

FERC Account		Average Service Lives (Years)	Net Salvage Value (%)	Depreciation Rate
303	Intangible Plant (Amort.)			
	3-Year	3	N/A	33.33%
	5-Year	5	N/A	20.00%
	10-Year	10	N/A	10.00%
	<u>Production Plant</u>			
305	Structures and Improvements	35	0.0	2.86%
311	Liquid Petroleum Gas Equipment	35	0.0	2.86%
319	Gas Mixing Equipment	20	0.0	5.00%
320	Other Equipment - LNG	35	0.0	2.86%
	<u>Storage Plant</u>			
361	Structures and Improvements - LNG	35	0.0	2.86%
363	Other Equipment - LNG	35	0.0	2.86%
	<u>Transmission Plant</u>			
366	Structures and Improvements	35	0.0	2.86% (reclass to 375)
367	Mains	60	-15.0	1.92% (reclass to 376)
369	Measuring and Regulating Station Equipment	35	0.0	2.86% (reclass to 378)
	<u>Distribution Plant</u>			
375	Structures and Improvements	35	0.0	2.86%
376	Mains	60	-15.0	1.92%
378	Measuring and Regulating Station Equipment	35	0.0	2.86%
380	Services	45	-60.0	3.55%
381	Meters	33	0.0	3.03%
381.1	Meters - Instrument	33	0.0	3.03%
381.2	Meters - ERTs	20	0.0	5.00%
382	Meter Installations	33	0.0	3.03%
387	Other Equipment	19	0.0	5.26%
	<u>General Plant</u>			
390	Structures and Improvements	30	0.0	3.33%
391	Office Furniture and Equipment	18	5.0	5.28%
391.1	Office Furniture and Equipment - Computers	11	0.0	9.09%
391.2	Office Furniture and Equipment - Laptop Comp.	5	0.0	20.00%
392	Transportation Equipment	5	0.0	20.00%
393	Stores Equipment	30	0.0	3.33%
394	Tools, Shop and Garage Equipment	19	0.0	5.26%
396	Power Operated Equipment	5	0.0	20.00%
397	Communications Equipment	10	0.0	10.00%
398	Miscellaneous Equipment	12	0.0	8.33%

Liberty Utilities (EnergyNorth)
Step Increase - EnergyNorth and Keene

Line	Description	Misc. Intangible Plant	LNG Plant	Mains	Station Equipment	General-Structures	Mains	Meas. & Reg. Station Equip.	Services	Meters	Structures and Improvements	Office Equipment	Vehicles	Stores Equipment	Tools	Total
FERC Account		303	320	367	369	375	376	378	380	381	390	391	392	393	394	
1	Capital Spending - EnergyNorth	\$ 2,105,141	\$ 2,020,000	\$ 14,414,334	\$ 300,000	\$ 1,215,000	\$ 300,000	\$ 325,000	\$ 1,115,000	\$ 1,600,000	\$ 1,156,662	\$ 760,384	\$ 1,978,000	\$ 4,000	\$ 175,000	\$ 27,464,521
2	Capital Spending - Keene	25,000		236,000				55,000	50,000	10,000		65,000	45,000	4,000		\$ 490,000
3	Capital Spending - Total	2,130,141	2,020,000	14,650,334	300,000	1,215,000	300,000	380,000	1,165,000	1,610,000	1,156,662	825,384	2,023,000	4,000	175,000	\$ 27,954,521
4																
5	Deferred Tax Calculation															
6	Tax Method	MACRS15	MACRS20	MACRS20	MACRS20	MACRS39	MACRS20	MACRS20	MACRS20	MACRS20	MACRS39	MACRS7	MACRS5	MACRS7	MACRS7	
7	Tax Depreciation Rate	5.00%	3.75%	3.75%	3.75%	1.28%	3.75%	3.75%	3.75%	3.75%	1.28%	14.29%	20.00%	14.29%	14.29%	
8																
9	Bonus Depreciation @ 0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10																
11	Tax Basis	\$ 2,130,141	\$ 2,020,000	\$ 14,650,334	\$ 300,000	\$ 1,215,000	\$ 300,000	\$ 380,000	\$ 1,165,000	\$ 1,610,000	\$ 1,156,662	\$ 825,384	\$ 2,023,000	\$ 4,000	\$ 175,000	\$ 27,954,521
12	MACRS Depreciation	\$ 106,507	\$ 75,750	\$ 549,388	\$ 11,250	\$ 15,577	\$ 11,250	\$ 14,250	\$ 43,688	\$ 60,375	\$ 14,829	\$ 117,912	\$ 404,600	\$ 571	\$ 25,000	\$ 1,450,946
13																
14	Tax Depreciation - Federal	\$ 106,507	\$ 75,750	\$ 549,388	\$ 11,250	\$ 15,577	\$ 11,250	\$ 14,250	\$ 43,688	\$ 60,375	\$ 14,829	\$ 117,912	\$ 404,600	\$ 571	\$ 25,000	\$ 1,450,946
15	Tax Depreciation - State	\$ 106,507	\$ 75,750	\$ 549,388	\$ 11,250	\$ 15,577	\$ 11,250	\$ 14,250	\$ 43,688	\$ 60,375	\$ 14,829	\$ 117,912	\$ 404,600	\$ 571	\$ 25,000	\$ 1,450,946
16																
17	Book Depreciation Rate - EN	16.13%	2.86%	1.92%	2.86%	1.92%	2.86%	3.55%	3.03%	3.33%	5.28%	20.00%	3.33%	5.26%		
18	Book Depreciation - EN	\$ 339,559	\$ 57,772	\$ 276,755	\$ 8,580	\$ 34,749	\$ 5,760	\$ 9,295	\$ 39,583	\$ 48,480	\$ 38,517	\$ 40,148	\$ 395,600	\$ -	\$ 9,205	\$ 1,304,003
19	Book Depreciation Rate - Keene	16.13%	1.92%					2.86%	3.55%	3.03%		5.28%	20.00%	3.33%		
20	Book Depreciation - Keene	\$ 4,033	\$ -	\$ 4,531	\$ -	\$ -	\$ -	\$ 1,573	\$ 1,775	\$ 303	\$ -	\$ 3,432	\$ 9,000	\$ 133	\$ -	\$ 24,780
21	Book Depreciation - Total	\$ 343,592	\$ 57,772	\$ 281,286	\$ 8,580	\$ 34,749	\$ 5,760	\$ 10,868	\$ 41,358	\$ 48,783	\$ 38,517	\$ 43,580	\$ 404,600	\$ 133	\$ 9,205	\$ 1,328,783
22																
23	Tax over (under) Book - Federal - EN	\$ (237,085)	\$ 17,978	\$ 268,101	\$ 2,670	\$ (19,172)	\$ 5,490	\$ 3,382	\$ 2,330	\$ 11,592	\$ (23,688)	\$ 74,332	\$ -	\$ 438	\$ 15,795	\$ 122,163
24	Tax over (under) Book - State - EN	\$ (237,085)	\$ 17,978	\$ 268,101	\$ 2,670	\$ (19,172)	\$ 5,490	\$ 3,382	\$ 2,330	\$ 11,592	\$ (23,688)	\$ 74,332	\$ 0	\$ 438	\$ 15,795	\$ 122,163
25	Deferred Taxes - Federal @ 19.28% - EN	\$ (45,705)	\$ 3,466	\$ 51,685	\$ 515	\$ (3,696)	\$ 1,058	\$ 652	\$ 449	\$ 2,235	\$ (4,567)	\$ 14,330	\$ 0	\$ 84	\$ 3,045	\$ 23,551
26	Deferred Taxes - State @ 8.20% - EN	\$ (19,441)	\$ 1,474	\$ 21,984	\$ 219	\$ (1,572)	\$ 450	\$ 277	\$ 191	\$ 951	\$ (1,942)	\$ 6,095	\$ 0	\$ 36	\$ 1,295	\$ 10,017
27	Deferred Tax Balance @ 27.48%	\$ (65,146)	\$ 4,940	\$ 73,669	\$ 734	\$ (5,268)	\$ 1,509	\$ 929	\$ 640	\$ 3,185	\$ (6,509)	\$ 20,425	\$ -	\$ 120	\$ 4,340	\$ 33,568
28																
29	Rate Base Calculation															
30	Plant in Service	\$ 2,130,141	\$ 2,020,000	\$ 14,650,334	\$ 300,000	\$ 1,215,000	\$ 300,000	\$ 380,000	\$ 1,165,000	\$ 1,610,000	\$ 1,156,662	\$ 825,384	\$ 2,023,000	\$ 4,000	\$ 175,000	\$ 27,954,521
31	Accumulated Depreciation	(343,592)	(57,772)	(281,286)	(8,580)	(34,749)	(5,760)	(10,868)	(41,358)	(48,783)	(38,517)	(43,580)	(404,600)	(133)	(9,205)	(1,328,783)
32	Deferred Tax Balance	65,146	(4,940)	(73,669)	(734)	5,268	(1,509)	(929)	(640)	(3,185)	6,509	(20,425)	0	(120)	(4,340)	(33,568)
33	Rate Base	\$ 1,851,695	\$ 1,957,288	\$ 14,295,379	\$ 290,686	\$ 1,185,519	\$ 292,731	\$ 368,203	\$ 1,123,002	\$ 1,558,032	\$ 1,124,654	\$ 761,379	\$ 1,618,400	\$ 3,746	\$ 161,455	\$ 26,592,170
34																
35	Revenue Requirement Calculation															
36	Return on Rate Base @ 8.60%	\$ 159,246	\$ 168,327	\$ 1,229,403	\$ 24,999	\$ 101,955	\$ 25,175	\$ 31,665	\$ 96,578	\$ 133,991	\$ 96,720	\$ 65,479	\$ 139,182	\$ 322	\$ 13,885	\$ 2,286,927
37	Depreciation Expense	343,592	57,772	281,286	8,580	34,749	5,760	10,868	41,358	48,783	38,517	43,580	404,600	133	9,205	1,328,783
38	Property Tax @ 2.06% - EN Capital	41,512	296,222	6,165	24,969	6,679		6,679			23,770					405,483
39	Insurance @ 0.20% - EN Capital	3,983	28,421	592	2,396	592		641	2,198	3,155	2,281	1,499	3,900		345	50,001
40	Property Tax @ 4.17% - Keene Capital		9,838					2,293	2,084	417						14,633
41	Insurance @ 4.25% - Keene Capital		10,032					2,338	2,125	425		2,763	1,913	170		19,767
42	Annual Revenue Requirement	\$ 502,837	\$ 271,594	\$ 1,855,203	\$ 40,336	\$ 164,068	\$ 37,692	\$ 54,484	\$ 144,344	\$ 186,770	\$ 161,288	\$ 113,321	\$ 549,595	\$ 625	\$ 23,435	\$ 5,044,835
43																
44																
45	Rate of Return Calculation	Portion	After-Tax Cost	Tax	Pre-Tax WACC											
46	Equity	49.20%	9.40%	27.48%	6.38%											
47	Debt (ST)	0.95%	2.49%		0.02%											
48	Debt (LT)	49.85%	4.42%		2.20%											
49		100.00%			8.60%											
50																
51	Description - Property Tax and Insurance Rates for EnergyNorth	Reference	Amount													
52	Property taxes (Account 408-P)	RR-StepWP2	\$ 9,386,306													
53	Property insurance (Account 924)	RR-EN-2-1	\$ 38,113													
54	Injuries and Damage (Casualty Insurance) (Account 925)	RR-EN-2-1	\$ 877,844													
55			\$ 9,386,306	\$ 915,957												
56	Plant at Cost	RR-Step-EN-WP2	\$ 456,742,424	\$ 464,553,396												
57	As % of Plant Cost		2.06%	0.20%												
58																
59	Adjustments Identified in Rebuttal Testimony	Reference	Amount													
60	Increase in Expense Portion of Pension and OPEB Costs	Response to Staff Tech 3-15	419,583													
61	Legal Fees, 2017	Laflamme & Mullinax Direct, Schedule EN 4, Line 27	172,517													
62	Degradation Fees, 2017	Laflamme & Mullinax Direct, Schedule EN 4, Line 35	186,065													
63																
64	Total Additional Expense - Goes to Line 35		778,165													
65																
66	Description - Property Tax and Insurance Rates for Keene	Reference	Amount													
67	Property taxes (Account 408-P)	RR-K-2-1	153,854													
68	Property insurance (Account 924)	RR-K-2-1	(2,183)													
69	Injuries and Damage (Casualty Insurance) (Account 925)	RR-K-2-1	187,292													
70			153,854	185,109												
71	Plant at Cost	RR-Step-K-WP2	3,690,589	4,354,606												

"Carry Over Cost Provision Adjustments" per DG 17-063, Knepper Direct Testimony

Unadjusted annual revenue requirement for FY 16	694,182
Adjusted annual revenue requirement for FY 16	688,807
Difference to be recovered	5,375

Estimated paving cost for FY 17	2,301,960
Recoverable paving cost for FY 17	899,390
Difference to be recovered	1,402,570
Revenue Requirement of the Difference, per CIBS model	155,703

New Tax Rate Analysis	
Federal Tax Rate	21.00%
State Tax Rate	8.20%
Combined Tax Rate	27.48%

Priority	Project	Company	Project Description	CY2017 Capital Budget	FERC Account
LU CapEx - Growth	8840-1753	EnergyNorth	Install Main on Varney and Worthely and Rockland	\$ 350,000	367
LU CapEx - Improvement	8840-1721	EnergyNorth	Install Security Equipment - EN Facilities	\$ 125,000	391
LU CapEx - Improvement	TBD	EnergyNorth	Northeast Expansion		367
LU CapEx - Improvement	8840-1722	EnergyNorth	Inactive Service Program	\$ 75,000	380
LU CapEx - Improvement	8840-1723	EnergyNorth	Main & Service Replacement City/State Construction	\$ 5,200,000	367
LU CapEx - Improvement	8840-1725	EnergyNorth	Service Replacement Fitting City/State Construction	\$ 60,000	380
LU CapEx - Improvement	8840-1726	EnergyNorth	LNG/LPG Capital Improvements	\$ 100,000	320
LU CapEx - Improvement	8840-1727	EnergyNorth	Facility Improvements & Additions - Various	\$ 100,000	375
LU CapEx - Improvement	8840-1728	EnergyNorth	Upgrade Hi Line - Concord to Tilton Phase 2	\$ 350,000	367
LU CapEx - Improvement	8840-1729	EnergyNorth	Pre-Code Stee Pipe Protection Program	\$ 175,000	367
LU CapEx - Improvement	8840-1730	EnergyNorth	IT - Software, Equipment & Infrastructure	\$ 50,000	303
LU CapEx - Improvement	8840-1731	EnergyNorth	Gas System Planning & Reliability	\$ 500,000	367
LU CapEx - Improvement	8840-1732	EnergyNorth	Gas System Control & Regulation	\$ 300,000	369
LU CapEx - Improvement	8840-1733	EnergyNorth	Facility Improvements & Additions - Manchester	\$ 200,000	391
LU CapEx - Improvement	8840-1734	EnergyNorth	Facility Improvements & Additions - Nashua	\$ 100,000	391
LU CapEx - Improvement	8840-1735	EnergyNorth	Facility Improvements & Additions - Tilton	\$ 200,384	391
LU CapEx - Improvement	8840-1736	EnergyNorth	Facility Improvements & Additions - Londonderry	\$ 75,000	391
LU CapEx - Improvement	8840-1737	EnergyNorth	Facility Improvements & Additions - Concord	\$ 60,000	391
LU CapEx - Improvement	8840-1738	EnergyNorth	IT Systems Allocations - Corporate	\$ 750,000	303
LU CapEx - Improvement	8840-1739	EnergyNorth	Dresser Coupling Replacement Program	\$ 300,000	376
LU CapEx - Improvement	8840-1740	EnergyNorth	ERP Foundation Year	\$ 536,463	303
LU CapEx - Improvement	8840-1741	EnergyNorth	EAM Foundation Year	\$ 536,463	303
LU CapEx - Improvement	TBD	EnergyNorth	CIS Foundation Year	\$ -	303
LU CapEx - Improvement	8840-1742	EnergyNorth	GIS Gas Upgrade	\$ 118,544	303
LU CapEx - Improvement	8840-1743	EnergyNorth	GIS - One Graphic Card	\$ 15,440	303
LU CapEx - Improvement	8840-1744	EnergyNorth	GIS Marketing Enhancement	\$ 51,177	303
LU CapEx - Improvement	8840-1745	EnergyNorth	Mobiletech Enhancements	\$ 37,054	303
LU CapEx - Improvement	8840-1746	EnergyNorth	Concord Office	\$ 500,000	390
LU CapEx - Improvement	8840-1755	EnergyNorth	Motorized Gate for Concord Plant	\$ 55,000	375
LU CapEx - Improvement	8840-1756	EnergyNorth	Nashua Meter Building Repointing	\$ 150,000	375
LU CapEx - Improvement	8840-1757	EnergyNorth	CNG Fast Fill Station for Manchester and Tilton Yards	\$ 1,920,000	320
LU CapEx - Improvement	8840-1758	EnergyNorth	Manchester Solar Install	\$ 190,000	380
LU CapEx - Improvement	8840-1759	EnergyNorth	Paving Manchester Yard	\$ 900,000	375
LU CapEx - Improvement	TBD	EnergyNorth	Paving Nashua Yard	\$ -	375
LU CapEx - Improvement	8840-1762	EnergyNorth	Tilton Office Refresh	\$ 600,000	390
LU CapEx - Improvement	8840-1763	EnergyNorth	Manchester Kitchen Refresh	\$ 35,000	390
LU CapEx - Improvement	8840-1764	EnergyNorth	Supplemental AC for Londonderry (Dispatch/Training Rms)	\$ 21,000	390
LU CapEx - Improvement	8840-1765	EnergyNorth	Tilton Yard Shelving Replacement	\$ 8,662	390
LU CapEx - Improvement	8840-1766	EnergyNorth	Chestnut Street, Nashua Regulator Station Replacement	\$ 325,000	378
LU CapEx - Improvement	8840-1769	EnergyNorth	Laconia Phase II	\$ 850,000	367
LU CapEx - Improvement	8840-1770	EnergyNorth	Daniel Webster Highway	\$ 650,000	367
LU CapEx - Improvement	8840-C18800	EnergyNorth	Upgrade Hi Line - Concord to Tilton Phase 1	\$ 700,000	367
LU CapEx - Replenishment	8840-1701	EnergyNorth	Reserve for Unidentified Mandated/Growth Projects	\$ 3,139,334	367
LU CapEx - Replenishment	8840-1702	EnergyNorth	Meter Protection Program	\$ 50,000	381
LU CapEx - Replenishment	8840-1703	EnergyNorth	Cathodic Protection Program	\$ 750,000	367
LU CapEx - Replenishment	8840-1704	EnergyNorth	Replacement Services Random (Non Leaks)	\$ 490,000	380
LU CapEx - Replenishment	8840-1705	EnergyNorth	Replacement Services Random (Due to Leaks)	\$ 300,000	380
LU CapEx - Replenishment	8840-1706	EnergyNorth	Meter Work Project (Changes)	\$ 150,000	381
LU CapEx - Replenishment	8840-1707	EnergyNorth	Meter Work Project (Meter Purchases)	\$ 1,300,000	381
LU CapEx - Replenishment	8840-1708	EnergyNorth	Corrosion & Miscellaneous Fitting	\$ 100,000	367
LU CapEx - Replenishment	8840-1709	EnergyNorth	Valve Installation/Replacement	\$ 50,000	367
LU CapEx - Replenishment	8840-1710	EnergyNorth	Leak Repairs	\$ 250,000	367
LU CapEx - Replenishment	8840-1713	EnergyNorth	Main Replacement Fitting LPP	\$ 200,000	367
LU CapEx - Replenishment	8840-1714	EnergyNorth	K Meter Replacement Program	\$ 100,000	381
LU CapEx - Replenishment	8840-1715	EnergyNorth	Aldy1-A Replacement Program	\$ 550,000	367
LU CapEx - Replenishment	8840-1716	EnergyNorth	Main Replacement Reactive	\$ 100,000	367
LU CapEx - Replenishment	8840-1717	EnergyNorth	Dispatch and Control Center	\$ 10,000	375
LU CapEx - Replenishment	8840-1718	EnergyNorth	Purchase Misc Capital Equipment & Tools	\$ 175,000	394
LU CapEx - Replenishment	8840-1719	EnergyNorth	Transportation Fleet and Equipment Purchases	\$ 1,978,000	392
LU CapEx - Replenishment	8840-1720	EnergyNorth	SCADA Capital Improvements	\$ 10,000	303
LU CapEx - Replenishment	8840-1767	EnergyNorth	Replace Mueller Stopping Equipment w/ TD Williamson	\$ 500,000	367
		EnergyNorth	Bond Refund for Concord Training Center	\$ (8,000)	390
LU CapEx - Improvement	8843-1704	Keene	Facility Improvements & Additions - Keene	\$ 5,000	391
LU CapEx - Improvement	8843-1705	Keene	IT - Software, Equipment & Infrastructure	\$ 25,000	303
LU CapEx - Improvement	8843-1706	Keene	Facility Improvements & Additions - Keene	\$ 45,000	391
LU CapEx - Improvement	8843-C18750	Keene	Install Security Equipment - Keene	\$ 15,000	391
LU CapEx - Improvement	8843-ENI103	Keene	Main Replacement City/State Construction	\$ 50,000	367
LU CapEx - Improvement	8843-ENI137	Keene	Service Replacement City/State Construction	\$ 20,000	380
LU CapEx - Improvement	8843-REL105	Keene	Gas System Planning & Reliability	\$ 50,000	378
LU CapEx - Replenishment	8843-1701	Keene	Reserve for unidentified projects	\$ 25,000	367
LU CapEx - Replenishment	8843-1702	Keene	Purchase Misc. Capital Tools/Equipment	\$ 4,000	393
LU CapEx - Replenishment	8843-1703	Keene	Transportation Fleet and Equipment Purchases	\$ 45,000	392
LU CapEx - Replenishment	8843-ENI006	Keene	Cathodic Protection/Corrosion Mitigation Program	\$ 5,000	367
LU CapEx - Replenishment	8843-ENI007	Keene	Replacement Services Random	\$ 5,000	380
LU CapEx - Replenishment	8843-ENI100P	Keene	Meter Work Project (Meter Purchases)	\$ 10,000	381
LU CapEx - Replenishment	8843-ENI107	Keene	Main Replacement LPP	\$ 150,000	367
LU CapEx - Replenishment	8843-ENI117	Keene	Service Replacement LPP	\$ 25,000	380
LU CapEx - Replenishment	8843-REL109	Keene	SCADA Capital Improvements	\$ 5,000	378
LU CapEx - Replenishment	8843-REL110	Keene	Valve Installation/Replacement	\$ 6,000	367

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 17-048
Calculation of Recoupment Amount

	(A)	(B)
1. Settlement Permanent Rate Increase	\$10,300,000	
2. Temporary Rate Increase	<u>\$6,750,000</u>	
3. Annual Recoupment		\$3,550,000
4. divided by: TY Weather Normal Deliveries (th)*		<u>159,761,663</u>
5. Recoupment per Therm		\$0.0222
6. Times: Actual/Estimated Jul-Apr Deliveries (th)**		<u>161,741,745</u>
7. Recoupment		<u><u>\$3,590,667</u></u>

* Test Year Delivery data from initial filing Schedule Rates-2, p.6

** Time Difference is number of months that Temporary Rates were in effect.

Due to colder than normal temperatures, actual therms for the recoupment period exceeded the annual weather normalized sales.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Docket No. DG 17-048

Actual/Estimated Deliveries (th) for Recoupment Calculation

	Month	Deliveries	*
1.	Jul-17	5,277,399	A
2.	Aug-17	5,724,645	A
3.	Sep-17	5,838,102	A
4.	Oct-17	8,439,912	A
5.	Nov-17	16,780,042	A
6.	Dec-17	26,501,752	A
7.	Jan-18	26,925,176	E
8.	Feb-18	25,940,404	E
9.	Mar-18	23,074,433	E
10.	Apr-18	17,239,880	E
11.	TOTAL	161,741,745	

* Actual data (A), Estimated data (E)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Case Expense (Through February 15, 2018)
Docket No. DG 17-048

<u>Purpose</u>	<u>Provider</u>	<u>Amount</u>
Revenue Requirement	Concentric	\$ 136,829
Marginal Cost Study	Concentric	70,939
Functional Cost of Service Study	Concentric	14,993
Rate Design	Concentric	35,696
Decoupling	Concentric	29,826
Return on Equity	ScottMadden	39,830
Depreciation Study	MAC	43,444
Legal Notice		1,446
Court Reporter	Patnaude	472
Copying	Minuteman Press	2,753
<u>Staff Consultants</u>		
Revenue Requirement	Blue Ridge Consulting	34,691
Return on Equity	J. Randall Woolridge	-
Follow-Up	Liberty Consulting	<u>57,340</u>
Total through February 15, 2018		\$ 468,259
Additional Estimated Expenses through Conclusion of case		<u>61,741</u>
Total Rate Case Expenses (Actual through Feb. 15 plus estimate)		<u><u>\$ 530,000</u></u>

Permanent rate increase	10,300,000	
Original gross-up	<u>1.6504</u>	
Increase before gross-up	6,240,911	
Gross-up with new tax rates	<u>1.3789</u>	
Revised Grossed-up increase	8,605,593	
Difference in gross-up	(1,694,407)	
Excess DIT (amort. over 39.05 years) *	<u>(699,657)</u>	(27,321,620 / 39.05)
Total annual amount to return to customers	<u><u>(2,394,065)</u></u>	

* Revaluing the existind deferred tax assets and liabilities at the lower tax rates resulted in a net amount of excess deferred tax liaiblity of \$27,321,620 which will be amortized and returned to customers over the average remaining life of the underlying assets which is 39.05 years.

Summer Season (May - Oct.)							Total
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	2016
19	14	11	9	9	11	73	226
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$8.03	\$5.91	\$4.50	\$3.83	\$3.77	\$4.64	\$30.69	\$94.91
\$22.91	\$20.79	\$19.38	\$18.71	\$18.65	\$19.52	\$119.97	\$273.47
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6195
\$8.42	\$6.20	\$4.72	\$4.02	\$3.95	\$4.87	\$32.18	\$140.01
\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659
\$1.26	\$0.93	\$0.71	\$0.60	\$0.59	\$0.73	\$4.81	\$14.89
\$32.60	\$27.92	\$24.80	\$23.33	\$23.19	\$25.12	\$156.96	\$428.36

Summer Season (May - Oct.)							Total
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	2016
19	14	11	9	9	11	73	226
\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$101.28	\$202.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.27	\$3.14	\$2.39	\$2.04	\$2.00	\$2.47	\$16.30	\$50.42
\$21.15	\$20.02	\$19.27	\$18.92	\$18.88	\$19.35	\$117.58	\$252.98
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.6259
\$8.36	\$6.15	\$4.68	\$3.98	\$3.92	\$4.83	\$31.92	\$141.44
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
\$1.22	\$0.90	\$0.69	\$0.58	\$0.57	\$0.71	\$4.68	\$14.46
\$30.73	\$27.07	\$24.63	\$23.48	\$23.37	\$24.89	\$154.17	\$408.88

\$1.87 6.09%	\$0.85 3.13%	\$0.17 0.68%	(\$0.15) -0.66%	(\$0.18) -0.79%	\$0.24 0.96%	\$2.79 1.81%	\$19.48 4.76%
\$1.77 8.35%	\$0.77 3.85%	\$0.11 0.56%	(\$0.20) -1.08%	(\$0.23) -1.24%	\$0.18 0.91%	\$2.38 2.03%	\$20.49 8.10%
\$0.11 1.10%	\$0.08 1.10%	\$0.06 1.10%	\$0.05 1.10%	\$0.05 1.10%	\$0.06 1.10%	\$0.40 1.10%	(\$1.01) -0.65%

[illegible]

Summer Season (May - Oct.)								
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016	
58	27	17	14	14	20	150	718	
\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$35.71	\$71.42	
\$4.62	\$4.62	\$3.90	\$3.31	\$3.23	\$4.62	\$24.30	\$143.14	
\$8.71	\$1.55	\$0.00	\$0.00	\$0.00	\$0.09	\$10.35	\$22.77	
\$19.28	\$12.12	\$9.85	\$9.27	\$9.18	\$10.66	\$70.36	\$237.34	
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6498	
\$25.41	\$11.76	\$7.44	\$6.32	\$6.16	\$8.97	\$66.06	\$466.73	
\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	
\$3.80	\$1.76	\$1.11	\$0.95	\$0.92	\$1.34	\$9.88	\$47.33	
\$48.50	\$25.64	\$18.40	\$16.53	\$16.26	\$20.97	\$146.30	\$751.39	

Summer Season (May - Oct.)								
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016	
58	27	17	14	14	20	150	718	
\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$58.62	\$117.24	
\$3.09	\$3.09	\$2.61	\$2.22	\$2.16	\$3.09	\$16.25	\$95.74	
\$4.82	\$0.86	\$0.00	\$0.00	\$0.00	\$0.05	\$5.72	\$12.60	
\$17.68	\$13.72	\$12.38	\$11.99	\$11.93	\$12.91	\$80.60	\$225.58	
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.6579	
\$25.21	\$11.66	\$7.38	\$6.26	\$6.10	\$8.90	\$65.52	\$472.50	
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	
\$3.69	\$1.71	\$1.08	\$0.92	\$0.89	\$1.30	\$9.60	\$45.97	
\$46.58	\$27.09	\$20.84	\$19.17	\$18.93	\$23.11	\$155.71	\$744.04	

\$1.92	(\$1.45)	(\$2.43)	(\$2.64)	(\$2.67)	(\$2.14)	(\$9.41)	\$7.35
4.12%	-5.35%	-11.68%	-13.78%	-14.12%	-9.25%	-6.05%	0.99%
\$1.60	(\$1.60)	(\$2.53)	(\$2.72)	(\$2.75)	(\$2.25)	(\$10.24)	\$11.76
9.07%	-11.64%	-20.41%	-22.70%	-23.04%	-17.43%	-12.70%	5.21%
\$0.32	\$0.15	\$0.09	\$0.08	\$0.08	\$0.11	\$0.82	(\$4.41)
1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	-0.85%

Summer Season (May - Oct.)						Summer	Total 2016
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16		
127	53	27	24	23	43	297	2,075
\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$344.67	\$689.33
\$9.42	\$9.42	\$9.42	\$9.42	\$9.42	\$9.42	\$56.52	\$339.11
\$33.91	\$10.35	\$2.36	\$1.16	\$0.93	\$7.21	\$55.92	\$428.63
\$100.77	\$77.22	\$69.23	\$68.02	\$67.79	\$74.07	\$457.10	\$1,457.06
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6614
\$53.96	\$22.37	\$11.65	\$10.04	\$9.73	\$18.15	\$125.90	\$1,372.44
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$5.96	\$2.47	\$1.29	\$1.11	\$1.08	\$2.01	\$13.92	\$97.30
\$160.69	\$102.06	\$82.17	\$79.17	\$78.59	\$94.23	\$596.92	\$2,926.81

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
127	53	27	24	23	43	297	2,075
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40
\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$52.60	\$315.58
\$31.56	\$9.64	\$2.20	\$1.08	\$0.86	\$6.71	\$52.04	\$398.92
\$93.77	\$71.85	\$64.42	\$63.29	\$63.08	\$68.93	\$425.34	\$1,355.89
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.6704
\$53.50	\$22.18	\$11.55	\$9.95	\$9.64	\$18.00	\$124.83	\$1,391.11
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$5.72	\$2.37	\$1.24	\$1.06	\$1.03	\$1.93	\$13.36	\$93.38
\$152.99	\$96.41	\$77.21	\$74.31	\$73.75	\$88.85	\$563.52	\$2,840.38

[illegible]

Docket No. DG 17-048
Settlement Agreement
Attachment F
Page 5 of 16

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,001	491	269	267	264	437	2,729	14,362
\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$1,034.00	\$2,068.00
\$171.34	\$171.34	\$115.22	\$114.42	\$113.10	\$171.34	\$856.75	\$3,401.19
\$171.47	\$25.99	\$0.00	\$0.00	\$0.00	\$10.55	\$208.01	\$1,832.08
\$515.13	\$369.66	\$287.55	\$286.75	\$285.43	\$354.22	\$2,098.76	\$7,301.26
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6484
\$424.61	\$208.33	\$114.11	\$113.32	\$112.01	\$185.37	\$1,157.74	\$9,311.99
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$46.94	\$23.03	\$12.61	\$12.53	\$12.38	\$20.49	\$127.98	\$673.43
\$986.68	\$601.02	\$414.27	\$412.60	\$409.83	\$560.09	\$3,384.47	\$17,286.69

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,001	491	269	267	264	437	2,729	14,362
\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32
\$159.44	\$159.44	\$107.22	\$106.48	\$105.25	\$159.44	\$797.27	\$3,165.06
\$159.55	\$24.19	\$0.00	\$0.00	\$0.00	\$9.82	\$193.56	\$1,704.80
\$479.35	\$343.99	\$267.58	\$266.84	\$265.61	\$329.62	\$1,952.99	\$6,794.18
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.6567
\$421.00	\$206.56	\$113.14	\$112.35	\$111.06	\$183.80	\$1,147.91	\$9,431.29
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$45.04	\$22.10	\$12.10	\$12.02	\$11.88	\$19.66	\$122.81	\$646.27
\$945.40	\$572.64	\$392.82	\$391.21	\$388.55	\$533.08	\$3,223.72	\$16,871.74

\$41.28 4.37%	\$28.37 4.95%	\$21.45 5.46%	\$21.38 5.47%	\$21.28 5.48%	\$27.00 5.07%	\$160.76 4.99%	\$414.95 2.46%
\$35.78 7.46%	\$25.67 7.46%	\$19.97 7.46%	\$19.92 7.46%	\$19.83 7.46%	\$24.60 7.46%	\$145.77 7.46%	\$507.08 7.46%
\$5.50 1.18%	\$2.70 1.18%	\$1.48 1.18%	\$1.47 1.18%	\$1.45 1.18%	\$2.40 1.18%	\$14.99 1.18%	(\$92.13) -0.91%

[illegible]

Summer Season (May - Oct.)						Summer	Total 2016
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16		
186	151	125	119	119	134	834	2,455
\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$344.67	\$689.33
\$28.39	\$28.39	\$28.39	\$28.39	\$28.39	\$28.39	\$170.34	\$340.67
\$15.81	\$9.43	\$4.65	\$3.58	\$3.51	\$6.20	\$43.19	\$231.51
\$101.65	\$95.27	\$90.48	\$89.41	\$89.35	\$92.03	\$558.19	\$1,261.51
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6316
\$85.62	\$69.68	\$57.72	\$55.05	\$54.88	\$61.59	\$384.53	\$1,550.57
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$8.71	\$7.09	\$5.87	\$5.60	\$5.58	\$6.26	\$39.11	\$115.12
\$195.97	\$172.03	\$154.07	\$150.06	\$149.81	\$159.89	\$981.84	\$2,927.20

Summer Season (May - Oct.)								
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016	
186	151	125	119	119	134	834	2,455	
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40	
\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$158.52	\$317.04	
\$14.72	\$8.78	\$4.33	\$3.33	\$3.27	\$5.77	\$40.20	\$215.48	
\$94.59	\$88.65	\$84.20	\$83.20	\$83.14	\$85.64	\$519.42	\$1,173.92	
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6377	
\$84.95	\$69.13	\$57.27	\$54.62	\$54.45	\$61.11	\$381.53	\$1,565.55	
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	
\$8.36	\$6.80	\$5.63	\$5.37	\$5.36	\$6.01	\$37.54	\$110.47	
\$187.90	\$164.59	\$147.10	\$143.20	\$142.95	\$152.76	\$938.49	\$2,849.95	

[illegible]

Summer Season (May - Oct.)								
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016	
1,188	953	818	759	782	898	5,398	14,690	
\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$1,034.00	\$2,068.00	
\$176.63	\$168.38	\$144.43	\$134.15	\$138.16	\$158.58	\$920.32	\$2,382.80	
\$18.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.83	\$553.31	
\$367.80	\$340.71	\$316.76	\$306.48	\$310.49	\$330.91	\$1,973.15	\$5,004.10	
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6244	
\$547.49	\$439.46	\$376.95	\$350.11	\$360.59	\$413.88	\$2,488.47	\$9,172.80	
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	
\$55.69	\$44.70	\$38.34	\$35.61	\$36.68	\$42.10	\$253.12	\$688.81	
\$970.97	\$824.87	\$732.05	\$692.20	\$707.76	\$786.89	\$4,714.74	\$14,865.72	

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016	
1,188	953	818	759	782	898	5,398	14,690	
\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32	
\$164.40	\$156.72	\$134.43	\$124.85	\$128.59	\$147.60	\$856.58	\$2,217.38	
\$17.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.52	\$514.87	
\$342.28	\$317.08	\$294.79	\$285.21	\$288.95	\$307.96	\$1,836.27	\$4,656.58	
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6301	
\$543.21	\$436.03	\$374.01	\$347.38	\$357.77	\$410.64	\$2,469.03	\$9,256.50	
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	
\$53.44	\$42.90	\$36.80	\$34.18	\$35.20	\$40.40	\$242.91	\$661.03	
\$938.94	\$796.00	\$705.59	\$666.77	\$681.92	\$759.00	\$4,548.21	\$14,574.11	

\$32.04 3.41%	\$28.87 3.63%	\$26.47 3.75%	\$25.43 3.81%	\$25.84 3.79%	\$27.89 3.67%	\$166.53 3.66%	\$291.61 2.00%
\$25.51 7.45%	\$23.63 7.45%	\$21.98 7.45%	\$21.26 7.46%	\$21.54 7.46%	\$22.96 7.45%	\$136.88 7.45%	\$347.53 7.46%
6.52 1.09%	\$5.23 1.09%	\$4.49 1.09%	\$4.17 1.09%	\$4.30 1.09%	\$4.93 1.09%	\$29.64 1.09%	(\$55.92) -0.56%

[illegible]

Summer Season (May - Oct.)							Total 2016
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$761.10 \$0.00 \$825.35	\$761.10 \$0.00 \$436.07	\$761.10 \$0.00 \$253.87	\$761.10 \$0.00 \$351.52	\$761.10 \$0.00 \$355.80	\$761.10 \$0.00 \$506.18	\$4,566.61 \$0.00 \$2,728.79	\$9,133.22 \$0.00 \$12,449.50
\$1,586.46	\$1,197.17	\$1,014.97	\$1,112.62	\$1,116.90	\$1,267.28	\$7,295.40	\$21,582.72
\$0.4610 \$10,785.10	\$0.4610 \$5,698.18	\$0.4610 \$3,317.38	\$0.4610 \$4,593.39	\$0.4610 \$4,649.32	\$0.4610 \$6,614.33	\$0.4610 \$35,657.70	\$0.6313 \$143,284.42
\$0.0469 \$1,097.03	\$0.0469 \$579.60	\$0.0469 \$337.43	\$0.0469 \$467.23	\$0.0469 \$472.91	\$0.0469 \$672.79	\$0.0469 \$3,626.99	\$0.0469 \$10,642.24
\$13,468.58	\$7,474.94	\$4,669.78	\$6,173.24	\$6,239.13	\$8,554.40	\$46,580.09	\$175,509.38

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$708.24 \$0.00 \$767.36	\$708.24 \$0.00 \$405.42	\$708.24 \$0.00 \$236.03	\$708.24 \$0.00 \$326.82	\$708.24 \$0.00 \$330.80	\$708.24 \$0.00 \$470.61	\$4,249.44 \$0.00 \$2,537.03	\$8,498.88 \$0.00 \$11,588.21
\$1,475.60	\$1,113.66	\$944.27	\$1,035.06	\$1,039.04	\$1,178.85	\$6,786.47	\$20,087.09
\$0.4574 \$10,700.88	\$0.4574 \$5,653.68	\$0.4574 \$3,291.47	\$0.4574 \$4,557.52	\$0.4574 \$4,613.01	\$0.4574 \$6,562.68	\$0.4574 \$35,379.25	\$0.6374 \$144,666.59
\$0.0450 \$1,052.78	\$0.0450 \$556.22	\$0.0450 \$323.82	\$0.0450 \$448.38	\$0.0450 \$453.84	\$0.0450 \$645.65	\$0.0450 \$3,480.69	\$0.0450 \$10,212.97
\$13,229.25	\$7,323.56	\$4,559.56	\$6,040.96	\$6,105.89	\$8,387.18	\$45,646.41	\$174,966.65

\$239.33 1.81%	\$151.38 2.07%	\$110.22 2.42%	\$132.28 2.19%	\$133.25 2.18%	\$167.22 1.99%	\$933.68 2.05%	\$542.73 0.31%
\$110.86 7.51%	\$83.50 7.50%	\$70.70 7.49%	\$77.56 7.49%	\$77.86 7.49%	\$88.43 7.50%	\$508.92 7.50%	\$1,495.63 7.45%
\$128.47 1.09%	\$67.88 1.09%	\$39.52 1.09%	\$54.72 1.09%	\$55.38 1.09%	\$78.79 1.09%	\$424.76 1.09%	(\$952.90) -0.62%

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
15	11	9	8	7	10	60	168
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6.32	\$4.63	\$3.68	\$3.31	\$2.95	\$4.12	\$25.00	\$70.35
\$21.20	\$19.51	\$18.56	\$18.19	\$17.83	\$19.00	\$114.28	\$248.91
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6110
\$6.63	\$4.85	\$3.86	\$3.47	\$3.09	\$4.32	\$26.22	\$102.35
\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659	\$0.0659
\$0.99	\$0.73	\$0.58	\$0.52	\$0.46	\$0.65	\$3.92	\$11.04
\$28.83	\$25.08	\$22.99	\$22.18	\$21.38	\$23.96	\$144.42	\$362.30

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
15	11	9	8	7	10	60	168
\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$54.00	\$108.00
\$17.35	\$12.69	\$10.09	\$9.08	\$8.08	\$11.30	\$68.59	\$193.01
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$26.35	\$21.69	\$19.09	\$18.08	\$17.08	\$20.30	\$122.59	\$301.01
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.2128
\$9.46	\$6.92	\$5.50	\$4.95	\$4.41	\$6.16	\$37.39	\$203.16
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$35.81	\$28.61	\$24.60	\$23.03	\$21.49	\$26.45	\$159.99	\$504.16

(\$6.98)	(\$3.53)	(\$1.60)	(\$0.85)	(\$0.11)	(\$2.49)	(\$15.57)	(\$141.87)
-19.49%	-12.33%	-6.51%	-3.69%	-0.51%	-9.43%	-9.73%	-28.14%
(\$5.15)	(\$2.19)	(\$0.54)	\$0.11	\$0.74	(\$1.30)	(\$8.31)	(\$52.10)
-19.53%	-10.08%	-2.80%	0.61%	4.36%	-6.40%	-6.78%	-17.31%
(\$1.83)	(\$1.34)	(\$1.07)	(\$0.96)	(\$0.85)	(\$1.19)	(\$7.25)	(\$89.77)
-19.39%	-19.39%	-19.39%	-19.39%	-19.39%	-19.39%	-19.39%	-44.19%

[illegible]

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
91	28	14	10	9	20	173	1,143
\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$344.67	\$689.33
\$9.42	\$9.42	\$6.78	\$4.73	\$4.32	\$9.42	\$44.08	\$309.55
\$22.36	\$2.62	\$0.00	\$0.00	\$0.00	\$0.08	\$25.06	\$153.54
\$89.22	\$69.49	\$64.22	\$62.17	\$61.76	\$66.95	\$413.81	\$1,152.42
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6591
\$38.46	\$12.00	\$6.10	\$4.26	\$3.89	\$8.60	\$73.31	\$753.15
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$4.25	\$1.33	\$0.67	\$0.47	\$0.43	\$0.95	\$8.10	\$53.58
\$131.94	\$82.82	\$71.00	\$66.90	\$66.08	\$76.49	\$495.23	\$1,959.15

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
91	28	14	10	9	20	173	1,143
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$32.60	\$16.58	\$11.57	\$10.56	\$23.35	\$186.84	\$721.06
\$10.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.08	\$397.25
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.36
\$120.26	\$50.60	\$34.58	\$29.57	\$28.56	\$41.35	\$304.92	\$1,410.67
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.3980
\$56.95	\$17.77	\$9.04	\$6.31	\$5.76	\$12.73	\$108.56	\$1,597.40
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$177.21	\$68.37	\$43.62	\$35.88	\$34.32	\$54.08	\$413.47	\$3,008.06

(\$45.27)	\$14.44	\$27.38	\$31.03	\$31.76	\$22.42	\$81.76	(\$1,048.91)
-25.55%	21.13%	62.78%	86.48%	92.55%	41.45%	19.77%	-34.87%
(\$31.04)	\$18.89	\$29.64	\$32.60	\$33.20	\$25.60	\$108.90	(\$258.24)
-25.81%	37.33%	85.72%	110.26%	116.24%	61.91%	35.71%	-18.31%
(\$14.24)	(\$4.44)	(\$2.26)	(\$1.58)	(\$1.44)	(\$3.18)	(\$27.14)	(\$790.67)
-25.00%	-25.00%	-25.00%	-25.00%	-25.00%	-25.00%	-25.00%	-49.50%

Summer Season (May - Oct.)						Summer	Total 2016
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16		
1,432	746	754	43	377	621	3,971	16,334
\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$172.33	\$1,034.00	\$2,068.00
\$171.34	\$171.34	\$171.34	\$18.24	\$161.28	\$171.34	\$864.86	\$3,434.89
\$294.47	\$98.71	\$100.94	\$0.00	\$0.00	\$62.92	\$557.03	\$2,372.54
\$638.14	\$442.37	\$444.61	\$190.57	\$333.62	\$406.59	\$2,455.89	\$7,875.43
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6337
\$607.48	\$316.43	\$319.75	\$18.06	\$159.73	\$263.22	\$1,684.67	\$10,351.16
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$67.15	\$34.98	\$35.35	\$2.00	\$17.66	\$29.10	\$186.22	\$765.95
\$1,312.76	\$793.78	\$799.70	\$210.63	\$511.00	\$698.91	\$4,326.78	\$18,992.53

Summer Season (May - Oct.)							Total 2016
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,432	746	754	43	377	621	3,971	16,334
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$49.06	\$92.18	\$92.18	\$509.94	\$1,063.00
\$113.30	\$113.30	\$113.30	\$0.00	\$113.30	\$113.30	\$566.52	\$1,246.34
\$978.99	\$433.81	\$440.03	\$0.00	\$140.27	\$334.14	\$2,327.24	\$11,197.39
\$1,202.47	\$657.29	\$663.51	\$67.06	\$363.75	\$557.62	\$3,511.70	\$13,722.74
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.3147
\$899.47	\$468.53	\$473.44	\$26.75	\$236.50	\$389.75	\$2,494.44	\$21,474.18
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,101.94	\$1,125.81	\$1,136.95	\$93.81	\$600.25	\$947.37	\$6,006.14	\$35,196.92

[illegible]

Summer Season (May - Oct.)							Total
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	2016
137	109	97	98	90	105	635	1,513
\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$57.44	\$344.67	\$689.33
\$28.39	\$28.39	\$27.53	\$27.90	\$25.54	\$28.39	\$166.13	\$336.47
\$6.76	\$1.63	\$0.00	\$0.00	\$0.00	\$0.83	\$9.22	\$60.56
\$92.59	\$87.47	\$84.97	\$85.35	\$82.98	\$86.66	\$520.02	\$1,086.36
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6110
\$62.98	\$50.18	\$44.70	\$45.31	\$41.47	\$48.18	\$292.81	\$924.66
\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469	\$0.0469
\$6.41	\$5.10	\$4.55	\$4.61	\$4.22	\$4.90	\$29.78	\$70.97
\$161.98	\$142.75	\$134.21	\$135.26	\$128.67	\$139.74	\$842.62	\$2,081.99

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
137	109	97	98	90	105	635	1,513
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$53.46	\$27.23	\$16.01	\$17.26	\$9.41	\$23.14	\$146.51	\$522.58
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$163.64	\$137.41	\$126.19	\$127.44	\$119.58	\$133.31	\$807.57	\$1,844.70
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.1545
\$85.81	\$68.37	\$60.90	\$61.73	\$56.50	\$65.64	\$398.95	\$1,747.31
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$249.45	\$205.78	\$187.08	\$189.17	\$176.09	\$198.95	\$1,206.52	\$3,592.01

[illegible]

[illegible]