

DEPARTMENT OF PUBLIC SERVICE REGULATION
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MONTANA

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IN THE MATTER OF THE APPLICATION OF ABACO ENERGY SERVICES, LLC TO ESTABLISH SERVICE RATES AND TERMS OF SERVICE	UTILITY DIVISION Docket No. D2020.7.082
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STIPULATION AND SETTLEMENT AGREEMENT

ABACO Energy Services, LLC (“ABACO”) and the Montana Consumer Counsel (“MCC”), Boyne USA, Inc. (“Boyne”), and Shoshone Condominium Hotel Unit Owners Association, Inc. (“Shoshone”) (collectively the “Parties”) have agreed to the following Stipulation and Settlement Agreement (“Stipulation”) to resolve all issues raised by the Parties in this Docket.

BACKGROUND

1. On July 15, 2020, ABACO filed an application with the Montana Public Service Commission (“Commission”) seeking to establish service rates and terms of service for its operations in Big Sky, Montana in the area of the Big Sky Resort.

2. The MCC, Boyne, and Shoshone each intervened in this docket, and opposed the rates requested by ABACO, and raised other various issues regarding ABACO’s application.

3. The Parties engaged in written discovery and submitted pre-filed direct and rebuttal testimony of various lay and expert witnesses.

4. The Parties disagreed on a number of issues, including without limitation the rates, the monthly customer charge, the return on equity, the rate of return, the net plant value, the

owners' salaries, certain expenses, income tax treatment for the limited liability company, and other elements of rate design.

STIPULATION AND SETTLEMENT AGREEMENT

5. To establish just and reasonable rates for ABACO's customers and reach a fair and equitable resolution of the issues raised in this proceeding, the Parties stipulate and agree as follows:

- A. An annual non-gas revenue requirement of \$580,000 (which includes a 4-year amortization of \$100,000 rate case expense) and a single volumetric rate for all customers of \$0.69/gallon. This annual revenue requirement will remain in place each year until a new rate case is filed and adjudicated, or new interim rates are established by the Commission following the filing of a new rate case. This volumetric rate represents a decrease in the volumetric rate currently charged to ABACO customers. The new volumetric rates will apply to all services rendered on or after June 1, 2021; and should the Commission not approve this Settlement Agreement by June 1, 2021, the Parties stipulate that this volumetric rate shall nonetheless be applied as an interim rate beginning on June 1, 2021.
- B. The imposition of a monthly customer charge of \$7.00.
- C. The Net Plant Value as set forth on Exhibit A, attached hereto and incorporated herein by this reference.
- D. The gas supply rate will be set on an annual basis through a Request for Proposals ("RFP") process. ABACO will continue to use its RFP process to secure propane supply, and will expand its solicitation to any supplier as may be requested by a customer who takes in excess of 45,000 gallons per year. The annual RFP will solicit responses from suppliers that include (a) fixed pricing for entire load; and (b) a combination of fixed and float pricing. ABACO will select the supplier(s) from those responding to the RFP. Gas supply rates for customers will be the pass-through rates which ABACO updates annually. A customer taking in excess of 45,000 gallons per year will have the ability to elect the pricing option they want for their load, provided they do so within the time provided by ABACO (which may be as short as within one day of notice because that is all that is granted by responders to RFPs of this kind) and if ABACO does not get a timely response from such customer, then ABACO will select the pricing option.

- E. As a term of service, any customer with service to any meter with an average annual load in excess of 10,000 gallons is required to provide ABACO twelve (12) months prior written notice of its intent to terminate its use of ABACO's system. Any such termination shall be considered a material change to its customer base, triggering an exception to the stay out provision described in subsection G below.
- F. Beginning with service rendered on or after June 1, 2021, ABACO shall directly bill each meter to the end user customer.
- G. ABACO agrees to not request any increase to the customer charge or distribution rate agreed to in this settlement until June 30, 2023 or later, unless there is a material change (increase or decrease) to ABACO's customer base which necessitates an increase.
- H. Proposed tariffs shall be filed with the Commission by ABACO.
- I. The current Boyne/ABACO contract shall be terminated; provided however, the nonexclusive perpetual easements granted in Section 1b of that Agreement shall survive termination, and ABACO shall be entitled to retain its operations in the current location through June 30, 2027.
- J. A line extension tariff shall be submitted to the Commission on or before October 31, 2021. The parties will use reasonable efforts to agree on the terms of the tariff which shall address ABACO's obligation to expand its system as necessary to serve additional customers in the Big Sky Resort area, while providing a mechanism by which the party or parties seeking expansion shall bear responsibility for the expansion costs. Until the line extension tariff is submitted and approved by the Commission, the following terms shall apply for any extension: ABACO shall be required to expand its system to serve additional customers to the extent the entity seeking the expansion shall pay for all necessary costs to expand or upgrade the existing system necessary for that expansion; the party seeking the expansion shall obtain any necessary consents, easements or rights of way necessary for that expansion; and ABACO will not expand or extend its distribution lines on Boyne's property without Boyne's express written consent.
- K. Because ABACO does not own the real property on which its tank farm sits, an agreement for the continuation of the system beyond June 30, 2027 shall be negotiated between the Parties and submitted to the Commission by no later than June 30, 2025.

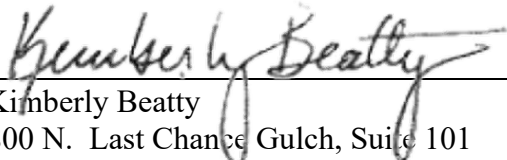
6. The Commission should issue a final order finding that the Stipulation is in the public interest and ordering ABACO to file tariffs consistent with those approved rates and this Stipulation.

7. The Parties present this Stipulation and Settlement Agreement to the Commission as a reasonable settlement of the issues raised in this docket. No party's position in this docket is accepted by virtue of their entry into this Stipulation, nor does it indicate their acceptance, agreement, or concession to any rate making principle, cost of service determination, or legal principle embodied or arguably embodied, in this Stipulation.

8. The various provisions of this Stipulation are inseparable from the whole of the agreement between the Parties. The reasonableness of the proposed settlement set forth in this Stipulation is dependent upon its adoption, in its entirety, by the Commission. If the Commission decides not to adopt the proposed settlement set forth in this Stipulation in its entirety, then the entire Stipulation is null and void, no party to the Stipulation is bound by any provision of it, and it shall have no force or effect whatsoever.

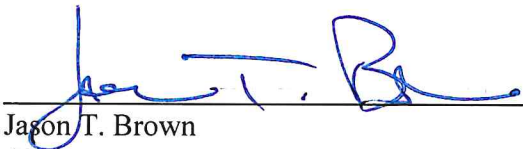
Respectfully submitted April 28, 2021.

BROWNING KALECZYC BERRY & HOVEN, PC



Kimberly Beatty
800 N. Last Chance Gulch, Suite 101
Helena, MT 59601
Telephone: (406) 443-6820
Email: kim@bkbh.com

ATTORNEYS FOR ABACO



Jason T. Brown
Attorney
Montana Consumer Counsel
PO Box 201703
111 North Last Chance Gulch, Suite 1B
Helena, Montana 59620-1703

**ATTORNEYS FOR MONTANA CONSUMER
COUNSEL**

UDA LAW FIRM, P.C.

Anna M. Kecskes
7 West 6th Ave, Suite 615
Helena, MT 59601
Telephone: (406) 457-5311
Email: annakescskes@udalaw.com

ATTORNEYS FOR BOYNE

PLANALP, REIDA, ROOTS & RILEY P.C.

Patrick Riley
27 N. Tracy
P.O. Box One
Bozeman, MT 59771-0001

ATTORNEYS FOR SHOSHONE

Jason T. Brown
Attorney
Montana Consumer Counsel
PO Box 201703
111 North Last Chance Gulch, Suite 1B
Helena, Montana 59620-1703

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Anna M. Kecskes
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Helena, MT 59601
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P.O. Box One
Bozeman, MT 59771-0001

ATTORNEYS FOR SHOSHONE

CERTIFICATE OF SERVICE

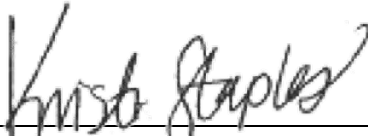
I hereby certify that on the 28rd day of April, 2021, a true and correct copy of the foregoing was this day served as follows:

Will Rosquist E-Filed via EDDI
Luke Casey E-Mail
Lucas Hamilton Hand Delivered
Public Service Commission First Class Mail
1701 Prospect Ave. Overnight
P.O. Box 202601
Helena, MT 59620-2601
wrosquist@mt.gov
luke.casey@mt.gov
Lucas.Hamilton@mt.gov

Jason T. Brown E-Mail
Montana Consumer Counsel Hand Delivered
111 N. Last Chance Gulch, Suite 1B First Class Mail
P.O. Box 201703 Overnight
Helena, MT 59620-1703
JBrown4@mt.gov
ssnow@mt.gov

Patrick C. Riley E-Mail
Planalp, Reida, Roots & Riley P.C. Hand Delivered
27 N. Tracy First Class Mail
P.O. Box One Overnight
Bozeman, MT 59771-0001
Patrick@planalplaw.com

Michael J. Uda E-Mail
Anna M. Kecskes Hand Delivered
Uda Law Firm First Class Mail
7 W. 6th Ave., Suite 4E Overnight
Helena, MT 59620
michaeluda@udalaw.com
annakecskes@udalaw.com



BROWNING, KALECZYC, BERRY & HOVEN, P.C.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V		
1	Plant on regulatory lives						12/31/16						12/31/2017						6/30/2027					
2	Asset Number	Description	Date in Service	Cost or Other Basis	Method	Depreciation Life	Depreciation Factor	Years of Depreciation 12/31/2016	Accumulated Depreciation 12/31/2016	Plant Value 12/31/2016	Plant Additions and Deletions 2017	Depreciation Expense 12/31/2017	Accumulated Depreciation 12/31/2017	Plant Value 12/31/2017	Plant Additions and Deletions 2018	Depreciation Expense 12/31/2018	Accumulated Depreciation 12/31/2018	Plant Value 12/31/2018	Plant Additions and Deletions 2019	Depreciation Expense 12/31/2019	Accumulated Depreciation 12/31/2019	Plant Value 12/31/2019		
3	39	EQUIPMENT-COMPUTER	07/25/07	\$ 2,889	S/L	7	14.29%	9	\$ 2,889	\$ 2,889	\$ (2,889)	\$ -	\$ 2,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	46	LAPTOP COMPUTER	06/01/08	\$ 2,215	S/L	5	20.00%	9	\$ 2,215	\$ 2,215	\$ -	\$ 2,215	\$ 2,215	\$ -	\$ -	\$ 2,215	\$ 2,215	\$ -	\$ -	\$ 2,215	\$ 2,215	\$ 2,215		
5	45	BANYON COMPUTER SOFTWARE	07/01/08	\$ 6,355	S/L	5	20.00%	9	\$ 6,355	\$ 6,355	\$ -	\$ 6,355	\$ 6,355	\$ -	\$ -	\$ 6,355	\$ 6,355	\$ -	\$ -	\$ 6,355	\$ 6,355	\$ 6,355		
6	56	Ricoh Printer/Fax/Scan	05/18/11	\$ 2,147	S/L	10	10.00%	6	\$ 1,288	\$ 2,147	\$ -	\$ 1,288	\$ 2,147	\$ -	\$ 215	\$ 1,503	\$ 2,147	\$ -	\$ 215	\$ 1,718	\$ 2,147	\$ 2,147		
7	66	HPZ420 COMPUTER AND MONITORS	02/25/13	\$ 2,569	S/L	5	20.00%	4	\$ 2,055	\$ 2,569	\$ (2,569)	\$ 514	\$ 2,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8	89	Bismarck Office Laptop & Docking station	12/15/20	\$ 3,736	S/L	7	14.29%	-4	\$ -	\$ 3,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9	59	2013 CHEVROLET TRUCK	04/17/13	\$ 41,446	S/L	8	12.50%	4	\$ 20,723	\$ 41,446	\$ -	\$ 5,181	\$ 25,904	\$ 41,446	\$ -	\$ 5,181	\$ 31,085	\$ 41,446	\$ -	\$ 5,181	\$ 36,266	\$ 41,446		
10	67	LAPTOP 6570B NOTEBOOK AND SOFTWARE	05/17/13	\$ 1,284	S/L	7	14.29%	4	\$ 734	\$ 1,284	\$ -	\$ 183	\$ 917	\$ 1,284	\$ -	\$ 183	\$ 1,100	\$ 1,284	\$ -	\$ 183	\$ 1,283	\$ 1,284		
11	70	Well Cargo Enclosed Trailer	11/19/14	\$ 4,000	S/L	15	6.67%	2	\$ 534	\$ 4,000	\$ -	\$ 267	\$ 801	\$ 4,000	\$ -	\$ 267	\$ 1,068	\$ 4,000	\$ -	\$ 267	\$ 1,335	\$ 4,000		
12	83	Computer and Software	05/19/17	\$ 1,463	S/L	7	14.29%	0	\$ -	\$ -	\$ 1,463	\$ -	\$ -	\$ 1,463	\$ 209	\$ 209	\$ 1,463	\$ -	\$ 209	\$ 418	\$ 1,463			
13	9	BIG SKY NON-UTILITY PROPANE OTHER EQUIPMENT	07/25/07	\$ 179	S/L	25	4.00%	9	\$ 64	\$ 179	\$ -	\$ 7	\$ 71	\$ 179	\$ -	\$ 7	\$ 78	\$ 179	\$ -	\$ 7	\$ 85	\$ 179		
14	10	BIG SKY NON-UTILITY PROPANE OTHER EQUIPMENT	07/25/07	\$ 2,478	S/L	25	4.00%	9	\$ 892	\$ 2,478	\$ -	\$ 99	\$ 991	\$ 2,478	\$ -	\$ 99	\$ 1,090	\$ 2,478	\$ -	\$ 99	\$ 1,189	\$ 2,478		
15	28	BIG SKY NON-UTILITY PROPANE PLANT EQUIPMENT	07/25/07	\$ 217,769	S/L	25	4.00%	9	\$ 78,397	\$ 217,769	\$ -	\$ 8,711	\$ 87,108	\$ 217,769	\$ -	\$ 8,711	\$ 95,819	\$ 217,769	\$ -	\$ 8,711	\$ 104,530	\$ 217,769		
16	29	BIG SKY NON-UTILITY PROPANE PLANT EQUIPMENT	07/25/07	\$ 18,273	S/L	25	4.00%	9	\$ 6,578	\$ 18,273	\$ -	\$ 731	\$ 7,309	\$ 18,273	\$ -	\$ 731	\$ 8,040	\$ 18,273	\$ -	\$ 731	\$ 8,771	\$ 18,273		
17	30	BIG SKY NON-UTILITY PROPANE PLANT EQUIPMENT	07/25/07	\$ 18,551	S/L	25	4.00%	9	\$ 6,678	\$ 18,551	\$ -	\$ 742	\$ 7,420	\$ 18,551	\$ -	\$ 742	\$ 8,162	\$ 18,551	\$ -	\$ 742	\$ 8,904	\$ 18,551		
18	47	COMPUTER-HANDHELD ITRON METER	07/01/08	\$ 10,520	S/L	15	6.67%	9	\$ 6,315	\$ 10,520	\$ -	\$ 702	\$ 7,017	\$ 10,520	\$ -	\$ 702	\$ 7,719	\$ 10,520	\$ -	\$ 702	\$ 8,421	\$ 10,520		
19	41	PINCH TOOLS	07/10/08	\$ 1,845	S/L	15	6.67%	8	\$ 984	\$ 1,845	\$ -	\$ 123	\$ 1,107	\$ 1,845	\$ -	\$ 123	\$ 1,230	\$ 1,845	\$ -	\$ 123	\$ 1,353	\$ 1,845		
20	43	GRADE LOADING AREA	08/01/08	\$ 7,838	S/L	7	14.29%	8	\$ 7,838	\$ 7,838	\$ -	\$ -	\$ 7,838	\$ 7,838	\$ -	\$ -	\$ 7,838	\$ 7,838	\$ -	\$ -	\$ 7,838	\$ 7,838		
21	44	BIG SKY NON-UTILITY PROPANE BOYNE MAINT SHOP PIPE	11/15/08	\$ 10,946	S/L	45	2.22%	8	\$ 1,944	\$ 10,946	\$ -	\$ 243	\$ 2,187	\$ 10,946	\$ -	\$ 243	\$ 2,430	\$ 10,946	\$ -	\$ 243	\$ 2,673	\$ 10,946		
22	60	RIDGE MODEL 300 SNED397410513	06/20/13	\$ 4,239	S/L	15	6.67%	4	\$ 1,131	\$ 4,239	\$ -	\$ 283	\$ 1,414	\$ 4,239	\$ -	\$ 283	\$ 1,697	\$ 4,239	\$ -	\$ 283	\$ 1,980	\$ 4,239		
23	61	RIDGE HAND THREADERS 1/2'-2' WITH CASE	06/20/13	\$ 1,776	S/L	15	6.67%	4	\$ 474	\$ 1,776	\$ -	\$ 118	\$ 592	\$ 1,776	\$ -	\$ 118	\$ 710	\$ 1,776	\$ -	\$ 118	\$ 828	\$ 1,776		
24	62	690 RIDGE HAND THREADER	06/30/13	\$ 1,608	S/L	15	6.67%	4	\$ 429	\$ 1,608	\$ -	\$ 107	\$ 536	\$ 1,608	\$ -	\$ 107	\$ 643	\$ 1,608	\$ -	\$ 107	\$ 750	\$ 1,608		
25	63	VTOOL-SERIES 200 1/2" C 1.25 METRIC	07/31/13	\$ 667	S/L	15	6.67%	3	\$ 133	\$ 667	\$ -	\$ 44	\$ 177	\$ 667	\$ -	\$ 44	\$ 221	\$ 667	\$ -	\$ 44	\$ 265	\$ 667		
26	64	VTOOL INSERT 1/2;1-3/4"C, SET OF 2	07/31/13	\$ 65	S/L	15	6.67%	3	\$ 13	\$ 65	\$ -	\$ 4	\$ 17	\$ 65	\$ -	\$ 4	\$ 21	\$ 65	\$ -	\$ 4	\$ 25	\$ 65		
27	68	POWDER RIDGE EXPANSION PHASE IV	06/16/14	\$ 1,100	S/L	45	2.22%	3	\$ 73	\$ 1,100	\$ -	\$ 24	\$ 97	\$ 1,100	\$ -	\$ 24	\$ 121	\$ 1,100	\$ -	\$ 24	\$ 145	\$ 1,100		
28	69	POWDER RIDGE EXPANSION PHASE IV	11/30/14	\$ 6,000	S/L	45	2.22%	2	\$ 266	\$ 6,000	\$ -	\$ 133	\$ 399	\$ 6,000	\$ -	\$ 133	\$ 532	\$ 6,000	\$ -	\$ 133	\$ 665	\$ 6,000		
29	76	Homestead Chalets - Services 2015	05/13/16	\$ 2,966	S/L	45	2.22%	1	\$ 66	\$ 2,966	\$ -	\$ 66	\$ 132	\$ 2,966	\$ -	\$ 66	\$ 198	\$ 2,966	\$ -	\$ 66	\$ 264	\$ 2,966		
30	79	Homestead Chalets - Service	11/30/16	\$ 2,054	S/L	45	2.22%	0	\$ -	\$ 2,054	\$ -	\$ 46	\$ 46	\$ 2,054	\$ -	\$ 46	\$ 92	\$ 2,054	\$ -	\$ 46	\$ 138	\$ 2,054		
31	80	Homestead Chalets - Service	07/01/17	\$ 2,840	S/L	45	2.22%	0	\$ -	\$ -	\$ 2,840	\$ -	\$ -	\$ 2,840	\$ -	\$ 63	\$ 63	\$ 2,840	\$ -	\$ 63	\$ 126	\$ 2,840		
32	81	Homestead Chalets - Service	07/01/17	\$ 2,736	S/L	45	2.22%	0	\$ -	\$ -	\$ 2,736	\$ -	\$ -	\$ 2,736	\$ -	\$ 61	\$ 61	\$ 2,736	\$ -	\$ 61	\$ 122	\$ 2,736		
33	82	Homestead Chalets - Service	07/01/17	\$ 1,736	S/L	45	2.22%	0	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ 1,736	\$ -	\$ 39	\$ 39	\$ 1,736	\$ -	\$ 39	\$ 78	\$ 1,736		
34	83	Homestead Chalets-service	06/30/18	\$ 4,800	S/L	45	2.22%	-1	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
35	84	Lodge at Elkhorn bldg #2	12/14/18	\$ 1,826	S/L	45	2.22%	-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	85	Lodge at Elkhorn bldg #2-2019	08/21/19	\$ 2,549	S/L	45	2.22%	-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
37	86	Mountain Mall Remodel/Expansion-2019	12/01/19	\$ 22,944	S/L	45	2.22%	-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38	87	Propane Tank Gauge Replaced	10/01/19	\$ 18,111	S/L	10	10.00%	-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
39	88	Tank Farm repairs-Gauge	07/01/20	\$ 3,904	S/L	10	10.00%	-4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	71	CIP-Homestead Chalets Expansion-11 units	10/21/15	\$ 1,350	S/L	45	2.22%	1	\$ 30	\$ 1,350	\$ -	\$ 30	\$ 60	\$ 1,350	\$ -	\$ 30	\$ 90	\$ 1,350	\$ -	\$ 30	\$ 120	\$ 1,350		
41	72	CIP-Homestead Chalets Expansion-11 units	11/30/15	\$ 23,248	S/L	45	2.22%	1	\$ 516	\$ 23,248	\$ -	\$ 516	\$ 1,032	\$ 23,248	\$ -	\$ 516	\$ 1,548	\$ 23,248	\$ -	\$ 516	\$ 2,064	\$ 23,248		
42	11	BIG SKY NON-UTILITY PROPANE COMMUNICATION EQUIPMEN	07/25/07	\$ 17,902	S/L	7	14.29%	9	\$ 17,902	\$ 17,902	\$ -	\$ -	\$ 17,902	\$ 17,902	\$ -	\$ -	\$ 17,902	\$ 17,902	\$ -	\$ -	\$ 17,902	\$ 17,902		
43	74	SKIDSTEER TRAILER	04/01/13	\$ 5,300	S/L	7	14.29%	4	\$ 3,029	\$ 5,300	\$ (5,300)	\$ 757	\$ 3,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
44	12	BIG SKY NON-UTILITY PROPANE COMMUNICATION EQUIPMEN	07/25/07	\$ 2,816	S/L	7	14.29%	9	\$ 2,816	\$ 2,816	\$ -	\$ -	\$ 2,816	\$ 2,816	\$ -	\$ -	\$ 2,816	\$ 2,816	\$ -	\$ -	\$ 2,816	\$ 2,816		
45	77	Main-Valve Placement	10/31/16	\$ 9,130	S/L	20	5.00%	0	\$ -	\$ 9,130	\$ -	\$ 457	\$ 457	\$ 9,130	\$ -	\$ 457	\$ 914	\$ 9,130	\$ -	\$ 457	\$ 1,371	\$ 9,130		
46	78	Main & Tie In - Homestead Chalets	10/31/16	\$ 39,273	S/L	45	2.22%	0	\$ -	\$ 39,273	\$ -	\$ 872	\$ 872	\$ 39,273	\$ -	\$ 872	\$ 1,744	\$ 39,273	\$ -	\$ 872	\$ 2,616	\$ 39,273		
47	53	BIG SKY NON-UTILITY PROPANE METERS	08/03/10	\$ 1,342	S/L	15	6.67%	6	\$ 537	\$ 1,342	\$ -	\$ 90	\$ 627	\$ 1,342	\$ -	\$ 90	\$ 717	\$ 1,342	\$ -	\$ 90	\$ 807	\$ 1,342		
48	6	BIG SKY NON-UTILITY PROPANE METERS	07/25/07	\$ 5,544	S/L	15	6.67%	9	\$ 3,328	\$ 5,544	\$ -	\$ 370	\$ 3,698	\$ 5,544	\$ -	\$ 370	\$ 4,068	\$ 5,544	\$ -	\$ 370	\$ 4,438	\$ 5,544		
49	7	BIG SKY NON-UTILITY PROPANE METERS INSTALL	07/25/07	\$ 300	S/L	15	6.67%	9	\$ 180	\$ 300	\$ -	\$ 20	\$ 200	\$ 300	\$ -	\$ 20	\$ 220	\$ 300	\$ -	\$ 20	\$ 240	\$ 300		
50	8	BIG SKY NON-UTILITY PROPANE METERS	07/25/07	\$ 1,030	S/L	15	6.67%	9	\$ 618	\$ 1,030	\$ -	\$ 69	\$ 687	\$ 1,030	\$ -	\$ 69	\$ 756	\$ 1,030	\$ -	\$ 69	\$ 825	\$ 1,030		
51	32	BIG SKY NON-UTILITY PROPANE PLANT EQUIPMENT METER	07/25/07	\$ 2,403	S/L	15	6.67%	9	\$ 1,443	\$ 2,403	\$ -	\$ 160	\$ 1,603	\$ 2,403	\$ -	\$ 160	\$ 1,763	\$ 2,403	\$ -	\$ 160	\$ 1,923	\$ 2,403		
52	58	DIDGITAL PRESSURE GAUGE	11/01/12	\$ 1,672	S/L	10	10.00%	4	\$ 669	\$ 1,672	\$ -	\$ 167	\$ 836	\$ 1,672	\$ -	\$ 167	\$ 1,003	\$ 1,672	\$ -	\$ 167	\$ 1,170	\$ 1,672		
53	75	Repair green chain link fence	06/01/15	\$ 3,222	S/L	15	6.67%	2	\$ 430	\$ 3,222	\$ -	\$ 215	\$ 645	\$ 3,222	\$ -	\$ 215	\$ 860	\$ 3,222	\$ -	\$ 215	\$ 1,075	\$ 3,222		
54	42	GASTON FENCE	08/01/08	\$ 14,510	S/L	15	6.67%	8	\$ 7,743	\$ 14,510	\$ -	\$ 968	\$ 8,711	\$ 14,510	\$ -	\$ 968	\$ 9,679	\$ 14,510	\$ -	\$ 968	\$ 10,647	\$ 14,510		
55	57	POWDER RIDGE EXPANSION PHASE IV	10/01/12	\$ 29,375	S/L	45	2.22%	4	\$ 2,609	\$ 29,375	\$ -	\$ 652	\$ 3,261	\$ 29,375	\$ -	\$ 652	\$ 3,913	\$ 29,375	\$ -	\$ 652	\$ 4,565	\$ 29,375		
56	65	POWER RIDGE EXPANSION-30,31,34,40 & 50 OGLALA RD	11/15/13	\$ 16,171	S/L	15	6.67%	3	\$ 3,236	\$ 16,171	\$ -	\$ 1,079	\$ 4,315	\$ 16,171	\$ -	\$ 1,079	\$ 5,394	\$ 16,171	\$ -	\$ 1,079	\$ 6,473	\$ 16,171		
57	55	Meter and Riser - 17 Manitou Loop	11/01/11	\$ 880	S/L	15	6.67%	5	\$ 293	\$ 880	\$ -	\$ 59	\$ 352	\$ 880	\$ -	\$ 59	\$ 411	\$ 880	\$ -	\$ 59	\$ 470	\$ 880		
58	13	BIG SKY NON-UTILITY PROPANE MAINS PLASTIC PIPE	07/25/07	\$ 78,656	S/L	45	2.22%	9	\$ 15,715	\$ 78,656	\$ -	\$ 1,746	\$ 17,461	\$ 78,656	\$ -	\$ 1,746	\$ 19,207	\$ 78,656	\$ -	\$ 1,746	\$ 20,953	\$ 78,656		
59	14	BIG SKY NON-UTILITY PROPANE MAINS PLASTIC PIPE	07/25/07	\$ 9,123	S/L	45	2.22%	9	\$ 1,823	\$ 9,123	\$ -	\$ 203	\$ 2,026	\$ 9,123	\$ -	\$ 203</								

