## 7/8/200911:06:28 AM1age 1 of 1

# **Ruth Nettles**

From:	James Ade [JAde@jaxbusinesslaw.com]
Sent:	Tuesday, July 07, 2009 5:37 PM
To:	Filings@psc.state.fl.us
Cc:	Bart Fletcher; pambrewer; jfg; guastella_newyork@msn.com
Subject:	Placid Lakes Utilities, Inc Supplemental Information Regarding Used and Useful T & D Mains
Attachments	: Ann Cole - 7-7-09.pdf

a. Person Responsible for Filing

James L. Ade 841 Prudential Drive, Suite 1400 (904) 858-0123 jla@jaxbusinesslaw.com.

b. Docket Number and Title

Docket Number: 080353-WU Title: Application of Placid Lakes Utilities, Inc. For Increased Water and Wastewater Rates In Highlands County

#### c. Party On Whose Behalf Documents Are Filed

Placid Lakes Utilities, Inc.

### d. Total Number of Pages in Each Document

10 pages

### e. Brief Description of Each Attached Document

Letter dated July 7, 2009, to Ms. Ann Cole, Commission Clerk, with the following attachment:

Placid Lakes Utilities, Inc. Supplemental Information Regarding Used and Useful T&D Mains, with attached Schedule Attachment 1 and Schedule Attachment 2.

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> DOCUMENT NUMBER-DATE 0 6836 JUL -8 8 FPSC-COMMISSION CLERK

7/8/2009

#### JAMES L. ADE, P.L.

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> > July 7, 2009

## VIA E-MAIL

Ms. Ann Cole, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Dear Ms. Cole:

In connection with the Application of Placid Lakes Utilities, Inc. ("Placid Lakes Utilities") For Increased Water Rates in Highlands County ("Application"), Docket No. 080353-WU, enclosed please find Supplemental Information Regarding Used and Useful T&D Mains with attached Schedule Attachment 1 and Schedule Attachment 2.

I trust that this letter and the attachment will be in order for filing. If, however, you have any questions or need any additional information concerning this matter, please do not hesitate to contact me.

Sincerely,

s/ James L. Ade

James L. Ade

JLA/lefr

cc: Mr. Bart Fletcher Ms. Peggy Ann Brewer Mr. John Guastella Mr. Gary White

> DOCUMENT NUMBER-DATE 06836 JUL-88 FPSC-COMMISSION CLERK

# Placid Lakes Utilities, Inc. Docket No. 080353-WS

Supplemental Information Regarding Used and Useful T&D Mains

Although we did not notice this issue in the Company's last rate case, during our preparation of the MFRs in this case we found that the used and useful percentage for transmission and distribution mains (T&D Mains) must not only be applicable to the original cost of the T&D Mains, but also to the related CIAC.

As of December 31, 2007 the original cost of all T&D Mains was \$1,247,479 (MFR Schedule A-5). The total of CIAC related to mains is \$1,122,264 (MFR Schedule A-12, Main Extension Fees of \$800,876 and Contributed Lines of \$321,388). Therefore, only \$125,215 of the original cost of T&D Mains was not contributed, which means approximately 90% of all T&D Mains was contributed. If the used and useful percentage of mains is less than 90%, then a portion of the cost of non-used and useful mains must consist of contributed mains.

Analyzing the data from the perspective of the installed footage of mains, ignoring diameters for ease of understanding, if the total T&D Mains consists of 348,434 feet of mains and 90% are contributed mains, then 313,590 feet of those mains are contributed. The Used and Useful Analysis using the FPSC methodology (provided as an attachment to the MFRs) shows that 67.37% or 234,740 feet of mains were used and useful (serving connected lots or mains of 6" or greater diameter) at December 31, 2007. Accordingly, if 313,590 feet of T&D Mains are contributed and only 234,740 are used and useful, then

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clearly the cost of most of the remaining 113,694 non-used and useful mains was contributed.

The MFRs filed on behalf of the Company reflect the treatment of a portion of CIAC as non-used and useful or future use. Staff's recommended decision used the methodology previously used by the company in its last filing.

In response to our request, FPSC Staff agreed to re-examine this issue, and asked for a further analysis to more accurately identify the portion of the CIAC that should be treated as non-used and useful CIAC. We have prepared two schedules that provide the more detailed analysis. We note that the Company's filing did not address Advances for Construction ("Advances") with respect to used and useful considerations, but in preparing this analysis we have found that a portion of the Advances is also related to non-used and useful T&D Mains.

# Schedule Attachment 1

This schedule provides an analysis of both CIAC and Advances associated with mains installed under Main Extension Agreements. These data are identified and provided in Work Paper 8 as a filing attachment to the MFRs. The schedule compares Staff's methodology (reducing the used and useful portion of the cost of mains by the full amount of CIAC and Advances) with the "correct methodology" which would only reduce used and useful mains by the amount of applicable *used and useful* CIAC and

Advances on only those mains that are 100% Used & Useful. The balance of Advances would apply to future use mains or mains associated with unconnected lots.

As shown on Schedule Attachment 1, Staff's calculation results in negative values for used and useful mains, net of CIAC and Advances, another indication that a portion of CIAC and Advances must be related to non-used and useful mains. On the other hand, the correct calculation results in an appropriately positive value for those same used and useful mains. This analysis verifies that applying 100% of CIAC and Advances to the used & useful mains costs is incorrect.

# Schedule Attachment 2

This schedule summarizes the methodology that segregates the funding of the total original cost of T&D Mains among CIAC, Advances and Utility Investment, and then shows for each of those sources of funding the portions that are used and useful or future use. It also compares the results of that method with the results of Staff's calculations.

It is agreed that 67.37% of mains were used & useful for test year customers. Therefore, 67.37% or \$870,762 of the cost of mains of \$1,292,507 is "in-use" for test year customers. Schedule Attachment 1 shows that \$22,691 of Advances relate to used and useful mains. If the 79.09% of the cost mains is used and useful, after the allowance of margin reserve, then \$1,022,244 of the cost of main costs is used and useful, leaving

\$151,482 as the margin reserve. All costs not provided by \$22,691 of Advances are funded by a combination of CIAC in the amount of \$969,568 and Utility Investment in the amount of \$29,984.

The "future use" amount of \$270,263 is comprised of the balance of Advances in the amount of \$110,379 (\$131,071 less \$22,691) and \$155,088 of CIAC and \$4,796 of Utility Investment.

Again, this schedule demonstrates that both the "used and useful" mains and "future use" mains are funded through CIAC and Advances, and a small portion through Utility Investment. The total cost of T&D Mains is \$1,292,507, of which \$1,124,656 is funded by CIAC, \$133,071 is funded by Advances and only \$34,780 is funded by Utility Investment. Under the correct methodology, of the total \$34,780 in Utility Investment in T&D Mains, \$29,984 is used and useful and \$4,796 is future use. Staff's methodology fails to recognize that \$270,263 of the cost of future use (non-used and useful) mains have been funded by CIAC and Advances, effectively converting the \$34,780 in Utility Investment into a negative \$235,483, an impossibility.

We appreciate this opportunity to supplement our support for this issue, and are available to answer any questions Staff may have regarding this submission.

					Used and Use			Mains installed through Main Extension Agreements (2002-2007) (CIAC & Advances Information provide in Work Paper 8 attachement to MFR's)							
				Transmission & Distribution System			PSC	Staff Calcula	tion	Corrected Calculation					
Section	Street	Size	Connected Lots	Total Lots	Original Cost	U&U Percent	Amt.	CIAC 5 (WP 8)	Advance S (WP 8)	Rale Base Treatment	CIAC x U&U%	Advances on 100% U&U	Rate Bese Treatment		
1	Detroit	3"													
1	Baltimore/Briar Glen E Canal Way	3" 3"													
1	Easthampton	4"													
1 1	Adams Chicego	4" 4"					1								
1	Augusta	4-													
1	Buchannan Washington	6" 6"													
1	Lincola	6"													
2 2	Filmore Jackson	3. 3.													
2	Hoover	3*													
2	Augusta Baltimore	3" 3"													
2	Briarborry (Garfield)	3"	1	2	2,349	50.00%	1,174	(1,174)	(1,174)	(1,174)	(587)	•	587		
2 2	Jackson Coolidge	4" 4"	7	31	11,490	22.58%	2,595	(6,715)	(4,029)	(6,149)	(1,516)		1,078		
2	Detroit	4-	3	15	4,860	20.00%	972	(337)	(3,708)	(3,073)	(67)	-	905		
2	Grant	4- 4-	10	33	5,625	30,30%	1,705	(610)	(810)	85	(245)	-	1,459		
2	Chicago Augusta	4 4"													
2	Garfield	61													
2 2	Lincoln Jefferson	6* 8*													
з	Hayes	3"													
3	Houver Jackson	3" 3"													
3	Grant	4"													
3	Edison Hoover	4" 4"													
3	Coolidge	4"													
3 3	Hoover Placid Ct	6" 6"													
3	Flamingo	6-													
3	Jetlerson	B*													
4	Truman Tait	3* 3*													
4	Circle Ct	4													
4	W Canal Way 'Mison	6° 6°								ł					
Å	Washington	6"													
4 5	Rooseveit Wilson	6* 3*													
5	Cleveland	3"													
5	Tuisa	3"	_	-		100.00%	4.000	(70)		-	(204)	(4 10+1			
5 5	Filmpre Johnson	3" 3"	1 9	1 74	10,522	12.16%	4,692 1,280	(391) (311)		(4,012)	(391) (38)	(4.301)	1,242		
5	McKinley	4-							•••••						
5 5	Flamingo Reosevelt	6* 6*													
5	Washington	61													
6 5	Jofferson Cumqual NE	10° 31													
6	Orange E	3"													
5	Lakefront Cl	37					·								
6 6	Lime E Cumqual NE	4" 4"					j								
6	Lemon E	4"													
6 6	Orange W Tangense W	4" 4"													
5	Lime W	4"													
6 6	Loquat E Lemon W	4" 4"													
6	Loquat W	4"													
6 6	Cumquat W Lake June E	4* 6"													
8	Lake June W	6"													
7 7	Jofferson Rodeor	10" 3"													
4	Parker Citrus	3"													
7	Anderson	3″													
7	Cumquat Bougvilla	3* 3'													
7	Mango	3"													
7	Conneticut Wilson	4" 4"	11	28	6,142	39.29%	2,413	(2,841)	(1,341)	(1.769)	(1,116)		1,297		
7	Cumqual	4"		-	-,+		_,	•=•=•							
7	Boogvika Citrus	4" 4"													
7	Mango	15-	9	48	7,131	18.75%	1,337	(581)	(1,683)	(907)	(105)	-	1,232		
7	Parker Anderson	4- 4-													
7	Angerson Lake Groves	4- 6"					1								
7	Johnson	6"													
8 8	Tangerine NW/A.Summers W Weterway	3" 3"													
6	Lakonm	3"													
8 8	Drange Lemon	3" 4"	7	27	3,521	25.93%	913	(500)	(1,499)	(1,086)	(130)	-	783		
8	Lanon	4-													
8	Ptum	4"													
8 8	Cumqua: Orange	4^ 4 <sup>-</sup>													
8	Pear	4"													
6	Tangerine	4"					ł			I					

					n Used and Use Ision & Distribu			(CIAC & A	dvances Info	mation provide	stension Agrooments (2002-2007) a In Work Paper 8 attachement to MFR's) Corrected Calculation			
Canti-	Street	Size	Connected Lois	Totel Lots	Original Cost	U&U Percent	ՄՃՍ Алі,	CIAC 5 (WP 8)	Staff Calcult Advance S (WP 8)	Rate Base Treatment	CiAC XU&U%	ected Calculat Advances on 100% U&U	Rate Base	
Section	Grape	4"		Luis	0031	Pelobili	FRUE		_ ,••• •;					
8	Line W Waterway	4" 4"	5	21	6,529	23.61%	1,555	(614)	(1,842)	(901)	(146)		1,408	
8	Lake June NW/Catfish Crk	6"	-		4,024	20.0774	,,	(***)	···- ·,		• •			
8 8	E Waterway Lake June NW/Catlish Crk	8- 6"												
9	Woodmere	4"												
9 9	Walker Farrell	4- 4-	7	17	5,781	41.18%	2,380	(4,152)	-	(1,771)	(1,710)	-	671	
9	Lake Groves	6* 6*												
9 9	Washington Jellerson	8 <b>-</b>												
10	White	3- 3"												
10 10	Farrell Walker	4"												
10	TafVHumphrey	6" 6"												
10 11	Washington Atlas	3"												
11	Sheppard	3"									:			
11 11	Van Guard Pennsylvania	3* 3*						l						
11	Jupiter	4"												
11	Kings Cl Abel	4" 4"												
11	Glenn	4"						]						
11 13	Club Rd Murray Ct	4" 4"												
11	Van Allen	4"						1						
11 11	Sheppard Grissom	4" 4"												
11	Lincoln	6"												
11 11	Lake Groves Enos	6" 6"												
12	Jelierson/Placid Lks Divd	10"												
12 12	Booster Launch	3" 3"	3	6	2,788	50,00%	1,394	(1,382)	•	32	(681)	•	713	
12	Саре	3"												
12	Fig	4" 4"												
12 12	Jefferson W/Cornelius Grape	4"												
12	Cumquat	4"												
12 12	Jupiter Van Guard	6* 6*												
12	Lake Groves	6"												
12 13	Washington Prince	8" 3"												
13	Appla	3*												
13 13	Kaiser Cape	3- 4-												
13	Guymon	4"	2	7	4,013	28.57%	1,147	(600)	(2,3 <del>99</del> )	(2,052)	(228)	•	918	
13 13	Prince Eve	4" 4"												
13	Adam	4"												
13 13	Cumquat Grapo	4" 4"												
13	Apple	4"												
13 13	Van Guard Lake Groves	6" 6"												
13	Washington	8"												
14	Roland	3- 3-												
14 14	Washington Bronson	3"												
14	Cumquat	4"												
14 14	Grapefruit Eva	4" 4"												
14	Crosby	4" 4"												
14 14	Adam Grape	4												
14	Martin	4* 4*												
14 14	Prince Keilh	4*												
14	E Waterway	6"												
14 14	Washington Washington	មី ៦												
15 15	Rocky	3" 3"												
15	Carole Heal	3"												
15	Vera	3'	B	20	2,575	40.00%	1,030	(194)	(1,355)	(518)	(77)	•	953	
15 15	Orange/Fox Dalo Tangonne/A.Summers	3- 3-	14	49	4,565	28,57%	1,304	(1,381)	(1,361)	(1,410)	(389)		915	
15	Califsh Creek	6"	1	49 1	2,453		2,453	(3,714)	•	(1,260)	(3,714)		(1,280)	
15 15	Carey Donald	4" 4"												
15	ida/Kayla	4"												
15 15	Plun W Waterway	4" 4"												
15	Flo	4*												
15 15	Bonnie Washington	4* 6*						•						
16	Pamela	3-	3	з	2,149	100.00%	2,149	(1,959)	-	190	(1,959)	-	190	
16 16	Eula Carole	3" 3"												
16	Tangerine/A Summers	4"												
15 16	Barbara Corine	4" 4"												
	LALID DC													

				Data from Used and Useful Analysis Mains Installed through Main Ex Transmission & Distribution System (CIAC & Advances information provide i								in Work Paper 8 attachement to MFR's)			
			Connected	Total	Original	UaU	UAU	CIAC \$	Advance S	Raie Base	CIAC	ected Calculati Advances	Rale Base		
Sectio		Size	Lois	Lots	Cost	Percent	AmL	(8 9W)	(WP 6)	Trestment	xU8U%	on 100% U&U	Treatment		
16 16	Lakø June W Washington	6" 6"													
17	Washington	3.						ł							
17 17	Ronald Ronald	4" 6"													
17	Washington	6-													
17 18	Christine Frederick	6" 3"						1							
18	Commerce	3"													
18	Robeling	3-													
18 18	Pulney Kaith/Ellison	3* 4*													
18	Robeling	4"													
18 19	Robeling/Hathaway Columbia	4" 4"	1	14 1	5,500	10.00%	550 4,347	(786) (4,347)	(4,714)	(4,950)	(79) (4,347)	-	471		
18	Lake Groves	4**	•		-,	100.007	-1,5-11	(4,047)	-	-	(4,547)	-			
18 18	Marin	4* 4*													
18	Prince Matthew	4													
18	Washington	6*													
18 18	Ronald Tobler Terrace	6" 6"													
19	Tiger	3-													
19	Corvair	3-	-	-											
19 19	Astro Ct Aries	3" 4"	1 2	6 2	10,065	16 67%	1,678 1,383	(1,675) (1,264)	(8,386)	(8,386) 119	(280) (1,264)		1,398 119		
19	Aztac	3"	-	-	1,000		1,000	(1,204)	-	,	(1,204)	-	113		
19	Bell	3"								ľ					
19 19	Derringer Colt	4" 3"						1							
19	Avenger	31													
19 19	Conquest Embracor	3" 3"						ł							
19	Boeing	3"													
19	Hawk/Wildcal	37	12	51	7,100	22.53%	1,671	(1,514)	(1,814)	(1,958)	(427)	-	1,244		
19 19	Pacer Darter	3" 37	4	4	8,026	100,00%	8,028	(1,593)	{4,779}	1,654	(1,593)	(4.779)	1,654		
19	Chieffan	3"						1							
19	Sundowner	3" 3"	1	18	3,343	10.00%	334	(186)	(3,158)	(3,009)	(19)	•	316		
19 19	Jetway Cessna Woy	3	3 2	6 2	3,825 2,709	50.00%	1,913 2,709	(1,912) (1,441)	(1,912) (721)	(1,912) 547	(956) (1,441)	(721)	958 547		
19	Interstate	3"	2	6	2,281	33,33%	760	(456)	(1,825)	(1,521)	(152)	<u>.</u> ,	608		
19 19	Widcal Howk/Midcat	4" 4"						]							
19	Buccaneer	4	7	24	10,234	29.17%	2,985	(4,090)	(2,060)	(3, 168)	(1,193)	-	1,792		
19	Gulfstream	4"	1	12	3,270	10.00%	327	(547)	(1,094)	(1,315)	(55)	-	272		
19 19	Voga Soebec	3" 4"	2	8	8,759	25.00%	1,690	(1,352)	(5,407)	(5,069)	(338)	•	1,352		
19	Commanche	4"						ł							
19	Mustang	4"													
19 19	Baron Lark	4" 3"	1 2	4	3,962 5,438	25.00% 40.00%	991 2,175	(1,981) (3,623)	(1,981) (1,813)	(2,972) (3,263)	(495) (1,450)		495 725		
19	Airport Rd	6"	-	5	3,400	40,00 /4	4,170	,0,020/	(1,515)	(5,203)	(1.420)	-	123		
19	Gulf	3"	_												
19 19	Norseman Challenger	4" 6"	1	2	1,560	50.00%	780	(780)	(780)	(780)	(390)	-	390		
19	Derringer	6"	1	:	11,996	100,00%	11,993	(7,995)	(3,999)		(7,998)	(3,999)	-		
19	Placid Airway	6"								l l					
19 19	Eagle/Chippawa Kinglisher	3" 8"													
19	Jefferson/Placid Lks Blvd	<b>5</b> "													
19 19	Seneca Apache	6" 6"	12	62	15,760	100,00%	15,780	(882)	{862}	13,995	(882)	(882)	13,995		
19	Concord	6⁺													
19	Deita	4"	1	4	4,168	25,00%	1,042	(1.042)	(3,126)	(3,126)	(260)	-	781		
20 20	Coquina Keos	3. 3.													
20	Homassassa	37													
20 20	Spice Bay Marbor	3- 3-	e			F3 000									
20	Bay Harbor Bokeelia Way	3"	4	15 B	3,847 4,024	53.33% 50.00%	1,945 2,012	(550) (302)	(1,651) (1,512)	(256) 198	(294) (151)	-	1,652 1,861		
20	Anna Maria	3-	7	8	3,735	100,00%	3,735	(1,522)	(304)	1,908	(1,522)	(304)	1,908		
20 20	Fire Island Barbados	37 37	6 6	27 17	5,276 8,305	22.22% 35.29%	1,172 2,931	(351) (5,273)	(3,860) (2,539)	(3,039) (4,880)	(78) (1,861)	•	1,094 1,070		
20	Capliva	37	5	В	4,628	62.50%	2,893	(126)	(126)	2,640	(79)	-	2,614		
20 20	Java Jaka d Rhum	3* 4-	2	6	4,905	25.00%	1,226	(1,226)	(3,678)	(3,678)	(307)	•	920		
20	Island Pkwy Leeward/Cross Creek	3-						[							
20	Komolo/Sonera	3-													
20 20	Binini Eslero	3" 3"	3	6	3,625	37 50%	1,360	(378)	(1,891)	(909)	14.475		1 240		
20	Dry Tortogus	31	L		3,020	ar 2018	1,200	(376)	(rioa i)	(ana)	(142)	-	1,219		
20	Hongymean	4"					_								
20 20	Cayman Bali	4" 4"	3 3	4	2,458 5,895	75.00%	1,842 5,895	(742) (1,641)	(2,969) (1, <b>641)</b>	(1,859) 2,613	(557) (1.541)	(1 541)	1,285		
20	Easter	3"	3	5	20,589	60,00%	12,353	(5,456)	(1,941) (10,931)	(4,044)	(1,641) (3,27 <del>9</del> )	(1,541)	2,513 9,073		
20	Minorca	4" 													
20 20	Imbros Cayman	4" 4"													
20	Anna Maria Ci	31	3	Б	3,245	50.00%	1,623	(1,623)	(1,623)	(1,623)	(B11)	-	812		
20	Bokeelia Ct	3*	2	6	4,627	33.33%	1,542	(1,157)	(3,470)	(3,085)	(386)	-	1,157		
20 20	Devon Way Grenada	3" 4"	5	8	14,122	62.50%	8,826	(2,154)	(11,166)	(4,494)	(1,346)	•	7,480		
20	Fisher	4"									•				
20 20	Alleutian	5°	14	29	9,850	190,00%	9,650	(6,495)	(1,234)	2,120	(6,496)	(1,234)	2,120		
	Galapagos	3"													

					seful Analysis ution System		Mains installed through Main Extension Agreements (2002-2007) (CIAC 5 Advances information provide in Work Paper B attachment to MFR's)								
								PSC	PSC Staff Calculation			Corrected Calculation			
Section	street	Size	Connected Lots	Total Lots	Original Cost	U&U Percent	U&U Amt	CIAC S (WP 8)	Advance S (WP 8)	Rate Base Treatment	CIAC × U&U%	Advances on 100% U&U	Rate Base Treatment		
20	Corsica	6-													
20 20	Jersey Jelierson	6" 6"	·* · · <b>15</b>	35	19,693	100,00%	19,693	(1,104)	(4,830)	13,759	(1,104)	(4,630)	13,759		
20 20	Lincela Islamorada	6" 3"													
20 20	Kodiak Placid View	4" 6"	2	7	991	28.57%	263	(263)	(708)	(708)	(81)	-	202		
21	Catfish Creek Rd	6"													
A) Tota	Il Main Extension Mains		249	825	5 318,530		5 170,793	S (95,965)	5 (133,071)	S (58,243)	S (56,853)	5 (22,691)	\$ 91,248		

# Company: Placid Lakes Utilities, Inc. Docket No.: 080353-WS

#### Schedule Attachment #2

#### Analysis of Rate Base Treatment of Pro Forma Used & Useful Original Cost of Mains Comparing Results of U&U Calculation of CIAC Mains

Results of Correct Methodology

	' A	U&U Advances B	Margin Reserve C	Rate Base U&U A+B+C	Unconnected Advances Other D E	Future Use D+E	Total
Original Cost	\$ 848,071 65.61%	-	\$ 151,482 11.72%	\$ 1,022,244 79.09%	\$ 110,379 \$ 159,884 8.54% 12.37%	\$ 270,263 20.91%	\$ 1,292,507
CIAC (F)	\$ (822,631)	)	\$ (146,938)	\$ (969,568)	\$ (155,088)	\$ (155,088)	\$ (1,124,656)
Advances		\$ (22,691)		\$ (22,691)	\$ (110,379)	\$ (110,379)	\$ (133,071)
Totals	\$ 25,440	\$ -	\$ 4,544	\$ 29,984	\$ - \$ 4,796	\$ 4,796	\$ 34,780

A = .6737 of Total less U&U advances

B = U&U Advances per analysis on Attachment 2

C = .7909 of Total less A & B

D = Total Advances less B

E = Total less A, B, C, D

F = Proportionate allocation of CIAC to all but Advances dollars.

Results of Staff's Methodology	In-Us	U&U e Advance		Margin Reserve		Rate Base U&U		Unconnected Advances Oth			Future Use	 Total
Original Cost	\$ 848	,071 \$ 22,69	1\$	151,482	\$	1,022,244 79.09%	\$	110,379	\$	159,884	\$ 270,263 20.91%	\$ 1,292,507
CIAC	\$ (954,	,215)	\$	(170,441)	\$	(1,124,656)						\$ (1,124,656)
Advances		\$ (133,07	1)		\$	(133,071)						\$ (133,071)
Totals	\$ (106,	,144) \$ (110,38	0)\$	(18,959)	\$	(235,483)	\$	110,379	\$	159,884	\$ 270,263	\$ 34,780