

ORIGINAL
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COMMISSION
CLERK

TRANSMITTAL

To: 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

Enclosed

- 1 disk
- 1 Hard Copy of cost study
- 2 Maps of the Proposed Service Area

AUS _____
CAF _____
CMP _____
COM _____
CTR _____
ECR maps
GCL _____
OPC _____
MMS _____
SEC I
OTH _____

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FPSC-COMMISSION CLERK

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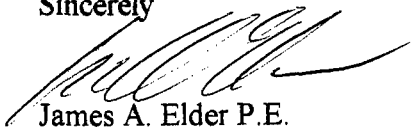
Pat Brady
Florida Public Service Connection

RE: cost study Docket No. 020745-SU

Ms Brady

I believe I have corrected the inconsistencies in the cost study. Things did change though in that the figures utilized in the original cost study were for the Bocilla Utility Inc. water service area only. After my discussions with Mr. Richard Redemann of your office regarding map size I realized that there was some inconsistency with what had been submitted on my part. The actual service area requested is the Bocilla Utility, Inc. Water service area plus the Little Gaspirilla Island Water service area, not including the State Park which is in the Charlotte County Service area.. I believe that I now have this correctly shown on the maps and I have revised the cost study to include this additional area. I need to let you know that the requirement for this quick turn around is in part my fault . I went through my file and found that I did receive a copy of the interrogatories in mid November. I gave it a cursory review put a note on the file and I have been waiting for someone from IEU to contact me. I realize now that I should have taken a more aggressive position and called them first to get the ball rolling. I hope that this has not caused you or staff any inconvenience. If you have any questions please do not hesitate to call so I can take care of it immediately. Thank you for the clarification today and I hope you have a great week.

Sincerely



James A. Elder P.E.

Cc.v.lord rsb

DOCUMENT NUMBER-DATE

12925 DEC 12 8

FPSC-COMMISSION CLERK

ISLAND ENVIRONMENTAL UTILITY, INC.
 Calculation of Minimum Wastewater C.I.A.C.
 At 200% of Design Capacity
 DOCKET NO. 20745-58

Account Number	Account Description	ENRBY Plant	Account Dep.	Net Plant
360	Collection Sewers - Force	0	0	0
361	Collection Sewers - Gravity	1,572,758	PLANT/PLANT IN SERVICE/0.00	1,572,758
362	Special Collecting Structures	0	0	0
363	Services to Customers	0	0	0
	Total	<u>1,572,758</u>	<u>0</u>	<u>1,572,758</u>

ISLAND ENVIRONMENTAL UTILITY, INC.
 Calculation of Minimum Water C.I.R.C.
 At 100% of Design Capacity
 DOCKET NO. 20745-SU

Account Number	Account Description	Utility Plant	Accum. Dep.	Net Plant
330	Distribution Reservoirs and Standpipes	0	0	0
	Steel Pneumatic Tank	0	0	0
	Concrete Ground Storage Reservoir	0	0	0
331	Transmission and Distribution Mains	0	0	0
333	Services	0	0	0
334	Meters and Meter Installations	0	0	0
335	Hydrants	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0
	Total	<u>0</u>	<u>0</u>	<u>0</u>

Account Number	Account Description	Water	Wastewater	Total
101	Utility Plant in Service	0	4,678,848	4,678,848
104	Accumulated Depreciation	0	(914,970)	(914,970)
	Net Plant	<u>0</u>	<u>3,763,878</u>	<u>3,763,878</u>
271	C.I.R.C.	0	3,156,840	3,156,840
272	Accum. Amortization of C.I.R.C.	0	(278,832)	(278,832)
	Net C.I.R.C.	<u>0</u>	<u>2,878,008</u>	<u>2,878,008</u>
	Net C.I.R.C. / Net Plant	<u>0.00%</u>	<u>76.48%</u>	<u>76.48%</u>
	Gross to Gross Minimum Contribution Level	<u>0.00%</u>	<u>33.62%</u>	<u>33.62%</u>
	Staff Recommended Charge	<u>0</u>	<u>0</u>	<u>0</u>

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 EMC'S	100	530	100	630	100	730	100	830
271	C.I.R.C. - Lines	399,600	1,958,040	399,600	2,357,040	399,600	2,757,240	399,600	3,156,040
	C.I.R.C. - Cash	0	0	0	0	0	0	0	0
	C.I.R.C. - Other	0	0	0	0	0	0	0	0
	TOTAL	399,600	1,958,040	399,600	2,357,040	399,600	2,757,240	399,600	3,156,040

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Accumulated Amortization of Wastewater C.I.R.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.R.C. - Lines	39,072	108,336	47,052	156,288	56,032	213,120	65,712	278,832	2.22%
	Accum. Amortization of C.I.R.C. - Cash	0	0	0	0	0	0	0	0	3.40%
	Accum. Amortization of C.I.R.C. - Other	0	0	0	0	0	0	0	0	0.00%
	TOTAL	39,072	108,336	47,052	156,288	56,032	213,120	65,712	278,832	

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

Account Number	Account Description
	ENTER ENCS
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-Use-of-Construction

Per Staff

DOCKET NO. 201745-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
	ENTER ERCS	0	0	30	30	100	130	100	230
271	C.I.R.C. - Lines	0	0	59,940	59,940	299,700	359,640	399,600	759,240
	C.I.R.C. - Cash	0	0	0	0	0	0	0	0
	C.I.R.C. - Other	0	0	0	0	0	0	0	0
	TOTAL	0	0	59,940	59,940	299,700	359,640	399,600	759,240

ISLAND ENVIRONMENTAL UTILITY, INC.

Schedule of Accumulated Amortization of Wastewater C.I.R.C.

Per Staff

DOCKET NO. 201745-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	666	666	4,662	5,328	12,432	17,760
	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	666	666	4,662	5,328	12,432	17,760

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
100	330	100	430
399,600	1,150,810	399,600	1,550,410
0	0	0	0
0	0	0	0
399,600	1,150,810	399,600	1,550,410

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
21,312	39,072	30,192	69,264
0	0	0	0
0	0	0	0
21,312	39,072	30,192	69,264

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

Account Number	Account Description
	ENTER EMC'S
271	C.I.R.C. - Lines
	C.I.R.C. - Cash
	C.I.R.C. - Other
	TOTAL

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

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

Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<hr/>			
0	0	0	0
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Year 5 Additions	Year 5 Balance	Year 6 Additions	Year 6 Balance
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
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ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Wastewater Accumulated Depreciation
 Per Staff
 DOCMET 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
351	Organization	500	3,250	500	3,750	500	4,250	500	4,750
352	Franchises	244	919	261	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	8,625	47,438	8,625	56,063	8,625	64,688	8,625	73,313
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	26,213	96,113	32,038	128,151	39,958	168,109	39,958	198,067
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	8,000	2,000	10,000	2,000	12,000	2,500	14,500
365	Flow Measuring Installations	0	0	0	0	0	0	0	0
370	Receiving Wells	43,294	158,450	52,817	211,268	57,618	268,886	57,618	326,504
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
	TOTAL PLANT	114,287	508,673	129,752	638,425	137,504	776,929	138,041	914,970

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

Account Number	Account Description
351	Organization
352	Franchises
353	Lease 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
380	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 Westwater Accumulated Depreciation
 Per Staff
 DOCKET NO. 20745-S0

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	130	300
353	Lease and Land Rights	0	0	0	0	0	0	0	0
354	Structures and Improvements	0	0	4,313	4,313	8,825	12,938	8,825	21,563
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	2,913	2,913	8,738	11,650	14,563	26,213
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	4,802	4,802	14,405	19,206	24,008	43,214
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	525	1,775
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0	0
TOTAL PLANT		5,969	5,969	35,504	41,472	66,802	108,275	82,293	190,568

Year 5 Revenues	Year 5 Balance	Year 6 Revenues	Year 6 Balance
500	2,250	500	2,750
169	469	206	675
0	0	0	0
0,625	30,168	0,625	30,813
0	0	0	0
20,388	46,600	23,300	69,900
0	0	0	0
0	0	0	0
1,500	4,000	2,000	6,000
0	0	0	0
33,611	76,024	30,412	115,236
0	0	0	0
0	0	0	0
0	0	0	0
4,025	18,113	4,025	22,138
0	0	0	0
0	0	0	0
5,000	22,500	5,000	27,500
0	0	0	0
1,675	8,438	1,675	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
98,284	288,051	106,535	395,386

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Wastewater Utility Plant in Service
 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	Useful Life
351	Organization	0	20,000	0	20,000	0	20,000	0	20,000	40
352	Franchises	1,500	10,500	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	NR
354	Structures and Improvements	0	276,000	0	276,000	0	276,000	0	276,000	32
360	Collection Sewers - Force	0	0	0	0	0	0	0	0	30
361	Collection Sewers - Gravity	262,126	1,300,631	262,126	1,572,758	0	1,572,758	0	1,572,758	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	288,090	1,440,450	288,090	1,728,540	0	1,728,540	0	1,728,540	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	8
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	284,500	0	284,500	0	284,500	0	284,500	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
TOTAL PLANT		600,716	4,118,331	551,716	4,670,040	1,500	4,671,540	6,500	4,678,040	
LAND		50,000	600,000	0	600,000	0	600,000	0	600,000	
TOTAL DEPRECIABLE PLANT		551,716	3,518,331	551,716	4,070,040	1,500	4,071,540	6,500	4,078,040	

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Wastewater Utility Plant in Service
 Per Staff
 DOCKET NO. 202745-SU

Account Number	Account Description	Commission Depreciation Rate	Weight	Composite Depreciation Rate		
351	Organization	2.50%	0.49%	0.01%		
352	Franchises	2.50%	0.37%	0.01%		
353	Land and Land Rights			0.00%		
354	Structures and Improvements	3.13%	0.00%	0.00%	0.00%	0.00%
360	Collection Sewers - Force	2.22%	30.57%	0.66%	100.00%	2.22%
361	Collection Sewers - Gravity	2.50%	0.00%	0.00%	0.00%	0.00%
362	Special Collecting Structures	2.63%	0.00%	0.00%		
363	Services to Customers	20.00%	0.37%	0.07%		2.22%
364	Flow Measuring Devices	20.00%	0.00%	0.00%		
365	Flow Measuring Installations	3.33%	42.39%	1.41%		
370	Receiving Wells	5.56%	0.00%	0.00%		
371	Pumping Equipment	5.56%	0.00%	0.00%		
380	Treatment and Disposal Equipment	2.66%	0.00%	0.00%		
381	Plant Sewers	3.33%	2.96%	0.10%		
382	Outfall Sewer Lines	4.00%	0.00%	0.00%		
389	Other Plant and Miscellaneous Equipment	6.67%	0.00%	0.00%		
390	Office Furniture and Equipment	10.67%	0.74%	0.12%		
391	Transportation Equipment	5.56%	0.00%	0.00%		
392	Stores Equipment	6.25%	0.74%	0.05%		
393	Tools, Shop and Garage Equipment	6.67%	0.00%	0.00%		
394	Laboratory Equipment	8.33%	0.49%	0.51%		
395	Power Operated Equipment	10.00%	0.13%	0.01%		
396	Communication Equipment	6.67%	0.00%	0.00%		
397	Miscellaneous Equipment	10.00%	0.00%	0.00%		
398	Other Tangible Plant					
	TOTAL PLANT		100.00%	3.40%		
	LAND					
	TOTAL DEPRECIABLE PLANT					

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Wastewater Utility Plant in Service
 Per Staff
 DUCRET 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	276,000	276,000	0	276,000	0	276,000
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	262,126	262,126	262,126	524,253	262,126	786,379
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	288,090	288,090	288,090	576,180	288,090	864,270
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
390	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	269,500	269,500	0	269,500	0	269,500
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
398	Other Tangible Plant	0	0	0	0	0	0	0	0
	TOTAL PLANT	607,250	607,250	1,087,216	1,704,966	601,716	2,306,183	602,216	2,908,399
	LAND	400,000	400,000	0	400,000	50,000	450,000	50,000	500,000
	TOTAL DEPRECIABLE PLANT	207,250	207,250	1,087,216	1,304,966	551,716	1,856,183	552,216	2,408,399

Year 5 Additions	Year 5 Balance	Year 6 Additions	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	276,000	0	276,000
0	0	0	0
202,126	1,040,505	0	1,040,505
0	0	0	0
0	0	0	0
5,000	10,000	0	10,000
0	0	0	0
200,000	1,152,360	0	1,152,360
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	204,500	0	204,500
0	5,500	0	5,500
0	0	0	0
0	0	0	0
556,716	3,466,015	51,500	3,516,615
0	500,000	50,000	550,000
556,716	2,966,015	1,500	2,966,615

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Water Accumulated Depreciation
 Per Staff
 DOCKET NO. 202745-SU

Account Number	Account Description
301	Organization
302	Franchises
303	Land and Land Rights
304	Structures and Improvements
305	Collecting and Impounding Reservoirs
306	Lake, River and Other Intakes
307	Wells and Springs
308	Infiltration Galleries and Tunnels
309	Supply Mains
310	Power Generation Equipment
311	Pumping Equipment
320	Water Treatment Equipment
330	Distribution Reservoirs and Standpipes
	Steel Pneumatic Tank
	Concrete Ground Storage Reservoir
331	Transmission and Distribution Mains
333	Services
334	Meters and Meter Installations
335	Hydrants
339	Other Plant and Miscellaneous Equipment
340	Office Furniture and Equipment
341	Transportation Equipment
342	Stores Equipment
343	Tools, Shop and Garage Equipment
344	Laboratory Equipment
345	Power Operated Equipment
346	Communication Equipment
347	Miscellaneous Equipment
348	Other Tangible Plant

TOTAL PLANT

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Water Utility Plant in Service
 Per Staff
 DOCKET NO. 20245-SU

Account Number	Account Description	Commission Depreciation Rate	Weight	Composite Depreciation Rate
301	Organization	2.50%	0.00%	0.00%
302	Franchises	2.50%	0.00%	0.00%
303	Land and Land Rights			
304	Structures and Improvements	3.03%	0.00%	0.00%
305	Collecting and Impounding Reservoirs	2.00%	0.00%	0.00%
306	Lake, River, and Other Intakes	2.50%	0.00%	0.00%
307	Wells and Springs	3.33%	0.00%	0.00%
308	Infiltration Galleries and Tunnels	2.50%	0.00%	0.00%
309	Supply Mains	2.00%	0.00%	0.00%
310	Power Generating Equipment	5.00%	0.00%	0.00%
311	Pumping Equipment	5.00%	0.00%	0.00%
320	Water Treatment Equipment	4.55%	0.00%	0.00%
330	Distribution Reservoirs and Standpipes	2.70%	0.00%	0.00%
	Steel Pneumatic Tank	2.00%	0.00%	0.00%
	Concrete Ground Storage Reservoir	2.50%	0.00%	0.00%
331	Transmission and Distribution Mains	2.33%	0.00%	0.00%
333	Services	2.50%	0.00%	0.00%
334	Meters and Meter Installations	5.00%	0.00%	0.00%
335	Hydrants	2.22%	0.00%	0.00%
339	Other Plant and Miscellaneous Equipment	4.00%	0.00%	0.00%
340	Office Furniture and Equipment	6.67%	0.00%	0.00%
341	Transportation Equipment	16.67%	0.00%	0.00%
342	Stores Equipment	5.56%	0.00%	0.00%
343	Tools, Shop and Garage Equipment	6.25%	0.00%	0.00%
344	Laboratory Equipment	6.67%	0.00%	0.00%
345	Power Operated Equipment	8.33%	0.00%	0.00%
346	Communication Equipment	10.00%	0.00%	0.00%
347	Miscellaneous Equipment	6.67%	0.00%	0.00%
348	Other Tangible Plant	10.00%	0.00%	0.00%
	TOTAL PLANT		0.00%	0.00%
	LAND			
	DEPRECIABLE PLANT			

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Wastewater Taxes Other Than Income
 Per Staff
 DOCKET NO. 20745-SU

Account Number	Account Description	Balance Per Filing	Staff Adjust.	Balance Per Staff	Required Revenue Adjust.	Required Revenue
408.10	Utility Regulatory Assessment Fees	30,383	0	30,383	1,367	31,750
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	30,383	0	30,383	1,367	31,750

ISLAND ENVIRONMENTAL UTILITY, INC.

Schedule of Water Taxes Other Than Income

Per Staff

BUDGET NO. 20745-SU

Account Number	Account Description	Balance Per Fund	Staff Adjus.	Balance Per Staff	Required Revenue Adjus.	Required Revenue
408.10	Utility Regulatory Assessment Fees	0	0	0	0	0
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	0	0	0	0	0

ISLAND ENVIRONMENTAL UTILITY, INC.

Schedule of Wastewater Operation and Maintenance

Per Staff

BUDGET NO. 201745-SU

Account Number	Account Description	Balance Per Filing	Staff Adjust	Balance Per Staff
700	Salaries and Wages - Employees	25,000	0	25,000
703	Salaries and Wages - Officers	46,000	0	46,000
704	Employee Pensions and Benefits	0,250	0	0,250
710	Purchased Sewage Treatment	278,482	0	278,482
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
	TOTAL	389,621	0	389,621

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Water Operation and Maintenance
 Per Staff
 SHEET NO. 20745-SH

Account Number	Account Description	Balance Per Filing	Staff Adjust.	Balance Per Staff
606	Salaries and Wages - Employees	0	0	0
603	Salaries and Wages - Officers	0	0	0
604	Employee Pensions and Benefits	0	0	0
610	Purchased Water	0	0	0
605	Purchased Power	0	0	0
616	Fuel for Power Production	0	0	0
608	Chemicals	0	0	0
620	Materials and Supplies	0	0	0
631	Contractual Services - Engineering	0	0	0
632	Contractual Services - Accounting	0	0	0
633	Contractual Services - Legal	0	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Other	0	0	0
641	Rental of Building / Real Property	0	0	0
642	Rental of Equipment	0	0	0
650	Transportation Expense	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	0	0	0
658	Insurance - Workmen's Compensation	0	0	0
659	Insurance - Other	0	0	0
660	Advertising Expense	0	0	0
666	Regulatory Commission Expense - Rate Case	0	0	0
667	Regulatory Commission Expense - Other	0	0	0
670	Bad Debt Expense	0	0	0
675	Miscellaneous Expense	0	0	0
	TOTAL	0	0	0

ISLAND ENVIRONMENTAL UTILITY, INC.

Base Facility Charge and Colleague Component Cost

At 80% of Design Capacity

UNSTATED SERVICE

DOCKET NO. 20745-50

Schedule No. 7

BASE FACILITY CHARGE

5/8" H 3/4"	21.19
3/4"	31.79
1"	52.98
1 1/2"	105.95
2"	168.52
3"	330.04
4"	529.75
6"	1,059.50
8"	1,689.26

CHARGE PER 1,000 GALLONS

Residential	6.40
General Service	7.68

* Minimum of 10,000 gallons

RESIDENTIAL BILLS

	<u>5/8" H 3/4"</u>	
3,000 gallons	\$	40.38
5,000 gallons	\$	53.19
10,000 gallons	\$	105.19

4000 OTHER THAN INCOME TAXES:

4001.10 Utility Regulatory Assessment Fees	31,750	24%	76%	7,533	0.9964	24,218
4001.11 Property Taxes	0	100%	—	0	0.0000	0
4001.12 Payroll Taxes	0	100%	—	0	0.0000	0
4001.13 Other Taxes and Licenses	0	100%	—	0	0.0000	0
4001.20 TOTAL Other Income and Deductions	0	100%	—	0	0.0000	0
TOTAL OTHER THAN INCOME TAXES	31,750			7,533	0.9964	24,218

4000 INCOME TAXES:

4000 Federal, State, and Local Income Taxes	27,200	—	100%	0	0.0000	27,200
TOTAL INCOME TAXES	27,200			0	0.0000	27,200

RETURN ON INVESTMENT	144,531	—	100%	0	0.0000	144,531
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TOTAL REVENUE REQUIREMENT	675,182			160,188	21,089	514,994
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LESS: MISCELLANEOUS REVENUES	0	100%	—	0	0.0000	0
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TOTAL REVENUES FOR RATE SETTING	675,182			160,188	21,089	514,994
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0.3761

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0.0000

0.0000

0.3761

0.4237

0.4237

2.2440

7.9085

0.0000

0.00

ISLAND ENVIRONMENTAL UTILITY, INC.

Base Facility Charge and Gallonage Component Cost

At 80% of Design Capacity

BUDGET NO. 20745-SU

FACTORED ERCS	7,500
FACTORED GALLONS	67,500

BASE FACILITY CHARGE COMPONENT CONSTRUCTION -SEWER-	PERCENTAGE ASSIGNMENT		FACTORED ERCS		FACTORED GALLONS	
	TEST YEAR (Staff)	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLONAGE COST
OPERATION & MAINTENANCE EXPENSES:						
701 Salaries and Wages - Employees	25,000	50%	50%	12,500	1,6574	12,500
703 Salaries and Wages - Officers	46,800	100%	—	46,800	6,1905	0
704 Employee Pensions and Benefits	8,250	50%	50%	4,125	0,5456	4,125
710 Purchased Sewage Treatment	278,482	—	100%	0	0,0000	278,482
711 Sludge Removal	0	—	100%	0	0,0000	0
715-6 Purchased Power to 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	0,0661	500
730 Contractual Services	8,000	50%	50%	4,000	0,5291	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	4,160	50%	50%	2,080	0,2751	2,080
756-9 Insurance	1,700	50%	50%	850	0,1124	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
TOTAL OPERATION & MAINTENANCE EXPENSES	388,821			70,855	9,3724	318,966
DEPRECIATION AND AMORTIZATION:						
403 Depreciation Expense	129,752	100%	—	129,752	17,1630	0
407 Amortization Expense	(47,952)	100%	—	(47,952)	(6,2429)	0
TOTAL DEPRECIATION AND AMORTIZATION	81,800			81,800	10,9201	0

GALLOWAY
CHARGE

0.1941
0.0000
0.0641
4.3252
0.0000
0.2552
0.0000
0.0079
0.0621
0.0000
0.0000
0.0323
0.0132
0.0000
0.0000
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4.9570

0.0000
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ISLAND ENVIRONMENTAL UTILITY, INC.

Base Facility Charge and Gallonage Component Cost

At 80% of Design Capacity

WATER SERVICE

DOCKET NO. 20745-SU

Schedule No. 6

BASE FACILITY CHARGE

5/8" N 3/4"	0.00
3/4"	0.00
1"	0.00
1 1/2"	0.00
2"	0.00
3"	0.00
4"	0.00
6"	0.00
8"	0.00

CHARGE PER 1,000 GALLONS

0.00

RESIDENTIAL BILLS

	<u>5/8" N 3/4"</u>	
3,000 gallons	\$	0.00
5,000 gallons	\$	0.00
10,000 gallons	\$	0.00

TAXES OTHER THAN INCOME TAXES:

400.10 Utility Regulatory Assessment Fees
 400.11 Property Taxes
 400.12 Payroll Taxes
 400.13 Other Taxes and Licenses
 400.20 TOTY, Other Income and Deductions

 TOTAL TAXES OTHER THAN INCOME TAXES

0	0%	0%	0	0.0000	0
0	100%	—	0	0.0000	0
0	100%	—	0	0.0000	0
0	100%	—	0	0.0000	0
0	100%	—	0	0.0000	0
<u>0</u>			<u>0</u>	<u>0.0000</u>	<u>0</u>

INCOME TAXES:

409 Federal, State, and Local Income Taxes

 TOTAL INCOME TAXES

0	—	100%	0	0.0000	0
<u>0</u>			<u>0</u>	<u>0.0000</u>	<u>0</u>

RETURN ON INVESTMENT

<u>0</u>	—	100%	<u>0</u>	<u>0.0000</u>	<u>0</u>
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TOTAL REVENUE REQUIREMENT

<u>0</u>			<u>0</u>	<u>0.0000</u>	<u>0</u>
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LESS: MISCELLANEOUS REVENUES

<u>0</u>	100%	—	<u>0</u>	<u>0.0000</u>	<u>0</u>
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TOTAL REVENUES FOR NOTE SETTING

<u>0</u>			<u>0</u>	<u>0.00</u>	<u>0</u>
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ISLAND ENVIRONMENTAL UTILITY, INC.
 Base Facility Charge and Gallage Component Cost
 At 80% of Design Capacity
 Docket No. 20245-SU
 (WATER COMPANY)

FACTORED ERCS	
FACTORED GALLONS	

BASE FACILITY CHARGE COMPONENT CONSTRUCTION -UNITED-	PERCENTAGE ASSIGNMENT		FACTORED ERCS		FACTORED GALLONS	
	TEST YEAR (Staff)	BASE FACILITY CHARGE	GALLAGE CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLAGE COST
OPERATION & MAINTENANCE EXPENSES:						
601 Salaries and Wages - Employees	0	50%	50%	0	0.0000	0
603 Salaries and Wages - Officers	0	100%	—	0	0.0000	0
604 Employee Pensions and Benefits	0	50%	50%	0	0.0000	0
610 Purchased Water	0	—	100%	0	0.0000	0
615-6 Purchased Power & Fuel for Power Production	0	—	100%	0	0.0000	0
618 Chemicals	0	—	100%	0	0.0000	0
620 Materials and Supplies	0	50%	50%	0	0.0000	0
630 Contractual Services	0	50%	50%	0	0.0000	0
641 Rental of Building / Real Property	0	100%	—	0	0.0000	0
642 Rental of Equipment	0	100%	—	0	0.0000	0
650 Transportation Expense	0	50%	50%	0	0.0000	0
658-9 Insurance	0	100%	—	0	0.0000	0
660 Advertising Expense	0	50%	50%	0	0.0000	0
666-7 Regulatory Commission Expense	0	50%	50%	0	0.0000	0
670 Bad Debt Expense	0	50%	50%	0	0.0000	0
675 Miscellaneous Expense	0	50%	50%	0	0.0000	0
TOTAL OPERATION & MAINTENANCE EXPENSES	0			0	0.0000	0
DEPRECIATION AND AMORTIZATION:						
403 Depreciation Expense	0	100%	—	0	0.0000	0
407 Amortization Expense	0	100%	—	0	0.0000	0
TOTAL DEPRECIATION AND AMORTIZATION	0			0	0.0000	0

CHALLENGE
CHARGE

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WATER

NOT BEFORE INCOME TAX	0	0	0	0	0	0
ACHIEVED NOI	0	0	0	0	0	0
DESIRED NOI	0	0	0	0	0	0
NOI 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

NOT BEFORE INCOME TAX	(502,004)	168,126	171,735	171,809	171,811	171,811
ACHIEVED NOI	(502,004)	142,233	144,484	144,530	144,531	144,531
DESIRED NOI	144,531	144,531	144,531	144,531	144,531	144,531
NOI ADJUSTMENTS	846,535	2,296	47	1	0	0
EXPANSION FACTOR	0.921375	0.6081075	0.6081075	0.6081075	0.6081075	0.6081075
REVENUE ADJUSTMENTS	781,787	3,779	77	2	0	0
GROSS RECEIPTS TAX ADJUSTMENT	31,577	170	3	0	0	0
RATE BASE	1,877,998	1,877,998	1,877,998	1,877,998	1,877,998	1,877,998
ACHIEVED RATE OF RETURN	-26.73%	7.57%	7.69%	7.70%	7.70%	7.70%

			TRH	TRH	TRH	TRH	TRH	TRH
			CONTRIBUTION	CONTRIBUTION	CONTRIBUTION	CONTRIBUTION	CONTRIBUTION	CONTRIBUTION
GROSS INH			(569,612)	100,518	104,127	104,200	104,203	104,203
STATE EXEMPTION			7	5,000	5,900	5,900	5,900	5,900
STATE TAXABLE INCOME			(569,619)	95,518	99,127	99,200	99,203	99,203
STATE INCOME TAX RATE			5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
STATE INCOME TAX			(31,329)	5,253	5,452	5,456	5,456	5,456
FEDERAL TAXABLE INCOME			(538,293)	95,265	98,675	98,745	98,747	98,747
	0 -	50,000 :	15%	(80,742)	7,500	7,500	7,500	7,500
	50,000 -	75,000 :	25%	0	6,250	6,250	6,250	6,250
	75,000 -	100,000 :	34%	0	6,890	8,050	8,073	8,074
	100,000 -	335,000 :	39%	0	0	0	0	0
	335,000 -	AND UP :	34%	0	0	0	0	0
FEDERAL INCOME TAX			(80,742)	21,040	21,800	21,823	21,824	21,824
STATE INCOME TAX			(31,329)	5,253	5,452	5,456	5,456	5,456
REGULATORY ADJUSTMENTS			0	0	0	0	0	0
TOTAL INCOME TAX			0	25,893	27,251	27,279	27,280	27,280
INCOME TAX ALLOCATION								
WATER			0	0	0	0	0	0
SEWER			0	25,893	27,251	27,279	27,280	27,280
TOTAL			0	25,893	27,251	27,279	27,280	27,280

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
NET BEFORE INCOME TAXES	0	0	0	0	0
INTEREST	0	0	0	0	0
GROSS NET	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		701,747	725,486	745,583	745,585	785,585
TOTAL O&M EXPENSE	389,821	389,821	389,821	389,821	389,821	389,821
NET DEPRECIATION EXPENSE	81,800	81,800	81,800	81,800	81,800	81,800
TAXES OTHER THAN INCOME	30,383	61,960	62,130	62,133	62,133	62,133
NET BEFORE INCOME TAXES	(502,004)	168,126	171,735	171,809	171,811	171,811
INTEREST	67,608	67,608	67,608	67,608	67,608	67,608
GROSS NET	(569,612)	100,518	104,127	104,201	104,203	104,203

Description	Balance Per Filing	Staff Injct.	Balance Per Staff	Secur. Injct.	Secur. Balance	Weight	Cost Rate	Weighted Cost
Common Equity	0	0	0	750,000	750,000	98.00%	10.2%	9.8%
Long and Short-Term Debt	3,282,826	0	3,282,826	(2,135,827)	1,126,799	61.00%	8.0%	3.0%
Customer Deposits	0	0	0	0	0	0.00%	8.0%	0.0%
Advances from Associated Companies	0	0	0	0	0	0.00%	8.0%	0.0%
Other	0	0	0	0	0	0.00%	8.0%	0.0%
	<u>3,282,826</u>	<u>0</u>	<u>3,282,826</u>	<u>(1,385,827)</u>	<u>1,877,999</u>	<u>100.00%</u>		<u>7.7%</u>

Range of Reasonableness:

	High	Low
Common Equity	11.2%	8.2%
Overall Rate of Return	8.0%	7.3%

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	675,182	30,383	705,565
Operating and Maintenance	389,821	0	389,821
Depreciation Expense	129,752	(47,952)	81,800
Taxes Other Than Income	30,383	31,758	62,141
Income Taxes	27,290	0	27,290
Total Operating Expenses	577,236	(16,202)	561,034
Net Operating Income	97,946	46,585	144,531
Rate Base	933,798		1,877,998
Rate of Return	10.48%		7.70%

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

DOCKET NO. 20745-SU
 Schedule No. 1

Description	Balance Per Filing	Staff Adjust.	Balance Per Staff
Utility Plant in Service	4,878,048	(8,808)	4,878,048
Land	600,000	0	600,000
Accumulated Depreciation	(874,878)	275,545	(638,125)
Contributions-in-aid-of-Construction	(3,356,848)	799,200	(2,357,648)
Accumulated Amortization of C.I.A.C.	278,832	(122,544)	156,288
Working Capital Allowance	48,728	0	48,728
TOTAL	933,798	841,201	1,677,999

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

DOCKET NO. 20745-SU
 Schedule No. 2

Description	Balance Per Utility	Staff Adjust.	Balance Per Staff
Operating Revenues	0	0	0
Operating and Maintenance	0	0	0
Depreciation Expense	0	0	0
Taxes Other Than Income	0	0	0
Income Taxes	0	0	0
Total Operating Expenses	0	0	0
Net Operating Income	0	0	0
Rate Base	0		0
Rate of Return	NA		NA

ISLAND ENVIRONMENTAL UTILITY, INC.
 Schedule of Water Rate Base
 At 80% of Design Capacity

DOCKET NO. 2017-05-SM
 Schedule No. 1

Description	Balance Per Filing	Staff Adjust.	Commission Staff
Utility Plant in Service	0	0	0
Land	0	0	0
Accumulated Depreciation	0	0	0
Contributions-in-aid-of-Construction	0	0	0
Accumulated Amortization of C.I.R.C.	0	0	0
Plant Held for Future Use	0	0	0
Working Capital Allowance	0	0	0
TOTAL	0	0	0