,374	158,221	179,048	4,747	5,165	155,495	1,070,682	75,779	70,707	3,177	3,685,487	
Legal	276,831	90,753	83,257	56,585	83,771	129,519	28,795	66,634	75,405	1,999	2,175	65,486	450,913	31,914	29,778	1,338	1,475,155	
Environment Health, Safety, Security	7,370	6,018	5,521	3,752	5,555	8,589	1,909	4,419	5,000	133	144	4,343	29,901	2,116	1,975	89	86,834	
Treasury	142,136	47,716	43,775	29,751	44,045	68,098	15,140	35,035	39,647	1,051	1,144	34,431	237,081	16,780	15,657	703	772,191	
Internal Audit	182,954	57,010	52,301	35,546	52,624	81,362	18,089	41,859	47,369	1,256	1,367	41,137	283,258	20,048	18,706	840	935,725	
Procurement	92,026	47,023	43,139	29,319	43,405	67,109	14,920	34,526	39,071	1,036	1,127	33,931	233,637	16,536	15,429	693	712,929	
Communications	48,730	39,792	36,505	24,810	36,730	56,789	12,626	29,216	33,062	877	954	28,713	197,707	13,993	13,056	587	574,147	
Executive & Strategic Mgmt	360,298	92,419	84,786	57,624	85,309	131,896	29,324	67,858	76,790	2,036	2,215	66,688	459,191	32,500	30,325	1,362	1,580,622	
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	411,088	105,447	96,738	65,747	97,334	150,489	33,458	77,423	87,614	2,323	2,528	76,089	523,921	37,081	34,599	1,555	1,803,433	
Total USD	3,162,544	1,297,809	1,190,620	809,197	1,197,966	1,852,177	411,788	952,901	1,078,333	28,589	31,110	936,481	6,448,269	456,384	425,839	19,132	20,299,140	

LABS US																	
	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Total
Risk Management	(6)	(2)	(1)	(1)	(1)	(2)	(0)	(1)	(1)	(1)	(0)	(0)	(7)	(1)	(0)	(0)	(26)
IT	204,654	153,733	141,036	95,854	141,906	219,402	48,779	112,877	127,735	3,386	3,685	110,932	763,837	54,061	50,443	2,266	2,234,589
Human Resources	3,977	3,248	2,979	2,025	2,998	4,635	1,030	2,698	2,698	72	78	2,343	16,136	1,142	1,066	48	46,859
Training	7,682	6,273	5,755	3,911	5,791	8,953	1,990	4,606	5,212	138	150	4,527	31,168	2,206	2,058	92	90,514
Facilities & Building Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting & Administration	8,102	2,078	1,907	1,296	1,918	2,966	659	1,526	1,727	46	50	1,500	10,326	731	682	31	35,545
Legal	110,282	36,154	33,168	22,542	33,372	51,597	11,471	26,545	30,040	796	867	26,088	179,632	12,714	11,863	533	587,663
Environment Health, Safety, Security	6,649	5,429	4,981	3,385	5,012	7,748	1,723	3,986	4,511	120	130	3,918	26,976	1,909	1,781	80	78,339
Treasury	29,293	9,834	9,022	6,131	9,077	14,034	3,120	7,220	8,171	217	236	7,096	48,860	3,458	3,227	145	159,141
Internal Audit	(3,771)	(1,175)	(1,078)	(733)	(1,085)	(1,677)	(373)	(863)	(976)	(26)	(28)	(848)	(5,839)	(413)	(386)	(17)	(19,288)
Procurement	8,871	4,533	4,158	2,826	4,184	6,469	1,438	3,328	3,766	100	109	3,271	22,521	1,594	1,487	67	68,721
Communications	5	4	4	3	4	6	1	3	4	0	0	3	22	2	1	0	63
Executive & Strategic Mgmt	71,851	18,430	16,908	11,492	17,012	26,303	5,848	13,532	15,314	406	442	13,299	91,573	6,481	6,047	272	315,210
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	189,821	48,690	44,669	30,359	44,945	69,489	15,449	35,750	40,456	1,073	1,167	35,134	241,922	17,122	15,976	718	832,742
Total USD	637,411	287,230	263,507	179,091	265,133	409,923	91,137	210,896	238,656	6,327	6,885	207,261	1,427,127	101,007	94,246	4,234	4,430,072

LUC																
	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Total
Administration	240,764	220,879	150,119	222,242	343,608	76,393	176,778	200,048	5,304	5,771	173,732	1,196,256	84,666	79,000	3,549	3,179,109
Customer Services	55,945	51,325	34,882	51,641	79,843	17,751	41,077	46,484	1,232	1,341	40,369	277,969	19,674	18,357	825	738,716
Energy Procurement	-	5,924	4,026	5,961	9,216	-	4,741	5,366	-	-	-	32,085	2,271	2,119	-	71,709
IT	3,116	2,859	1,943	2,877	4,448	989	2,288	2,589	69	75	2,249	15,484	1,096	1,023	46	41,151
Strategic Planning	23,031	21,129	14,360	21,259	32,869	7,308	16,910	19,136	507	552	16,619	114,431	8,099	7,557	340	304,105
Operations	55,284	50,718	34,470	51,031	78,899	17,541	40,592	45,935	1,218	1,325	39,892	274,682	19,441	18,140	815	729,982
Regulatory	19,919	18,274	12,420	18,387	28,428	6,320	14,625	16,551	439	477	14,373	98,970	7,005	6,536	294	263,019
Total USD	398,060	371,107	252,221	373,397	577,310	126,302	297,012	336,108	8,769	9,542	287,234	2,009,877	142,251	132,731	5,868	5,327,790

LU US Corp																
	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Total
Energy Procurement	-	85,082	57,825	85,606	132,356	-	68,094	77,057	-	-	-	460,792	32,613	30,430	-	1,029,857
Other charges	187,663	172,164	117,010	173,226	267,825	59,545	137,790	155,927	4,134	4,498	135,415	932,420	65,993	61,576	2,767	2,477,953
Total USD	187,663	257,246	174,835	258,832	400,181	59,545	205,884	232,985	4,134	4,498	135,415	1,393,212	98,606	92,007	2,767	3,507,810

LU US East																
	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	Tinker Transmission	Total
Administration	-	-	810,795	-	1,897,635	-	903,739	1,095,774	-	-	-	-	531,068	457,332	25,091	5,721,434
Total USD	-	-	810,795	-	1,897,635	-	903,739	1,095,774	-	-	-	-	531,068	457,332	25,091	5,721,434

Amount to be Allocated from Quarterly Tab 10 Worksheets

APUC	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Legal	513,736	(219,286)	(322,751)	224,878	196,578
Tax Services	8,574	(4,876)	65,711	60,750	130,160
Audit	116,520	443,171	121,181	320,725	1,001,597
Investor Relations	87,404	156,379	84,421	375,924	704,128
Director Fees and Insurance	878,509	316,090	534,677	973,104	2,702,382
Licenses, Fees and Permits	225,530	247,585	209,366	344,850	1,027,331
Escrow & Transfer Agent Fees	-	-	-	-	-
Other Professional Services	210,731	81,554	60,868	426,707	779,861
Office Administration	332,677	90,640	153,818	103,886	681,021
Executives	5,933,971	1,936,923	2,606,213	3,629,532	14,106,640
Total USD	8,307,654	3,048,181	3,513,504	6,460,356	21,329,695

LABS Canada	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Risk Management	(27,354)	(29,065)	(31,547)	17,986	(69,980)
IT	1,201,673	839,241	1,715,815	1,869,256	5,625,985
Human Resources	815,346	410,612	744,138	617,218	2,587,314
Training	84,131	54,393	69,294	172,312	380,121
Facilities & Building Rent	30,746	33,750	36,575	48,106	149,177
Financial Reporting & Administration	913,277	313,774	1,099,468	1,358,969	3,685,487
Legal	426,993	533,533	241,287	273,342	1,475,155
Environment Health, Safety, Security	26,343	(4,003)	28,568	35,926	86,834
Treasury	253,399	(34,586)	423,320	130,058	772,191
Internal Audit	212,440	201,136	250,166	271,983	935,725
Procurement	116,111	121,700	169,117	306,001	712,929
Communications	133,263	202,055	88,555	150,274	574,147
Executive & Strategic Mgmt	581,210	462,872	328,859	207,682	1,580,622
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	-	-
Compliance	452,258	771,866	337,986	241,323	1,803,433
Total USD	5,219,838	3,877,277	5,501,589	5,700,437	20,299,140

LABS US	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Risk Management	(6,039)	8,679	10,060	(12,725)	(26)
IT	404,116	251,607	781,758	797,109	2,234,589
Human Resources	22,712	(663)	12,887	11,923	46,859
Training	30,648	6,743	29,285	23,839	90,514
Facilities & Building Rent	-	-	-	-	-
Financial Reporting & Administration	(7,141)	43,367	14,470	(15,152)	35,545
Legal	123,830	136,233	127,264	200,336	587,663
Environment Health, Safety, Security	8,185	14,665	21,688	35,801	78,339
Treasury	67,672	21,386	23,154	46,929	159,141
Internal Audit	9,337	(45,508)	39,921	(23,038)	(19,288)
Procurement	25,667	(9,423)	(43)	52,521	68,721
Communications	62	1	-	-	63
Executive & Strategic Mgmt	72,264	85,236	66,323	91,387	315,210
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	-	-
Compliance	149,617	138,031	266,032	279,062	832,742
Total USD	898,927	650,354	1,392,798	1,487,993	4,430,072

LUC	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Administration	760,432	990,954	742,072	695,651	3,179,109
Customer Services	29,455	141,286	237,057	330,917	738,716
Energy Procurement	12,050	15,468	19,743	24,448	71,709
IT	3,491	2,837	33,950	872	41,151
Strategic Planning	43,903	64,548	189,432	6,222	304,105
Operations	76,480	58,821	295,833	298,847	729,982
Regulatory	63,304	26,740	96,802	76,173	263,019
Total USD	989,115	1,290,656	1,614,888	1,433,131	5,327,790

LU US Corp.	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Energy Procurement	311,794	245,379	273,182	199,503	1,029,857
Other charges	433,480	437,435	770,077	836,960	2,477,953
Total USD	745,274	682,814	1,043,258	1,036,463	3,507,810

East Region	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Total USD	1,314,387	1,233,580	1,531,812	1,641,654	5,721,434

Grand Total	17,475,195	10,782,862	14,597,850	17,760,035	60,615,941
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Georgia Calculated Allocations	
APUC	757,612
LABS Canada	952,901
LABS US	210,896
LUC	297,012
LU US Corp.	205,884
East	903,739
	<u>3,328,043</u>
Less Georgia Actual Allocations	(3,410,014)
Adjustment to Expense	<u>(81,971)</u>
Capitalization factor	-31.95%
Adjustment to Amount Capitalized	<u>26,191</u>

Head Office Direct Charges	1,863,301
Head Office Allocations	<u>3,410,014</u>
	5,273,315
Head Office Costs Capitalized	(1,684,904)
Capitalization factor	-31.95%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-3
Uncollectible Expense Adjustment
Twelve Months Ended June 30, 2021

Month	Beginning Balance	Accounts Written Off	Collection of Accounts Written Off	(Provision) for Uncollectible	Ending Balance
Jul-20	(112,227)	8,436	(8,352)	(12,101)	(124,244)
Aug-20	(124,244)	6,038	(2,785)	(10,809)	(131,800)
Sep-20	(131,800)	9,810	(8,545)	(37,898)	(168,433)
Oct-20	(168,433)	-	(6,245)	(11,588)	(186,266)
Nov-20	(186,266)	89,783	(6,567)	(13,587)	(116,637)
Dec-20	(116,637)	47,132	(59,813)	54,746	(74,572)
Jan-21	(74,572)	10,448	(6,778)	(29,109)	(100,011)
Feb-21	(100,011)	-	(18,211)	(26,511)	(144,733)
Mar-21	(144,733)	14,012	(12,870)	20,399	(123,192)
Apr-21	(123,192)	13,081	(6,565)	(16,512)	(133,188)
May-21	(133,188)	26,986	(5,804)	(13,453)	(125,459)
Jun-21	(125,459)	53,095	(12,946)	(64,821)	(150,131)
		278,821	(155,481)	(161,245)	

Write offs net of recoveries	123,340
Less expense per books	(161,245)
Adjustment to expense	(37,904)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-4
Development of General Inflation Factor

	Per Table	Qtly Change	
Jun-20	247.223		
Sep-20	250.193	1.20%	
Dec-20	250.693	0.20%	
Mar-21	255.319	1.85%	
Jun-21	261.668	2.49%	
			Annualized
			<u>Growth Rate</u>
Quarterly Average	1.43%		9.08%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-4-1
Development of General Inflation Factor

CPI for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUUR0300SA0

Not Seasonally Adjusted

Series Title: All items in South urban, all urban consumers, not

Area: South

Item: All items

Base: 1982-84=100

Years: 2011 to 2021

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2011	213.589	214.735	217.214	218.820	219.820	219.318	219.682	220.471	220.371	219.969	219.961	219.469	218.618	217.249	219.987
2012	220.497	221.802	223.314	224.275	223.356	223.004	222.667	223.919	225.052	224.504	223.404	223.109	223.242	222.708	223.776
2013	223.933	225.874	226.628	226.202	226.289	227.148	227.548	227.837	227.876	227.420	226.811	227.082	226.721	226.012	227.429
2014	227.673	228.664	230.095	231.346	231.762	232.269	232.013	231.611	231.762	231.131	229.845	228.451	230.552	230.302	230.802
2015	226.855	227.944	229.337	229.957	230.886	232.026	231.719	231.260	230.913	230.860	230.422	229.581	230.147	229.501	230.793
2016	229.469	229.646	230.977	231.975	232.906	233.838	233.292	233.561	234.069	234.337	234.029	234.204	232.692	231.469	233.915
2017	235.492	236.052	236.154	236.728	236.774	237.346	236.942	237.892	239.649	239.067	238.861	238.512	237.456	236.424	238.487
2018	239.772	241.123	241.595	242.486	243.279	243.770	243.776	243.605	243.640	244.163	243.484	242.150	242.737	242.004	243.470
2019	242.547	243.856	245.554	246.847	246.667	246.515	247.250	246.953	246.891	247.423	247.385	247.289	246.265	245.331	247.199
2020	248.005	248.412	248.136	246.254	245.696	247.223	248.619	249.639	250.193	250.542	250.255	250.693	248.639	247.288	249.990
2021	252.067	253.386	255.319	257.207	259.343	261.668	263.013								256.498

http://data.bls.gov/timeseries/CUUR0300SA0?data_tool=XGtable

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-6
Labor Inflation Factors

Description	Budget Percentage	Factors	Overall Growth Historic Period End to Test Period End	Annualized Growth Rate
2021 Labor	3.00%	2.00%		
2022 Labor	3.00%	2.75%	4.81%	3.03%

NOTE - Liberty typically makes annual pay adjustments around the end of February.

Liberty Utilities (Peach State Natural Gas) Corp.
WP 7
Other Operating Taxes
Twelve Months Ending January 31, 2023

Type of Tax	Historic Year Jun 2021	Adjustments	Adjusted Totals	% increase	Projected Amount Aug 2019	Method of Estimation
FICA	\$375,831	\$0	\$375,831	3.03%	\$387,236	Labor
Federal Unemployment	0		\$0	0.00%	\$0	Labor
State Unemployment	0		\$0	0.00%	\$0	Labor
Corp/State Franchise	0		\$0		\$0	
Ad Valorem	1,294,013		\$1,294,013	0.00%	\$1,294,013	Property
DOT			\$0		\$0	
Total	<u><u>\$1,669,844</u></u>				<u><u>\$1,681,249</u></u>	