

ORIGINAL

State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: May 2, 2003
TO: Division of Commission Clerk and Administrative Service
FROM: Division of Economic Regulation (Clapp) @ PD
RE: Docket No. 02945-SU: Application for Transfer of Certificate No. 473-S in Highlands County from Creola, Inc. to Francis I Amenities Corporation, Inc. Trust

Please add to the docket file the attached letter from George C. MacFarlane of Regulatory Consultants, Inc., which forwards documentation for consideration in setting rate base for the Creola, Inc. utility.

Thank you.

Attachment

cc: Department of Economic Regulation (Rieger)
Office of the General Counsel (Crosby)

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

DOCUMENT NUMBER-DATE

04029 MAY-28

FPSC-COMMISSION CLERK

Regulatory Consultants, Inc.

401 Interstate Boulevard Sarasota, Florida 34240
Telephone (941) 371-8499 Fax (941) 379-2828
RegCon401@aol.com

April 28, 2003

Patti Daniel, Supervisor of Certification
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 020945-SU Application for Transfer of Certificate No. 473-S in
Highlands County from Creola, Inc. to Francis I Amenities Corporation, Inc. Trust

03 APR 30 AM 9:46
REGULATORY
PUBLIC SERVICE

Dear Ms. Daniel:

This letter is a follow up to our previous phone conversation and your more recent conversation with Mr. William Korp, the attorney that represents the Francis I Amenities Corporation, Inc. (Amenities). As I understand it, Mr. Korp will create another entity, such as a limited liability company, that will take ownership in the wastewater facilities that serve the customers within the certificated area. Furthermore, he will submit all the necessary documentation to support the proposed changes in ownership to the Florida Public Service Commission (FPSC) for your approval. Again, my understanding is that this new entity will alleviate the FPSC staff's concerns regarding the entity that will ultimately receive the FPSC Certificate. As a result of the changes, I'm assuming you no longer need a more expansive letter of explanation regarding the Francis I Amenities Corporation, Inc. Trust (Trust).

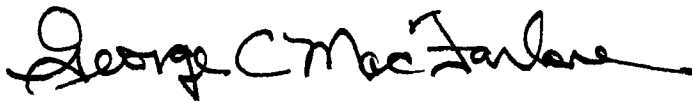
Regarding the rate base set forth in the audit report dated December 30, 2002 and the revision thereto dated February 12, 2003, I would like to submit the following for the FPSC staff's consideration. First, all the utility plant additions that were excluded due to a lack of invoice documentation were eventually supported by the Corporate Tax Return depreciation schedules of Creola, Inc. Mr. Richard J Brown of the FPSC audit staff, reviewed the 2000 Corporate Tax Return of Creola, Inc. and he was able to trace the totals from the attached tax depreciation schedules directly to a like balance reflected in the 2000 Corporate Tax Return of Creola, Inc. For informational purposes, I am enclosing a copy of Creola Inc.'s tax depreciation schedule which reflect the disputed items as either individual amounts or they are part of a combined amount (i.e. the 1999 surge tank). Secondly, I am enclosing a copy of the \$32,500.00 original invoice for the cost of the 1999 Ford F-250 pickup truck. The invoice was located after the audit was performed by the FPSC. Third, unfortunately the audit left out \$1,443.00 of 1999 surge tank costs that were documented by four cancelled checks but the original invoices were missing. In some cases, no invoices exist. For example, Willie Randolph, a welding subcontractor was hired and paid for his time. Again, the \$1,443.00 is included in the 1999 cost of \$6,744.25 for a new surge tank as reflected in the tax depreciation schedules of Creola, Inc.

Patti Daniel, Supervisor of Certification
April 28, 2003
Page 2

Assuming that the net \$36,027.00 additions that are supported by Creola Inc.'s 2000 Corporate Tax Return are acceptable as additions to utility plant in service, the revised cost of wastewater plant in service at June 15, 2001 should be \$450,125.00 including the land. Adjusting the accumulated depreciation for the depreciation associated with the new additions and the related plant retirements would result in an adjusted balance of \$285,760.00 at June 15, 2001. Finally, I proposed a small addition of \$682.00 to the accumulated amortization of CIAC so that the actual accumulated depreciation balance of the CIAC assets reflected on the books of Creola, Inc. at June 15, 2001 equals the accumulated amortization of the CIAC assets. For your convenience, I have enclosed copies of the truck invoice, the truck title, the appropriate audit work papers, a revised depreciation schedule, a recap of the disallowed invoices with appropriate explanations and a revised rate base schedule to support a rate base of \$80,349.00 at time of transfer.

If you should have any questions or comments, please don't hesitate to call.

Sincerely,

A handwritten signature in black ink that reads "George C MacFarlane". The signature is written in a cursive, flowing style with a horizontal line extending to the right.

George C. MacFarlane

President

GCM/sm

FRANCIS I AMENITIES CORPORATION, INC. TRUST

WASTEWATER RATE BASE

DOCKET NO. 020945-SU

RATE BASE AT TRANSFER

AS OF JUNE 15, 2001

Line No.	DESCRIPTION	(A) PER AUDIT	(B) ADJUST- MENT	(C) REF.	(D) REVISED PER UTILITY
1	DESCRIPTION				
2					
3	UTILITY PLANT IN SERVICE	\$412,330	\$36,027	Note 1	\$448,357
4					
5	LAND	1,768	0		1,768
6					
7	ACCUMULATED DEPRECIATION	(277,780)	(7,980)	Note 2	(285,760)
8					
9	CONTRIBUTIONS-IN-AID- OF CONSTRUCTION	(271,039)	0		(271,039)
10					
11					
12	ACCUMULATED AMORT IZATION OF CIAC	186,340	682	Note 3	187,022
13					
14					
15	TOTAL	<u>\$51,619</u>	<u>\$28,730</u>		<u>\$80,349</u>
16					
17					
18	Note 1: Total of Disputed UPIS		\$40,371		
19	Less Additional UPIS Retired		<u>(4,344)</u>		
20	Net Addition to UPIS,above		<u>36,027</u>		
21					
22	Note 2: Total Accum. Deprec. per schedule		(\$285,760)		
23	Total Accum. Deprec. per Audit		<u>(277,780)</u>		
24	Adjustment Needed		<u>(7,980)</u>		
25					
26	Note 2: Actual depreciation on CIAC assets		\$187,022		
27	Accum. Amort. on CIAC, per Audit		<u>186,340</u>		
28	Adjustment Needed		<u>682</u>		

FRANCIS I AMENITIES CORPORATION, INC. TRUST
WASTEWATER UTILITY PLANT-IN-SERVICE SCHEDULES
ACCUM. DEPRECIATION OF UPIS & ACCUM. AMORT. OF CIAC

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	
NARUC A/C #	DESCRIPTION	ORIGINAL COST TRNSFRD TO TRUST	SERVICE YEAR	LIFE	1996 ACCUM. DEPREC.	ACCUM. DEPREC. BY SUB- TOTALS	DIFFER- WITH AUDIT REPORT	1996 ACCUM. DEPR. PER AUDIT REPORT	1997 ANNUAL DEPREC. EXPENSE	1998 ANNUAL DEPREC. EXPENSE	1999 ANNUAL DEPREC. EXPENSE	2000 ANNUAL DEPREC. EXPENSE	2001 DEPREC. EXPENSE TO 6/15/01	ACCUM. DEPREC. @ 6/15/01	SUMMARY ACC. DEPR. BY SUB- TOTALS @ 6/15/01	ACCUM. AMORT OF CIAC TOTALS @ 6/15/01	
353	LAND	1,768	1968	N/A													
351	ORGANIZATION COSTS	2,786	1992	29	439	439	0	439	96	96	96	96	44	867	867		
354	STRUCTURES & IMPROV.	8,579	1994	22	773	773	0	773	390	390	390	390	179	2,512	2,512		
360	FORCE MAINS (CIAC)	30,255	1983	27	15,127				1,121	1,121	1,121	1,121	513	20,124		20,124	
360	FORCE MAINS (CIAC)	62,212	1982	27	33,407				2,304	2,304	2,304	2,304	1,054	43,677		43,677	
360	FORCE MAINS	346	1983	27	173				13	13	13	13	6	231			
360	FORCE MAINS	8,952	1995	27	498				332	332	332	332	152	1,978			
360	FORCE MAINS - ADJ. TO PSC	(560)	1995	27	(31)	49,174	(8,712)	40,462	(21)	(21)	(21)	(21)	(10)	(125)	65,885		
362	GRAV. SEWERS-SPC (CIAC)	58,429	1983	27	29,214				2,164	2,164	2,164	2,164	991	38,861		38,861	
362	GRAV. SEWERS-SPC (CIAC)	120,143	1982	27	64,521	93,735	8,712	102,447	4,450	4,450	4,450	4,450	2,039	84,360	123,221	84,360	
365	FLOW MEASURING DEVICES	293	1992	35	33	33	0	33	8	8	8	8	5	70	70		
370	RECEIVING WELLS	1,021	1993	15	238				68	68	68	68	32	542			
370	RECEIVING WELLS	602	1993	15	134	372	0	372	40	40	40	40	18	312	854		
371	PUMPING EQUIPMENT	1,214	1999	15								40	81	37	158		
371	RETIRE - PUMPING EQUIP.	(911)	1999	15								0	0	(911)			
371	PUMPING EQUIPMENT	2,629	2000	15								88	80	168			
371	RETIRE - PUMPING EQUIP.	(1,972)	2000	15		0						0	0	(1,972)	(2,556)		
380	TREATMENT & DISPOSAL	98,622	1986	18	57,530				5,479	5,479	5,479	5,479	2,512	81,958			
380	TREATMENT & DISPOSAL	808	1992	18	202				45	45	45	45	21	403			
380	TREATMENT & DISPOSAL	112	1993	18	22				6	6	6	6	3	49			
380	TREATMENT & DISPOSAL	8,300	1993	18	1,614				461	461	461	461	211	3,669			
380	TREATMENT & DISPOSAL	1,800	1992	18	450				100	100	100	100	46	896			
380	TRMT. & DISP. - ADJ. TO PSC	560	1992	18	140	59,958	0	59,958	31	31	31	31	14	278			
380	TREATMENT & DISPOSAL	6,744	1999	18							187	375	172	734			
380	RETIRE TRMT & DISPOSAL	(5,058)	1999	18								0	0	(5,058)			
380	TREATMENT & DISPOSAL	3,884	2000	18							108	99	207				
380	RETIRE TRMT & DISPOSAL	(2,325)	2000	18								0	0	(2,325)	80,811		
381	PLANT SEWERS	380	1990	32	77				12	12	12	12	4	129			
381	PLANT SEWERS	56	1992	32	8	85	0	85	2	2	2	2	1	17	146		
380	OUTFALL SEWER LINES	90	1983	30	61	61	0	61	3	3	3	3	1	74	74		
389	PLANT & MISC. EQUIP.	2,479	1995	18	207	207	0	207	138	138	138	138	62	821	821		
390	OFFICE FURNITURE	407	1986	15	284				27	27	27	27	7	399			
390	OFFICE FURNITURE	2,050	1996	15	0	284	0	284	137	137	137	137	67	615	1,014		
391	TRANSPORTATION EQUIP		1992	6													
391	RETIRE - TRANSP. EQUIP.		1992	6													
391	TRANSPORTATION EQUIP		1995	6													
391	RETIRE - TRANSP. EQUIP.		1995	6													
391	TRANSPORTATION EQUIP		1998	6													
391	RETIRE TRANSP. EQUIP		1998	6													
391	TRANSPORTATION EQUIP	2,079	1999	6							173	346	159	678			
391	TRANSPORTATION EQUIP	32,500	1999	6							2,708	5,417	2,483	10,608	11,286		
395	POWER OPERATED EQUIP	851	1992	10	375	375	0	375	85	85	85	85	40	755	755		
		<u>450,125</u>			<u>205,496</u>	<u>205,496</u>	<u>0</u>	<u>205,496</u>	<u>17,491</u>	<u>17,491</u>	<u>20,599</u>	<u>23,906</u>	<u>11,042</u>	<u>285,760</u>	<u>285,760</u>	<u>187,022</u>	

Reconcile to 2003 Audit Report, Pg 7

Total Accumulated Depreciation @ 12/31/96 per Audit	211,650
Less Transportation Equip. Accumulated Depreciation, per Audit	(6,154)
Total Accumulated Depreciation on UPIS @ 12/31/96, per Audit	205,496
Total Accumulated Depreciation on UPIS, above	205,496
Difference	<u>0</u>

Reconcile to 2003 Audit Report, Pg 7

Total Acc. Depr. @ 6/15/01 per Audit	277,780
Less Acc. Depr. on New Adds per Audit	(229)
Add Back Retired UPIS per Audit	5,921
Add actual Acc. Depr. on New Adds	12,553
Less actual Acc. Depr. on Retired UPIS	(10,285)
Total Adjusted Accum Depr. @ 6/15/01	285,760
Difference with Total Acc. Depr., above	<u>0</u>
Adjustment Needed	

FRANCIS I AMENITIES CORPORATION, INC. TRUST
WASTEWATER UTILITY PLANT-IN-SERVICE SCHEDULES
ACCUM. DEPRECIATION OF UPIS & ACCUM. AMORT. OF CIAC

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
NARUC A/C #	DESCRIPTION	ORIGINAL COST TRNSFRD TO TRUST	SERVICE YEAR	LIFE	ACCUM. DEPREC. @ 6/15/01	SUMMARY ACC. DEPR BY SUB- TOTALS @ 6/15/01	ACCUM. DEPREC. ON 1999 TO 2001 ADDS	PER AUDIT ACCUM. DEPREC. ON 1999 TO 2001 ADDS	ADJMNT TO AUDIT ACCUM. DEPREC. @ 6/15/01	ACTUAL RETIRED UPIS	ADJMNT TO AUDIT RETIRED UPIS @ 6/15/01	ADJMNT TO AUDIT ACCUM. DEPREC. @ 6/15/01
353	LAND	1,768	1968	N/A								
351	ORGANIZATION COSTS	2,786	1992	29	867	867						
354	STRUCTURES & IMPROV.	8,579	1994	22	2,512	2,512						
360	FORCE MAINS (CIAC)	30,255	1983	27	20,124							
360	FORCE MAINS (CIAC)	62,212	1982	27	43,677							
360	FORCE MAINS	346	1983	27	231							
360	FORCE MAINS	8,952	1995	27	1,978							
360	FORCE MAINS - ADJ. TO PSC	(560)	1995	27	(125)	65,885						
362	GRAV. SEWERS-SPC (CIAC)	58,429	1983	27	38,861							
362	GRAV. SEWERS-SPC (CIAC)	120,143	1982	27	84,360	123,221				0		
365	FLOW MEASURING DEVICES	293	1992	35	70	70						
370	RECEIVING WELLS	1,021	1993	15	542							
370	RECEIVING WELLS	602	1993	15	312	854						
371	PUMPING EQUIPMENT	1,214	1999	15	158		158	20	138			138
371	RETIRE - PUMPING EQUIP.	(911)	1999	15	(911)					(911)	(529)	(529)
371	PUMPING EQUIPMENT	2,629	2000	15	168		168	25	143			143
371	RETIRE - PUMPING EQUIP	(1,972)	2000	15	(1,972)	(2,556)				(1,972)	(783)	(783)
380	TREATMENT & DISPOSAL	98,622	1986	18	81,958							
380	TREATMENT & DISPOSAL	808	1992	18	403							
380	TREATMENT & DISPOSAL	112	1993	18	49							
380	TREATMENT & DISPOSAL	8,300	1993	18	3,669							
380	TREATMENT & DISPOSAL	1,800	1992	18	896							
380	TRMT. & DISP. - ADJ. TO PSC	560	1992	18	278							
380	TREATMENT & DISPOSAL	6,744	1999	18	734		734	144	590			590
380	RETIRE TRMT & DISPOSAL	(5,058)	1999	18	(5,058)					(5,058)	(1,082)	(1,082)
380	TREATMENT & DISPOSAL	3,884	2000	18	207		207	40	167			167
380	RETIRE TRMT & DISPOSAL	(2,325)	2000	18	(2,325)	80,811				(2,325)	(1,950)	(1,950)
381	PLANT SEWERS	380	1990	32	129							
381	PLANT SEWERS	56	1992	32	17	146						
380	OUTFALL SEWER LINES	90	1983	30	74	74						
389	PLANT & MISC. EQUIP.	2,479	1995	18	821	821						
390	OFFICE FURNITURE	407	1986	15	399							
390	OFFICE FURNITURE	2,050	1996	15	615	1,014						
391	TRANSPORTATION EQUIP		1992	6								
391	RETIRE - TRANSP. EQUIP.		1992	6								
391	TRANSPORTATION EQUIP		1995	6								
391	RETIRE - TRANSP. EQUIP.		1995	6								
391	TRANSPORTATION EQUIP		1998	6								
391	RETIRE TRANSP. EQUIP		1998	6								
391	TRANSPORTATION EQUIP	2,079	1999	6	678	678	678		678			678
391	TRANSPORTATION EQUIP	32,500	1999	6	10,608	11,286	10,608		10,608			10,608
395	POWER OPERATED EQUIP	851	1992	10	755	755						
		<u>450,125</u>			<u>285,760</u>	<u>285,760</u>	<u>12,553</u>	<u>229</u>	<u>12,324</u>	<u>(10,265)</u>	<u>(4,344)</u>	<u>7,980</u>

Reconcile to 2003 Audit Report, Pg 7

Total Accumulated Depreciation @ 12/31/96 per Audit
Less Transportation Equip. Accumulated Depreciation, per Audit
Total Accumulated Depreciation on UPIS @ 12/31/96, per Audit
Total Accumulated Depreciation on UPIS, above
Difference

277,780			
(229)	(229)		
5,921		5,921	
12,553	12,553		
(10,265)		(10,265)	
<u>285,760</u>			
0			
	<u>12,324</u>		<u>(4,344)</u>

Recap Adjustment Needed

Pumping Equipment	281	(1,312)
Trmt. and Disposal Equip.	757	(3,032)
Transportation Equipment	11,286	0
Total Adjustment, above	<u>12,324</u>	<u>(4,344)</u>

FRANCIS I AMENITIES CORPORATION, INC. TRUST
REQUEST TO INCLUDE THE FOLLOWING ASSETS
EXCLUDED FROM RATE BASE IN INITIAL AUDIT REPORT

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	NARUC A/C #	DESCRIPTION	DATE	AMOUNT	CHECK NUMBER	EXPLANATION
1						
2	PLANT ADDITIONS NOT ADDED TO UPIS BY AUDITOR PER AUDIT WORKPAPER #16-5					
3						
4	391	TRANSPORT EQUIP	6/24/99	<u>\$32,500.00</u>	Invoice	Invoice from Louisville Auto World for a 1999
5					Promissory	Ford F-250 4x4 Crew Cab Pickup Truck
6					Note &	Amount is reflected on Creola, Inc.'s Corp.
7					Truck Title	tax depreciation schedule as 1999 Ford F-250
8						
9	391	TRANSPORT EQUIP	6/24/99	<u>\$2,078.85</u>	#1655	Check was sales tax written to Charles Bryan the
10						County Tax Collector for an F-250 Ford Truck
11						Amount is reflected on Creola, Inc.'s Corp.
12						tax depreciation schedule as sewer system
13						
14	380	TRMT & DISPOSAL	1/19/00	<u>\$2,600.00</u>	#1817	Check was written to Adams Enterprises
15						for welding and fabricating surge tank.
16						Amount is reflected on Creola, Inc.'s Corp.
17						tax depreciation schedule as surge tank
18						
19	370	RECEIVING WELLS	10/25/00	<u>\$1,043.53</u>	#1889	Check was written to Hudson Pump
20						Amount is reflected on Creola, Inc.'s Corp.
21						tax depreciation schedule as pumps.
22						
23	370	RECEIVING WELLS	3/12/99	<u>\$705.25</u>	#1573	Check was written to Pat's Pump & Blower.
24						Amount is reflected on Creola, Inc.'s Corp.
25						tax depreciation schedule as pumps.
26						
27	SURGE TANK ADDITIONS NOT PICKED UP BY AUDITOR IN AUDIT WORKPAPER #16-5					
28	380	TRMT & DISPOSAL	12/14/99	\$1,000.00	#1785	Check was written to Adams Enterprises
29						Amount is reflected on Creola, Inc.'s Corp.
30						tax depreciation schedule as a part of
31						the \$6,744.25 for a surge tank.
32						
33	380	TRMT & DISPOSAL	12/14/99	\$100.00	#1784	Checks were written to Willie Randolph
34			12/17/99	\$300.00	#1796	Amount is reflected on Creola, Inc.'s Corp.
35			12/20/99	\$40.00	#1798	tax depreciation schedule as a part of
36						the \$6,744.25 for a surge tank.
37						
38	380	TRMT & DISPOSAL	12/8/99	\$3.00	#3120212	Cost of cashiers check written to Alan Moyer
39						Amount is reflected on Creola, Inc.'s Corp.
40						tax depreciation schedule as a part of
41						the \$6,744.25 for a surge tank.
42	1999 SURGE TANK COSTS DISALLOWED			<u>\$1,443.00</u>		
43						
44	TOTAL OF DISPUTED UPIS, ABOVE			<u>\$40,370.63</u>		
45						
46						
47	CHECKS AND INVOICES FOR 1999 SURGE TANK ACCEPTED BY PSC AUDITOR					
48	380	TRMT & DISPOSAL	12/8/99	\$5,003.75	#3120212	Cashiers check written to Alan Moyer
49						for the cost of two 10,000 gallon tanks
50	380	TRMT & DISPOSAL	12/8/99	\$297.50	#1784	Check was written to Kogelman's Crane
51						to travel to site and move & set tanks
52						Amount is reflected on Creola, Inc.'s Corp.
53						tax depreciation schedule as a part of
54						the \$6,744.25 for a surge tank.
55	1999 SURGE TANK COSTS ALLOWED			<u>\$5,301.25</u>		
56	1999 SURGE TANK COSTS DISALLOWED			<u>\$1,443.00</u>		
57	TOTAL SURGE TANK PER TAX RETURN			<u>\$6,744.25</u>		

CREOLA, INC.
DEPRECIATION SCHEDULE

Date	First Year	Additional	Balance	Method	Life	Accumulated Depreciation	Expense	12-31-00	12-31-00	12/31/00	12/31/01	12/31/01	Accumulated Depreciation
01/01/92			175,000.00	SL	31.5yrs MM	44,444.48	5,555.56	50,000.04	2,546.28				
01/01/92			14,000.00	MACRS	7yrs 1/2Yr	14,000.00		14,000.00	2,546.28				
01/01/92			189,000.00			189,000.00							
01/01/92			19,800.00	SL	15yrs 1/2Yr	10,560.00	1,320.00	11,880.00	660.00				
01/01/92			63,000.00	SL	15yrs 1/2Yr	33,600.00	4,200.00	37,800.00	2,100.00				
01/01/92			933.52	SL	15yrs 1/2Yr	497.84	62.23	560.07	31.12				
02/14/92			21.39	SL	15yrs 1/2Yr	11.32	1.43	12.75	0.72				
02/19/92			484.40	SL	15yrs 1/2Yr	255.03	32.29	287.92	16.15				
02/24/92			530.00	SL	15yrs 1/2Yr	279.70	35.33	315.03	17.66				
03/04/92			753.78	SL	15yrs 1/2Yr	393.63	50.25	443.88	25.12				
04/07/92			34.67	SL	15yrs 1/2Yr	17.90	2.31	20.21	1.16				
05/05/92			89.50	SL	15yrs 1/2Yr	45.77	5.87	51.74	2.98				
07/01/93			364.00	SL	15yrs 1/2Yr	157.75	24.27	182.02	12.13				
07/01/93			86,011.26	SL	15yrs 1/2Yr	45,819.54	5,734.08	51,553.62	2,867.04				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
04/03/98			27,020.18	MACRS	5yrs 1/2Yr	3,060.00	5,000.00	8,060.00	1,476.00				
06/24/99			34,500.00	MACRS	5yrs 1/2Yr	6,900.00	11,040.00	17,940.00	3,312.00				
06/24/99			78,726.47			18,907.27	19,343.61	38,250.88	5,778.08				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
04/03/98			27,020.18	MACRS	5yrs 1/2Yr	3,060.00	5,000.00	8,060.00	1,476.00				
06/24/99			34,500.00	MACRS	5yrs 1/2Yr	6,900.00	11,040.00	17,940.00	3,312.00				
06/24/99			78,726.47			18,907.27	19,343.61	38,250.88	5,778.08				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
04/03/98			27,020.18	MACRS	5yrs 1/2Yr	3,060.00	5,000.00	8,060.00	1,476.00				
06/24/99			34,500.00	MACRS	5yrs 1/2Yr	6,900.00	11,040.00	17,940.00	3,312.00				
06/24/99			78,726.47			18,907.27	19,343.61	38,250.88	5,778.08				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
04/03/98			27,020.18	MACRS	5yrs 1/2Yr	3,060.00	5,000.00	8,060.00	1,476.00				
06/24/99			34,500.00	MACRS	5yrs 1/2Yr	6,900.00	11,040.00	17,940.00	3,312.00				
06/24/99			78,726.47			18,907.27	19,343.61	38,250.88	5,778.08				
01/12/98			17,206.29	MACRS	5yrs 1/2Yr	8,947.27	3,303.61	12,250.88	991.08				
04/03/98			27,020.18	MACRS	5yrs 1/2Yr	3,060.00	5,000.00	8,060.00	1,476.00				
06/24/99			34,500.00	MACRS	5yrs 1/2Yr	6,900.00	11,040.00	17,940.00	3,312.00				
06/24/99			78,726.47			18,907.27	19,343.61	38,250.88	5,778.08				

CREOLA, INC.
DEPRECIATION SCHEDULE

	Date	Additional				Accumulated	Depreciation	Accumulated	Depreciation	Accumulated	
	Acquired	Cost	First Year	Balance	Method	Life	12-31-99	12-31-00	12-31-00	12/31/01	
							Depreciation	Expense	Depreciation	Expense	
Sewer Systems:											
Sewer System	01/01/92	893,760.00		893,760.00	SL	15Yrs 1/2Yr	476,672.00	59,584.00	536,256.00	29,792.00	566,048.00
Pump	05/08/92	220.00		220.00	SL	15Yrs 1/2Yr	112.47	14.67	127.14	7.34	134.48
Electric System	06/04/92	834.04		834.04	SL	15Yrs 1/2Yr	421.63	55.60	477.23	27.80	505.03
Collection Sewers	01/01/93	219.04		219.04	SL	15Yrs 1/2Yr	90.03	14.60	104.63	7.30	111.93
Receiving Wells	01/01/93	950.05		950.05	SL	15Yrs 1/2Yr	390.60	63.34	453.94	31.67	485.61
Structures & Improvements	07/01/94	6,968.02		6,968.02	SL	15Yrs 1/2Yr	2,554.92	464.53	3,019.45	232.27	3,251.72
Collection Sewers - Force Mains	07/01/94	8,952.20		8,952.20	SL	15Yrs 1/2Yr	3,282.46	596.81	3,879.27	298.41	4,177.68
Receiving Wells	07/01/94	601.90		601.90	SL	15Yrs 1/2Yr	220.71	40.13	260.84	20.07	280.91
Treatment & Disposal Equipment	07/01/94	4,703.46		4,703.46	SL	15Yrs 1/2Yr	1,724.58	313.56	2,038.14	156.78	2,194.92
Plant Sewers	07/01/94	56.15		56.15	SL	15Yrs 1/2Yr	20.57	3.74	24.31	1.87	26.18
Structures & Improvements	07/01/95	4,436.54		4,436.54	SL	15Yrs 1/2Yr	1,330.96	295.77	1,626.73	147.89	1,774.62
Treatment & Disposal Equipment	07/01/95	769.65		769.65	SL	15Yrs 1/2Yr	230.90	51.31	282.21	25.66	307.87
Pump	03/12/99	705.25	②	705.25	SL	15Yrs 1/2Yr		47.02	47.02	23.51	70.53
Sewer System	06/24/99	2,078.85	②	2,078.85	SL	15Yrs 1/2Yr		138.59	138.59	69.30	207.89
Receiving Wells	10/01/99	509.04	②	509.04	SL	15Yrs 1/2Yr		33.94	33.94	16.97	50.91
Surge Tank	12/03/99	6,744.25	②	6,744.25	SL	15Yrs 1/2Yr		449.62	449.62	224.81	674.43
Totals		932,508.44		932,508.44			487,051.83	62,167.23	549,219.06	31,083.65	580,302.71
Pumps	01/07/00	1,076.14	①	1,076.14	SL	15Yrs 1/2Yr		35.87	35.87	35.87	71.74
Chlorinator	01/07/00	500.00		500.00	SL	15Yrs 1/2Yr		16.67	16.67	16.67	33.34
Blower	01/12/00	783.62	③	783.62	SL	15Yrs 1/2Yr		26.12	26.12	26.12	52.24
Surge Tank Erection	01/19/00	2,600.00		2,600.00	SL	15Yrs 1/2Yr		86.67	86.67	86.67	173.34
Pumps	03/08/00	509.04	①	509.04	SL	15Yrs 1/2Yr		16.97	16.97	16.97	33.94
Pumps	10/25/00	1,043.53	②	1,043.53	SL	15Yrs 1/2Yr		34.78	34.78	34.78	69.56
Receiving Wells	03/21/01	513.60		513.60	SL	15Yrs 1/2Yr				17.12	17.12
		939,534.37		939,534.37						31,317.85	580,753.99
Roads:											
Roads	01/01/92	729,400.00		729,400.00	SL	15Yrs 1/2Yr	389,013.36	48,626.67	437,640.03	24,313.34	461,953.37
Road Resurfacing	02/02/99	19,827.57		19,827.57	SL	15Yrs 1/2Yr		1,321.84	1,321.84	680.92	1,982.76
		749,227.57		749,227.57			389,013.36	49,948.51	438,961.87	24,974.26	463,936.13

① \$ 1076.
509
1044
2629

② 705 1
509
1214

CROWSON THORNTON AUTO WORLD INC

100 East Main Street, P.O. Box 390
 Ocean Springs, Mississippi 39569
 (601) 728-8070

OLD TO ADDRESS CHEOLA INC 101 PALLING ST OBERLIN, OH 44870 (601) 728-8070	DATE 06-11-99	INVOICE # 0
--	-------------------------	-----------------------

STOCK #	YEAR & MAKE	MODEL	NEW USED	VEHICLE IDENTIFICATION	KEY #	SALESMAN
GH1329	1995 FORD	F350 4X4 CREW	U	1FTNW21F6XED81329		

Sales Tax to be paid in State of Florida

PRICE OF VEHICLE		38500.00
	DOC FEE	N/A
SALES TAX		N/A
TITLE		N/A
INSPECTION		N/A
TOTAL CASH PRICE		38500.00
WARRANTY		N/A
INSURANCE		
FINANCING		
LEIN FEES		N/A
TOTAL TRUE PRICE		38500.00
SETTLEMENT		
DEPOSIT	REBATE	N/A
CASH ON DELIVERY		38500.00
TRADE		N/A
SERIAL #		
PAY OFF		N/A
PAID		N/A
	TOTAL	38500.00

[Handwritten signature and notes, mostly illegible]

IDENTIFICATION NUMBER 1FTNW21F6XED21329	YR 1999	MAKE FORD	MODEL	BODY PK	WTRC-BHM 3400	VEHICLE REGIS. NO.	TITLE NUMBER 79188981
--	------------	--------------	-------	------------	------------------	--------------------	--------------------------

REGISTERED OWNER

DATE OF ISSUE

CREOLA INC
2623 MELLOW LANE
SEBRING FL 33870-4866

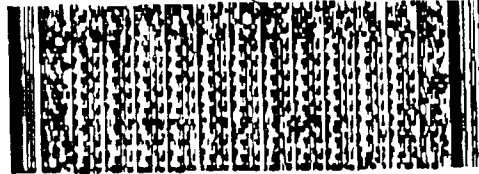
06/24/1999

LIEN RELEASE
INTEREST IN THE ABOVE DESCRIBED VEHICLE
HEREBY RELEASED

BY _____
TITLE _____ DATE _____

MAIL TO:

CREOLA INC
2623 MELLOW LANE
SEBRING FL 33870-4866



LIEN SATISFACTION



CERTIFICATE OF TITLE

PROPERTY OWNERSHIP HAVING BEEN SUBMITTED UNDER SECTION 316.29(2)(b), FURNISHING AS TO THE
VEHICLE DESCRIBED BELOW IS VESTED IN THE OWNER(S) NAMED HEREIN THIS CERTIFICATE BEING
FOR SAID MOTOR VEHICLE OR VESSEL.

IDENTIFICATION NUMBER 1FTNW21F6XED21329	YR 1999	MAKE FORD	MODEL	BODY PK	WTRC-BHM 3400	VEHICLE REGIS. NO.	TITLE NUMBER 79188981
DRY WEIGHT MS	ENGINE RED	PRIMARY BRAND	SECONDARY BRAND	MOTOR BRANDS	TYPE		
ODOMETER STATUS OR VEHICLE MANUFACTURER 9339 MILES		06/11/1999		ACTUAL		MILEAGE	

REGISTERED OWNER
CREOLA INC
2623 MELLOW LANE
SEBRING FL 33870-4866

INTEREST IN THE ABOVE DESCRIBED VEHICLE
HEREBY RELEASED

1ST LIENHOLDER

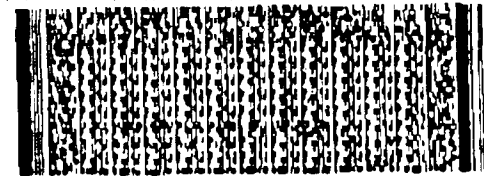
NONE

DIVISION OF MOTOR VEHICLES

TALLAHASSEE

FLORIDA

DEPARTMENT OF REVENUE, SAFETY
AND MOTOR VEHICLES



Chadley County
County

County Number **09000009**

Fred W. Dickinson, Jr.
EXECUTIVE DIRECTOR

CHIEF CLERK
DIRECTOR

FRED W. DICKINSON, JR.
EXECUTIVE DIRECTOR

TRANSFER OF TITLE BY SELLER

ODOMETER CERTIFICATION - Federal and state law require that you state the mileage in accordance with the transfer of responsibility. A false statement may result in fines and/or imprisonment. This title is guaranteed and certified to be free from any liens, except as noted on the face of this certificate and the motor vehicle or vessel described to hereby transferring.

If we state the mileage for 0 digit odometer now reads (no leading zeros)

mile, have read _____ and to the best of my knowledge
that it reflects the actual mileage of the vehicle described herein, unless
one of the odometer mileage blocks is checked.

CAUTION
DO NOT CHECK
BOX IF ACTUAL
MILEAGE

Selling Price: \$ _____ Date Sold: _____
1. I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.
2. I hereby certify that the odometer reading is not a digital mileage.
WARNING - ODOMETER DISCREPANCY.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE

Signature of Purchaser _____
Signature of Co-Purchaser _____
Signature of Seller _____
Signature of Co-Seller _____
(When Applicable)
Selling Dealer's License Number _____
Auction Name _____

Printed Name of Purchaser _____
Printed Name of Co-Purchaser _____
Printed Name of Seller _____
Printed Name of Co-Seller _____
Tax No. _____
Licence Number _____

STATE OF FLORIDA

1573

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346 PH. 941-385-0981
SEBRING, FL 33871-1346

DATE 3/12/99

63-1236/631

PAY TO THE ORDER OF Pats Pump & Blower 110128998 1387 1357 \$ 785.05 /100

Seven hundred & five & 25/100

DOLLARS



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

[Handwritten Signature]

FOR

1655

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346 PH. 941-385-0981
SEBRING, FL 33871-1346

DATE 6-24-99

63-1236/631

PAY TO THE ORDER OF Charles C. Bryan 120245715 1417 1406 13 06 28 99 \$ 2078.85 /100

Two Thousand Seventy-eight & 85/100

DOLLARS



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

[Handwritten Signature]

FOR Log Fed F250

*Sales Tax & Tax
for F-250 Super Cab*

ENDORSE HERE TO THE CREDIT OF

AMERICAN BANK NOTE COMPANY

OFFICE OF THE COMPTROLLER
FOR THE STATE OF ALABAMA

PATB PUMP & BLOWER INC
9883075483

DO NOT WRITE IN STAMP OR SIGN BELOW THIS LINE
RESERVE FOR FINANCIAL INSTITUTION USE *

0620000194
SOUTH BANK
BIRMINGHAM, AL
0620000194

MAR 31 99

04-01-99
1387 1357 13 04-01-99
01

0620000194
SOUTH BANK
BIRMINGHAM, AL

The security features listed below, as well as those not listed, exceed industry guidelines.

- Security Features:
- Microprint Signature Line
 - Chemical Protection
 - Random Protection
 - Color Protection
 - Security Features
- Results of document alteration:
- Small type in signature line appears as dotted line when photocopied.
 - Stains or spots appear with chemical attack.
 - White mark appears when treated with water.
 - Appearance of "Original Document" watermark not visible on check.
- PROFANAL RESERVE BOARD OF GOVERNORS REG. CC

ENDORSE HERE

FOR DEPOSIT ONLY
CHARLES L. BRYAN
HIGHLANDS COUNTY TAX CO.

DO NOT WRITE IN STAMP OR SIGN BELOW THIS LINE
RESERVE FOR FINANCIAL INSTITUTION USE *

17998
2078 85
141386
06/24/99

JAN 25 1999

NATIONSBANK TPA 06/25/99
10631002774 E4304-99 102
00001294 181319

28

The security features listed below, as well as those not listed, exceed industry guidelines.

- Security Features:
- Microprint Signature Line
 - Chemical Protection
 - Random Protection
 - Color Protection
 - Security Features
- Results of document alteration:
- Small type in signature line appears as dotted line when photocopied.
 - Stains or spots appear with chemical attack.
 - White mark appears when treated with water.
 - Appearance of "Original Document" watermark not visible on check.
- PROFANAL RESERVE BOARD OF GOVERNORS REG. CC

1817

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346 PH: 863-385-0981
SEBRING, FL 33871-1346

DATE 01-19-00

63-1236/631

PAY TO THE ORDER OF Adams Enterprises, Inc

\$ 2600.00

Two thousand six hundred and

00/100

DOLLARS



HIGHLANDS
INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

FOR _____

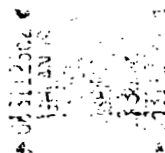
Kathy A. [Signature]

*Welding and Fabricating for
new surge tanks and changes that
went with them.*

FOR DEPOSIT ONLY
ADAMS ENTERPRISES
ACCT. # 11700412

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
UNLESS YOU ARE A DISTRIBUTION POINT

1738 2569



20 JAN 00

*This company features listed below, as well as the
of industry members.*

Results of Investment after 1 year

- 100% increase in value
- 100% increase in volume
- 100% increase in profit
- 100% increase in market share
- 100% increase in customer loyalty
- 100% increase in employee productivity
- 100% increase in operational efficiency
- 100% increase in brand recognition
- 100% increase in social media presence
- 100% increase in website traffic
- 100% increase in search engine ranking
- 100% increase in email list size
- 100% increase in customer retention
- 100% increase in repeat business
- 100% increase in customer satisfaction
- 100% increase in net promoter score
- 100% increase in customer lifetime value
- 100% increase in customer acquisition cost
- 100% increase in customer churn rate
- 100% increase in customer lifetime value
- 100% increase in customer acquisition cost
- 100% increase in customer churn rate

1738 2569

CREOLA, INC.
WASTE WATER ACCOUNT
P.O. BOX 1346
SEBRING, FL 33871-1346
941-385-0981

HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FL 33870

1889

63-1236/631

DATE

10/25/00
AMOUNT

**1,043.53

Hudson Pump

4

AY

One Thousand Forty-Three and 53/100

170110750 1392 1392 04 11-02-00

Hudson Pump

TO THE
ORDER
OF

Kathy A D

000001

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

SUNTRUST CEM FL 11/01/00
2250 PREMIER ROW ORL FL
0000-011 -1063102152-
1600081347

063000199
01-007-10007000750
170110750 11-02-00
170110750 1392 1392 04 11-02-00
11/2/00

Electric motors for Blowers
We had 3 systems (blower). Kept
spares



Pump & Equipment Associates, Inc.

3524 Craftsman Boulevard
Lakeland, FL 33803-7307

Phone: (863) 665-7867 • Fax: (863) 666-5649

SOLD TO

Sewer

PURCHASE ORDER.

PAGE

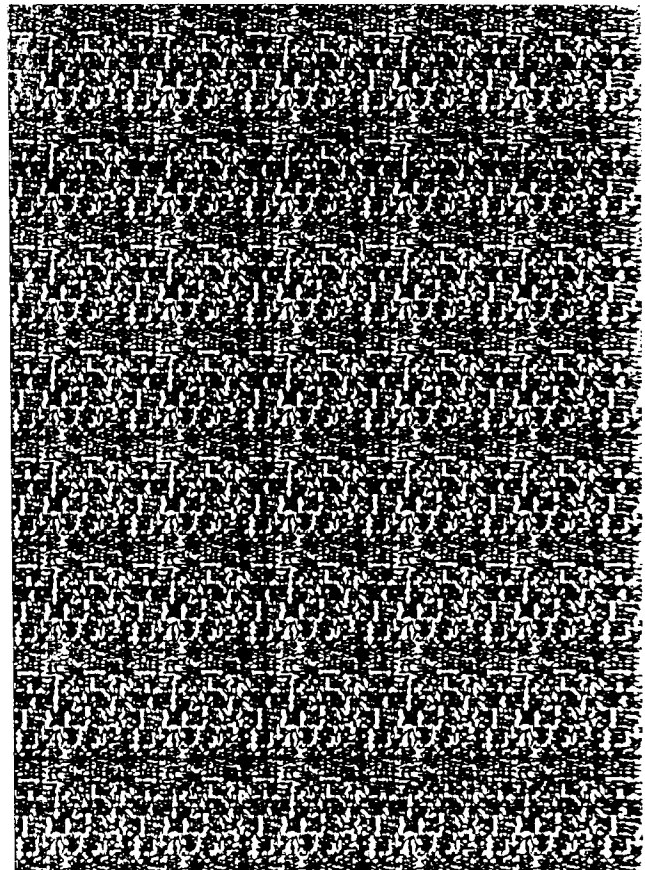


Pump & Equipment Associates, Inc.

SHIP TO

PURCHASE ORDER

ACCOUNT NUMBER	INVOICE NUMBER	DATE ENTERED	DATE REQUIRED	SHIP VIA
QTY ORDERED	QTY SHIPPED	QTY B.O.	PART DESCRIPTION	
			<p><i>1043.53</i></p>	
DATE SHIPPED	# BOXES	TOTAL WEIGHT	SHIPPING/HANDLING CHARGES	TERMS ON REVERSE SIDE



PAYABLE THRU
FIRSTAR BANK OF
MINNESOTA N.A.
ST. PAUL, MN

NON-NEGOTIABLE

PAY
TO THE ORDER
OF

DOLLARS \$

DATE

75-1522/910

REMITTER

NOTICE TO PURCHASER
THE PURCHASE OF AN INDEMNITY BOND WILL
BE REQUIRED BEFORE AN OFFICIAL CHECK
OF THIS BANK WILL BE REPLACED OR
REFUNDED IN THE EVENT IT IS LOST,
MISPLACED OR STOLEN.

2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870



469 3120212

CASHIER'S CHECK

THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK PRINTED ON THE BACK. ABSENCE OF THIS FEATURE WILL INDICATE A COPY

FOR

Sung Lark 20190003 Delivery

HIGHLANDS
INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870



DOLLARS \$

\$5,003.75

DATE

07 DEC 99

63-1256/631

PAY
TO THE
ORDER OF

P.O. BOX 1346 PH: 941-385-0981
SEBRING-FL - 33871-1346

CREOLA, INC. 01-87
WASTE WATER ACCOUNT

1780

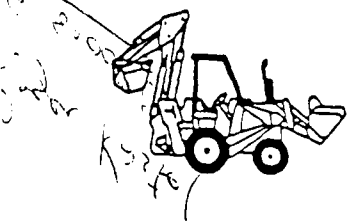
*Alan Florin
Five thousand three and 75/100*

INVOICE

ALAN MOYER

309 N. Parsons Ave.
Seffner, FL 33584

FAX 813-653-3954
Mobile: 813-240-6103
Shop: 813-654-1601



1 2 for *Phone M 941-486-7428*

CUSTOMER NAME Creola, Inc. INVOICE _____
 ADDRESS P.O. Box 1346 863 DATE 12-7-99
 CITY, STATE, ZIP Sebring Fla 33877 TELEPHONE 941-3850981 SALESMAN DAVE

QUANTITY	DESCRIPTION	SERIAL NUMBER	UNIT PRICE	TOTAL
	<u>Two ten thousand gallon tanks</u>		<u>2250.00</u>	<u>4500.00</u>
	<u>Sales tax</u>			<u>303.75</u>
				<u>4803.75</u>
	<u>Hauling</u>			<u>2000.00</u>
	<u>Paid in full by check No 1780</u>			<u>5003.75</u>

RESALE EXEMPTION CERTIFICATE

We hereby certify that all the items appearing on this invoice are purchased for the sole purpose of resale and that we hold a valid sales Tax Permit Number as indicated

By: X
 TAX # _____ STATE _____

This is to certify that the self-propelled or power-drawn equipment covered by this invoice is for use exclusively by a farmer on a farm that is owned, leased or share-cropped by him in plowing, planting, cultivating or harvesting crops and is subject to tax at the rate of 3% under the provisions of rule 12A1.87(2) of the sales tax regulations.

"Buyer agrees that venue and jurisdiction of any lawsuit resulting from the sale and purchase as reflected by this invoice shall be in Hillsborough County, Florida, and buyer hereby irrevocably consents to venue and jurisdiction in Hillsborough County, Florida in connection with any such lawsuit."

Buyer: X

"Buyer agrees that venue and jurisdiction of any lawsuit resulting from the sale and purchase as reflected by this invoice shall be in Hillsborough County, Florida, and buyer hereby irrevocably consents to venue and jurisdiction in Hillsborough County, Florida in connection with any such lawsuit."

BUYER ACKNOWLEDGES THAT ALL PROPERTY IS PURCHASED "AS IS" WITHOUT WARRANTY EXPRESS OR IMPLIED.

Buyer: X *[Signature]*

NON-TAXABLE TOTAL _____
 TAXABLE TOTAL _____
 SUB TOTAL _____
 TRADE IN _____
 DIFFERENCE _____
 SALES TAX _____ % _____
 SALES TAX _____ % _____
 TOTAL _____
 DEPOSIT (NON-REFUNDABLE) _____
 BALANCE (TO BE PAID WITHIN 5 DAYS) _____

NOTES:

Thank you: We appreciate your business
[Signature]

1781

CREOLA, INC. 01.97
WASTE WATER ACCOUNT
P.O. BOX 1346 PH. 941-385-0981
SEBRING, FL 33871-1346

DATE 12-08-99 62-1235/631

PAY TO THE ORDER OF

Kogelman's Clean Inc. \$129.75

Two hundred twenty nine and 75/100 DOLLARS



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

FOR 6778

Stacy A. D.

1785

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346 PH. 941-385-0981
SEBRING, FL 33871-1346

63-1236/631

DATE 12-14-99

PAY TO THE ORDER OF Adams Enterprises \$ 1000.00

one thousand and 00/100 DOLLARS



HIGHLANDS
INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

David Adams

FOR Tank Construction

FOR DEPOSIT ONLY
ADAMS ENTERPRISES
ACCT. # 11700412

DEC 15 2000
271

00304 44 5194405

DEC 15 2000

003044479

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346, PH. 941-385-0981
SEBRING, FL. 33871-1346

1784

DATE 12-14-99

63-1236/631

PAY TO THE ORDER OF Willie Randolph \$ 100.00

One hundred & no/100

120851451 0111 0111 13 12-16-99

DOLLARS



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

[Signature]

FOR

[Handwritten mark]

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346, PH. 941-385-0981
SEBRING, FL. 33871-1346

1796

DATE 12/17/99

63-1236/631

PAY TO THE ORDER OF Willie Randolph \$ 300.00

Three hundred dollars & no/100

120094756 0189 0189 13 12-21-99

DOLLARS



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

[Signature]

FOR

[Handwritten mark]

CREOLA, INC. 01-97
WASTE WATER ACCOUNT
P.O. BOX 1346, PH. 941-385-0981
SEBRING, FL. 33871-1346

1798

DATE 12-20-99

63-1236/631

PAY TO THE ORDER OF Willie Randolph \$ 240.00

Forty and

00/100

DOLLARS

130219623 0141 0597 13 12



HIGHLANDS INDEPENDENT BANK
2600 U.S. HIGHWAY 27 N.
SEBRING, FLORIDA 33870

[Signature]

FOR

Surge Tank Collapse
Emergency

These invoices Total
\$ 6,741.25

Alon Moyer refused Personal Check # 1780; I had to go to the
cashier's desk. Cost: \$ 3.00
Result: \$ 6,744.25

Walter Howard

FOR DEPOSIT ONLY

J&S FCODS

2090001010780

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE *

0244 96077

DEC 15 99

12-16-99 0111 0111 13 12-16-99

0631075134
FUND-FL CFL SVC-031
ORLANDO, FL 12151999

00000000000000000000

0630000199
1200051451
1200051451
1200051451

DE 16

Walter Howard

FOR DEPOSIT ONLY

J&S FCODS

2090001010780

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0257 17819

DEC 20 99

0631075134
FUND-FL CFL SVC-031
ORLANDO, FL 12201999

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DE 21

Walter Howard

FOR DEPOSIT ONLY

J&S FCODS

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0207 44499

DEC 21 99

0631075134
FUND-FL CFL SVC-031
ORLANDO, FL 12211999

00000000000000000000

DE 22

INVOICE

6748



KOGELMAN'S CRANE, INC.
3011 Lake Josephine Drive
SEBRING, FLORIDA 33872

(941) 655-2277

JOB PHONE	DATE OF ORDER <i>12-8-99</i>
JOB NAME/LOCATION	

TO *FRANCIS Mobile Estates*

PHONE

ORDER TAKEN BY

TERMS:

DESCRIPTION	AMOUNT
-------------	--------

<i>Charges of Crane w/fee</i>	<i>446.00</i>
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1:15 - 1:45 - Drove to Job
1:45 - 5:30 - MOVE & SET TANK

PD
Check # 1781

LABOR	HOURS	RATE	AMOUNT	TOTAL MATERIAL
				TOTAL LABOR
WORK ORDERED BY	DATE COMPLETED	TOTAL LABOR		TAX

PAY THIS AMOUNT →

497.50

Thank You

Kathy A. D.
 SIGNATURE (I hereby acknowledge the satisfactory completion of the above described work.)