

DE 16-383
 Liberty Utilities (Granite State Electric) Corp.
 Summary of Recommendations

Schedule JJC-1

	2015 Test Year	Year 2016			Variance From 11/21 Update
		Original Proposal	Update (11/21)	Staff Recomm.	
Depreciation & Amortization (Account 403-405)	\$ 6,773,256	\$ 5,756,074	\$ 5,773,902	\$ 5,773,902	\$ -
Employee Pensions and Benefits	\$ 4,058,761	\$ 4,197,230	\$ 4,360,746	\$ 3,617,808	\$ (742,939)
Total	\$ 10,832,017	\$ 9,953,304	\$ 10,134,648	\$ 9,391,710	\$ (742,939)

DE 16-383
 Liberty Utilities (Granite State Electric) Corp.
 Depreciation and Amortization Expense (Account 403-405)

Schedule JJC-2

	Staff Recommendation						
	31-Dec-15 Plant Bal Per FERC Form-1	Adjustment for Non-Dep Plant	Adjustment For NHPUC Audit Report	Adjustment for GSEC Share DG 11-040	Adjusted Depreciable Plant Balance	Depreciation and Amortiz Rates	Depreciation Expense
Intangible Plant:							
301 Organization	\$ 24,808	\$ (24,808)			\$ -	0%	\$ -
303 Miscellaneous Plant	\$ 8,273,417	\$ -		\$ (8,172,095)	\$ 2,101,322	20%	\$ 420,264
Total	\$ 8,298,225	\$ (24,808)		\$ (8,172,095)	\$ 2,101,322		\$ 420,264
Distribution Plant:							
360 Land and Land Rights	\$ 1,662,249	\$ (1,662,249)		\$ -	\$ -		
361 Structures and Improvements	\$ 2,568,121			\$ -	\$ 2,568,121	2.56%	\$ 65,744
362 Station Equipment	\$ 21,382,737			\$ -	\$ 21,382,737	2.80%	\$ 598,717
364 Poles Towers and Fixtures	\$ 36,295,073			\$ -	\$ 36,295,073	3.25%	\$ 1,179,590
365 Overhead Conductors and Devices	\$ 50,307,110			\$ -	\$ 50,307,110	3.19%	\$ 1,604,797
366 Underground Conduits	\$ 6,063,522			\$ -	\$ 6,063,522	2.00%	\$ 121,270
367 Underground Conductors and Devices	\$ 11,812,295			\$ -	\$ 11,812,295	3.17%	\$ 374,450
368 Line Transformers	\$ 21,223,129			\$ -	\$ 21,223,129	3.51%	\$ 744,932
369 Services	\$ 9,589,773			\$ -	\$ 9,589,773	3.17%	\$ 303,996
370 Meters	\$ 4,706,087			\$ -	\$ 4,706,087	5.23%	\$ 248,128
372 Installations on Customer Premises	\$ 1,185,883			\$ -	\$ 1,185,883	4.17%	\$ 49,451
373 Street Lighting and Signal Systems	\$ 4,780,064			\$ -	\$ 4,780,064	4.33%	\$ 206,977
Total Distribution	\$ 171,576,043	\$ (1,662,249)		\$ -	\$ 169,913,794	3.20%	\$ 5,496,051
General Plant:							
389 Land and Land Rights	\$ 1,620,372	\$ (1,620,372)		\$ -	\$ -		
390 Structures & Improvements	\$ 9,415,236			\$ -	\$ 9,415,236	1.68%	\$ 158,176
391 Office Furniture & Equipment	\$ 928,249			\$ -	\$ 928,249	4.00%	\$ 37,130
392 Transportation Equip. (Ref. RR 3-11)	\$ 832,434		\$ 924,363	\$ -	\$ 1,756,797	7.50%	\$ 131,760
393 Stores Equipment	\$ 66,874			\$ -	\$ 66,874	3.33%	\$ 2,227
394 Tools, Shop and Garage Equipment	\$ 262,400			\$ -	\$ 262,400	4.17%	\$ 10,942
396 Power Operated Equipment	\$ 259,623			\$ -	\$ 259,623	3.03%	\$ 7,867
395 Laboratory Equipment	\$ 2,149,957			\$ -	\$ 2,149,957	8.23%	\$ 176,941
397 Communication Equipment	\$ 1,713,137		\$ (924,363)	\$ -	\$ 788,774	4.55%	\$ 35,889
398 Misc. Eq. & Asset Retire Cost (\$21K)	\$ 128,752	\$ (21,000)		\$ -	\$ 107,752	3.85%	\$ 4,148
Total General Plant	\$ 17,377,034	\$ (1,641,372)		\$ -	\$ 15,735,662	3.25%	\$ 565,080
Total Plant	\$ 197,251,302	\$ (3,328,429)		\$ (8,172,095)	\$ 187,750,778	3.29%	\$ 6,481,396
	<i>FERC Form-1</i>	<i>FERC Form-1</i>	<i>NHPUC Audit</i>	<i>Staff 1-5 (att.)</i>			
	<i>p. 204-207</i>	<i>p. 204-207</i>	<i>Issue No. 3 (att)</i>				
Amortization of Depreciation Reserve Surplus from DE 13-063 Settlement (ref. 11/21 Update Filing at RR-3-08, line 34, Bates 35)							\$ (706,686)
Staff Calculated Depreciation and Amortization Expense							<u>\$ 5,774,710</u>
Staff Recommended Depreciation and Amortization Expense (Rounding to Update amount)							<u>\$ 5,773,902</u>

000012

Docket No. DE 16-383
 Testimony of Jim Cunningham Jr.
 Page 12 of 27

	Test Year 2015	Proposed	Updated Filing (11/21)	Staff Recommend	Update versus Staff
Pensions	\$ 356,000	\$ 450,772	\$ 535,724	\$ 535,724	\$ -
OPEBs	\$ 566,000	\$ 208,351	\$ 258,043	\$ 258,043	\$ -
Workers Comp	\$ -	\$ 75,646	\$ 76,379	\$ 76,379	\$ -
All Other Employee Pensions and Benefits:					
Medical Costs		\$ 918,909	\$ 901,548	\$ 901,548	\$ -
Other Health Care Costs		\$ 189,980	\$ 183,352	\$ 183,352	\$ -
401-K		\$ 260,407	\$ 266,069	\$ 266,069	\$ -
Inactive Employees-Pension and OPEBs.		\$ 72,041	\$ 78,464	\$ 78,464	\$ -
NHPUC Audit Report		\$ -	\$ -	\$ (2,047)	\$ (2,047)
Other		\$ 6,989	\$ 4,447	\$ 4,447	\$ -
Sub-Total Medical, Other, 401-K, Inactive, NHPUC, Other	\$ 2,136,064	\$ 1,448,326	\$ 1,433,880	\$ 1,431,833	\$ (2,047)
Liberty acquisition Debit					
Before Capital Charge	\$ 2,014,135	\$ 2,014,135	\$ 2,056,720	\$ 2,056,720	\$ -
Capital Charge	\$ (961,547)	\$ -	\$ -	\$ (689,001)	\$ (689,001)
Net	\$ 1,052,588	\$ 2,014,135	\$ 2,056,720	\$ 1,367,719	\$ (689,001)
NEES Acquisition Credit					
Before Capital Charge		\$ -	\$ -	\$ (78,031)	\$ (78,031)
Capital Charge		\$ -	\$ -	\$ 26,140	\$ 26,140
Net	\$ (51,891) <i>est</i>	\$ -	\$ -	\$ (51,891)	\$ (51,891)
Total Employee Pensions and Benefits	\$ 4,058,761	\$ 4,197,230	\$ 4,360,746	\$ 3,617,808	\$ (742,939)

Appendix A

Educational and Professional Background

James J. Cunningham, Jr.

I am a graduate of Bentley University, Waltham, Massachusetts, and I hold a Bachelor of Science-Accounting Degree. I joined the Commission in 1988. In 1995, I completed the NARUC Annual Regulatory Studies Program and Michigan State University, sponsored by the National Association of Regulatory Utility Commissioners. In 1998 I completed the Depreciation Studies Program, sponsored by the Society of Depreciation Professionals, Washington, D.C., of which I am a member. I have reviewed and provided direct testimony on a variety of topics pertaining to New Hampshire electric, natural gas, steam, and water utilities. In 2008, I was promoted to my current position of Utility Analyst. Prior to joining the Commission I was employed by the General Electric Company (GE). While at GE, I completed the Financial Management Training Program and held assignments in General Accounting, Government Accounting & Contracts and Financial Analysis.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16

Appendix B

Testimony of James J. Cunningham, Jr.

Footnote References

- (1) NHPUC Audit Report, November 15, 2016, Audit Issue No. 2, p. 82
- (2) Information is provided in the footnote.
- (3) Order No. 25,638, March 17, 2014, Settlement Agreement, Attachment C.
- (4) NHPUC Audit Report, November 15, 2016, Audit Issue No. 3, p. 83 and Audit Issue No. 7, p. 90.
- (5) Staff 3-34.
- (6) Information is provided in the footnote.
- (7) Staff 1-5.
- (8) NHPUC Audit Report, November 15, 2016, Audit Issue No. 13, p. 102.
- (9) Information is provided in the footnote.
- (10) Information is provided in the footnote.
- (11) Staff 9-12.
- (12) Staff Testimony in DE 13-063, Staff 3-33.

Audit Issue #2 – page 10

Retirements

Background

Audit reviewed the FERC Form 1 detailed plant activity pages for the prior test year 2012 and each year through the end of the current test year 2015.

Issue

The Company reflected total additions, including the prior test year, \$62,602,777, retirements of \$(763,825), net increase adjustments of \$1,857,375 and a net transfer increase of \$3,457.

Audit requested clarification of the relatively small amount of retirements booked since the prior audit and was informed that a backlog had accumulated. While Audit notes that progress appears to have been made, the amount yet to be retired is unknown.

Recommendation

The Company must account for retirements in accordance with FERC, and in a timely manner. The value of the assets yet to be retired should be determined and the filing adjusted as appropriate. The book value of the assets retired will credit the respective plant in service account and debit the accumulated depreciation account.

Company Response

The Company concurs with Audit's recommendation. The Company notes that this issue does not impact rate base. Recently, the Company brought in a third plant accountant to assist with the large amount of plant-related transactions, including retirements.

Audit Conclusion

Audit appreciates the Company response. Audit cannot determine the rate base impact, as the amount of retirements yet to be posted is unknown. Audit also appreciates the hiring of a third plant accountant to address the backlog.

Granite State Electric Company
 Depreciation Service Lives and Net Salvage Value

Docket No. DE 13-063

	<u>Average Service Lives (Years)</u>	<u>Net Salvage Value (%)</u>
<u>Distribution Plant</u>		
361 Structures and Improvements	41	-5.0
362 Station Equipment	41	-15.0
364 Poles Towers and Fixtures	40	-30.0
365 Overhead Conductors and Devices	40	-27.5
366 Underground Conduits	55	-10.0
367 Underground Conductors and Devices	41	-30.0
368 Line Transformers	37	-30.0
369 Services	45	-42.5
370 Meters	22	-15.0
372 Installations on Customers' Premises	24	0.0
373 Street Lighting and Signal Systems	30	-30.0
<u>General Plant</u>		
390 Structures and Improvements	64	-7.5
391 Office Furniture and Equipment	25	0.0
392 Transportation Equipment	12	10.0
393 Stores Equipment	30	0.0
394 Tools, Shop and Garage Equipment	24	0.0
395 Laboratory Equipment	33	0.0
397 Communication Equipment	22	0.0
398 Miscellaneous Equipment	26	0.0

Audit Issue # 3-pages 13, 38

Capital Additions Booked to Incorrect FERC Account

Background

Audit reviewed the Fixed Asset system and continuing property records for the unitization of material handlers, bucket trucks, trailers, etc.

Issue

The Company booked the trucks and trailers to FERC account 396, Power Operated Equipment. The trucks and trailers should have been booked to FERC account 392, Transportation Equipment

Recommendation

Audit is aware that the digger derrick \$215,762 is properly booked in 396, but recommends the transfer of the bucket trucks and trailers to account 392, 1,934,195. The overall net plant does not change.

Company Response

The Company partially agrees and partially disagrees with the recommendation. The Company agrees with respect to the trailers (\$112,522.00) and some of what the Audit Staff has included in "bucket trucks" above (\$1,316,757). However, the "bucket trucks" referred to above include 3 material handlers (\$504,916.46) that each include a power operated lifting device that can lift up to 900 pounds. This information was provided to the Audit Staff in response to audit request #57. Pursuant to account 396, the account is to include "...power operated equipment used in construction or repair work.." including "...the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted." Thus, the Company disagrees with respect to the \$504,916.46 as those items are properly classified.

Audit Conclusion

Audit appreciates the Company's interpretation and understanding of account 396. The \$1,316,757 and the \$112,522 sum to the unitization test conducted by Audit on page 13. However, the fixed asset summary provided to Audit reflects two material handlers at a cost of \$173,248 each, or \$346,496, posted to plant 12/31/2013. The 2014 additions which sum to \$1,316,757 were acquired 6/30/2014 and represent four 55' bucket trucks and three 44' bucket trucks. Based on Audit's review and the Company's response, at least \$112,522 (trailers) should be moved from account 396 to account 392, and \$811,841 (trucks excluding the \$504,916 material handlers) should be moved from account 396 to account 392.

Audit Issue #7 - page 33

Plant in Service Account 372

Background

The filing schedule RR-2-1 line 17, Leased Property on Customers' Premises was verified to the general ledger account 8830-2-0000-10-1615-3720. The known and measurable adjustment of \$22,084 was identified in the filing as the reclassification of Account 1060 Plant in Service-not classified.

Issue

Audit reviewed the activity in 2013, which moved the balance of \$1,170,298 from the 101 to the appropriate 372 account. Accruals and reversals were noted. At year-end 12/31/2013, the balance of \$1,163,798 agreed with the FERC Form 1. There was no activity in the account in 2014 or 2015.

Audit requested clarification of the \$22,084, which appeared as an addition within the FERC Form 1 in 2014, but is noted as a known and measurable adjustment in the current filing.

The Company indicated that the \$22,084 relates to a water heater rental estimated distribution of the rentals in the Completed not Classified account 106 at the end of 2014. Because the Wennsoft "Water Heater Rental Program 2014" job has been used as an ongoing blanket job, rather than an annual job to be closed to plant, the Company indicated that there have been no water heaters closed to plant since 2013.

The known and measurable adjustment of \$22,084 was based on the same allocation estimate used in the FERC Form 1 in 2014. The Company noted that the water heaters currently in the CWIP account 107, \$172,064, does not accrue AFUDC, and that a review is currently underway to determine what portion of the \$172,064 should be closed to plant. In addition, a procedure is being determined to close water heaters to plant in service in a more timely manner.

Recommendation

Audit agrees with the Company's indication that procedures to close water heaters to plant in a more timely manner be adopted and implemented. Use of an allocation method to reflect plant in service balances should be part of that procedural review, as a more specific, accurate reflection of the true number of water heaters installed at customer premises should be included in the account 372.

Company Response

The Company has since determined the amount of water heaters in CWIP and that amount will be closed to plant by year end. Clear guidelines have been established and communicated to the water heater program administrators to ensure that the number of water heaters installed at customer's premises will be included in account 372. Going forward, the Company will open a new blanket job for water heaters at the beginning of each year and the job will be closed by year-end. Water heaters do not accrue AFUDC and the blanket job will be depreciated over its useful service life.

Audit Conclusion

Audit concurs with the Company response. If any update to the current rate filing is necessary, it should be provided in a timely manner. The response did not indicate what portion of the \$172,064 was closed to plant.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 16-383
Distribution Service Rate Case

Staff Data Requests - Set 1

Date Request Received: 5/27/16
Request No. Staff 1-5

Date of Response: 6/3/16
Respondent: Christian Brouillard
Steven Mullen

REQUEST:

Re: Brouillard at 4, line 13. Explain the need, and provide itemized detail for, the \$2.5M investment in IT infrastructure and applications.

RESPONSE:

The Q&A that begins on page 3 (Bates 0183), line 19 of Mr. Brouillard's testimony and ends on page 4 (Bates 0184), line 14 discusses capital investments that are subject to cost recovery in this proceeding. As it relates to IT infrastructure and applications, the \$2.5 million is less than the total IT capital investment. Total IT capital investments since the last distribution rate case were \$8.6 million. See Attachment Staff 1-5.1.xlsx, which lists the specific IT projects, their capital costs and accumulated depreciation as of December 31, 2015.

In Docket No. DG 11-040, the proceeding whereby Liberty Utilities acquired Granite State Electric and EnergyNorth Natural Gas, the settlement agreement included a provision that limited the amount of IT capital investments that could be included in rate calculations related to the transition of ownership from National Grid to Liberty Utilities. As pertains to this proceeding, the \$2.5 million is an approximate amount representing the amount of IT capital costs subject to recovery by Granite State Electric. See Attachment Staff 1-5.1.xlsx for details of the calculations.

In EnergyNorth's recent rate case, Docket No. DG 14-180, a list of IT capital projects was presented along with the respective portions of the costs allocated to EnergyNorth and Granite State Electric. The IT capital projects listed in Attachment Staff 1-5.1.xlsx are identical¹, including updated cost information for Granite State Electric. A description of the individual projects was included in attachments to the testimony of John Lowson in DG 14-180 and descriptive information from those attachments pertinent to systems used by Granite State Electric has been included as Attachment Staff 1-5.2 to this response.

¹ IT capital projects specific to EnergyNorth have not been included in this response.

Audit Issue #13 – page 66

Overcharged

Background

Audit reviewed the Operations and Maintenance expense accounts and made selections of individual entries to review in detail.

Issue

Audit reviewed the December union Metlife invoices in which two appear to be overpaid. The total of the two invoices that were paid was \$13,642 in which only \$6,821, or half of the invoice, appear to be the current amount due. These invoices were booked to Liberty but would increase the amount allocated to GSE at the end of the month by approximately \$2,047.

Recommendation

Audit recommends adjusting the December Metlife allocation for the overpayment of \$2,047 in account 8830-2-0000-69-5044-9260 Group Benefits.

Company Response

When the December union Metlife invoice was received, it included the balance from the November invoice which had already been paid but not reflected on the December invoice due to timing. This resulted in an overpayment, with the GSE portion being \$2,027.50. Metlife credited the overpayment in 2016. The Company is providing the November and December 2015 bills for supporting documentation.

The Company will adjust its rate case filing to remove the \$2,027.50 overpayment.

Audit Conclusion

Audit reviewed the November and December Metlife invoices provided by GSE. The overpayment was made in the amount of \$2,027.50 and not the \$2,047 Audit originally estimated.

Audit concurs with the Company's adjustment amount of \$2,027.50.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 16-383
Distribution Service Rate Case

Staff Data Requests - Set 9

Date Request Received: 10/6/16
Request No. Staff 9-12

Date of Response: 10/20/16
Respondent: Tisha Sanderson

REQUEST:

Reference RR 2-1, line 92 and 96. At the technical session on October 3, 2016, the Company indicated that Account 922 removes expenses related to capital charges.

- a. Please provide a reconciliation or analysis that shows the removal of the capitalized portion of "Pensions and Benefits" through Account 922.
- b. Please provide a reconciliation or analysis that shows the removal of the capitalized portion for "Additional Pension Amortization for GSE Only" through 922.
- c. Please indicate by year how much "Pension Amortization – for GSE Only" has been capitalized each year from the start of the amortization through the end of 2015.

RESPONSE:

- a. Please see Attachment Staff 9-12.a.xlsx. This attachment displays the monthly pensions and benefits posted to the various pensions and benefits accounts 926X, which ties to Bates 0133, Schedule RR-2-1, line 96. The attachment also shows on line 7 the monthly offset for the capitalized portion of the Company's pensions and benefits posted to account 8830-2-0000-69-5200-9220, using the 37.0% component for pensions and benefits of the total 156.6% burden rate.
- b. Please see Attachment Staff 9-12.a.xlsx. Capitalized labor is burdened at 156.6% and this rate includes the additional pension amortization. The capitalized portion of the additional pension amortization is posted to account 8830-2-0000-69-5200-9220 and is shown on line 8 of the attachment, using the 33.0% component for the pension amortization of the total 156.6% burden rate.
- c. In 2014 and 2015 the Company capitalized \$204,842.35 and \$961,547.13 of the "Pension Amortization for GSE Only" respectively. The 2015 amount is shown on line 8 of the attachment.

Capitalized Portion

1	Sum of Net Amount	Column Labels													
2	Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total	
3	8830-2-0000-69-5010-9220	\$ (2,925.84)	\$ (26,901.01)	\$ (67,127.63)	\$ (33,786.38)	\$ (32,605.35)	\$ (30,415.77)	\$ (24,122.02)	\$ (24,298.49)	\$ (41,589.90)	\$ (26,251.05)	\$ (30,555.91)	\$ (39,205.69)	\$ (379,785.04)	
4	8830-2-0000-69-5200-9220	\$ (354,062.04)	\$ (254,014.84)	\$ (366,394.01)	\$ (401,560.04)	\$ (449,367.75)	\$ (336,389.13)	\$ (313,455.31)	\$ (351,815.96)	\$ (424,039.07)	\$ (410,612.33)	\$ (464,946.24)	\$ (436,321.47)	\$ (4,562,978.19)	
5	Grand Total	\$ (356,987.88)	\$ (280,915.85)	\$ (433,521.64)	\$ (435,346.42)	\$ (481,973.10)	\$ (366,804.90)	\$ (337,577.33)	\$ (376,114.45)	\$ (465,628.97)	\$ (436,863.38)	\$ (495,502.15)	\$ (475,527.16)	\$ (4,942,763.23)	
6	The capitalized portion of pension and benefits, and the additional pension amortization is included in the grand total above but called out in more detail below:														
7	Capitalized Portion of Pensions & Benefits	\$ (83,654.50)	\$ (60,016.28)	\$ (86,568.19)	\$ (94,876.89)	\$ (106,172.46)	\$ (79,478.91)	\$ (74,060.32)	\$ (83,123.82)	\$ (100,188.03)	\$ (97,015.68)	\$ (109,853.20)	\$ (103,090.00)	\$ (1,078,098.30)	
8	Capitalized Portion of Additional Pension Amortization	\$ (74,610.77)	\$ (53,528.03)	\$ (77,209.47)	\$ (84,619.93)	\$ (94,694.35)	\$ (70,886.60)	\$ (66,053.80)	\$ (74,137.46)	\$ (89,356.89)	\$ (86,527.50)	\$ (97,977.18)	\$ (91,945.14)	\$ (961,547.13)	

Pensions & Benefits

9	Sum of Net Amount	Column Labels												
10	Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
11	8830-2-0000-69-5043-9260					\$ 2,549.17						\$ 3,823.94	\$ 18,462.32	\$ 24,835.43
12	8830-2-0000-69-5043-9261	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ (67,174.00)							\$ (42,174.00)
13	8830-2-0000-69-5043-9262	\$ 615.15	\$ 462.73	\$ 449.46	\$ 467.01	\$ 528.97	\$ 476.01	\$ 657.45	\$ 469.26	\$ 452.38	\$ 535.27	\$ 481.41	\$ 676.24	\$ 6,271.34
14	8830-2-0000-69-5043-9263					\$ 1,160.91	\$ 1,019.38	\$ 1,384.50	\$ 1,010.90	\$ 1,052.51	\$ 1,182.29	\$ 1,097.38	\$ 1,651.30	\$ 9,559.17
15	8830-2-0000-69-5043-9267	\$ 324,904.90	\$ (14,363.00)	\$ 151,742.05	\$ 171,048.38	\$ 151,154.78	\$ 230,218.42	\$ (423,674.07)	\$ 120,300.63	\$ 120,300.63	\$ 120,300.63	\$ 120,300.63	\$ (4,549.32)	\$ 1,067,684.66
16	8830-2-0000-69-5043-9268										\$ 4,083.36			\$ 4,083.36
17	8830-2-0000-69-5043-9269	\$ 27,267.33	\$ 21,439.01	\$ 22,790.26	\$ 20,520.31	\$ 36,773.48	\$ 21,497.46	\$ 28,846.84	\$ 19,980.67	\$ 19,684.54	\$ 22,288.81	\$ 19,625.67	\$ 26,015.86	\$ 286,730.24
18	8830-2-0000-69-5044-9260	\$ 55,128.16	\$ 148,613.37	\$ 106,524.12	\$ 109,340.63	\$ 117,840.42	\$ 78,143.57	\$ 78,210.89	\$ 111,752.15	\$ 95,208.53	\$ 105,653.90	\$ 101,939.81	\$ 103,944.38	\$ 1,212,299.93
19	8830-2-0000-69-5044-9262	\$ 86,498.69	\$ 86,498.69	\$ 86,498.69	\$ 86,498.69	\$ 86,498.69	\$ (30,345.91)	\$ 560,945.60	\$ 85,204.56	\$ 85,204.56	\$ 85,204.56	\$ 85,204.56	\$ 183,941.96	\$ 1,487,853.34
20	8830-2-0000-69-5044-9268							\$ 1,617.86						\$ 1,617.86
21	8830-2-0000-69-5045-9260								\$ 26,127.00				\$ (26,127.00)	\$ -
22	Grand Total	\$ 499,414.23	\$ 247,650.80	\$ 373,004.58	\$ 392,875.02	\$ 401,506.42	\$ 233,834.93	\$ 247,989.07	\$ 364,845.17	\$ 321,903.15	\$ 339,248.82	\$ 332,473.40	\$ 304,015.74	\$ 4,058,761.33

	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort
	Mar-06	FY06-07	3/31/2007	FY07-08	3/31/2008	FY08-09	3/31/2009	FY09-10	3/31/2010	FY10-11	3/31/2011	FY11-12	3/31/2012	FY12-13	3/31/2013	FY13-14
15	1,003,115	-151,770	851,345	-151,770	699,575	-151,770	547,805	-151,770	396,035	-151,770	244,265	-151,770	92,495	-82,495	0	0
49	781,049	-110,283	650,766	-110,283	540,483	-110,283	430,200	-110,283	319,917	-110,283	209,634	-110,283	99,351	-110,283	-10,932	10,932
30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	-923,962	78,031	-845,931	78,031	-767,900	78,031	-689,870	78,031	-611,839	78,031	-533,808	78,031	-455,778	78,031	-377,747	78,031
99	-964,399	68,268	-896,131	68,268	-827,863	68,268	-759,595	68,268	-691,327	68,268	-623,059	68,268	-554,791	68,268	-486,523	68,268
33	-124,197	-115,754	-239,952	-115,754	-355,706	-115,754	-471,460	-115,754	-587,215	-115,754	-702,969	-115,754	-818,723	-68,479	-875,203	157,231
85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	-1,228,334	160,321	-1,068,013	160,321	-907,692	160,321	-747,371	160,321	-587,050	160,321	-426,729	160,321	-266,408	160,321	-106,087	106,087
89	-1,173,369	131,904	-1,041,465	131,904	-909,561	131,904	-777,657	131,904	-645,753	131,904	-513,849	131,904	-381,945	131,904	-250,041	131,904
06	-2,401,703	292,225	-2,109,478	292,225	-1,817,253	292,225	-1,525,028	292,225	-1,232,803	292,225	-940,578	292,225	-648,353	292,225	-356,128	237,991
34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	11,492	-2,673	8,819	-2,673	6,146	-2,673	3,473	-2,673	800	-800	0	0	0	0	0	0
54	12,054	-2,261	9,793	-2,261	7,532	-2,261	5,271	-2,261	3,010	-2,261	749	-749	0	0	0	0
13	23,547	-4,934	18,613	-4,934	13,679	-4,934	8,745	-4,934	3,811	-3,061	750	-749	1	0	1	0
61	-2,502,354	171,537	-2,330,817	171,537	-2,159,281	171,537	-1,987,744	171,537	-1,816,207	173,410	-1,642,797	175,722	-1,467,076	235,748	-1,231,330	395,222
				\$ 292,225		\$ 292,225		\$ 292,225		\$ 292,225		\$ 292,225		\$ 292,225		\$ 237,991
				(4,934)		(4,934)		(4,934)		(3,061)		(749)		-		-
				(115,754)		(115,754)		(115,754)		(115,754)		(115,754)		(58,479)		157,231
				\$ 171,537		\$ 171,537		\$ 171,537		\$ 173,410		\$ 175,722		\$ 235,748		\$ 395,222