

ORIGINAL

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

FAX (850) 656-4029

www.rsbatorneys.com

REPLY TO ALTAMONTE SPRINGS

CENTRAL FLORIDA OFFICE

600 S. NORTH LAKE BLVD., SUITE 160

ALTAMONTE SPRINGS, FLORIDA 32701

(407) 830-6331

FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.

VALERIE L. LORD, OF COUNSEL

(LICENSED IN TEXAS ONLY)

CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
DAVID F. CHESTER  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

ROBERT M. C. ROSE, OF COUNSEL  
WAYNE L. SCHIEFELBEIN, OF COUNSEL

August 18, 2003

HAND DELIVERY

RECEIVED-FPSC  
03 AUG 18 AM 10:11  
COMMISSION  
CLERK

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No. 020745-SU; Application of Island Environmental Utility, Inc., for  
Original Certificate  
Our File No.: 37025.01

Dear Ms. Bayo:

Enclosed please find for filing in the above-referenced docket are the original and fifteen (15) copies of the following supplemental information to correct certain deficiencies raised by Commission Staff in a letter from Ms. Patti Daniel dated July 1, 2003, in connection with certain deficiencies in the Application of Island Environmental Utility, Inc. for a certificate to provide wastewater service to Charlotte County:

- (1)(k) - Proposed Wastewater Tariff *ORIG FORWARDED TO ECR*
- (1)(m) - Proposed System Map *ORIG FORWARDED TO ECR*
- (1)(p) The Applicant intends to enter into an agreement with Englewood Water District for bulk service
- (1)(q) The Applicant intends to enter into an agreement with Englewood Water District for bulk service
- (1)(t) - Cost study
- (1)(v) - Projected operating expenses
- (1)(w) - Projected capital structure
- (2) - Base Facility Charge and Rate Structure
- (3) - Rate of Return
- (4) No AFUDC is requested at this time.

AUS \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM 9 \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
SEC 1 \_\_\_\_\_  
OTH \_\_\_\_\_

- INCLUDED IN ORIG.

DOCUMENT NUMBER-DATE  
07598 AUG 18 03

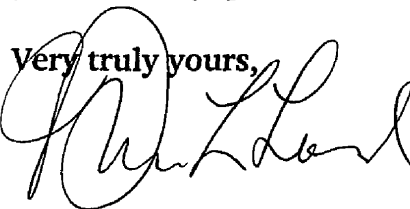
COMMISSION CLERK

**Ms. Blanca Bayo**  
**August 18, 2003**  
**Page 2**

---

We have also filed the Direct Testimony of John R. Boyer and James A. Elder in this matter. Portions of Mr. Boyer's and Mr. Elder's testimony address the issues raised by Staff in the letter from Ms. Daniel. The information attached to their testimony duplicates the information required by Staff in its deficiency letter.

Please do not hesitate to contact me if you have any questions.

Very truly yours,  


**VALERIE L. LORD**  
**Of Counsel**

**MSF/dlv**  
**Enclosures**

**cc: Rosanne Gervasi, Esquire (w/o enclosure)**  
**Ms. Patti Daniel, Supervisor of Certification (w/enclosure)**  
**Mr. Daniel Nolan (w/o enclosure)**  
**Mrs. Linda Bamfield (w/o enclosure)**  
**Mr. Ronald Koenig (w/o enclosure)**

WASTEWATER TARIFF

ISLAND ENVIRONMENTAL UTILITY, INC.  
NAME OF COMPANY

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION

ATTACHMENT TO: (17)(k)

WASTEWATER TARIFF

ISLAND ENVIRONMENTAL UTILITY, INC.

NAME OF COMPANY

7092 Placida Road

Cape Haze, Florida 33946

(ADDRESS OF COMPANY)

(941) 697-7207

(Business & Emergency Telephone Numbers)

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

TABLE OF CONTENTS

	Sheet Number
Communities Served Listing .....	4.0
Description of Territory Served .....	3.1
Index of	
Rates and Charges Schedules .....	11.0
Rules and Regulations .....	6.0
Service Availability Policy .....	21.0
Standard Forms .....	17.0
Technical Terms and Abbreviations .....	5.0
Territory Authority .....	3.0

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

TERRITORY AUTHORITY

CERTIFICATE NUMBER -

COUNTY - Charlotte

COMMISSION ORDER(S) APPROVING TERRITORY SERVED -

Order Number

Date Issued

Docket Number

Filing Type

Original Certificate

(Continued to Sheet No. 3.1)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

LEGAL DESCRIPTION

That portion of Sections 28, 32 and 33, and the South ½ of Section 29, Township 41 South, Range 20 East, and Sections 3 and 4, Township 42 South, Range 20 East, bounded on the West by the Gulf of Mexico, on the East by the Intercostal Waterway, on the South by Gasparilla Pass, and on the North by Stump Pass, consisting of Thornton Key, Knight Island, Don Pedro Island and Little Gasparilla Island all in Charlotte County, Florida.

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

COMMUNITIES SERVED LISTING

County  
Name

Development  
Name

Rate  
Schedule(s)  
Available

Sheet No.

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE



NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for wastewater consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive wastewater service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is ISLAND ENVIRONMENTAL UTILITY, INC. .
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for disposing of wastewater located on the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey wastewater service from individual service lines or through other mains.
- 9.0 "RATE" - Amount which the Company may charge for wastewater service which is applied to the Customer's water consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, "Service" shall be construed to include, in addition to all wastewater service required by the Customer, the readiness and ability on the part of the Company to furnish wastewater service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.

(Continued to Sheet No. 5.1)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises .....	9.0	14.0
Adjustment of Bills .....	10.0	20.0
Application .....	7.0	3.0
Applications by Agents .....	7.0	4.0
Change of Customer's Installation .....	8.0	11.0
Continuity of Service .....	8.0	9.0
Customer Billing .....	9.0	16.0
Delinquent Bills .....	7.0	8.0
Evidence of Consumption .....	10.0	23.0
Extensions .....	7.0	6.0
Filing of Contracts .....	10.0	22.0
General Information .....	7.0	1.0
Inspection of Customer's Installation .....	9.0	13.0
Limitation of Use .....	8.0	10.0
Meter Accuracy Requirements .....	10.0	21.0
Payment of Water and Wastewater Service Bills Concurrently .....	10.0	18.0

(Continued to Sheet No. 6.1)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Policy Dispute .....	7.0	2.0
Protection of Company's Property .....	8.0	12.0
Refusal or Discontinuance of Service .....	7.0	5.0
Right-of-way or Easements .....	9.0	15.0
Termination of Service .....	9.0	17.0
Type and Maintenance .....	7.0	7.0
Unauthorized Connections - Wastewater .....	10.0	19.0

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

RULES AND REGULATIONS

1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders wastewater service.

The Company shall provide wastewater service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.

2.0 POLICY DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.

3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.

4.0 APPLICATIONS BY AGENTS - Applications for wastewater service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.

5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.

6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.

7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service. The Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.

8.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

(Continued on Sheet No. 8.0)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 7.0)

9.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous wastewater service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

10.0 LIMITATION OF USE - Wastewater service purchased from the Company shall be used by the Customer only for the purposes specified in the application for wastewater service. Wastewater service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such wastewater service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish wastewater service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's wastewater service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for wastewater service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

11.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

12.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

(Continued on Sheet No. 9.0)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT \_\_\_\_\_  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 8.0)

- 13.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

- 14.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

- 15.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.

- 16.0 CUSTOMER BILLING - Bills for water service will be rendered - Monthly - as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 17.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where wastewater service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

(Continued on Sheet No. 10.0)

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

(Continued from Sheet No. 9.0)

- 18.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any water service bill rendered by the Company.
- 19.0 UNAUTHORIZED CONNECTIONS - WASTEWATER - Any unauthorized connections to the Customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, or if wastewater service is measured by water consumption and a meter error is determined, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 21.0 METER ACCURACY REQUIREMENTS - All meters used by the Company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 22.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.
- 23.0 EVIDENCE OF CONSUMPTION - The initiation or continuation or resumption of water service to the Customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the Customer's premise regardless of occupancy.

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE



NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.  
WASTEWATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits .....	15.0
General Service, GS .....	12.0
Miscellaneous Service Charges .....	16.0
Residential Service, RS .....	13.0
Multi-residential Service (MS) .....	14.0
Service Availability Fees and Charges .....	17.0

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.  
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$45.14

GALLONAGE CHARGE \$2.80 (per 1,000 gallons)  
(10,000 gallon maximum)

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$45.14

GALLONAGE CHARGE \$2.80 (per 1,000 gallons)  
(10,000 gallon maximum)

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
-------------------	-----------------------------

All Meter Sizes	\$45.14
-----------------	---------

<u>GALLONAGE CHARGE</u>	\$2.80 (per 1,000 gallons) (10,000 gallon maximum)
-------------------------	---

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering wastewater service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	<u>10.00</u>	<u>10.00</u>
1"	<u>12.50</u>	<u>12.50</u>
1 1/2"	<u>12.50</u>	<u>12.50</u>
Over 2"	<u>15.00</u>	<u>15.00</u>

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rules 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the Customers account during the month of  N/A  each year.

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rules 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ <u>15.00</u>
Normal Reconnection Fee	\$ <u>15.00</u>
Violation Reconnection Fee	\$ <u>15.00</u>
Premises Visit Fee (in lieu of disconnection)	\$ <u>10.00</u>

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.  
 WASTEWATER TARIFF

SERVICE AVAILABILITY FEES AND CHARGES

<u>Description</u>	<u>Refer to Service Availability Policy Amount</u>	<u>Sheet No./Rule No.</u>
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$	
1" metered service .....	\$	
1 1/2" metered service .....	\$	
2" metered service .....	\$	
Over 2" metered service .....	\$ <sup>1</sup>	
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month (__ GPD)	\$	
All others-per gallon/month	\$	
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month (__ GPD)	\$	
All others-per gallon/month	\$	
<u>Inspection Fee</u>	\$ <sup>1</sup>	
<u>Main Extension Charge</u>		
Residential-per ERC (__ GPD)	\$	
All others-per gallon	\$	
or		
Residential-per lot (__ foot frontage)	\$	
All others-per front foot	\$	
<u>Plan Review Charge</u>	\$	
<u>Plant Capacity Charge</u>		
Residential-per ERC (__ GPD)	\$	
All others-per gallon	\$	
<u>System Capacity Charge</u>		
Residential-per ERC (__ GPD)	\$4,806.00	
All others-per gallon	\$	

<sup>1</sup>Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE -

TYPE OF FILING - Original Certificate

DEAN BECKSTEAD  
 ISSUING OFFICER

PRESIDENT  
 TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

INDEX OF STANDARD FORMS

<u>Description</u>	<u>Sheet No.</u>
APPLICATION FOR WASTEWATER SERVICE .....	20.0
COPY OF CUSTOMER'S BILL .....	21.0
RESERVED FOR FUTURE USE .....	19.0

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE



NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

RESERVED FOR FUTURE USE

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

APPLICATION FOR WASTEWATER SERVICE

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

WASTEWATER TARIFF

Sample Application Form

Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

Billing Address \_\_\_\_\_

City State Zip

Service Address \_\_\_\_\_

City State Zip

Date service should begin \_\_\_\_\_

Service requested: Water \_\_\_ Wastewater \_\_\_ Both \_\_\_

By signing this agreement, the Customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service; the Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.
2. The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the Customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The Customer agrees to abide by all existing Company Rules and Regulations as contained in the tariff. In addition, the Customer has received from the Company a copy of the brochure "Your Water and Wastewater Service" produced by the Florida Public Service Commission.
4. Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a Customer wishes to terminate service on any premises where water and/or wastewater service is supplied by the Company, the Company may require (oral, written) notice within 3 days prior to the date the Customer desires to terminate service.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.  
WASTEWATER TARIFF

COPY OF CUSTOMER'S BILL

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY

<u>Description</u>	<u>Sheet Number</u>
Schedule of Fees and Charges .....	Go to Sheet No. 17.0
Service Availability Policy .....	23.0

DEAN BECKSTEAD  
ISSUING OFFICER

PRESIDENT  
TITLE

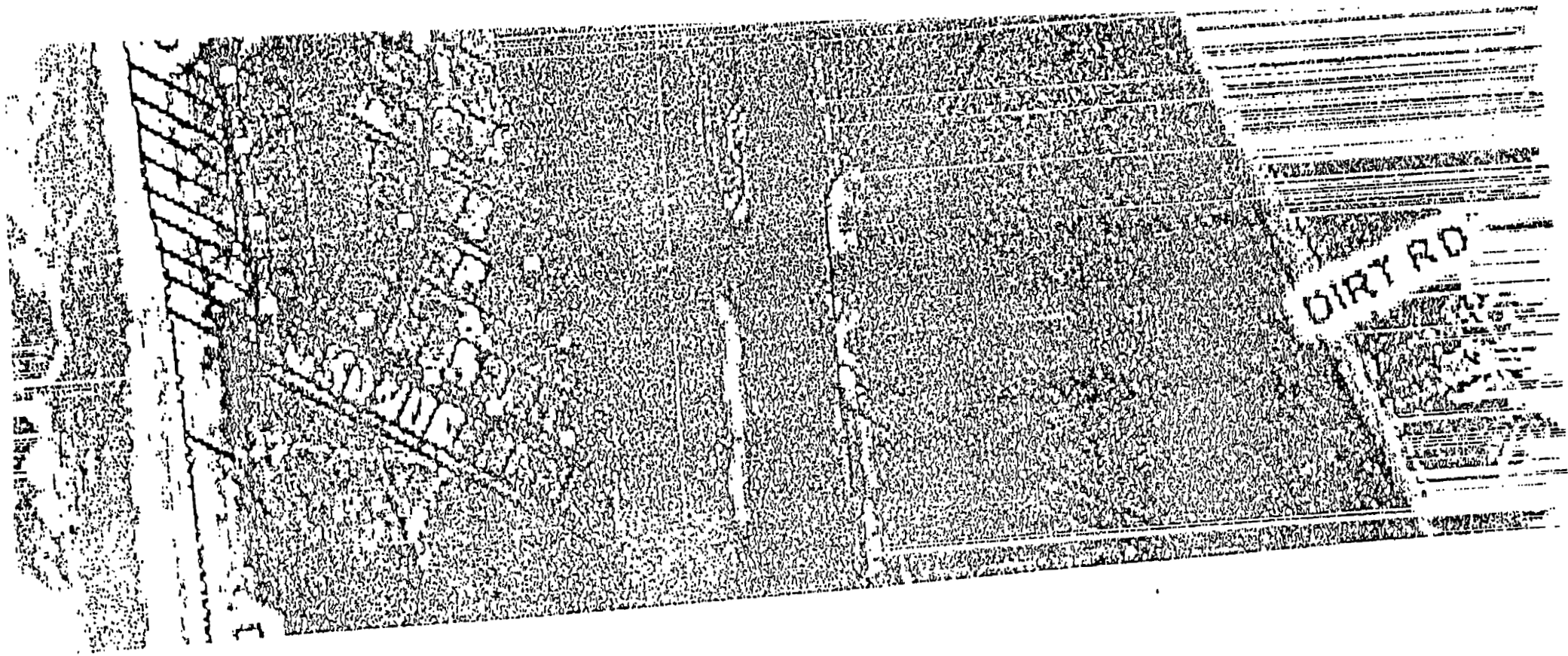
NAME OF COMPANY: ISLAND ENVIRONMENTAL UTILITY, INC.

WASTEWATER TARIFF

SERVICE AVAILABILITY POLICY

DEAN BECKSTEAD  
ISSUING OFFICER

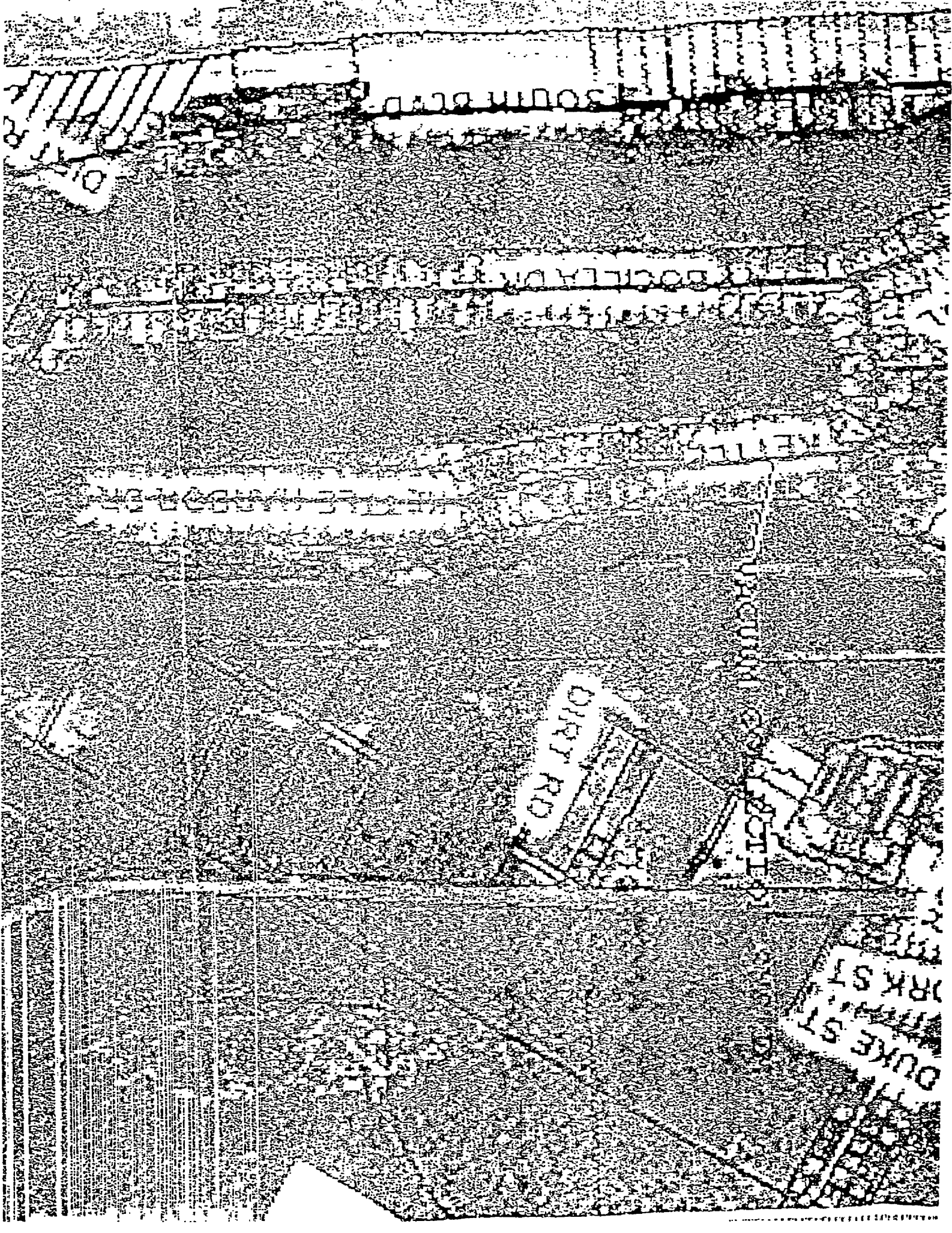
PRESIDENT  
TITLE



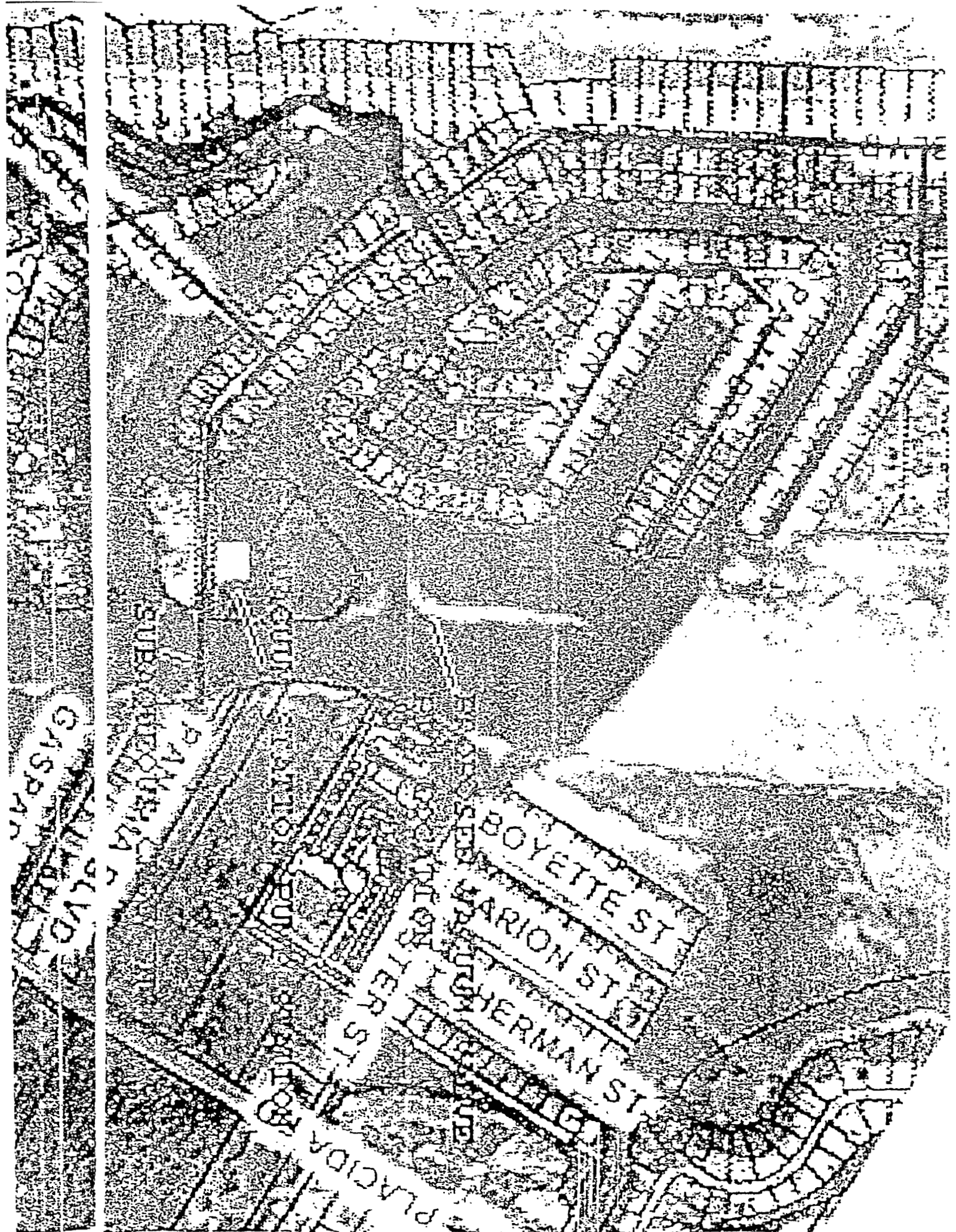
DIRTY RD

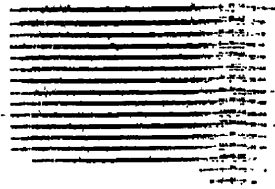
ATTACHMENT TO: (i)(m)



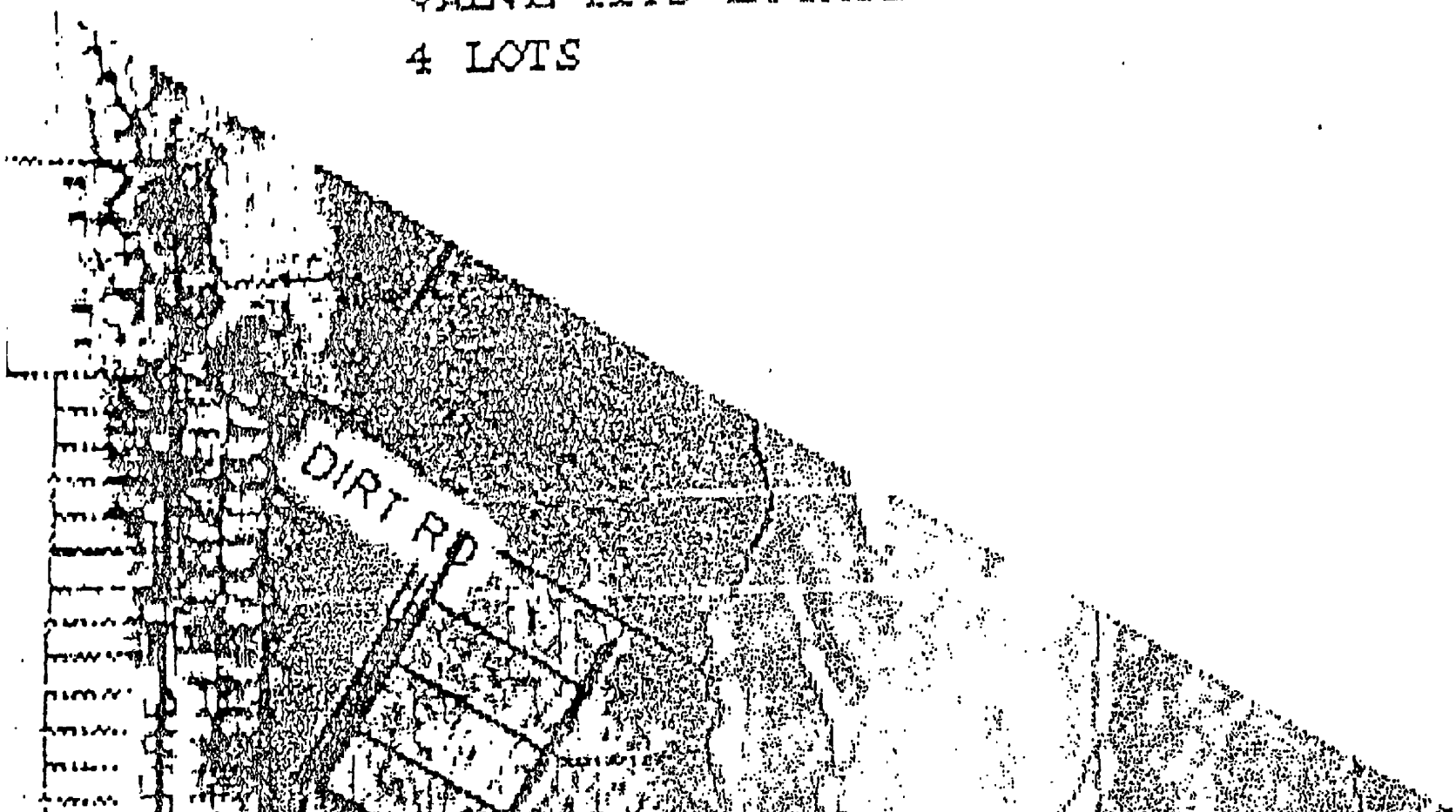








VALVE FITS LOCATED APPROXIMATELY EVERY  
4 LOTS



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Operations  
 At 80% of Design Capacity

DOCKET NO. 20745-SU  
 Schedule No. 2

Description	Balance Per Utility	Staff Adjust	Balance Per Staff
Operating Revenues	432,000	338,854	770,854
Operating and Maintenance	312,651	0	312,651
Depreciation Expense	31,295	24,948	56,243
Taxes Other Than Income	19,440	34,690	54,130
Income Taxes	20,000	(3,690)	16,310
Total Operating Expenses	303,386	55,948	439,334
Net Operating Income	48,614	282,906	331,520
Rate Base	481,337		1,405,430
Rate of Return	10.10%		23.53%

ATTACHMENT TO: (1)(+)  
 (1)(v)  
 (1)(w)  
 (2)  
 (3)

Description	Balance Per Filing	Staff Adjust.	Balance Per Staff	Book. Adjust.	Actual Balance	Weight	Cost Rate	Weighted Cost
Common Equity	0	0	0	562,372	562,372	48.80%	11.21%	4.10%
Long and Short-Term Debt	3,113,000	0	3,113,000	(2,086,551)	2,279,449	15.87%	100.00%	15.87%
Customer Deposits	2,948,891	0	2,948,891	(1,830,085)	818,806	41.83%	0.00%	3.52%
Advances from Associated Companies	0	0	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0	0	0.00%	0.00%	0.00%
	<u>5,560,891</u>	<u>0</u>	<u>5,560,891</u>	<u>(4,356,619)</u>	<u>1,985,930</u>	<u>100.00%</u>		<u>23.53%</u>

Range of Reasonableness:

	High	Low
Common Equity	11.21%	8.21%
Overall Rate of Return	23.89%	23.10%

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Rate Base  
 At 60% of Design Capacity

DOCKET NO. 20745-SU  
 Schedule No. 1

Description	Balance Per Filing	Staff Adjust.	Balance Per Staff
Utility Plant in Service	1,674,046	881,543	2,505,589
Land	480,000	120,000	600,000
Accumulated Depreciation	(344,330)	(108,964)	(453,294)
Contributions-in-aid-of-Construction	(1,556,500)	162,100	(1,394,400)
Accumulated Amortization of C.F.A.C.	249,040	(140,587)	108,453
Working Capital Allowance	39,081	0	39,081
<b>TOTAL</b>	<b>481,337</b>	<b>924,093</b>	<b>1,415,430</b>

Account Number	Account Description	Water	Wastewater	Total
381	Utility Plant in Service	0	3,313,589	3,313,589
104	Accumulated Depreciation	0	(631,755)	(631,755)
	Net Plant	0	2,481,833	2,481,833
271	C.I.R.C.	0	1,593,600	1,593,600
272	Accum. Amortization of C.I.R.C.	0	(177,067)	(177,067)
	Net C.I.R.C.	0	1,416,533	1,416,533
	Net C.I.R.C. / Net Plant	0.00%	57.09%	57.09%
	Gross to Gross Minimum Contribution Level	0.00%	40.61%	40.61%
	Staff Recommended Charge		0	

ES&B ENVIRONMENTAL UTILITY, INC.  
 Calculation of Minimum Wastewater C.J.R.C.  
 At 100% of Design Capacity  
 DOCKET NO. 20745-S0

Account Number	Account Description	Utility Plant	Accum. Dep.	Net Plant
360	Collection Sewers - Force	0	0	0
361	Collection Sewers - Gravity	1,265,384	159,342	1,106,042
362	Special Collecting Structures	0	0	0
363	Services to Customers	0	0	0
	<b>Total</b>	<u>1,265,384</u>	<u>159,342</u>	<u>1,106,042</u>

BASE FACILITY CHARGE

5/8" H 3/4"	18.82
3/4"	28.23
1"	47.05
1 1/2"	91.10
2"	150.56
3"	300.12
4"	470.50
6"	911.00
8"	1,505.60

CHARGE PER 1,000 GALLONS

Residential	0.20
General Service	0.84

\* Maximum of 10,000 gallons

RESIDENTIAL BILLS

	<u>5/8" H 3/4"</u>	
3,000 gallons	\$	43.42
5,000 gallons	\$	59.82
10,000 gallons	\$	100.82



ISLAND ENVIRONMENTAL UTILITY, INC.  
 Revenue Requirement Calculation  
 At 80% of Design Capacity

TEST YEAR	ITERATION	ITERATION	ITERATION	ITERATION	ITERATION
REVENUE	# 1	# 2	# 3	# 4	# 5
WATER	WATER	WATER	WATER	WATER	WATER
OPERATING REVENUES	0	0	0	0	0
TOTAL O&M EXPENSE	0	0	0	0	0
NET DEPRECIATION EXPENSE	0	0	0	0	0
TAXES OTHER THAN INCOME	0	0	0	0	0
NOI BEFORE INCOME TAXES	0	0	0	0	0
INTEREST	0	0	0	0	0
GROSS NOI	0	0	0	0	0

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Revenue Requirement Calculation  
 At 80% of Design Capacity

REQUESTED	ITERATION	ITERATION	ITERATION	ITERATION	ITERATION	
REVENUE	# 1	# 2	# 3	# 4	# 5	
WASTEWATER	WASTEWATER	WASTEWATER	WASTEWATER	WASTEWATER	WASTEWATER	
OPERATING REVENUES		781,282	770,340	770,842	770,854	770,854
TOTAL O&M EXPENSE	312,651	312,651	312,651	312,651	312,651	312,651
NET DEPRECIATION EXPENSE	56,243	56,243	56,243	56,243	56,243	56,243
TAXES OTHER THAN INCOME	19,440	54,588	54,106	54,129	54,130	54,130
NOI BEFORE INCOME TAXES	(388,334)	357,790	347,340	347,819	347,830	347,830
INTEREST	273,954	273,954	273,954	273,954	273,954	273,954
GROSS NOI	(662,288)	83,836	73,386	73,865	73,876	73,876

			Tax COMPUTATION	Tax COMPUTATION	Tax COMPUTATION	Tax COMPUTATION	Tax COMPUTATION	Tax COMPUTATION
GROSS MDI			(662,288)	83,836	73,386	73,865	73,876	73,876
STATE EXEMPTION			7	5,000	5,000	5,000	5,000	5,000
STATE TAXABLE INCOME			(662,295)	78,836	68,386	68,865	68,876	68,876
STATE INCOME TAX RATE			5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
STATE INCOME TAX			(36,426)	4,336	3,761	3,788	3,788	3,788
FEDERAL TAXABLE INCOME			(625,862)	79,500	69,625	70,077	70,088	70,088
	0 -	50,000 :	15%	(93,879)	7,500	7,500	7,500	7,500
	50,000 -	75,000 :	25%	0	6,250	4,906	5,019	5,022
	75,000 -	100,000 :	34%	0	1,530	0	0	0
	100,000 -	335,000 :	39%	0	0	0	0	0
	335,000 -	AND UP :	34%	0	0	0	0	0
FEDERAL INCOME TAX			(93,879)	15,280	12,406	12,519	12,522	12,522
STATE INCOME TAX			(36,426)	4,336	3,761	3,788	3,788	3,788
REGULATORY ADJUSTMENTS			0	0	0	0	0	0
TOTAL INCOME TAX			0	19,616	16,167	16,307	16,310	16,310
INCOME TAX ALLOCATION								
WATER			0	0	0	0	0	0
SEWER			0	19,616	16,167	16,307	16,310	16,310
TOTAL			0	19,616	16,167	16,307	16,310	16,310

WATER

—

MOI BEFORE INCOME TAX	0	0	0	0	0	0
ACHIEVED MOI	0	0	0	0	0	0
DESIRED MOI	0	0	0	0	0	0
MOI ADJUSTMENTS	0	0	0	0	0	0
EXPANSION FACTOR	1	1	1	1	1	1
REVENUE ADJUSTMENTS	0	0	0	0	0	0
GROSS RECEIPTS TAX ADJUSTMENT	0	0	0	0	0	0
RATE BASE	0	0	0	0	0	0
ACHIEVED RATE OF RETURN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

WASTEWATER

—

ACHIEVED MOI	(388,374)	338,174	331,173	331,512	331,520	331,520
DESIRED MOI	331,520	331,520	331,520	331,520	331,520	331,520
MOI ADJUSTMENTS	719,854	(6,654)	347	8	0	0
EXPANSION FACTOR	0.921375	0.6081075	0.69103125	0.69103125	0.69103125	0.69103125
REVENUE ADJUSTMENTS	781,282	(110,942)	502	12	0	0
GROSS RECEIPTS TAX ADJUSTMENT	35,158	(492)	23	1	0	0
RATE BASE	1,405,430	1,405,430	1,405,430	1,405,430	1,405,430	1,405,430
ACHIEVED RATE OF RETURN	-27.63%	24.06%	23.56%	23.59%	23.59%	23.59%

**TAKES OTHER THAN INCOME TAXES:**

408.10 Utility Regulatory Assessment Fees	31,688	18%	82%	6,151	0.8688	28,537
408.11 Property Taxes	0	100%	--	0	0.0000	0
408.12 Payroll Taxes	0	100%	--	0	0.0000	0
408.13 Other Taxes and Licenses	0	100%	--	0	0.0000	0
408.20 TOTL. Other Income and Deductions	0			0	0.0000	0
<b>TOTAL TAKES OTHER THAN INCOME TAXES</b>	<b>31,688</b>			<b>6,151</b>	<b>0.8688</b>	<b>28,537</b>

**INCOME TAXES:**

409 Federal, State, and Local Income Taxes	16,310	--	100%	0	0.0000	16,310
<b>TOTAL INCOME TAXES</b>	<b>16,310</b>			<b>0</b>	<b>0.0000</b>	<b>16,310</b>

RETURN ON INVESTMENT	331,520	--	100%	0	0.0000	331,520
----------------------	---------	----	------	---	--------	---------

TOTAL REVENUE REQUIREMENT	751,412			133,219	18.8205	618,163
---------------------------	---------	--	--	---------	---------	---------

LESS: MISCELLANEOUS REVENUES	0	100%	--	0	0.0000	0
------------------------------	---	------	----	---	--------	---

<b>TOTAL REVENUES FOR RATE SETTING</b>	<b>751,412</b>			<b>133,219</b>	<b>18.82</b>	<b>618,163</b>
--	----------------	--	--	----------------	--------------	----------------

0.4733

0.0000

0.0000

0.0000

0.0000

---

0.4733

---

---

0.2705

---

0.2705

---

---

5.4980

---

---

10.2518

---

---

0.0000

---

---

10.25

---

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Base Facility Charge and Gallonage Component Cost  
 At 80% of Design Capacity  
 DUCHEP NO. 20745-50

FACTORED ERCS	7,855
FACTORED GALLONS	241,796

BASE FACILITY CHARGE COMPONENT CONSTRUCTION -SEWER-	PERCENTAGE ASSIGNMENT		FACTORED ERCS		FACTORED GALLONS	
	TEST YEAR (Sum)	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLONAGE COST
<b>OPERATION &amp; MAINTENANCE EXPENSES:</b>						
701 Salaries and Wages - Employees	25,000	50%	50%	12,500	1,7655	12,500
703 Salaries and Wages - Officers	46,800	100%	—	46,800	6,6102	0
704 Employee Pensions and Benefits	8,250	50%	50%	4,125	0,5826	4,125
710 Purchased Sewage Treatment	201,312	—	100%	0	0,0000	201,312
711 Sludge Removal	0	—	100%	0	0,0000	0
715-6 Purchased Power & Fuel for Power Production	16,429	—	100%	0	0,0000	16,429
718 Chemicals	0	—	100%	0	0,0000	0
720 Materials and Supplies	1,000	50%	50%	500	0,0706	500
734 Contractual Services	8,000	50%	50%	4,000	0,5650	4,000
741 Rental of Building / Real Property	0	100%	—	0	0,0000	0
742 Rental of Equipment	0	100%	—	0	0,0000	0
750 Transportation Expense	4,100	50%	50%	2,050	0,2938	2,050
756-9 Insurance	1,700	50%	50%	850	0,1201	850
760 Advertising Expense	0	50%	50%	0	0,0000	0
766-7 Regulatory Commission Expense	0	50%	50%	0	0,0000	0
770 Bad Debt Expense	0	50%	50%	0	0,0000	0
775 Miscellaneous Expense	0	50%	50%	0	0,0000	0
<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSES</b>	<b>312,651</b>			<b>70,855</b>	<b>10,0670</b>	<b>241,796</b>
<b>DEPRECIATION AND AMORTIZATION:</b>						
403 Depreciation Expense	85,016	100%	—	85,016	12,0079	0
407 Amortization Expense	(28,773)	100%	—	(28,773)	(4,0690)	0
<b>TOTAL DEPRECIATION AND AMORTIZATION</b>	<b>56,243</b>			<b>56,243</b>	<b>7,9389</b>	<b>0</b>

---

GALLONAGE  
CHARGE

---

0.2073  
0.0000  
0.0684  
3.3386  
0.0000  
0.2725  
0.0000  
0.1083  
0.8863  
0.0000  
0.0000  
0.0345  
0.0144  
0.0000  
0.0000  
0.0000  
0.0000

---

4.0000

---

0.0000

0.0000

---

0.0000

---

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Operation and Maintenance  
 Per Staff  
 DOCKET NO. 20795-SU

Account Number	Account Description	Balance Per Line	Staff Adjust.	Balance Per Staff
701	Salaries and Wages - Employees	25,000	0	25,000
703	Salaries and Wages - Officers	46,800	0	46,800
704	Employee Pensions and Benefits	8,250	0	8,250
710	Purchased Sewage Treatment	201,312	0	201,312
711	Sludge Removal Expense	0	0	0
715	Purchased Power	15,929	0	15,929
716	Fuel for Power Production	500	0	500
718	Chemicals	0	0	0
720	Materials and Supplies	1,000	0	1,000
731	Contractual Services - Engineering	0	0	0
732	Contractual Services - Accounting	5,000	0	5,000
733	Contractual Services - Legal	3,000	0	3,000
734	Contractual Services - Management Fees	0	0	0
735	Contractual Services - Other	0	0	0
741	Rental of Building / Real Property	0	0	0
742	Rental of Equipment	0	0	0
750	Transportation Expense	4,160	0	4,160
756	Insurance - Vehicle	1,700	0	1,700
757	Insurance - General Liability	0	0	0
758	Insurance - Workmen's Compensation	0	0	0
759	Insurance - Other	0	0	0
760	Advertising Expense	0	0	0
766	Regulatory Commission Expense - Rate Case	0	0	0
767	Regulatory Commission Expense - Other	0	0	0
770	Bad Debt Expense	0	0	0
775	Miscellaneous Expense	0	0	0
<b>TOTAL</b>		<b>312,651</b>	<b>0</b>	<b>312,651</b>



ISLAND ENVIRONMENTAL UTILITY, INC.

Schedule of Wastewater Taxes Other Than Income

Per Staff

BUDGET NO. 20745-SU

Account Number	Account Description	Balance Per Fund	Staff Adjust.	Balance Per Staff	Required Revenue Adjust.	Required Revenue
408.10	Utility Regulatory Assessment Fees	19,440	0	19,440	15,240	34,680
408.11	Property Taxes	0	0	0	0	0
408.12	Payroll Taxes	0	0	0	0	0
408.13	Other Taxes and Licenses	0	0	0	0	0
408.20	TOTL. Other Income and Deductions	0	0	0	0	0
	TOTAL	19,440	0	19,440	15,240	34,680

Year 5 ADDENDS	Year 5 BALANCE	Year 6 ADDENDS	Year 6 BALANCE
0	20,000	0	20,000
1,500	7,500	1,500	9,000
0	500,000	50,000	550,000
0	184,000	0	184,000
0	0	0	0
210,894	843,576	0	843,576
0	0	0	0
0	0	0	0
5,000	10,000	0	10,000
0	0	0	0
99,913	375,650	0	375,650
0	0	0	0
0	0	0	0
0	0	0	0
0	120,750	0	120,750
0	0	0	0
0	0	0	0
0	30,000	0	30,000
0	0	0	0
0	30,000	0	30,000
0	0	0	0
0	264,500	0	264,500
0	5,500	0	5,500
0	0	0	0
0	0	0	0
<u>311,306</u>	<u>2,381,476</u>	<u>51,500</u>	<u>2,442,976</u>
<u>0</u>	<u>500,000</u>	<u>50,000</u>	<u>550,000</u>
<u>311,306</u>	<u>1,891,476</u>	<u>1,500</u>	<u>1,892,976</u>

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Utility Plant in Service  
 Per Staff  
 DOCNET NO. 20745-SU

Account Number	Account Description	Year 1 ADDITIONS	Year 1 BALANCE	Year 2 ADDITIONS	Year 2 BALANCE	Year 3 ADDITIONS	Year 3 BALANCE	Year 4 ADDITIONS	Year 4 BALANCE
351	Organization	20,000	20,000	0	20,000	0	20,000	0	20,000
352	Franchises	1,500	1,500	1,500	3,000	1,500	4,500	1,500	6,000
353	Land and Land Rights	400,000	400,000	0	400,000	50,000	450,000	50,000	500,000
354	Structures and Improvements	0	0	184,000	184,000	0	184,000	0	184,000
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	210,894	210,894	210,894	421,788	210,894	632,682
362	Special Collecting Structures	0	0	0	0	0	0	0	0
363	Services to Customers	0	0	0	0	0	0	0	0
364	Flow Measuring Devices	0	0	5,000	5,000	0	5,000	0	5,000
365	Flow Measuring Installations	0	0	0	0	0	0	0	0
370	Receiving Wells	0	0	93,913	93,913	93,913	187,825	93,913	281,738
371	Pumping Equipment	0	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	120,750	120,750	0	120,750	0	120,750	0	120,750
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0	0	0	0
398	Office Furniture and Equipment	0	0	0	0	0	0	0	0
391	Transportation Equipment	30,000	30,000	0	30,000	0	30,000	0	30,000
392	Stores Equipment	0	0	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	30,000	30,000	0	30,000	0	30,000	0	30,000
394	Laboratory Equipment	0	0	0	0	0	0	0	0
395	Power Operated Equipment	0	0	264,500	264,500	0	264,500	0	264,500
396	Communication Equipment	5,000	5,000	0	5,000	0	5,000	500	5,500
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0
399	Other Tangible Plant	0	0	0	0	0	0	0	0
	TOTAL PLANT	607,250	607,250	759,806	1,367,056	356,307	1,723,363	356,806	2,080,170
	LAND	400,000	400,000	0	400,000	50,000	450,000	50,000	500,000
	TOTAL DEPRECIABLE PLANT	207,250	207,250	759,806	967,056	306,307	1,273,363	306,806	1,580,170

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Utility Plant in Service  
 Per Staff  
 DOCKET NO. 20745-50

Account Number	Account Description	Year 7 Additions	Year 7 Balance	Year 8 Additions	Year 8 Balance	Year 9 Additions	Year 9 Balance	Year 10 Additions	Year 10 Balance	Useful Life
351	Organization	0	20,000	0	20,000	0	20,000	0	20,000	40
352	Franchises	1,500	16,500	1,500	12,000	1,500	13,500	1,500	15,000	40
353	Land and Land Rights	50,000	600,000	0	600,000	0	600,000	0	600,000	NA
354	Structures and Improvements	0	184,000	0	184,000	0	184,000	0	184,000	32
360	Collection Sewers - Force	0	0	0	0	0	0	0	0	30
361	Collection Sewers - Gravity	210,894	1,054,470	210,894	1,265,364	0	1,265,364	0	1,265,364	45
362	Special Collecting Structures	0	0	0	0	0	0	0	0	40
363	Services to Customers	0	0	0	0	0	0	0	0	38
364	Flow Measuring Devices	0	10,000	0	10,000	0	10,000	5,000	15,000	5
365	Flow Measuring Installations	0	0	0	0	0	0	0	0	5
370	Receiving Wells	93,913	469,563	93,913	563,475	0	563,475	0	563,475	30
371	Pumping Equipment	0	0	0	0	0	0	0	0	18
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0	18
381	Plant Sewers	0	0	0	0	0	0	0	0	35
382	Outfall Sewer Lines	0	120,750	0	120,750	0	120,750	0	120,750	30
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0	0	0	0	25
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0	15
391	Transportation Equipment	0	30,000	0	30,000	0	30,000	0	30,000	6
392	Stores Equipment	0	0	0	0	0	0	0	0	18
393	Tools, Shop and Garage Equipment	0	30,000	0	30,000	0	30,000	0	30,000	16
394	Laboratory Equipment	0	0	0	0	0	0	0	0	15
395	Power Operated Equipment	0	264,500	0	264,500	0	264,500	0	264,500	12
396	Communication Equipment	0	5,500	0	5,500	0	5,500	0	5,500	10
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0	15
398	Other Tangible Plant	0	0	0	0	0	0	0	0	10
<b>TOTAL PLANT</b>		<b>356,306</b>	<b>2,799,282</b>	<b>306,306</b>	<b>3,105,589</b>	<b>1,500</b>	<b>3,107,089</b>	<b>6,500</b>	<b>3,113,589</b>	
<b>LAND</b>		<b>50,000</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	
<b>TOTAL DEPRECIABLE PLANT</b>		<b>306,306</b>	<b>2,199,282</b>	<b>306,306</b>	<b>2,505,589</b>	<b>1,500</b>	<b>2,507,089</b>	<b>6,500</b>	<b>2,513,589</b>	

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Utility Plant in Service  
 Per Staff  
 DOCKET NO. 20745-SU

Account Number	Account Description	Commission Depreciation Rate	Weight	Composite Depreciation Rate		
351	Organization	2.50%	0.00%	0.02%		
352	Franchises	2.50%	0.00%	0.01%		
353	Land and Land Rights			0.00%		
354	Structures and Improvements	3.13%	7.32%	0.23%		
360	Collection Sewers - Force	3.33%	0.00%	0.00%	0.00%	0.00%
361	Collection Sewers - Gravity	2.22%	50.34%	1.12%	100.00%	2.22%
362	Special Collecting Structures	2.50%	0.00%	0.00%	0.00%	0.00%
363	Services to Customers	2.63%	0.00%	0.00%		
364	Flow Measuring Devices	20.00%	0.00%	0.12%		2.22%
365	Flow Measuring Installations	20.00%	0.00%	0.00%		
370	Receiving Wells	3.33%	22.42%	0.75%		
371	Pumping Equipment	5.56%	0.00%	0.00%		
380	Treatment and Disposal Equipment	5.56%	0.00%	0.00%		
381	Plant Sewers	2.86%	0.00%	0.00%		
382	Outfall Sewer Lines	3.33%	4.80%	0.16%		
389	Other Plant and Miscellaneous Equipment	4.80%	0.00%	0.00%		
390	Office Furniture and Equipment	6.67%	0.00%	0.00%		
391	Transportation Equipment	16.67%	1.19%	0.20%		
392	Stores Equipment	5.56%	0.00%	0.00%		
393	Tools, Shop and Garage Equipment	6.25%	1.19%	0.07%		
394	Laboratory Equipment	6.67%	0.00%	0.00%		
395	Power Operated Equipment	8.33%	10.52%	0.86%		
396	Communication Equipment	10.00%	0.22%	0.02%		
397	Miscellaneous Equipment	6.67%	0.00%	0.00%		
398	Other Tangible Plant	10.00%	0.00%	0.00%		
TOTAL PLANT			100.00%	3.58%		
LAND						
TOTAL DEPRECIABLE PLANT						

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Accumulated Depreciation  
 Per Staff  
 DOCKET NO. 20745-SU

Account Number	Account Description	Year 1 ADDITIONS	Year 1 BALANCE	Year 2 ADDITIONS	Year 2 BALANCE	Year 3 ADDITIONS	Year 3 BALANCE	Year 4 ADDITIONS	Year 4 BALANCE
351	Organization	250	250	500	750	500	1,250	500	1,750
352	Franchises	19	19	56	75	94	169	131	300
353	Land and Land Rights	0	0	0	0	0	0	0	0
354	Structures and Improvements	0	0	2,875	2,875	5,750	8,625	5,750	14,375
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	2,343	2,343	7,030	9,373	11,716	21,089
362	Special Collecting Structures	0	0	0	0	0	0	0	0
363	Services to Customers	0	0	0	0	0	0	0	0
364	Flow Measuring Devices	0	0	500	500	1,000	1,500	1,000	2,500
365	Flow Measuring Installations	0	0	0	0	0	0	0	0
370	Receiving Wells	0	0	1,565	1,565	4,696	6,261	7,826	14,087
371	Pumping Equipment	0	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	2,013	2,013	4,025	6,038	4,025	10,063	4,025	14,088
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0	0	0	0
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0
391	Transportation Equipment	2,500	2,500	5,000	7,500	5,000	12,500	5,000	17,500
392	Stores Equipment	0	0	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	938	938	1,875	2,813	1,875	4,688	1,875	6,563
394	Laboratory Equipment	0	0	0	0	0	0	0	0
395	Power Operated Equipment	0	0	11,021	11,021	22,042	33,063	22,042	55,104
396	Communication Equipment	250	250	500	750	500	1,250	500	1,750
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0	0
<b>TOTAL PLANT</b>		<b>5,969</b>	<b>5,969</b>	<b>30,281</b>	<b>36,229</b>	<b>52,511</b>	<b>88,740</b>	<b>60,390</b>	<b>149,130</b>

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
500	2,250	500	2,750
189	469	206	675
0	0	0	0
5,750	20,125	5,750	25,875
0	0	0	0
16,403	37,492	16,746	56,238
0	0	0	0
0	0	0	0
1,500	4,000	2,000	6,000
0	0	0	0
10,956	25,043	12,522	37,565
0	0	0	0
0	0	0	0
0	0	0	0
4,025	10,113	4,025	22,138
0	0	0	0
0	0	0	0
5,000	22,500	5,000	27,500
0	0	0	0
1,875	8,438	1,875	10,313
0	0	0	0
22,042	77,146	22,042	99,188
550	2,325	550	2,875
0	0	0	0
0	0	0	0
<b>68,770</b>	<b>217,900</b>	<b>73,216</b>	<b>291,116</b>

ISLAND ENVIRONMENTAL UTILTY, INC.  
 Schedule of Wastewater Accumulated Depreciation  
 Per Staff  
 BOCHET NO. 20745-SU

Account Number	Account Description
351	Organization
352	Franchises
353	Land and Land Rights
354	Structures and Improvements
360	Collection Sewers - Force
361	Collection Sewers - Gravity
362	Special Collecting Structures
363	Services to Customers
364	Flow Measuring Devices
365	Flow Measuring Installations
370	Receiving Wells
371	Pumping Equipment
388	Treatment and Disposal Equipment
381	Plant Sewers
382	Outfall Sewer Lines
389	Other Plant and Miscellaneous Equipment
390	Office Furniture and Equipment
391	Transportation Equipment
392	Stores Equipment
393	Tools, Shop and Garage Equipment
394	Laboratory Equipment
395	Power Operated Equipment
396	Communication Equipment
397	Miscellaneous Equipment
398	Other Tangible Plant

TOTAL PLANT



ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Accumulated Depreciation  
 Per Staff  
 DOCKET NO. 20745-50

Account Number	Account Description	Year 7 ADDITIONS	Year 7 Balance	Year 8 ADDITIONS	Year 8 Balance	Year 9 ADDITIONS	Year 9 Balance	Year 10 ADDITIONS	Year 10 Balance
351	Organization	500	3,250	500	3,750	500	4,250	500	4,750
352	Franchises	244	919	281	1,200	319	1,519	356	1,875
353	Land and Land Rights	0	0	0	0	0	0	0	0
354	Structures and Improvements	5,750	31,625	5,750	37,375	5,750	43,125	5,750	48,875
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	21,689	77,328	25,776	103,104	28,119	131,223	28,119	159,342
362	Special Collecting Structures	0	0	0	0	0	0	0	0
363	Services to Customers	0	0	0	0	0	0	0	0
364	Flow Measuring Devices	2,000	8,500	2,000	10,500	2,000	12,500	2,500	14,500
365	Flow Measuring Installations	0	0	0	0	0	0	0	0
370	Receiving Wells	14,087	51,652	17,217	68,869	18,783	87,652	18,783	106,434
371	Pumping Equipment	0	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	4,025	26,163	4,025	30,188	4,025	34,213	4,025	38,238
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0	0	0	0
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0
391	Transportation Equipment	5,000	32,500	5,000	37,500	5,000	42,500	5,000	47,500
392	Stores Equipment	0	0	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	1,875	12,188	1,875	14,063	1,875	15,938	1,875	17,813
394	Laboratory Equipment	0	0	0	0	0	0	0	0
395	Power Operated Equipment	22,042	121,229	22,042	143,271	22,042	165,313	22,042	187,354
396	Communication Equipment	550	3,425	550	3,975	550	4,525	550	5,075
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0	0
<b>TOTAL PLANT</b>		<b>77,162</b>	<b>368,278</b>	<b>85,016</b>	<b>453,294</b>	<b>88,962</b>	<b>542,256</b>	<b>89,500</b>	<b>631,755</b>

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
80	350	80	430
199,200	796,800	199,200	996,000
0	0	0	0
0	0	0	0
<u>199,200</u>	<u>796,800</u>	<u>199,200</u>	<u>996,000</u>

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
15,493	35,413	19,920	55,333
0	0	0	0
0	0	0	0
<u>15,493</u>	<u>35,413</u>	<u>19,920</u>	<u>55,333</u>

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Contributions-in-kind-Construction  
 Per Staff  
 DOCNET NO. 20745-SU

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance
271	ENTER ENCS								
	C.I.R.C. - Lines	30	30	80	110	80	190	80	270
	C.I.R.C. - Cash	0	0	199,200	199,200	199,200	398,400	199,200	597,600
	C.I.R.C. - Other	0	0	0	0	0	0	0	0
	TOTAL	0	0	199,200	199,200	199,200	398,400	199,200	597,600

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Accumulated Amortization of Wastewater C.I.R.C.  
 Per Staff  
 DOCNET NO. 20745-SU

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance
272	Accum. Amortization of C.I.R.C. - Lines	0	0	2,213	2,213	6,640	8,853	11,067	19,920
	Accum. Amortization of C.I.R.C. - Cash	0	0	0	0	0	0	0	0
	Accum. Amortization of C.I.R.C. - Other	0	0	0	0	0	0	0	0
	TOTAL	0	0	2,213	2,213	6,640	8,853	11,067	19,920

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Contributions-to-aid-of-Construction

Per Staff

DOCKET NO. 20745-SU

Account Number	Account Description
	ENTER EACS
271	C.I.A.C. - Lines
	C.I.A.C. - Cash
	C.I.A.C. - Other
	TOTAL

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Accumulated Amortization of Wastewater C.I.A.C.

Per Staff

DOCKET NO. 20745-SU

Account Number	Account Description
272	Accum. Amortization of C.I.A.C. - Lines
	Accum. Amortization of C.I.A.C. - Cash
	Accum. Amortization of C.I.A.C. - Other
	TOTAL

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Wastewater Contributions-In-aid-of-Construction  
 Per Staff  
 DOCKET NO. 20745-SU

Account Number	Account Description	Year 7 Additions	Year 7 Balance	Year 8 Additions	Year 8 Balance	Year 9 Additions	Year 9 Balance	Year 10 Additions	Year 10 Balance
	ENTER EMCS	80	510	80	586	80	670	80	758
271	C.I.A.C. - Lines	199,200	1,195,200	199,200	1,394,400	199,200	1,593,600	0	1,593,600
	C.I.A.C. - Cash	0	0	0	0	0	0	0	0
	C.I.A.C. - Other	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>199,200</b>	<b>1,195,200</b>	<b>199,200</b>	<b>1,394,400</b>	<b>199,200</b>	<b>1,593,600</b>	<b>0</b>	<b>1,593,600</b>

ISLAND ENVIRONMENTAL UTILITY, INC.  
 Schedule of Accumulated Amortization of Wastewater C.I.A.C.  
 Per Staff  
 DOCKET NO. 20745-SU

Account Number	Account Description	Year 7 Additions	Year 7 Balance	Year 8 Additions	Year 8 Balance	Year 9 Additions	Year 9 Balance	Year 10 Additions	Year 10 Balance	Amortization Rate
272	Accum. Amortization of C.I.A.C. - Lines	24,317	79,680	28,773	108,453	33,200	141,653	35,413	177,067	2.22%
	Accum. Amortization of C.I.A.C. - Cash	0	0	0	0	0	0	0	0	3.58%
	Accum. Amortization of C.I.A.C. - Other	0	0	0	0	0	0	0	0	8.00%
	<b>TOTAL</b>	<b>24,317</b>	<b>79,680</b>	<b>28,773</b>	<b>108,453</b>	<b>33,200</b>	<b>141,653</b>	<b>35,413</b>	<b>177,067</b>	