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**FLORIDA CITIES  
WATER COMPANY**

DOCUMENT NUMBER-DATE

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**GATLIN, WOODS & CARLSON**  
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January 10, 1996

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Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

**HAND DELIVERY**

RE: Docket No. 950387-SU  
Application of FLORIDA CITIES WATER COMPANY, North  
Ft. Myers Division, for an increase in wastewater rates in Lee County,  
Florida

Dear Ms. Bayo:

Enclosed for filing, on behalf of Florida Cities Water Company, are an original and fifteen copies of one bound volume consisting of the prefiled direct testimony and exhibits of Larry N. Coel, Joseph Schifano, Douglas R. Young, Julie L. Karleskint, Michael Acosta and Robert Dick, and also our Certificate of Service, in reference to the above docket.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter and returning same to my attention.

- ACK
- AFA 2
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG  G/met
- LEG \_\_\_\_\_
- LIN 3
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC 1
- WAS Willis
- OTH \_\_\_\_\_

Very truly yours,

B. Kenneth Gatlin

RECEIVED & FILED  
Mas  
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
00335 JAN 10 96  
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Re: Application of Florida Cities Water )  
Company, North Ft. Myers Division, )  
for an increase in wastewater rates in )  
Lee County, Florida )

Docket No. 950387-SU

Filed: January 10, 1996

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on January 10, 1996, a true and correct copy of one bound volume consisting of prefiled direct testimony and exhibits of Larry N. Coel, Joseph Schifano, Douglas R. Young, Julie L. Karleskint, Michael Acosta and Robert Dick has been furnished by hand delivery to Ralph R. Jaeger, Esquire, Division of Legal Services, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 and by regular U.S. Mail to:

Cheryl L. Walla  
1750 Dockway Drive  
N. Ft. Myers, FL 33903

Nancy L. McCullough  
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Eugene W. Brown  
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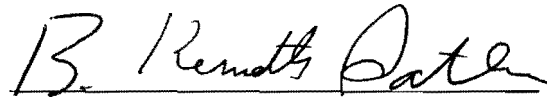
Jerilyn L. Victor  
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N. Ft. Myers, FL 33903

Harry Bowne  
4274 Harbour Lane  
N. Ft. Myers, FL 33903

Respectfully submitted

A handwritten signature in black ink that reads "B. Kenneth Gatlin". The signature is written in a cursive style with a large, stylized initial "B".

B. Kenneth Gatlin

Fla. Bar #0027966

Gatlin, Woods, Carlson & Cowdery

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Attorneys for

FLORIDA CITIES WATER COMPANY



**FLORIDA CITIES WATER COMPANY  
NORTH FT. MYERS DIVISION  
WASTEWATER OPERATIONS  
Docket No. 950387-SU  
TESTIMONIES OF:**

LARRY N. COEL  
JOSEPH SCHIFANO  
DOUGLAS R. YOUNG  
JULIE L. KARLESKINT  
MICHAEL ACOSTA  
ROBERT DICK

1 FLORIDA CITIES WATER COMPANY

2 NORTH FT. MYERS DIVISION

3 WASTEWATER OPERATIONS

4 Docket No. 950387-SU

5 TESTIMONY OF LARRY N. COEL

6 Q. Please state your name and business address.

7 A. Larry N. Coel, 4837 Swift Road, P.O. Box 21597, Suite  
8 100, Sarasota, Florida 34231.

9 Q. By whom are you employed and in what capacity?

10 A. I am employed by Florida Cities Water Company (FCWC)  
11 as Manager of Rates and Revenues.

12 Q. Please give an overview of your educational and  
13 professional background.

14 A. I graduated from Worcester Polytechnic Institute in  
15 Worcester, Massachusetts, with a Bachelor of Science  
16 Degree in Business Management in 1977 and from the  
17 University of Hartford, in Hartford, Connecticut, with  
18 a Masters in Business Administration in 1979.

19 Following graduation, I was employed for ten years by  
20 three electronic systems manufacturers as a Financial  
21 Analyst (The Gamewell Corp., Alden Electronics, Inc.,  
22 and Waters Division of Millipore Corporation). In  
23 this capacity I developed, programmed, maintained, and  
24 analyzed Detailed and Consolidated Financial  
25 Statements. I designed and monitored Budget/Variance

1 Reports and developed Financial Operating Plans. In  
2 addition, I conducted various Return On Investment  
3 studies, as well as, implemented many pricing  
4 structure strategies.

5 In late 1989, I was employed by FCWC as a rate  
6 analyst. Due to a reorganization, I was transferred  
7 to the Florida offices of Consolidated Water Services,  
8 Inc. (CWSI) (an FCWC affiliate) in 1990 and served  
9 through 1993 as a Rate Analyst and Senior Rate Analyst  
10 respectively.

11 In January, 1994, CWSI was dissolved and I was  
12 transferred back within the FCWC organization. I am  
13 currently Manager of Rates and Revenues. Throughout  
14 this period from 1990 through June 1995 I prepared all  
15 of FCWC's, Poinciana Utilities Inc.'s (PUI), and Rio  
16 Rico Utilities Inc.'s (RRUI), Rate Index applications  
17 and twenty four rate case Minimum Filing Requirements  
18 (MFRs), as follows:

19 PSC = Florida Public Service Commission, FL  
20 Sar Co. = Sarasota County Government, FL  
21 Hills Co. = Hillsborough County Government, FL  
22 ACC = Arizona Corporation Commission, AZ

23	<u>Docket No.</u>	<u>Division/Company</u>	<u>Jurisdiction</u>
24	N/A	Sarasota - Water(1990)	Sar Co.
25	910477-SU	S.Ft. Myers-Wastewater(1991)	PSC

1 910756-SU N.Ft. Myers-Wastewater(1991) PSC  
2 910976-WS Barefoot Bay-Water & W.water(1992) PSC  
3 911194-WS Golden Gate-Water & W.water(1992) PSC  
4 920200-WS PUI-Water & W.water(1992) PSC  
5 920808-SU S.Ft. Myers-Wastewater(1992) PSC  
6 N/A Sarasota - Water & W.water(1993) Sar Co.  
7 930912-WS PUI-Water & W.water(1994) PSC  
8 N/A Carrollwood-Water & W.water(1994) Hills Co.  
9 940687-WU Barefoot Bay-Water(1994) PSC  
10 941108-WS Golden Gate-Water & W.water(1994) PSC  
11 950387-SU N.Ft. Myers-Wastewater(1995) PSC  
12 U-2676-95-262 RRUI-Water & W.Water(1995) ACC  
13 951258-WS Barefoot Bay-Water & W.water(1995) PSC  
14 Q. Have you previously testified before the Commission?  
15 A. Yes.  
16 Q. What is the purpose of your testimony?  
17 A. I will identify the Minimum Filing Requirements (MFRs)  
18 Exhibit \_\_\_\_ (LC-1) filed in this proceeding on behalf  
19 of FCWC, North Ft. Myers Division, wastewater  
20 operations. Within the MFRs Exhibit \_\_\_\_ (LC-1), the  
21 following witnesses will sponsor and testify to parts  
22 of this Exhibit and other related issues and I will  
23 sponsor the balance.

24 (Continued)

25

1			
2	<u>Name/Subject</u>	<u>MFR Sect.</u>	<u>MFR Sched.</u>
3	<u>Douglas R. Young</u>		
4	Facility Additions	A,G	A-3, G-9,
5			G-10, G-11
6	Used & Useful	F	F-6,7
7	<u>Julie Karleskint</u>		
8	Justification for		
9	Facility Additions	G	G-9
10	Additional Treatment Expenses		
11	Related to the Wastewater		
12	Facility Additions:		
13	Add'l Purchased Power	B2	B-3, Pg 2, 5
14	<u>Mike Acosta</u>		
15	Full Recognition of Margin		
16	Reserve Without Offset	----	----
17	<u>Joe Schifano</u>		
18	Financial Records		Source Data for MFRs
19	FASB 106 Adjustment	B2	B-3, Pg 3
20		G	G-7
21	<u>Bob Dick</u>		
22	Quality of Service	-----	-----
23	Operations	-----	-----
24	Envelope Bills	B2	B-3, Pg 3
25	As the above summary shows, I will testify to the		

1 schedules that develop the revenue requirements of the  
2 wastewater operations, and the rates that generate  
3 these revenues.

4 Q. What test periods were used in the preparation of the  
5 MFRs?

6 A. The test periods used were the Base Year ending  
7 December 31, 1994 and the Projected Test Year ending  
8 December 31, 1995. Rates were designed to cover the  
9 cost of providing service in the Projected Test Year.

10 Q. Why has FCWC, North Ft. Myers Division, filed this  
11 application for a wastewater rate increase?

12 A. The necessity for a rate increase arises from the fact  
13 that for the Projected Test Year ending December 31,  
14 1995, FCWC, North Ft. Myers Division, under its  
15 present rates will have only a 5.68% rate of return on  
16 a rate base of \$8,404,278 for its wastewater  
17 operations.

18 The declining rate of return on wastewater operations  
19 will be primarily due to the fact that since the prior  
20 rate case (Projected Test Year ending 6/30/93),  
21 additional facilities will be placed into service. In  
22 addition, there are projected increases in Operating  
23 and Maintenance Expenses for wastewater operations  
24 since the prior rate case. While the total average  
25 annual increase in expenses of 4.09% has been close to

1 the composite average annual increase in customer  
2 growth and the Consumer Price Index (CPI) of 3.47%,  
3 Price Indexing alone has not been able to provide  
4 enough rate relief to maintain a satisfactory rate of  
5 return. These expense increases are identified in the  
6 MFRs in Section B2, Schedule B-8 (wastewater). In  
7 order for FCWC, North Ft. Myers Division to have an  
8 opportunity to earn a fair and reasonable rate of  
9 return of 9.08%, FCWC seeks authority to increase its  
10 rates to produce additional revenues of \$480,078 for  
11 its wastewater operations based on the Projected Test  
12 Year ending December 31, 1995.

13 Q. Did FCWC request the implementation of year-end rate  
14 base, as opposed to a 13-month average?

15 A. Yes, in FCWC's Application For Rate Increase dated May  
16 2, 1995, page 3, item 8.

17 Q. Why did FCWC request year-end rate base?

18 A. As stated in the Application, "The reason is that  
19 during the projected test year FCWC will be  
20 constructing major additions to its wastewater plant  
21 at an approximate cost of \$1,600,000. .... With the  
22 investment that will be placed into effect during the  
23 projected test year, the rate of return will be  
24 deteriorated to the point that FCWC's property will be  
25 being confiscated in violation of the federal and

1 state constitutions." In this instance, an  
2 extraordinary condition exists. There is a major  
3 addition to the wastewater facilities, which is in the  
4 public interest, without a corresponding major growth  
5 in customers. Additionally, these new facilities will  
6 be placed into service in December 1995, which is the  
7 last month of the Projected Test Year. Utilizing a  
8 13-month average rate base would allow only \$123,077  
9 (1/13) of the \$1,600,000 investment to be recoverable,  
10 and therefore, ".....FCWC's property will be being  
11 confiscated....." and the appropriate revenue  
12 requirement would be severely understated; leading to  
13 FCWC's requirement of another rate case.

14 Q. Since the PAA Order No. PSC-95-1360-FOF-SU was issued  
15 on November 2, 1995, after the MFRs were filed and  
16 prior to this current Hearing, how did the Commission  
17 treat FCWC's request for year-end rate base?

18 A. The PAA Order approved and utilized year-end rate base  
19 (PAA Order, page 9, last sentence), "...we find that  
20 an average rate base determination would distort the  
21 revenue requirement picture. Therefore, we shall use  
22 a year-end rate base."

23 Q. Were the MFR's prepared by you or under your direction  
24 and supervision?

25 A. Yes, they were, based on information obtained from



1 FCWC's Operations, Engineering, and Accounting  
2 Departments and except for the schedules supported by  
3 the other witnesses.

4 Q. Please summarize the various sections of the MFR's.

5 A. The "Introduction" provides a general overview of this  
6 rate case application. The "A-Rate Base" Section  
7 provides the proposed wastewater rate base for this  
8 rate increase application along with supporting  
9 schedules.

10 The "B2-Op.Income (Wastewater)" Section shows North  
11 Ft. Myers's Base Year and Projected Test Year net  
12 operating income at present rates and the additional  
13 revenues for wastewater that produce a fair and  
14 reasonable rate of return on the wastewater rate base.  
15 The B2 Section (Schedule B-3) also shows Projected  
16 Test Year adjustments, primarily for the following:

- 17 • Annualizing revenue due to 1994 Price  
18 Indexing.
- 19 • Increases in treatment costs (purchased  
20 power) related to the additional facilities.
- 21 • Annualizing the 1995 wage increase.
- 22 • An increase in Post Retirement Benefits to  
23 account for FASB 106.
- 24 • An increase in operating and maintenance  
25 expenses to account for projected customer

1 growth and projected inflation using the  
2 1995 PSC Price Index Factor.

3 • Current rate case expenses (MFRs assumed PAA  
4 rate case).

5 The remaining Schedules in the B2 Section provides  
6 additional support or summarize the information as  
7 presented on MFR Schedule B-2 in Section B2.

8 The "C-Taxes" Section contains various tax related  
9 schedules. The "D-Cost of Capital" Section contains  
10 schedules that determine FCWC's proposed rate of  
11 return for the Projected Test Year ending December 31,  
12 1995, along with FCWC's capital structure and sources  
13 of financing.

14 MFR Schedule E-1 in Section "E2-Rates(Wastewater)"  
15 show the present and proposed rates along with typical  
16 monthly bill comparisons. MFR Schedules E-2 and E-13  
17 in these sections generate current and requested  
18 revenues from these rates. The remaining schedules in  
19 the "E2" Section are for support or summarization.

20 The "F-Operating Statistics" Section provides monthly  
21 and annual statistics on revenues, number of  
22 customers, gallons sold/treated, and customer growth.  
23 This section also contains the Used & Useful Schedules  
24 F-6 & F-7. The "G-Miscellaneous" Section contains  
25 other filing requirements, additional support

1 schedules, and other pertinent documents.

2 Q. Do you have any comments about PAA Order No. PSC-95-  
3 1360-FOF-SU issued on November 2, 1995, after the MFRs  
4 were filed and prior to this current Hearing?

5 A. Yes. FCWC accepts the reasonableness of this rate  
6 order in its entirety except for two major issues  
7 (adjustments). First, FCWC does not agree with the  
8 policy of Imputing CIAC to Offset Margin Reserve and  
9 its corresponding amortization adjustments to  
10 accumulated amortization of CIAC and CIAC amortization  
11 expense. This adjustment to CIAC of (\$429,420) is in  
12 the PAA Rate Order on Schedule B-1, page 1 of 1. The  
13 testimony of Mr. Acosta will address this issue and  
14 provide FCWC's position. The other major issue  
15 (adjustment) is rate case expenses.

16 Q. Do you have any comments about the amount of rate case  
17 expenses for this rate proceeding?

18 A. Yes. Since the PAA Rate Order No. PSC-95-1360-FOF-SU  
19 was protested on November 27, 1995, and a formal  
20 Hearing must now take place. This type of procedure  
21 will involve additional legal, administrative, and  
22 accounting costs (i.e. testimony, exhibits, Hearing  
23 Late Filed Exhibits). An additional rate case expense  
24 exhibit, Schedule B-10 (Hearing), is attached as  
25 Exhibit \_\_\_\_\_ (LC-2) in order to provide an estimate

1 of total rate case expenses that will be incurred  
2 through the rate case Hearing process. This amount is  
3 \$88,278. Page 2 of this Exhibit is a Summary of  
4 FCWC's Recent Rate Case Expenses. This Exhibit shows  
5 that the Hearing process is two to three times as  
6 costly as the standard PAA process without a Hearing.  
7 This Exhibit is also useful in testing the  
8 reasonableness of the current rate case expense  
9 estimate through Hearing, without outside consulting  
10 services. This schedule shows that this type of rate  
11 case has been averaging \$115,257. However, since the  
12 actual amount of rate case expenses will not be known  
13 until after the Hearing, FCWC believes that it should  
14 be allowed to file an updated Schedule B-10 to reflect  
15 more of the actual expenses in this rate case  
16 proceeding.

17 Q. Do you have anything further to add regarding your  
18 testimony on the MFR's?

19 A. Yes. This testimony supports the MFR's filed in this  
20 case as identified on page 3 herein. However, my  
21 testimony may be modified at the hearing so as to  
22 address or be consistent with any stipulations,  
23 testimony, or other changed circumstances occurring  
24 prior to the hearing.

25 Q. Does that conclude your testimony?

1 A. Yes, it does.

Analysis of Rate Case Expense - Sewer  
 File: NFMB-10.wk1  
 Company: Florida Cities Water Co. - N Ft Myers Div.  
 Docket No.: 950387-SU  
 Test Year Ended: 12/31/95

\*\*\*\*\*  
 THRU HEARING  
 \*\*\*\*\*

Florida Public Service Commission

Exhibit \_\_\_\_\_ (LC-2)

Schedule: 8-10 HEARING  
 Page 1 of 1  
 Preparer: Coel

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and support behind this determination.

Line No.	(1) Counsel, Consultant or Witness	(2) Firm or Vendor Name	(3) Professional Fees	(4) Hourly Rate	(5) Total Estimate of Charges By Firm	(6) Total Fees & Expenses	(8) Type of Service Rendered
1	SEWER ONLY						
2	-----						
3	B. Kenneth Gatlin	Gatlin, Woods, Carlson & Cowdery	\$50,724	\$165 hr	\$0	\$50,724	Legal
4				307.4 Hours			
5	.....	.....	0			0	Rate Consultant/Witness
6							
7	Affiliates of FQMC:						
8	Avatar Utilities Services Inc	A.U.S.I.	13,454		0	13,454	Includes Customer Labels, Mailings, Postage, & Duplicate Billing Register (Rate x Customers x Months) \$0.40 x 2,559 x 5 = 5,118
9							
10							
11							
12	Avatar Utilities Inc	A.U.I.	1,260		0	1,260	Rate Case Data
13	-----						
14	Florida Cities Water Company	F.C.W.C.	465.0 hr	\$30 hr	13,949	13,949	Rate Department
15	"	"	0		4,500	4,500	Filing Fees
16	"	"	0		3,180	3,180	Customer Mailings: Printing & Supplies
17	"	"	0		1,212	1,212	Travel & T&E - FQMC
18							
19	Total					<u>\$88,278</u>	
20							

21 Estimate through  
 22 [ ] PAA  
 23 [X] Commission Hearing

24  
 25 Amortization Period 4 Years  
 26 Explanation if different from Section 367.0816, Florida Statutes:

	(A) Water	(B) Sewer	(C) Total
29 Amortization of Rate Case Expense:			
30	-----	-----	-----
31 Prior Unamortized Rate Case Expense	\$0	\$0	\$0
32 Current Rate Case Expense	0	88,278	88,278
33	-----	-----	-----
34 Total Projected Rate Case Expense	0	88,278	88,278
35	=====	=====	=====
36 Annual Amortization (yrs)	4.00	0	22,069
37	=====	=====	=====
38 Average Deferred Balance Over			
39 Expected Life of Requested Rates	\$0	\$44,139	44,139
40	=====	=====	=====
41 Method of Allocation Between Systems:	0%	100%	100%
42 (Provide Calculation)			

Exhibit \_\_\_\_\_ (LC-2)

\*\*\*\*\*  
ACTUAL  
\*\*\*\*\*

RATE CASE EXPENSES (Through HEARING)

MONTH/YEAR	MAIL, PRINTING SUPPLIES, & MISCELLANEOUS	FLORIDA CITIES WATER COMPANY (FCMC) [Rate Dept.]	AVATAR UTILITY SERVICES (AUSI)	AVATAR UTILITIES	LEGAL (Gatlin)	T & E	FILING FEE	TOTAL
JAN 1995	\$0.00	\$1,654.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,654.50
FEB	0.00	0.00	0.00	0.00	630.00	0.00	0.00	630.00
MAR	0.00	759.31	0.00	0.00	90.00	0.00	0.00	849.31
APR	0.00	1,726.92	0.00	0.00	0.00	0.00	4,500.00	6,226.92
MAY	642.85	813.11	0.00	0.00	1,520.00	0.00	0.00	2,975.96
JUN	836.50	1,131.67	3,086.58	0.00	769.50	52.22	0.00	5,876.47
JUL	1,090.54	1,262.08	2,030.42	420.00	586.00	128.21	0.00	5,517.25
AUG	0.00	551.92	242.34	840.00	2,114.80	70.96	0.00	3,820.02
SEP	260.00	395.36	0.00	0.00	3,368.62	58.47	0.00	4,082.45
OCT	0.00	641.24	0.00	0.00	5,992.80	602.00	0.00	7,236.04
NOV	0.00	413.44	0.00	0.00	0.00	0.00	0.00	413.44
DEC	0.00	0.00	0.00	0.00	3,652.03 x.	0.00	0.00	3,652.03
JAN 1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>\$2,829.89</b>	<b>\$9,349.55</b>	<b>\$5,359.34</b>	<b>\$1,260.00</b>	<b>\$18,723.75</b>	<b>\$911.86</b>	<b>\$4,500.00</b>	<b>\$42,934.39</b>

ESTIMATED COSTS TO COMPLETE RATE CASE....

NOV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEC	0.00	1,314.00	2,000.00 a.	0.00	0.00	0.00	0.00	3,314.00
JAN 1996	350.00 a.	1,314.00	1,023.60 c.	0.00	2,000.00	300.00	0.00	4,987.60
FEB	0.00	657.00	1,023.60 c.	0.00	10,000.00	0.00	0.00	11,680.60
MAR	0.00	1,314.00	1,023.60 c.	0.00	10,000.00	0.00	0.00	12,337.60
APR	0.00	0.00	1,023.60 c.	0.00	10,000.00	0.00	0.00	11,023.60
MAY	0.00	0.00	2,000.00 a.	0.00	0.00	0.00	0.00	2,000.00
JUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>\$350.00</b>	<b>\$4,599.00</b>	<b>\$8,094.40</b>	<b>\$0.00</b>	<b>\$32,000.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$45,343.40</b>

<b>TOTAL RATE CASE EXPENSES</b>	<b>\$3,179.89</b>	<b>\$13,948.55</b>	<b>\$13,453.74</b>	<b>\$1,260.00</b>	<b>\$50,723.75 b.</b>	<b>\$1,211.86</b>	<b>\$4,500.00</b>	<b>\$88,277.79</b>
<b>PRIOR RATE CASE EXPENSES (PAA Dkt. 941108-WS)</b>	<b>\$1,910.06</b>	<b>\$11,430.14</b>	<b>\$6,988.97</b>	<b>\$0.00</b>	<b>\$20,361.22</b>	<b>\$514.41</b>	<b>\$8,000.00</b>	<b>\$49,204.80</b>
<b>Difference</b>	<b>\$1,269.83</b>	<b>\$2,518.41</b>	<b>\$6,464.77</b>	<b>\$1,260.00</b>	<b>\$30,362.53</b>	<b>\$697.45</b>	<b>(\$3,500.00)</b>	<b>\$39,072.99</b>

x. Per attached invoice from Gatlin.

a. Interim PAA Rates Notice & Final Rates Notice.

b. Per attached exhibit which summarizes FCMC's prior rate case expenses (Less about \$10,000)

c. Maintain duplicate billing register for Interim Rates:

\$0.40 x 2,559 customers = \$1,024 Per Month

REMAINING ESTIMATED RATE CASE EXPENSES

MONTH/YEAR	RATE DEPT. (L. Coel) (Hours)	RATE (\$/Hour) \$32.85		Notes
DEC	40	32.85	1,314.00	1.
JAN 1996	40	32.85	1,314.00	
FEB	20	32.85	657.00	
MAR	40	32.85	1,314.00	
<hr/>				
TOTALS	140		\$4,599.00	

1. DECEMBER  
Telephone conferences and correspondence with Legal Consultant.  
Distribute Final Rates Notice and Tariffs.



SUMMARY OF RECENT RATE CASE EXPENSES

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	RATE CASES.... COMPANY/DIV. OPERATIONS	TEST YEARS	MAIL, PRINTING & SUPPLIES	FLORIDA CITIES WATER COMPANY (FCWC) (Prev. CWSI)	AVATAR UTILITY SERVICES (AUSI)	AVATAR UTILITIES	OUTSIDE CONSULTING SERVICES	LEGAL	T & E	FILING FEE	TOTAL	TOTAL W/O OUTSIDE CONSULTING SERVICES	TYPE OF PSC FILING
1 FLORIDA CITIES WATER COMPANY:													
2	S. Ft. Myers Wastewater	12/31/91	\$3,956.79	35,078.43	\$53,699.11	\$1,872.72	\$6,384.13	\$69,664.15	\$475.06	\$2,500.00	\$173,630.39	\$167,246.26	Hearing
3	N. Ft. Myers Wastewater	6/30/91,92,93	2,203.59	21,246.05	13,258.57	1,071.83	3,334.14	41,400.08	1,036.30	2,250.00	85,800.56	82,466.42	Hearing
4	S. Ft. Myers Wastewater	6/30/92	3,828.01	26,329.55	11,209.47	1,240.60	141,267.12	55,333.09	2,079.96	2,250.00	243,537.80	102,270.68	Hearing
5	Sarasota Water & W.water	6/30/93,94	4,612.22	17,565.43	16,809.83	0.00	10,015.47	87,672.15	235.53	0.00	136,910.63	126,895.16	Hearing
6	FUI Water & W.water	7/31/93	2,966.37	25,466.38	8,401.51	6,080.43	23,307.29	45,445.02	49.20	9,000.00	120,716.20	97,408.91	Hearing
7	Golden Gate Water & W.water	8/31/91	1,639.45	10,125.00	8,649.62	1,544.16	0.00	13,366.17	183.12	3,750.00	39,257.52	39,257.52	PAA
8	Barefoot Bay Water & W.water	8/31/91	731.13	17,020.00	14,610.84	224.01	0.00	12,915.49	66.46	4,500.00	50,067.93	50,067.93	PAA
9	Barefoot Bay Water	6/30/94	900.00	9,004.03	12,553.54	400.00	0.00	12,343.27	600.00	4,500.00	40,300.84	40,300.84	PAA
10	Golden Gate Water & W.water	12/31/94,95	1,910.06	11,430.14	6,988.97	0.00	0.00	20,361.22	514.41	8,000.00	49,204.80	49,204.80	PAA
11	TOTAL		<u>\$22,747.62</u>	<u>\$173,265.01</u>	<u>\$146,181.46</u>	<u>\$12,433.75</u>	<u>\$184,308.15</u>	<u>\$358,500.64</u>	<u>\$5,240.04</u>	<u>\$36,750.00</u>	<u>\$939,426.67</u>	<u>\$755,118.52</u>	
-----													
12	AVERAGE RC EXPENSES - TOTAL		\$2,527.51	\$19,251.67	\$16,242.38	\$1,381.53	\$20,478.68	\$39,833.40	\$582.23	\$4,083.33	\$104,380.74	\$83,902.06	
13	AVERAGE RC EXPENSES - W/HEARING		<u>3,513.40</u>	<u>25,137.17</u>	<u>20,675.70</u>	<u>2,053.12</u>	<u>36,861.63</u>	<u>59,902.90</u>	<u>775.21</u>	<u>3,200.00</u>	<u>152,119.12</u>	<u>115,257.49</u>	<--- Hearing
14	AVERAGE RC EXPENSES - W/PAA		<u>1,295.16</u>	<u>11,894.79</u>	<u>10,700.74</u>	<u>542.04</u>	<u>0.00</u>	<u>14,746.54</u>	<u>341.00</u>	<u>5,187.50</u>	<u>44,707.77</u>	<u>44,707.77</u>	PAA
-----													
FCWC Rate Case Hours...													
15	HOURLY RATE			\$30.00			\$100.00	\$165.00					
16	AVERAGE RATE CASE HOURS - TOTAL			642			205	241					
17	AVERAGE RATE CASE HOURS - W/HEARING			838			369	363					
18	AVERAGE RATE CASE HOURS - W/PAA			396			0	89					

GATLIN, WOODS & CARLSON

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED

DEC 28 1995

GENERAL OFFICE

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

December 22, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 11/26/95 - 12/25/95

RECAP

Page		Current	Past Due	
2.	RE: BAREFOOT BAY CAPACITY CHARGES DKT. #951311-SU	\$557.50 ✓	\$ 669.60	LC
3.	RE: BAREFOOT BAY CERTIFICATE EXTENSION	\$150.00	\$ 75.00	MA
4.	RE: BAREFOOT BAY RATE CASE, DKT. #951258-WS	\$1,195.20 ✓	\$5,846.68	LC
8.	RE: CIAC GROSS-UP	\$358.50 ✓	NONE	MM
10.	RE: FINANCING	\$1,975.50 ✓	\$1,085.50	MM
	RE: GENERAL/MISCELLANEOUS	NONE	\$90.00	
	RE: GOLDEN GATE SERVICE AVAILABILITY, DKT. #941338-SU	NONE	\$45.00	
13.	RE: HILLSBOROUGH COUNTY RATE CASE (NEW)	\$2,082.50 ✓	\$262.50	MM/LC
	RE: HILLSBOROUGH ORDINANCE REVISION	NONE	\$245.00	
15.	RE: LEE COUNTY EARNINGS REVIEW, DKT. #951029-WU	\$200.00 ✓	\$838.50	MM/LC
16.	RE: NORTH FORT MYERS CAPACITY CHARGES DKT. #950586-SU	\$150.00 ✓	\$210.00	LC
→ 17.	RE: NORTH FORT MYERS RATE - WATERWAY DKT. #950387-SU	\$3,652.03	\$548.50	LC
22.	RE: SOUTH FORT MYERS CERTIFICATE AMENDMENT DKT. #941271-WS	\$611.90	\$1,140.50	MA
TOTAL AMOUNT DUE . . . . .		\$10,933.13	\$11,056.78	

to Account 11-186.10

Please Pay This Amount: \$21,989.91

Page 1

to be paid in Dec '95

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1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED  
DEC 28 1995  
GENERAL OFFICE

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

December 22, 1995

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 11/26/95-12/25/95

27/95	WLS	Telephone conferences with C. Galloway, L. Coel; review fax.	.70 hr \$150/hr	\$105.00
28/95	WLS	Review protest; Telephone conferences with R. Jaeger, P. Bradtmiller, L. Coel, B. Salak, C. Walla; B. Raad; review edited Notice; prepare memos to P. Bradtmiller; prepare draft Corporate Undertaking and draft Notice of Implementation.	3.00 hr \$150/hr	\$450.00
28/95	BKG	Review documents; memo written.	.70 hr \$175/hr	\$122.50
29/95	WLS	Telephone conferences with L. Coel, B. Raad, P. Bradtmiller, C. Galloway, R. Jaeger, B. Salak, M. Acosta, J. Schifano, M. Murphy; edit draft Notice of Implementation.	3.00 hr \$150/hr	\$450.00
30/95	WLS	Telephone conferences with L. Coel, P. Bradtmiller, S. Galloway, R. Jaeger, B. Salak; edit draft Customer Notice, Corporate Undertaking.	2.00 hr \$150/hr	\$300.00
01/95	WLS	Telephone conferences with A. Chubbuck, L. Coel, C. Galloway; finalize, file and	1.90 hr \$150/hr	\$285.00

B. Kenneth Gatlin, P.A.

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December 22, 1995  
Page 2

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

serve Notice of Implementation, Customer  
Notice, Corporate Undertaking; file and  
serve revised Notice; research.

01/95	BKG	Research	.80 hr \$175/hr	\$140.00
04/95	WLS	Research ; Telephone conference with C. Galloway.	.75 hr \$150/hr	\$112.50
04/95	BKG	Telephone conference with Larry Coel and PSC; review testimony.	1.10 hr \$175/hr	\$192.50
05/95	WLS	Telephone conferences with C. Galloway, M. Acosta.	.40 hr \$150/hr	\$60.00
06/95	WLS	Telephone conference with L. Coel; prepare memo to L. Coel.	.50 hr \$150/hr	\$75.00
06/95	BKG	Telephone conference with G. Allen and P. Bradtmiller.	.30 hr \$175/hr	\$52.50
07/95	WLS	Telephone conference with C. Galloway.	.10 hr \$150/hr	\$15.00
08/95	BKG	Telephone conference with P. Bradtmiller; research; review Staff Recommendation.	.80 hr \$175/hr	\$140.00
12/95	WLS	Review fax from B. Raad; Telephone conference with B. Raad.	.25 hr \$150/hr	\$37.50
14/95	WLS	Review and transmit Approved Tariff Sheets; review and file Affidavit of	.50 hr \$150/hr	\$75.00

B. Kenneth Gatlin, P.A.

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*Attorneys at Law*  
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 Tallahassee, Florida 32308  
 (904) 877-7191

**RECEIVED**  
**DEC 28 1995**

GENERAL COUNSEL

Florida Cities Water Company  
 Mr. Paul Bradtmiller, Executive V.P.  
 P. O. Box 21119 (34276-4119)  
 4837 Swift Road, Suite 100  
 Sarasota, FL 33579

December 22, 1995  
 Page 3

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Notice; Telephone conference with L. Coel.

14/95	BKG	Review Staff memorandum; review draft testimony.	3.70 hr \$175/hr	\$647.50
18/95	BKG	Telephone conference with B. Dick, Larry Coel.	.40 hr \$175/hr	\$70.00
19/95	WLS	Telephone conferences with M. Acosta, P. Bradtmiller; attend PSC Agenda Conference.	1.30 hr \$150/hr	\$195.00

Total Legal Services. .	-----	-----
	22.20 hr	\$3,525.00

--- Costs Advanced ---

18/95		Costs advanced Florida Overnight, express package	Flat Chg	\$8.50
22/95		Photocopy documents	\$.20 ea 553 items	\$110.60
22/95		Postage	Flat Chg	\$7.93

Total Costs Advanced . . .	-----	-----
		\$127.03

Balance from last statement:		\$5,366.34
Current fees and costs:		\$3,652.03 <sup>20</sup>
Credits:		-\$4,817.84

TOTAL AMOUNT DUE THIS STATEMENT		\$4,200.53
---------------------------------	--	------------

B. Kenneth Gatlin, P.A.

ACCOUNT SUMMARY BY DATE  
11/75 TO 11/95

Nov 95

ACCOUNT 104110 DEFERRED RATE COST EXTEND

ACCT NO	JRNL NO	TRANS DATE	TRANSACTION DESCRIPTION	WORK ORDER NO	STG	2	3	DEBIT	CREDIT
PERIOD 11/75									
185.10	J-2	Y 11/30/95	PAY-DIST	011186100000	011059	03208	H	130.52	
186.10	J-2	Y 11/30/95	PAY-DIST	011186100000	011059	03208	-H	155.08	
186.10	F-2	Y 11/30/95	PAYROLL OVERHEADS					127.84	
* PERIOD 11/95 TOTALS								413.44	.00
** DIVISION 01 TOTALS								413.44	.00
*** COMPANY 000 TOTALS								413.44	.00

GATLIN, WOODS & CARLSON

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Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED

DEC 28 1995

GENERAL OFFICE

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

December 22, 1995  
Page 4

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Attorney Information

	Billed Hours	Billed Fees
B. Kenneth Gatlin	7.80	\$1,365.00
Wayne L Schiefelbein	14.40	\$2,160.00



# FLORIDA OVERNIGHT

GATLIN WOOD CARLSON & COWDERY

1789-D MAHAN DR  
TALLAHASSEE, FL 32308

RECEIVED  
DEC 28 1995  
GENERAL OFFICE

INVOICE NO.	12619500495
ACCOUNT NO.	495
BILLING THRU:	12/01/95
PAGE:	1

**Remit Payment To:**

1271 La Quinta Drive, Suite #1  
Orlando, Florida 32809  
(407) 859-0109

TO INSURE PROPER POSTING TO YOUR ACCOUNT, PLEASE DETACH AND RETURN WITH YOUR PAYMENT

JOB# BL #	CALLER AUTH	ORIGIN	DESTINATION/POD	BASE CHARGE	SURCHARGES	TOTAL	
		SUMMARY OF CURRENT ORDERS					
35 K2950117 712541	WAYNE FCWC-NFM RATE	GATLIN WOOD CARLSON & COWDERY 1789-D MAHAN DR TALLAHASSEE, FL 32308 PCS 1 WE 1 DEL 09:25	FLORIDA CITIES WATER CO 4837 SWIFT RD #100 SARASOTA, FL 34231 SIGN J MATTISON	8.50 Letter Letter		8.50	
			FCWCNFRATE		SUBTOTAL	8.50	



# FLORIDA OVERNIGHT

*Florida Cities Water Company  
North St Myers Rate*



ACCOUNT SUMMARY BY DATE  
09/95 TO 10/95

ACCOUNT 186.10 DEFERRED RATE CASE EXPENSE

ACCT NO	JRNL NO	TRANS P	DATE	TRANSACTION DESCRIPTION	* WORK ORDER MBR	*-----REFERENCES-----*			DEBIT	CREDIT
						1	2	3		
PERIOD 09/95										
186.10	J-B	Y	9/27/95	ADVERTISING INFORMATION/NEWS VIDEOS OF RATE CA	01118610	012283	114185	74075	260.00	
186.10	J-B	Y	9/27/95	B. KENNETH GATLIN, P.A./LEGAL SERVICES	01118610	070299	114223	8-30-9	3368.62	
186.10	J-B	Y	9/27/95	MICHAEL MURPHY /T & E	01118610	137759	114252	9-2	58.47	
186.10	J-2	Y	9/28/95	PAY-DIST	011186100000	011059	03208	H	201.30	} 395.36
186.10	J-2	Y	9/28/95	PAY-DIST	011186100000	011059	03208	H	70.81	
186.10	F-2	Y	9/30/95	PAYROLL OVERHEADS					123.25	
* PERIOD 09/95 TOTALS									4082.45	.00
PERIOD 10/95										
186.10	J-2	Y	10/30/95	PAY-DIST	011186100000	011059	03208	H	426.93	} 641.24
186.10	J-B	Y	10/31/95	B. KENNETH GATLIN, P.A./LEGAL SERVICE	01118610	070299	115017	9-27-9	5992.80	
186.10	J-B	Y	10/31/95	PAUL H. BRADTMILLER /T & E	01118610	027224	115195	10-17-	276.00	
186.10	J-B	Y	10/31/95	LARRY COEL /T & E	01118610	032257	115196	10-17-	326.00	
186.10	F-2	Y	10/31/95	PAYROLL OVERHEADS					214.31	} 602.00
* PERIOD 10/95 TOTALS									7236.84	.00
** DIVISION 011 TOTALS									11318.49	.00
*** COMPANY 000 TOTALS									11318.49	.00

MISCELLANEOUS REFERENCE  
ADCT # 103.10

REFERENCE	TRANS DTE	WORK ORDER NBR	TRANSACTION DESCRIPTION	JRNL	*--REFERENCE NBR--*	TRNS. AMOUNT
01	9/27/95	01118610	ADVERTISING INFORMATION/NEWS VIDEOS OF RATE CA	J-8	012283 114185 74075	260.00
01	9/27/95	01118610	B. KENNETH CATLIN, P.A./LEGAL SERVICES	J-8	070299 114223 8-30-9	3368.62
01	9/27/95	01118610	MICHAEL MURPHY /T & E	J-8	137759 114252 9-2	58.47
01	9/28/95	011186100000	PAY-DIST	J-2	011059 03208 H	201.30
01	9/28/95	011186100000	PAY-DIST	J-2	011059 03208 H	70.81
01	9/30/95		PAYROLL OVERHEADS	F-2		123.25

REFERENCE 01 TOTAL 4082.45

02	10/30/95	011186100000	PAY-DIST	J-2	011059 03208 H	426.93
02	10/31/95	01118610	B. KENNETH CATLIN, P.A./LEGAL SERVICE	J-8	070299 115017 9-27-9	5992.80
02	10/31/95	01118610	PAUL H. BRADTMILLER /T & E	J-8	027224 115195 10-17-	276.00
02	10/31/95	01118610	LARRY COEL /T & E	J-8	032257 115196 10-17-	326.00
02	10/31/95		PAYROLL OVERHEADS	F-2		214.31

REFERENCE 02 TOTAL 7236.04

9/19/95

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

63-027 114185  
831

11C-C1220-3

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

\$ \*\*\*\*\*260.00

TWO HUNDRED SIXTY DOLLARS AND NO CENTS

ADVERTISING INFORMATION  
SERVICES, INC  
353 LEXINGTON AVE  
NEW YORK, N.Y.

10010

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING  
1220-3 ADVERTISING INFORMATION

9/19/95 114185

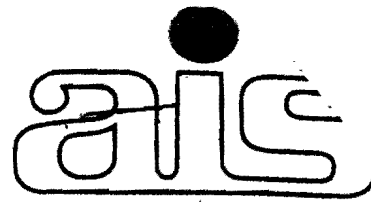
DATE	VOICE NUMBER	DESCRIPTION	AMOUNT
9/19/95	7574075	NEWS VIDEOS CF RATE CASE	260.00

185

FLORIDA CITIES WATER COMPANY



353 LEXINGTON AVENUE • NEW YORK NY 10016 • 212-683-9070



ADVERTISING INFORMATION SERVICES,

To: Florida Cities Water Company  
4837 Swift Road  
Ste.100  
Sarasota FL 34231

Date: 08/17/95

Attention: Bonnie Raad

No.: 074075

Work Order: 011244

Date Shipped: 8/16/95

Unit Price Adj Total

Rate Increase For Customers  
WBBH TV2, 11pm, 7/19/95  
WBBH TV2, 11pm, 7/26/95  
WFTX TV2, 10pm, 7/26/95

3 Videocassette Segment  
1 Postage

*news videos  
of R. Dick for  
rate case*

85.00 0.00 \$255.00  
5.00 0.00 \$5.00

*B. Raad 9/7/95*

SUB-TOTAL: \$260.00  
SALES TAX: \$.00  
DEPOSIT: \$.00  
AMOUNT DUE: \$260.00 *TW*

P.O. BONNIE RAAD

Salesperson: ALLAN

9/18/95

FLORIDA CITIES WATER COMPANY

63-027 114223  
631

4837 Swift Road, Suite 100

Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)

Telephone (941) 925-3055

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ 000000,166.15

10-07029-0

~~EIGHTY THOUSAND, ONE HUNDRED SIXTY-SIX DOLLARS AND FIFTEEN CENTS~~

~~B. KENNETH GATLIN, P.A.  
PEO P.O. 959-254042  
1709-D MAHAM DR.  
TALLAHASSEE, FL 32304~~

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

7029-9 B. KENNETH GATLIN, P.A. DETACH BEFORE DEPOSITING

9/18/95 0114223

DATE	INVOICE NUMBER	DESCRIPTION	AMOUNT
958-30-95		LEGAL SERVICES	0,166.15

1223

FLORIDA CITIES WATER COMPANY

INVOICE ATTACHMENT FORM

Vendor # 110- <i>CT229</i>	FCWC	Invoice #(s) <i>830</i>	Date Received:																																			
Invoice Date(s) <i>8-30</i>		Due Date <i>9-10</i>	Division:																																			
-Spread-Ct.		Invoice Total <i>5166.15</i>	General Office:																																			
Description 1-24 Positions <i>LS</i>			Special Instructions:																																			
Description 2-21 Positions																																						
<table border="1"> <thead> <tr> <th>Detail Account</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1 <i>031-186-10</i></td> <td><i>105.00</i></td> </tr> <tr> <td>2 <i>010-633-80</i></td> <td><i>35.84</i></td> </tr> <tr> <td>3 <i>011-733-80</i></td> <td><i>35.84</i></td> </tr> <tr> <td>4 <i>012-633-80</i></td> <td><i>324.58</i></td> </tr> <tr> <td>5 <i>013-733-80</i></td> <td><i>324.58</i></td> </tr> <tr> <td>6 <i>020-633-80</i></td> <td><i>35.83</i></td> </tr> <tr> <td>7 <i>021-733-80</i></td> <td><i>35.83</i></td> </tr> <tr> <td>8 <i>000-24202</i></td> <td><i>143.88</i></td> </tr> <tr> <td>9 <i>1450424202</i></td> <td><i>27.82</i></td> </tr> <tr> <td>10 <i>020-186-10</i></td> <td><i>1201.25</i></td> </tr> <tr> <td>11 <i>021-186-10</i></td> <td><i>1201.25</i></td> </tr> <tr> <td>12 <i>046-633-80</i></td> <td><i>638.75</i></td> </tr> <tr> <td>13 <i>041-733-80</i></td> <td><i>638.75</i></td> </tr> <tr> <td>14 <i>011-186-11</i></td> <td><i>48.33</i></td> </tr> <tr> <td><i>011-186-10</i></td> <td><i>3368.62</i></td> </tr> <tr> <td colspan="2">Invoice(s) Total:</td> <td></td> </tr> </tbody> </table>			Detail Account	Amount	1 <i>031-186-10</i>	<i>105.00</i>	2 <i>010-633-80</i>	<i>35.84</i>	3 <i>011-733-80</i>	<i>35.84</i>	4 <i>012-633-80</i>	<i>324.58</i>	5 <i>013-733-80</i>	<i>324.58</i>	6 <i>020-633-80</i>	<i>35.83</i>	7 <i>021-733-80</i>	<i>35.83</i>	8 <i>000-24202</i>	<i>143.88</i>	9 <i>1450424202</i>	<i>27.82</i>	10 <i>020-186-10</i>	<i>1201.25</i>	11 <i>021-186-10</i>	<i>1201.25</i>	12 <i>046-633-80</i>	<i>638.75</i>	13 <i>041-733-80</i>	<i>638.75</i>	14 <i>011-186-11</i>	<i>48.33</i>	<i>011-186-10</i>	<i>3368.62</i>	Invoice(s) Total:			PAYABLE TO:
Detail Account	Amount																																					
1 <i>031-186-10</i>	<i>105.00</i>																																					
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Invoice(s) Total:																																						
			Requested By _____ Date _____																																			
			Invoice Addition Checked _____																																			
			Verified to P.O. # _____																																			
			Verified Receipt of Goods/Services _____																																			
			Approved By _____ Date _____																																			
			Requested By _____ Date _____																																			
			Audit # <i>54 133</i>																																			

Rev. 2/94 acctpay.frm

GATLIN, WOODS & CARL

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED  
1 - 1995  
GENERAL OFFICE

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

August 30, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 7/26/95 - 8/25/95

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY RATE CASE DKT. #95 <i>31-186.105</i>	105.00 ✓
3.	RE: CIAC GROSS-UP REFUND <i>10/11/12/13/20/21-633/733.80</i>	\$ 215.00 ✓
4.	RE: GENERAL/MISCELLANEOUS <i>242-02; 145-04-242-02</i>	\$ 171.70 ✓
6.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS <i>20/21-186.105</i>	\$2,402.50 ✓
10.	RE: HILLSBOROUGH ORDINANCE REVISION <i>40/41-633/733.80</i>	\$1,277.50 ✓
11.	RE: NORTH FORT MYERS CAPACITY CHARGES <i>11-186.11</i>	\$ 48.33 ✓
	DKT. #950586-SU	
13.	RE: NORTH FORT MYERS RATE - WATERWAY <i>11-186.10</i>	\$3,368.62 ✓
	DKT. #950387-SU	
18.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	\$ 577.50 ✓
	DKT. #941271-WS <i>12/13-633/733.80</i>	
TOTAL AMOUNT DUE . . . . .		<i>JL</i> <u>\$8,166.15</u> <i>9/12</i>

Please Pay This Amount: \$8,166.15



GATLIN, WOODS & CARLS

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

August 30, 1995

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 7/26/95 -8/25/95

7/26/95	BKG	Review Response to M. Willis letter.	1.10 hr \$175/hr	\$192.50
7/26/95	WLS	Preparation for & attendance at Customer Meeting in North Fort Myers on 7/26/95.	7.50 hr \$150/hr	\$1,125.00
7/27/95	WLS	Review and transmit documents; review and edit draft correspondence; Telephone conference with J. Karleskint.	2.25 hr \$150/hr	\$337.50
7/28/95	WLS	Telephone conferences with B. Raad, R. Jaeger, T. Walden; review correspondence.	1.25 hr \$150/hr	\$187.50
8/01/95	BKG	Telephone conference with G. Allen.	.40 hr \$175/hr	\$70.00
8/02/95	WLS	Telephone conferences with R. Jaeger, R. Crouch, J. Kelly.	.30 hr \$150/hr	\$45.00
8/04/95	BKG	Review documents.	.40 hr \$175/hr	\$70.00
8/07/95	WLS	Review and transmit Suspension Order.	.25 hr \$150/hr	\$37.50
8/11/95	WLS	Telephone conference with B. Raad.	.40 hr \$150/hr	\$60.00

B. Kenneth Gatlin, P.A.

20

Page 13

GATLIN, WOODS & CARL

Attorneys at Law  
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1709 D Mahan Drive  
Tallahassee, Florida 32308  
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Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

August 30, 1995  
Page 2

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

08/14/95	WLS	Telephone conferences with Division of Records and Reporting.	.20 hr \$150/hr	\$30.00
08/15/95	WLS	Conference with R. Jaeger, M. Willis at PSC; Telephone conference with L. Coel; prepare memo to L. Coel.	.80 hr \$150/hr	\$120.00
08/16/95	WLS	Review transcript of Customer Meeting; Telephone conference with L. Coel; prepare memo to L. Coel.	3.10 hr \$150/hr	\$465.00
08/17/95	WLS	Telephone conferences with M. Willis, L. Coel, R. Jaeger.	.70 hr \$150/hr	\$105.00
08/21/95	WLS	Telephone conference with T. Walden; review and transmit letter from M. Willis.	.50 hr \$150/hr	\$75.00
08/24/95	WLS	Telephone conferences with P. Bradtmiller, R. Jaeger; review letter from T. Merchant.	.60 hr \$150/hr	\$90.00
08/25/95	WLS	Telephone conference with P. Bradtmiller.	.20 hr \$150/hr	\$30.00
		Total Legal Services. .	----- 19.95 hr	----- \$3,040.00
		--- Costs Advanced ---		
08/07/95		Costs advanced Wayne L. Schiefelbein, travel reimbursement for Customer	Flat Chg	\$286.69

B. Kenneth Gatlin, P.A.

page 14

GATLIN, WOODS & CARLSON

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1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

August 30, 1995  
Page 3

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Meeting, Ft. Myers, 7/26-27/95.

08/15/95

Costs advanced Florida Public Service  
Commission, Customer Meeting 7/26/95  
transcripts.

Flat Chg \$31.10

78/16/95

Costs advanced Accurate Stenotype  
Reporters, Inc., appearance and  
transcript, Agenda Conference 7/18/95

Flat Chg \$10.83

Total Costs Advanced . . . \$328.62

Balance from last statement: \$2,700.80  
Current fees and costs: \$3,368.62  
Credits: -\$2,700.80

TOTAL AMOUNT DUE THIS STATEMENT \$3,368.62

Attorney Information

	Billed Hours	Billed Fees
B. Kenneth Gatlin	1.90	\$332.50
Wayne L Schiefelbein	18.05	\$2,707.50

B. Kenneth Gatlin, P.A.

9/18/75  
10-13774-9

FLORIDA CITIES WATER COMPANY  
4227 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

114252

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

S \*\*\*\*\*1,920.40

ONE THOUSAND, NINE HUNDRED TWENTY NINE DOLLARS AND FORTY CENTS

MICHAEL MURPHY

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

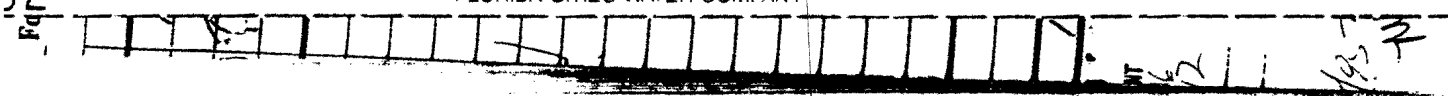
75-9 MICHAEL MURPHY

DETACH BEFORE DEPOSITING

9/18/75 114252

<p>9-2 9-1 7-3-75</p>	<p>TRAINING</p>		<p>55.47 100.01 1,150.52</p>
-------------------------------	-----------------	--	--------------------------------------

FLORIDA CITIES WATER COMPANY



**INVOICE ATTACHMENT FORM**

Vendor # 110-	FCWC	Invoice #(s) 7-1	Date Received:
Invoice Date(s) 7-1		Due Date 9-15	Division:
Spread-Ct.		Invoice Total 1929.40	General Office:
Description 1-24 Positions <i>Training T&amp;E</i>			Special Instructions:
Description 2-21 Positions <i>July - Sept</i>			
Detail Account		Amount	PAYABLE TO:  Requested By _____ Date _____ Invoice Addition Checked _____ Verified to P.O. # _____ Verified Receipt of Goods/Services _____ Approved By _____ Date _____ Requested By _____ Date _____ Audit # <i>58734</i> <i>58735</i> <i>58736</i> <i>58</i>
1	<i>Spread 082</i>	<i>1180.62</i>	
2	<i>Spread 129</i>	<i>690.31</i>	
3	<i>611 186-10</i>	<i>58.47</i>	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Invoice(s) Total:			Rev. 2/94 acctpay.frm

*126/5*  
*7/2*

*2 32*

*2 32*  
**ENDITUR**

**AM**  
*5*  
*58*

**E REVIS**  
*1*  
**DATE**

**Travel & Entertainment Expense Report**  
For Period Ending 9/10/95

Michael E. Mungby

Dept./Branch No. \_\_\_\_\_

Date	7-26-95	<del>8-03-95</del>	8/20/95	9/6-9/7/95					Totals
From	SAN	SAN	SAN	SAN					
To	FL Myers	ATLANTA	Tallahassee	FL Myers					
To				(Newberns)					
To	(Late CASE)	SAN	SAN	SAN					
1 Lodging *				97 01					97 01
2 Travel/Breakfast *			5 -						5 -
3 Travel/Lunch *									
4 Travel/Dinner *	58 47		6 50						64 97
5 Business/Bkfst (Sch B)									
6 Business/Lunch (Sch B)				26 50					26 50
7 Business/Dinner (Sch B)				270 93					270 93
8 Entertainment (Sch B)									
9 Air Travel *		193 -	264 -						457 00
10 Car Rental *			37 -						37 -
11 Parking Tolls *		10 -	10 -						20 -
12 Gas/Other Car Exp *			2 -						2 -
13 Personal Auto Expense*(a)									
14 Taxi Airport Limo *									
15 Other (Sch C)				7 92					7 92
Expenses - Page 1	58 47	203 -	324 50	402 41					
Expenses - Page 2									
<b>Total Expenses</b>	<u>58 47</u>								<b>988 38</b>

(a) \$ \_\_\_\_\_ per mile x \_\_\_\_\_ miles

Empl. Sig. Michael E. Mungby Date 9/10/95  
 Approved [Signature] Date 9/15/95

**ALLOCATION OF EXPENDITURES**

CO/DEPT NO. 211-186-10 AMOUNT 58 47  
Travel 082 229 41

**ACCOUNTS PAYABLE REVIEW**

SIGNATURE [Signature] DATE 9/10/95

LESS CASH ADVANCE \_\_\_\_\_

Date of Cash Advance \_\_\_\_\_

TOTAL DUE COMPANY \_\_\_\_\_

TOTAL DUE EMPLOYEE 988 38

\* Explain Purpose of Trip on Schedule A

Date(s)	Business purpose of Trip
8/13/95	Trip to Atlanta with Rich Holladay NationsBank to sign Avaton; FWC Line of credit extension documents
8/30/95	ELAC Glass - P workshop in Tallahassee
9/6/97	\$18,000,000 SR. Notes Due Diligence trip.

**SCHEDULE B - Business Meals / Entertainment Expense Detail - Lines 5, 6, 7 and 8**

Line #	Date	Place	Business Purpose	Names, Titles and Business Relationships of all persons attending	Amount
4	7/27/95	Applebee's, N.E.M.	N.E.M. w/ W Route Lose	PSC hearing Dinner prior to hearing Turner (Asst) Coel (Mye Partners) S. Gifford (Controller) W. Schickel (Attorney) Murphy	58 47
6	9/6	Holiday Inn Ft. Myers	Due Diligence trip Planning meeting	R. Gordon, G. Allen M. Murphy	26 50
7	9/6	Variando's Ft. Myers	Due Diligence trip Dinner meeting discuss various company matters concerning issue of \$18,000,000 debt.	R. Gordon, G. Allen, M. Murphy A. Collins (Brink Weber Invest Banker) P. May (Nationwide Insurance agent)	270 93

**SCHEDULE C - Other - Line 15**

umbrella during rainy day	7 97				
plants with Tow.					

**IMPORTANT**

and C must be completed  
 expenditures of \$10 or more must be attached.  
 regular travelers is from the 16th of the month to the 15th of the following  
 travelers should submit T&E's upon completion of travel.  
 signed and dated.

UN  
 AREA  
 count  
 BANK  
 Payment

N.F.M. —  
Rate Case

12121 N. CLEVELAND ST

USDC & CREDIT

NOV 19 1964

NOV 19 1964

NOV 19 1964

FOOD/BEV	50.97
TAX	7.50
TOTAL	58.47

58.47

L. Coel, B. ...  
M. Murphy, J. ...  
Wayne ...

*[Handwritten signature]*

X  WHITE/MERCHANT  YELLOW/CUSTOMER

AVIS



10/16/95

FLORIDA CITIES WATER COMPANY

62-027 115017

4837 Swift Road, Suite 100

St. Petersburg, Florida 34201

PO Box 211 St. Petersburg 34276-4119

Telephone (813) 928-3068

110-07029-9

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ 000012,199.30

TWELVE THOUSAND, ONE HUNDRED NINETY NINE DOLLARS AND THIRTY CENTS

DAY  
TO  
HE  
DER  
OF

S. KENNETH GATLIN, P.O.A.  
FED I.G. 859-2540412  
1709-D MAHAN DR.  
TALLAHASSEE, FL

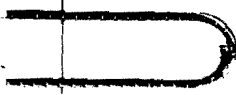
32308

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

07029-9 S. KENNETH GATLIN, P.O.A. DETACH BEFORE DEPOSITING

10/16/95 0115017

7959-27-95 	LEGAL SERVICE	12,199.30
---	---------------	-----------

5017

FLORIDA CITIES WATER COMPANY

INVOICE ATTACHMENT FORM

Account #	FCWO	Invoice # (s)	Date Received:
1170219		277	
Invoice Date(s)		Due Date	Division:
2-27		10-16	
Read-Ct.		Invoice Total	General Office:
		12149.30	
Description 1-24 Positions			Special Instructions:
AS			
Description 2-21 Positions			PAYABLE TO:
Account	Amount		Requested By
030-186-10	457.50		Invoice Addition Checked
031-186-10	457.50		
030-633-80	202.50		Verified to P.O. #
031-733-80	202.50		Verified Receipt of Goods/Services
010-633-80	1377.91		Approved By
011-733-80	69.16		
012-633-80	1645.44		Requested By
013-733-80	304.17		
010-242-07	300.50		Audit #
020-186-20	306.75		
021-186-20	306.75		
041-633-80	218.75		
041-733-80	218.75		
020-633-80	69.16		
021-733-80	69.16		
Invoice(s) Total:			
048-186-10	5442.80		

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GATLIN, WOODS & CAREY

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED

OCT 02 1995

GENERAL

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

September 27, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 8/26/95 - 9/25/95

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY RATE CASE DKT. #95 <u>30/31-186.10</u>	\$ 915.00 ✓
4.	RE: BAREFOOT BAY CERTIFICATE EXTENSION <u>30/31-633/733-80</u>	\$ 405.00 ✓
5.	RE: CIAC GROSS-UP <del>2/18/02, 1/15/01-242-02</del>	\$ 317.50 ✓
6.	RE: CIAC GROSS-UP REFUND <u>10/11/12/13/20/21-633/733-80</u>	\$ 97.50 ✓
8.	RE: GENERAL/MISCELLANEOUS <u>060-242-02</u>	\$ 300.50 ✓
11.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS <u>20/21-186.20</u>	\$ 613.50 ✓
14.	RE: HILLSBOROUGH ORDINANCE REVISION <u>40/41-633/733-80</u>	\$ 437.50 ✓
15.	RE: LEE COUNTY EARNINGS REVIEW, DKT. 951029-WU <u>10/12-633-80</u>	\$ 617.50 ✓
16.	RE: NORTH FORT MYERS RATE - WATERWAY <u>11-186.10</u>	\$ 5,992.80 ✓
	DKT. #950387-SU	
20.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT <u>12/13-633/733-80</u>	\$ 472.50 ✓
	DKT. #941271-WS	
21.	RE: SOUTH FT MYERS RIGHT OF WAY DISPUTE <u>12/13-633/733-80</u>	\$ 30.00 ✓
	TOTAL AMOUNT DUE . . . . .	\$12,199.30

Please Pay This Amount: \$12,199.30

*[Handwritten signature and initials]*

GATLIN, WOODS & CARLS

Attorneys at Law

a partnership including a professional association

RECEIVED

OCT 02 1995

GENERAL OFFICE

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

September 2.

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 8/26/95 -9/25/95

8/28/95	BKG	Review PSC letter; draft reply; telephone conference.	.70 hr \$175/hr	\$122.50
8/28/95	WLS	Telephone conference with B. Raad.	.25 hr \$150/hr	\$37.50
8/29/95	BKG	Review letter; Telephone conference with P. Bradtmiller.	.90 hr \$175/hr	\$157.50
8/30/95	WLS	Conference with R. Jaeger at PSC on 8/30/95; file letter to P. Merchant; Telephone conferences with M. Acosta, G. Allen, P. Bradtmiller, J. Karleskint; review draft letter to M. Willis.	2.50 hr \$150/hr	\$375.00
08/31/95	BKG	Review customer questions; Telephone conference with Bonnie Raad.	.60 hr \$175/hr	\$105.00
08/31/95	WLS	Review revised draft letter to M. Willis; review draft response to customer testimony; Telephone conferences with J. Karleskint, P. Bradtmiller, B. Raad.	2.00 hr \$150/hr	\$300.00
09/01/95	WLS	Telephone conferences with B. Raad; review revised draft response to customer testimony.	1.00 hr \$150/hr	\$150.00

31  
B. Kenneth Gatlin, P.A.

page 16

GATLIN, WOODS & CARLSO

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED  
OCT 02 1995

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

September 2,  
Page

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

9/05/95	WLS	Review correspondence; prepare letter to M. Willis; Telephone conferences with M. Willis, B. Raad; Conference with R. Jaeger at PSC on 9/5/95.	1.20 hr \$150/hr	\$180.00
9/06/95	WLS	Telephone conferences with P. Bradtmiller, B. Raad; review draft response to customer's water service testimony.	1.30 hr \$150/hr	\$195.00
9/07/95	WLS	Telephone conferences with B. Raad; finalize response to customer testimony on water quality of service.	1.25 hr \$150/hr	\$187.50
9/08/95	WLS	Telephone conference calls with G. Allen, P. Bradtmiller, L. Coel, M. Murphy; Telephone conferences with M. Murphy, M. Willis; review faxes; research.	3.75 hr \$150/hr	\$562.50
9/11/95	BKG	Telephone conference with L. Coel regarding rate case exhibits.	.50 hr \$175/hr	\$87.50
9/12/95	BKG	Telephone conference ; letter written.	.60 hr \$175/hr	\$105.00
9/13/95	WLS	Conferences with P. Bradtmiller, M. Murphy at Orlando.	.50 hr \$150/hr	\$75.00
9/14/95	WLS	Telephone conferences with P. Bradtmiller.	.30 hr \$150/hr	\$45.00
9/15/95	WLS	Conference with M. Willis, T. Rendell, R. Jaeger; Telephone conference with P.	.75 hr \$150/hr	\$112.50

B. Kenneth Gatlin, P.A.

page 17

RECEIVED  
OCT 02 1995  
GENERAL OFFICE

GATLIN, WOODS & CARLSON  
Attorneys at Law  
a partnership including a professional association  
1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

September 2, 1995  
Page

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Bradtmiller.

9/18/95	WLS	Research ; Telephone conferences with P. Bradtmiller.	1.20 hr \$150/hr	\$180.00
9/19/95	WLS	Telephone conferences with P. Bradtmiller, G. Allen, M. Deterding; research on reuse; prepare memos to P. Bradtmiller.	5.50 hr \$150/hr	\$825.00
9/20/95	WLS	Telephone conferences with P. Bradtmiller; prepare memo to P. Bradtmiller.	2.00 hr \$150/hr	\$300.00
9/20/95	BKG	Review rate case documents.	.70 hr \$175/hr	\$122.50
9/21/95	WLS	Prepare for conference with PSC Staff; Conference with G. Allen, P. Bradtmiller & BKG at Gatlin, Woods & Carlson; Conference with G. Allen, BKG, P. Bradtmiller, C. Hill, M. Willis, J. Williams, T. Merchant, T. Walden, T. Rendell, J. Chase, R. Jaeger, E. Xanders, C. Galloway at PSC; research.	3.40 hr \$150/hr	\$510.00
9/21/95	BKG	Conferences with company officials and PSC Staff.	4.00 hr \$175/hr	\$700.00
9/22/95	WLS	Research on reuse; Telephone conferences with P. Bradtmiller.	2.00 hr \$150/hr	\$300.00

RECEIVED  
OCT 02 1995

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Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

September 2, 1995  
Pa

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

09/25/95	WLS	Begin preparation for Agenda Conference.	1.00 hr \$150/hr	\$150.00
09/25/95	BKG	Telephone conference with P. Bradtmiller.	.20 hr \$175/hr	\$35.00
Total Legal Services. . .			38.10 hr	\$5,920.00

--- Costs Advanced ---

09/25/95		Photocopy documents	\$ .20 ea 364 items	\$72.80
Total Costs Advanced . . .				\$72.80

Balance from last statement:	\$3,368.62
Current fees and costs:	\$5,992.80
Credits:	-\$3,368.62

TOTAL AMOUNT DUE THIS STATEMENT

*Handwritten signature and initials*  
10/6

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	8.20	\$1,435.00
Wayne L Schiefelbein	29.90	\$4,485.00

*Handwritten signature*

October 17, 1995

FLORIDA CITIES WATER COMPANY

1337 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 225-3098

63-027 115195  
831

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

*110-02722-4*

\$ 347.65

PAY TO THE ORDER OF **PAUL H. BRADTMILLER**

**NON-NEGOTIABLE**

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
/95	See attached	TRAVEL & ENTERTAINMENT EXPENSE REPORT FOR PERIOD ENDING 10/15/95	\$547.65

*60/65*

5195

FLORIDA CITIES WATER COMPANY



INVOICE ATTACHMENT FORM

Vendor #	Invoice #(s)
Invoice Date(s)	Due Date
Audit #	G/L Mo.
Spread-Ct.	Invoice Total

Dates Received **1995**

Division:

General Office:  
Consolidated Water Services, Inc.

Special Instruction:

**T&E'S**  
**FCWC**  
**BBP**  
**PUL**

Description 1-24 Positions

---

Description 2-21 Positions

Detail Account	Amount	Detail Account	Amount
441 010-675-88	11.98	1 .0258 1450367684	7.01
542 011-775-88	14.72	2 .0837 145046758870	22.74
223 012-675-88	60.39	3 .1170 145047758871	31.78
29 013-775-88	27.95	4 011-186-10	276.00
33 020-675-88	11.76	5	
340 021-775-88	9.24	6	
456 030-675-88	12.39	7	
419 031-775-88	11.35	8	
155 040-675-88	4.21	9	
124 041-775-88	3.37	10	
456 050-675-88	12.39	11	
118 051-775-88	30.37	12	
		13	
		14	

Invoice(s) Total:

Invoice(s) Total:





October 17, 1995

FLORIDA CITIES WATER COMPANY

4537 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21110 (34278-4110)  
Telephone (941) 926-3088

63-027  
631

115196

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

\$ 326.00

*110-03225-1*

AY  
DE  
ER  
**LARRY COEL**

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
95	811-186-10	TRAVEL & ENTERTAINMENT EXPENSE REPORT FOR PERIOD ENDING 10/13/95  <i>60164</i>	\$326.00

5196

FLORIDA CITIES WATER COMPANY

# AVATAR

## Travel & Entertainment Expense Report

Employee Name Larry Coel Dept./Branch No. Rate, Sarasota For Period Ending 10/13/95

Itinerary:	Date	10/10/95							
Cities	From	Sarasota							Totals
	To	Tallahassee							
	To	Sarasota							
	To								

1	Lodging*								
2	Travel/Breakfast*								
3	Travel/Lunch*								
4	Travel/Dinner*								
5	Business/Brst (Sch B)								
6	Business/Lunch (Sch B)								
7	Business/Dinner (Sch B)								
8	Entertainment (Sch B)								
9	Air Travel*	316	00						316
10	Car Rental*								
11	Parking Tolls*	9	51	✓					9 51
12	Gas/Other Car Exp*								
13	Personal Auto Expense* Allow @ \$ per mile								
14	Taxi/Airport Lmo*								
15	Other tax (Sch C)	49		✓					49
Expenses - Page 1		326	00						326 00
Expenses - Page 2									
Total Expenses		326	00						326 00

*Note*  
NFM-WW Rate Case  
#11-186.10

39

\* Explain Purpose of Trip on Schedule A.

Empl. Sig. [Signature] Date 10/12/95  
 Approved [Signature] Date 10/13/95

**ALLOCATION OF EXPENDITURES**

CO./DEPT NO. 011-186-10 AMOUNT 326.00

ACCOUNTS PAYABLE REVIEW  
[Signature] DATE 10/16/95  
 SIGNATURE DATE

LESS CASH ADVANCE [Signature]  
 Date of Cash Advance \_\_\_\_\_  
 TOTAL DUE COMPANY \_\_\_\_\_  
 TOTAL DUE EMPLOYEE \$326.00



MEDUL Date: 10/10/95  
 MEDULE Date: 10/10/95  
 DULEC  
 Schedules A Receipts for Reporting per month. Non-

ISSUED BY CONTINENTAL  
 NAME OF ISSUING AGENT ATLAS TRAVEL BUREAU  
 NAME OF PASSENGER COEL/LARRY  
 \*\*NOT VALID FOR\*\* THIS IS YOUR RECEIPT  
 \*\*TRANSPORTATION\*\*  
 NONREFUNDABLE // VALID US ONLY  
 FP VI4128002182623210\*916242 0396 /FCTP4 CO TLH 01.82 162.73V8 US TPA117.27H29MR  
 281.82 END XFTPA3TLH3

AGENT CODE A10545220  
 COEL/LARRY  
 TPACD2809Y 10OCT YG  
 FROM 01LHUS3041H 10OCT H29MR  
 TPA  
 TO \*\*\*\*\*  
 CARRIER \*\*\*\*\*  
 FLIGHT CLASS \*\*\*\*\*  
 DATE \*\*\*\*\*  
 GATE \*\*\*\*\*  
 SEAT \*\*\*\*\*  
 SMOKE \*\*\*\*\*

FARE USD 281.82  
 TAX 28.18US  
 TOTAL USD 310.00  
 EQUIV. FARE PD. STOCK CONTROL NO. TX 000 CK 39525263223  
 ALLOW PCB WT UNCKD 0 005 1199023708 0  
 DOCUMENT NUMBER

PCB WT UNCKD BAGGAGE ID NUMBER  
 NOT VALID FOR TRAVEL  
 0 005 1199023708 0

Issued By Continental  
 XXXXX  
 \*\*BOARDING PASS\*\*  
 41

Continental  
 Name of Customer  
 COEL/LARRY  
 From TAMPA  
 To TALLAHASSEE

COEL/LARRY  
 TAMPA  
 TALLAHASSEE  
 N90MBL/CO  
 CO 2809 Y 10OCT 800A\*\*\*  
 BOARDING PASS  
 10OCT95

CONTINENTAL AIRLINES  
 CO 2809Y 10OCT 800A  
 Gate Boarding Time Seat  
 730A 6C N

\*\*\*\*\*  
 \* BOARDING PASS ONLY \* SEAT/SMOKE  
 \* \* 6C N \*  
 \*\*\*\*\*

NOT VALID  
 HOUT FLIGHT COUPON  
 ATTACHED

TOLL RECEIPT  
 F.O.O.T. - SUNSHINE SKYWAY - SOUTH PLAZA  
 TOKENS FOR 2AXLE VEH IN UNATTENDED LANE  
 THANK YOU AND REMEMBER TO BUCKLE UP !

LANE: 06 COLLECTOR ID: 1763  
 DATE 10/10/95 TIME 06:07 TRANS CL 02 CASH \$ 1.00

TAMPA INTERNATIONAL AIRPORT PARKING  
 DU 10/10/95 08:45P  
 IN 10/10/95 06:44A  
 FEE 3 \$7.51  
 TAX \$0.49  
 TOTAL -> \$8.00  
 CASH TEND \$20.00  
 CHANGE \$12.00  
 CASH PAID \$8.00

011017 240236 32  
 BOARDING PASS  
 NAME OF PASSENGER COEL/LARRY  
 FROM TALLAHASSEE  
 TO TAMPA  
 CARRIER USAIR  
 FLIGHT CLASS 3041H  
 DATE 10OCT 725P  
 GATE 03F SEAT NO

TOLL RECEIPT  
 F.O.O.T. - SUNSHINE SKYWAY - NORTH PLAZA  
 TOKENS FOR 2AXLE VEH IN UNATTENDED LANE ONLY.  
 NO REFUNDS ON BROKEN TOKEN ROLLS  
 THANK YOU AND REMEMBER TO BUCKLE UP !

LANE: 02 COLLECTOR ID: 1763  
 DATE 10/10/95 TIME 21:09 TRANS CL 02 CASH \$ 1.00

THANK YOU!  
 58014 10  
 AAC0545220

PCB WT UNCKD BAGGAGE ID NUMBER  
 2 005 1199023708 6  
 AAC0545220

THE TRAVEL MANAGEMENT COMPANY

1017	6 OCT 95	1	240238
------	----------	---	--------

201 ALHAMBRA CIRCLE, SUITE 802 • CORAL GABLES, FLORIDA 33134  
 TLX 4950288 ATLS • FAX (305) 446-6624  
 TEL (305) 444-6185 • TOLL FREE (800) 444-6187

AVATAR UTILITIES  
 TRAVEL DEPARTMENT  
 255 ALHAMBRA CIR 8TH FL  
 CORAL GABLES, FL 33134

FLORIDA CITY WATER COMPAN  
 SUITE 100  
 SARASOTA FL 34231

DATE	CITY-AIRPORT	TIME	AIRLINE	FLT/CL	SEAT MEAL	EQP
10OCT	LV TAMPA, FL	800A	CONTINENTAL	2809Y	06C	EM2
TUE	AR TALLAHASSEE	850A				
10OCT	LV TALLAHASSEE	725P	USAIR	3041H	03F	DH8
TUE	AR TAMPA, FL	830P				

NON-REFUNDABLE/CHANGES SUBJECT TO AIRLINE REISSUE FEE PLUS ADDTNL FARE  
 NO FREQUENT FLYER INFORMATION ON FILE FOR YOU..

\*\*ATLAS HAS IMPROVED OUR EMERGENCY AFTER HOURS TELEPHONE ASSISTANCE \*\*  
 \*\*\* SERVICES, PLEASE CALL \*\*1-800-343-0309\*\* FOR ASSISTANCE \*\*\*  
 \*\*\*IDENTIFY YOURSELF WITH CALLING CODE \*SR6X0\* \*\*\*

COEL/LARRY	TKT # 0051199023708	\$ 316.00
VISA	#4128002182623210 EXP 03/96	\$ 316.00-
	TOTAL	\$ 0.00

# A T L A S

NO SVC FEE-RT  
 ALWAYS DLVR TO NORI ARIAS- 9TH FLOOR  
 FEX TO TICKETS 6OCT STANDARD 42

01 RMXVU 32 0 BF \$ 281.82 TX \$ 34.18 ACC02A8180 260270

# FLORIDA CITIES WATER COMPANY

11-Sep-95

Mr. B. Kenneth Gatlin  
Gatlin, Woods, and Carlson  
The Mahan Station  
1709-D Mahan Drive  
Tallahassee, FL 32308

RE: North Ft. Myers Rate Case - Wastewater  
Docket No.: 950387-SU  
Rate Case Expense Exhibit  
Per PSC Staff (N.D. Walker) Verbal Request

Dear Ken:

Enclosed is the Rate Case Expense Exhibit requested by PSC's N.D. Walker for the North Ft. Myers wastewater rate case. This contains actual and estimated costs to complete this rate case and assumes a PAA outcome. This is to be filed with the PSC as soon as possible.

If you have any questions please contact me.

Sincerely,

  
Larry Coel

Manager, Rates & Revenues

Enclosures (W/O Invoices)

Distribution:

\_\_\_ Gerald Allen  
\_\_\_ Paul Bradtmiller  
\_\_\_ Mike Murphy  
\_\_\_ Joe Schifano  
\_\_\_ Becky Turner

CC: Bob Gordon  
Roger Ytterberg  
Bob Dick  
Bonnie Raad  
File Copy (W/Invoices)

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone 813/925-3088





RATE CASE EXPENSES (Through PAA)

\*\*\*\*\*  
ACTUAL  
\*\*\*\*\*

MONTH/YEAR	MAIL, PRINTING SUPPLIES, & MISCELLANEOUS	FLORIDA CITIES WATER COMPANY (FCWC) (Rate Dept.)	AVATAR UTILITY SERVICES (AUSI)	AVATAR UTILITIES	LEGAL (Gatlin)	T & E	FILING FEE	TOTAL
JAN 1995	\$0.00	\$1,654.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,654.50
FEB	0.00	0.00	0.00	0.00	630.00	0.00	0.00	630.00
MAR	0.00	759.31	0.00	0.00	90.00	0.00	0.00	849.31
APR	0.00	1,726.92	0.00	0.00	0.00	0.00	4,500.00	6,226.92
MAY	642.85	813.11	0.00	0.00	1,520.00	0.00	0.00	2,975.96
JUN	836.50	1,131.67	3,086.58	0.00	769.50	52.22	0.00	5,876.47
JUL	1,090.54	1,262.08	2,030.42	420.00	586.00	128.21	0.00	5,517.25
AUG	0.00	551.92	242.34	840.00	2,114.80	70.96	0.00	3,820.02
SEP	0.00	0.00	0.00	0.00	3,368.62 b.	0.00	0.00	3,368.62
<b>TOTALS</b>	<b>\$2,569.89</b>	<b>\$7,899.51</b>	<b>\$5,359.34</b>	<b>\$1,260.00</b>	<b>\$9,078.92</b>	<b>\$251.39</b>	<b>\$4,500.00</b>	<b>\$30,919.05</b>

ESTIMATED COSTS TO COMPLETE RATE CASE....

SEP	\$0.00	\$131.40	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$131.40
OCT	0.00	131.40	0.00	0.00	500.00	0.00	0.00	631.40
NOV	0.00	131.40	0.00	0.00	4,000.00	0.00	0.00	4,131.40
DEC	0.00	131.40	0.00	0.00	3,000.00	0.00	0.00	3,131.40
JAN 1996	350.00 a.	0.00	2,000.00 a.	0.00	0.00	0.00	0.00	2,350.00
FEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>\$350.00</b>	<b>\$525.60</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$7,500.00 c.</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,375.60</b>

<b>TOTAL RATE CASE EXPENSES</b>	<b>\$2,919.89</b>	<b>\$8,425.11</b>	<b>\$7,359.34</b>	<b>\$1,260.00</b>	<b>\$16,578.92</b>	<b>\$251.39</b>	<b>\$4,500.00</b>	<b>\$41,294.65</b>
-------------------------------------	-------------------	-------------------	-------------------	-------------------	--------------------	-----------------	-------------------	--------------------

<b>PRIOR RATE CASE EXPENSES (PAA Dkt. 941108-WS)</b>	<b>\$1,910.06</b>	<b>\$11,430.14</b>	<b>\$6,988.97</b>	<b>\$0.00</b>	<b>\$20,361.22</b>	<b>\$514.41</b>	<b>\$8,000.00</b>	<b>\$49,204.80</b>
<b>Difference</b>	<b>\$1,009.83</b>	<b>(\$3,005.03)</b>	<b>\$370.37</b>	<b>\$1,260.00</b>	<b>(\$3,782.30)</b>	<b>(\$263.02)</b>	<b>(\$3,500.00)</b>	<b>(\$7,910.15)</b>

a. Final Rates Notice.

b. Based on actual invoice. To be paid by FCWC in September.

c. Per attached letter dated September 11, 1995 from Ken Gatlin.

REMAINING ESTIMATED RATE CASE EXPENSES

MONTH/YEAR	RATE DEPT. (L. Coel) (Hours)	RATE (\$/Hour) \$32.85		Notes
SEP	4	\$32.85	\$131.40	w.
OCT	4	32.85	131.40	x.
NOV	4	32.85	131.40	y.
DEC	4	32.85	131.40	z.
JAN 1996	0	32.85	0.00	
FEB	0	32.85	0.00	
MAR	0	32.85	0.00	
<hr/>				
TOTALS	16		\$525.60	

- w. SEPTEMBER  
Responses to PSC Staff questions  
Prepare and file First Rate Case Expense Exhibit (Actual/Estimate).  
Telephone conferences and correspondence with Legal Consultant.
- x. OCTOBER  
Responses to PSC Staff questions  
Review Staff Recommendation with FWC Staff.  
Telephone conferences and correspondence with Legal Consultant.
- y. NOVEMBER  
Review PAA Order with FWC Staff.  
Telephone conferences and correspondence with Legal Consultant.  
Prepare and file Final Rate Case Expense Exhibit.  
Prepare and file Final Rates Notice and Tariffs with PSC.
- z. DECEMBER  
Telephone conferences and correspondence with Legal Consultant.  
Distribute Final Rates Notice and Tariffs.

ACCOUNT SUMMARY BY DATE  
01/95 TO 07/95

ACCOUNT 186.10 DEFERRED RATE CASE EXPENSE

ACCT NO	JRNL NO	P	TRANS DATE	*-----TRANSACTION DESCRIPTION-----*	WORK ORDER NBR	*-----REFERENCES-----*			DEBIT	CREDIT
						1	2	3		
PERIOD 01/95										
186.10	J-2	Y	1/31/95	PAY-DIST	011186100000	011059	03085	H	234.23	
186.10	J-2	Y	1/31/95	PAY-DIST	011186100000	011059	03112	H	870.74	} 1654.50
186.10	F-2	Y	1/31/95	PAYROLL OVERHEADS					549.53	
* PERIOD 01/95 TOTALS									1654.50	.00
PERIOD 02/95										
186.10	J-8	Y	2/27/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	108784	1-31-9	630.00	
* PERIOD 02/95 TOTALS									630.00	.00
PERIOD 03/95										
186.10	J-8	Y	3/27/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	109679	3-6-95	90.00	
186.10	J-2	Y	3/31/95	PAY-DIST	011186100000	011059	03166	H	519.20	} 759.31
186.10	F-2	Y	3/31/95	PAYROLL OVERHEADS					240.11	
* PERIOD 03/95 TOTALS									849.31	.00
PERIOD 04/95										
186.10	J-8	Y	4/24/95	FLORIDA PUBLIC SERVICE/N FT MYERS WW RATE CAS	01118610	063286	110546	4-26-9	4500.00	
186.10	J-2	Y	4/28/95	PAY-DIST	011186100000	011059	00000	H	694.15	} 1726.92
186.10	J-2	Y	4/28/95	PAY-DIST	011186100000	011059	00000	H	474.95	
186.10	F-2	Y	4/30/95	PAYROLL OVERHEADS					557.82	
* PERIOD 04/95 TOTALS									6226.92	.00
PERIOD 05/95										
186.10	J-8	Y	5/30/95	SIR SPEEDY /NO. FT MYERS WW RATE C	01118610	002144	110671	64496	503.11	
186.10	J-8	Y	5/30/95	PERFECT PHOTO /SUPPLIES	01118610	000841	111300	3-31-9	139.74	

ACCOUNT SUMMARY BY DATE  
01/95 TO 07/95

ACCOUNT 186.10 DEFERRED RATE CASE EXPENSE

ACCT NO	JRNL NO	P	TRANS DATE	*-----TRANSACTION DESCRIPTION-----*	WORK ORDER NBR	*-----REFERENCES-----*			DEBIT	CREDIT
						1	2	3		
PERIOD 05/95										
186.10	J-8	Y	5/30/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	111345	5-3-95	1520.00	
186.10	J-2	Y	5/30/95	PAY-DIST	011186100000	011059	03208	H	307.79	} 813.11
186.10	J-2	Y	5/30/95	PAY-DIST	011186100000	011059	03208	H	247.79	
186.10	F-2	Y	5/31/95	PAYROLL OVERHEADS					257.53	
* PERIOD 05/95 TOTALS									2975.96	.00
PERIOD 06/95										
186.10	J-8	Y	6/26/95	MICROFILM SERVICES, IN/NF MYERS WW RATE CASE	01118610	130655	112059	8756	37.97	
186.10	J-8	Y	6/26/95	THE LUTHERAN CHURCH OF/CUSTOMER MEETING FOR N	01118610	086675	111294	6-14-9	125.00	
186.10	J-8	Y	6/26/95	SIR SPEEDY /NPM RATE CASE	01118610	002144	111985	65644	99.51	
186.10	J-8	Y	6/26/95	AMERICAN QUICKPRINT /1469,1457,1451 NPM RAT	01118610	022282	112004	1444,1	574.02	
186.10	J-8	Y	6/26/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	112034	6-2	769.50	
186.10	J-8	Y	6/26/95	LARRY COEL /T & E	01118610	032257	112203	6-26-9	52.22	
186.10	J-2	Y	6/30/95	PAY-DIST	011186100000	011059	03208	H	275.95	} 1131.67
186.10	J-2	Y	6/30/95	PAY-DIST	011186100000	011059	03208	H	496.53	
186.10	F-2	Y	6/30/95	PAYROLL OVERHEADS					359.19	
186.10	F-6	Y	6/30/95	AVATAR UTILITY SERVICES INC INVOICE					3086.58	
* PERIOD 06/95 TOTALS									5876.47	.00
PERIOD 07/95										
186.10	J-8	Y	7/31/95	SIR SPEEDY /N FT MYERS RATE CASE	01118610	002144	112542	65946	530.72	
186.10	J-8	Y	7/31/95	AMERICAN QUICKPRINT /N FT MYERS RATE CASE	01118610	022282	112563	1523	324.89	
186.10	J-8	Y	7/31/95	PAUL H. BRADTMILLER /T & E	01118610	027224	112527	7-17-9	128.21	
186.10	J-8	Y	7/31/95	DAVE ANTKOWIAK /OVERTIME PAY FOR SCHOO	01118610	311271	112528	7-17-9	70.00	

ACCOUNT SUMMARY BY DATE  
01/95 TO 07/95

ACCOUNT 186.10 DEFERRED RATE CASE EXPENSE

ACCT NO	JRNL NO	P	TRANS DATE	*-----TRANSACTION DESCRIPTION-----*	WORK ORDER NBR	*-----REFERENCES-----*			DEBIT	CREDIT
						1	2	3		
PERIOD 07/95										
186.10	J-8	Y	7/31/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	112875	7-7-95	586.00	
186.10	J-8	Y	7/31/95	KINKO'S NATIONAL A/R /2008092,2008098	01118610	800950	113011	200809	164.93	
186.10	J-2	Y	7/31/95	PAY-DIST	011186100000	011059	03208	H	356.21	
186.10	J-2	Y	7/31/95	PAY-DIST	011186100000	011059	03208	H	498.95	} 1,262.08
186.10	F-2	Y	7/31/95	PAYROLL OVERHEADS					406.92	
186.10	F-6	Y	7/31/95	AVATAR UTILITIES INC INVOICE					420.00	
186.10	F-6	Y	7/31/95	AVATAR UTILITY SERVICES INC INVOICE					2030.42	
* PERIOD 07/95 TOTALS									5517.25	.00
** DIVISION 011 TOTALS									23730.41	.00
*** COMPANY 000 TOTALS									23730.41	.00

48

ACCOUNT SUMMARY BY DATE  
08/95 TO 08/95

ACCOUNT 186.10 DEFERRED RATE CASE EXPENSE

ACCT NO	JRNL NO	P	TRANS DATE	TRANSACTION DESCRIPTION	WORK ORDER NBR	*-----REFERENCES-----*			DEBIT	CREDIT
						1	2	3		
PERIOD 08/95										
186.10	J-8	Y	8/28/95	PAUL H. BRADTMILLER /T & E	01118610	027224	113193	8-15-9	20.12	
186.10	J-8	Y	8/28/95	B. KENNETH GATLIN, P.A/LEGAL SERVICES	01118610	070299	113481	702709	2114.80	
186.10	J-8	Y	8/28/95	MICHAEL ACOSTA /T & E	01118610	302882	113415	8-15-9	35.80	
186.10	J-8	Y	8/28/95	LARRY COEL /T & E	01118610	032257	113851	8-23-9	15.04	
186.10	J-2	Y	8/30/95	PAY-DIST	011186100000	011059	03208	H	149.00	
186.10	J-2	Y	8/30/95	PAY-DIST	011186100000	011059	03208	H	231.68	
186.10	F-6	Y	8/31/95	AVATAR UTILITY SERVICES INC INVOICE					242.34	
186.10	F-6	Y	8/31/95	AVATAR UTILITIES INC INVOICE					840.00	
186.10	F-2	Y	8/31/95	PAYROLL OVERHEADS					171.24	

Handwritten notes and corrections:

- Next to 20.12: *THEJ*
- Next to 2114.80: *70.96*
- Next to 149.00 and 231.68: *551.92*

* PERIOD 08/95 TOTALS	3820.02	.00
** DIVISION 011 TOTALS	3820.02	.00
*** COMPANY 000 TOTALS	3820.02	.00

FCWC

NFM Whitewater 950387-54

Rate Can Expense Vouchers

1995

Amounts

Feb 108784 \$ 630.00

Mar 109679 90.00

Apr 110546 4500.00

May 110671 503.11

111300 139.74

111345 1520.00

June 111294 125.00

111985 99.51

112004 574.02

112034 769.50

112059 37.97

112203 52.22

July 112527 128.21

112528 70.00

112542 530.72

112563 324.89

112875 586.00

113011 164.93

Aug 113193 20.12

113415 35.80

113481 2114.80

113851 15.50

2/21/95

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100

Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)

Telephone (813) 925-3088

63-027  
651

108784

NONE NATIONAL BANK OF FLORIDA  
SARASOTA FLORIDA 335E1

VOID AFTER 90 DAYS

\$ \*\*\*\*\*10,812.24

TEN THOUSAND, EIGHT HUNDRED TWELVE DOLLARS AND TWENTY FOUR CENTS

BY  
TO  
THE  
ORDER  
OF

B. KENNETH GATLIN, P.A.  
FED I.D. 859-2540412  
1700-D MAHAN CR.  
TALLAHASSEE, FL

38808

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

07029-8 B. KENNETH GATLIN, P.A.

2/21/95

0108784

DATE	INVOICE NUMBER	DESCRIPTION	AMOUNT
1/95	31-95	LEGAL SERVICES	10,812.24

108784

FLORIDA CITIES WATER COMPANY



**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
110- 071-29-9		1-31	
Invoice Date(s)		Due Date	Division:
1-31		2-10	
Spread-Ct.		Invoice Total	General Office:
		10812.24	
Description 1-24 Positions			Special Instructions:
L.S			
Description 2-21 Positions			
Detail Account	Amount		
1	000-242-02	238.83	<b>PAYABLE TO:</b>
2	1450424202	46.17	
3	1230-186-11	210.00	Requested By _____ Date _____
4	020-186-10	1067.90	Invoice Addition Checked _____
5	021-186-10	1067.90	Verified to P.O. # _____
6	021-186-11	542.50	Verified Receipt of Goods/Services _____
7	011-186-10	630.00	Approved By _____ Date _____
8	050-633-80	223.75	Requested By _____ Date _____
9	051-733-80	223.75	
10	1251-186-10	4739.60	
11	012-633-80	910.92	
12	013-733-80	910.92	Audit #  495
13			
14			
Invoice(s) Total:			

Rev. 2/94 acctpay.frm

GATLIN, WOODS, CARLSON & COWDER.

Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 377-7191

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

January 31, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 12/26/94 - 1/25/95

RECAP

Page

Current

2.	RE: BACKFLOW PREVENTION 000-242-02/145-04-242-02	\$285.00
3.	RE: BAREFOOT BAY RATE CASE DKT. #940687-WO	\$210.00
6.	RE: GOLDEN GATE RATE CASE DKT. #941109-WS	\$2,135.80
9.	RE: GOLDEN GATE SERVICE AVAILABILITY	\$542.50
10.	RE: NORTH FT. MYERS RATE - WATERWAY	\$630.00
12.	RE: RASMUSSEN DISPUTE	\$447.50
13.	RE: SARASOTA COUNTY LIMITED PROCEEDING	\$4,739.60
15.	RE: SFM RIGHT OF WAY DISPUTE - GLADIOLUS	\$575.00
16.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	\$1,246.84
	TOTAL AMOUNT DUE . . . . .	\$10,812.24

Please Pay This Amount: \$10,812.24

GATLIN, WOODS, CARLSON & COWL.

Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

January 31, 1

Re: NORTH FT. MYERS RATE - WATERWAY

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 12/26/94-1/25/95

1/09/95	BKG	Telephone conference with L. Coel; research.	1.80 hr \$175/hr	\$315.00
1/11/95	KWC	Prepare test year approval letter.	.50 hr \$150/hr	\$75.00
1/12/95	KWC	Prepare test year approval letter; Telephone conference with Larry Coel.	.50 hr \$150/hr	\$75.00
1/13/95	KWC	Finalize draft test year letter.	.10 hr \$150/hr	\$15.00
1/19/95	KWC	Prepare draft Application; Telephone conference with L. Coel.	.80 hr \$150/hr	\$120.00
1/20/95	KWC	Prepare draft synopsis, initial customer notice and notice of customer meeting.	.20 hr \$150/hr	\$30.00
Total Legal Services. .			3.90 hr	\$630.00

Current fees and costs:

\$630.00

TOTAL AMOUNT DUE THIS STATEMENT

\$630.00

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	1.80	\$315.00

B. Kenneth Gatlin, P.A.

819210

GATLIN, WOODS, CARLSON & COWDERY

*Attorneys at Law*  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

January 31, 1.  
Page 2

Re: NORTH FT. MYERS RATE - WATERWAY

Kathryn W. Cowdery

2.10

\$315.00

3/27/95

FLORIDA CITIES WATER COMPANY

63-027 109679  
631

110-07029-9

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

NONE NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33551

VOID AFTER 90 DAYS

\*\*\*\*\*6,012.23

S

SIX THOUSAND, TWELVE DOLLARS AND TWENTY THREE CENTS

DR. KENNETH GATLIN, P.A.  
FEC I.C. 259-2540412  
1709-D KAHAN DR.  
TALLAHASSEE, FL

32308

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

7029-9 DR. KENNETH GATLIN, P.A. DETACH BEFORE DEPOSITING

3/27/95 0109679

958-6-95	LEGAL SERVICES	6,012.23
----------	----------------	----------

09679

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor # 10- 67029-9	FCWG	Invoice #(s) 36	Date Received:
Invoice Date(s) 3-6		Due Date 3-30	Division:
Prepaid-Ct.		Invoice Total 6012.23	General Office:
Description 1-24 Positions <i>LS</i>			Special Instructions:
Description 2-21 Positions			
Detail Account		Amount	
1 157-633-81		102.50	PAYABLE TO:
2 051-733-80		67.50	
3 000-247-02		1053.78	Requested By _____ Date _____
4 1450424202		203.72	Invoice Addition Checked _____
5 030-186-11		254.30	Verified to P.O. # _____
6 020-633-80		222.50	Verified Receipt of Goods/Services _____
7 021-733-80		222.50	Approved By _____ Date _____
8 020-186-10		55.05	Requested By _____ Date _____
9 021-186-10		55.05	
10 011-186-10		90.00	
11 051-186-11		2234.90	
12 050-186-20		425.21	Audit # <i>5096</i>
13 051-186-20		425.23	
14 012-633-80		300.00	
013-733-80		300.00	
Invoice(s) Total:			

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GATLIN, WOOD

Attorneys at Law  
a partnership including professional assoc

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

MAR 10 1995  
GENERAL OFFICE

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

March 6, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 1/26/95 - 2/25/95

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: 1994 SARASOTA WATER SHUT OFF 59/57-633/733-80	\$135.00 - CC
3.	RE: BACKFLOW PREVENTION 000-242-02; 145-04-242-02	\$885.00 - MIA
4.	RE: BAREFOOT BAY RATE CASE DKT. #940687-WU	\$254.30 - CC
6.	RE: COLLIER COUNTY JURISDICTION 25/21-33/733-80	\$227.50 - MIA
7.	RE: COLLIER COUNTY SERVICE AGREEMENT	\$217.50 - MIA
8.	RE: GENERAL/MISCELLANEOUS 000-242-02; 145-04-242-02 8/35	\$170.00 - MIA
9.	RE: GOLDEN GATE RATE CASE DKT. #941109-WS	\$110.10 - MIA
11.	RE: GROSS RECEIPTS TAX - 4.5% 24/21-186-10	\$192.50 - MIA
12.	RE: LEGISLATIVE	\$45.00 - MIA
13.	RE: NORTH FT. MYERS RATE - WATERWAY 011-186.10	\$90.00 - MIA
14.	RE: SARASOTA COUNTY LIMITED PROCEEDING 051-186-1152	\$234.90 - MIA
17.	RE: SARASOTA RATE CASE - 1993 50/51-186-20	\$850.43 - MIA
22.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	\$600.00 - MIA
	TOTAL AMOUNT DUE . . . . .	\$6,012.23

Please Pay This Amount: \$6,012.23

17090  
Tallahassee, Florida 32308  
(904) 877 7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

March 6, 1995

Re: NORTH FT. MYERS RATE - WATERWAY

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 1/26/95 -2/25/95

7/31/95	KWC	Prepare draft Application for Rate Increase.	.50 hr \$150/hr	\$75.00
7/01/95	KWC	Review comments on draft application from L. Coel.	.10 hr \$150/hr	\$15.00
		Total Legal Services. .	.60 hr	\$90.00


Balance from last statement:	\$630.00
Current fees and costs:	\$90.00
Credits:	-\$630.00

TOTAL AMOUNT DUE THIS STATEMENT

\$90.00

Attorney Information

	Billed Hours	Billed Fees
Kathryn W. Cowdery	.60	\$90.00

*Handwritten:*  
2/28/95  
2/13  


B. Kenneth Gatlin, P.A.



April 26, 1996

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

63-027 **110546**  
631

NCNB NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

\$ 4,500.00

110 06328-6

FLORIDA PUBLIC SERVICE COMMISSION

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5	011-186-10	N. FT. MYERS, WASTEWATER RATE CASE APPLICATION FEE	\$4,500.00

\$ 2552

0546

FLORIDA CITIES WATER COMPANY

CHECK REQUISITION

DATE 4/26/95 CHECK NO. \_\_\_\_\_

TO ACCOUNTING DEPARTMENT Sarasota Gen. Office LOCATION \_\_\_\_\_

KINDLY ISSUE Larry Cook CHECK FOR \$ 4,500.00

PAYABLE TO Florida Rabbi Service Commission

ADDRESS 101 East Gaines St., Tallahassee FL 32399

DEBIT ACCOUNT 11.186.10

EXPLANATION OF CHECK N. Ft. Myers, Wastewater Rate Case  
Application Fee

APPROVED BY

REQUESTED BY

[Signature]

Larry Cook

5/03/95

FLORIDA CITIES WATER COMPANY

63-027 110671  
631

4837 Swift Road Suite 100

Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)

Telephone (813) 925-3088

NCNB NATIONAL BANK OF FLORIDA  
SARASOTA FLORIDA 33561

VOID AFTER 90 DAYS

\$ \*\*\*\*\*825.06

10-00214-4

EIGHT HUNDRED TWENTY SIX COLLARS AND SIX CENTS

SIR SPEEDY  
4035 S TAMiami TR  
SARASOTA, FL

34231

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

7214-4 SIR SPEEDY

DETACH BEFORE DEPOSITING

5/08/95 0110571

3564467,64468  
3564496

ANNUAL REPORTS  
NO. FT MYERS HW RATE CASE

322.95  
503.11

10671

FLORIDA CITIES WATER COMPANY



**Speedy** # 5025  
 DIGITAL NETWORK  
 MIAMI TRAIL  
 TA, FL 33231  
 FAX (813) 924-4528

ADDRESS Florida  
 CITY, STATE, ZIP  
 DELIVER PICK-UP CALL WHEN FAX PHONE  
 READY NO. NO.

64496

AND OPERATED FRANCHISE OF SIR SPEEDY  
 DATE DAY TIME DATE DELIVERED CUSTOMER P.O. NO. & RESALE NO. ORDER TAKEN BY: ORDERED BY: OUR CUSTOMER NO.

PRINT		SIZE				PAPER							PAPER COLOR		INK COLOR		BINDERY SERVICES							AMOUNT		
ONE SIDE	TWO SIDE	8 1/2 x 11	8 1/2 x 14	11 x 17	OTHER	NO BOND	LAM	RAG BOND	OFF SET	CARD STOCK	CUST. STOCK	CARBON LESS	LEWEN	WHITE	OTHER	BLACK	OTHER	DRILL	PAD	CUT	COLLATE	STAPLE	FOLD		BWD	
																										35500

REVISIONS  
 QUANTITY PRINT SIZE PAPER PAPER COLOR INK COLOR BINDERY SERVICES

SPECIAL INSTRUCTIONS  
 JOB DESCRIPTION

NO ORIGINALS QUANTITY PRINT SIZE PAPER PAPER COLOR INK COLOR BINDERY SERVICES

SPECIAL INSTRUCTIONS  
 JOB DESCRIPTION

NO ORIGINALS QUANTITY PRINT SIZE PAPER PAPER COLOR INK COLOR BINDERY SERVICES

SPECIAL INSTRUCTIONS  
 JOB DESCRIPTION

NEEDS POSTED	NEEDS POSTED	ORIGINAL ARTWORK RETURNED TO CUSTOMER
SETTING	BINDERY	ARTWORK
S & PLATES	OTHER	NEGS & PLATES
		YES NO YES NO

Speedy Centers' prices are calculated on a "cash order" basis. Therefore, all orders are on 'COD' basis on delivery basis, unless credit is already established by an acknowledged credit application. Terms established credit accounts: Net on presentation. Balances unpaid after 15 days from date of invoice are subject to a service charge of 2% per month, or amount allowed by law, if different, together with expenses incidental to collection, including reasonable attorney's fees.

FILED IN \_\_\_\_\_  
 DATE 4-28-95  
 RECEIVED BY [Signature]  
 PAID BY: CASH \_\_\_\_\_ CHECK # \_\_\_\_\_  
 CHARGED \_\_\_\_\_ OTHER \_\_\_\_\_

SUB-TOTAL 470.20  
 SALES TAX 32.91  
**TOTAL** 503.11  
 DEPOSIT \_\_\_\_\_  
 BALANCE DUE \_\_\_\_\_

PLEASE PAY ALL REMITTANCES TO THE ADDRESS IN THE UPPER LEFT CORNER OF THIS FORM.

June 14, 1995

FLORIDA CITIES WATER COMPANY

63-027 111294  
631

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

NCNB NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

\$ 125.00

110-08667-5

PAY TO THE ORDER OF  
THE LUTHERAN CHURCH OF THE GOOD SHEPHERD

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
6-95	011-186-10	CUSTOMER MEETING FOR NFM RATE CASE-JUNE 22, 1995	\$125.00

54617

11294

FLORIDA CITIES WATER COMPANY

CHECK REQUISITION

DATE June 14, 1995 CHECK NO. \_\_\_\_\_

TO ACCOUNTING DEPARTMENT Florida Cities Water Company, Sarasota Gen. Office LOCATION

KINDLY ISSUE One Hundred and Twenty Five Dollars & no/100 CHECK FOR \$ 125.00

PAYABLE TO The Lutheran Church of the Good Shepherd

ADDRESS 4770 Orange Grove Blvd., North Fort Myers, FL

DEBIT ACCOUNT \_\_\_\_\_

EXPLANATION OF CHECK Customer meeting for NFM rate case - June 22, 1995

(Please send the check to the Ft. Myers office so I can hand carry it to the church)

APPROVED BY

*Robert D. ...*

REQUESTED BY

Kay Slusher

5/31/95

FLORIDA CITIES WATER COMPANY

65-027 111300  
631

110-00064-1

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

NONE NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

\*\*\*\*\*367.69

S

THREE HUNDRED SIXTY SEVEN DOLLARS AND SIXTY NINE CENTS

BY  
TO  
THE  
ORDER  
OF

PERFECT PHOTO  
7101-71 CYPRESS LAKE DR  
FT MYERS, FL

33907

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

00064-1 PERFECT PHOTO

DETACH BEFORE DEPOSITING

5/31/95 0111300

/953-31-95	SUPPLIES		367.69
------------	----------	--	--------

11300

FLORIDA CITIES WATER COMPANY













LOCATION/FACILITY: PEREGRINE  
Highway M-1-P  
 ITEM DESCRIPTION: FIELD  
Access-UB  
 USE: LANE CASH  
 SIGNATURE: [Signature]

**PERFECT PHOTO**  
 7101-71 CYPRESS LAKE DR.  
 FT. MYERS, FL 33907  
 (813) 489-0040

DATE 3/10/95

ORDER NO. \_\_\_\_\_ PHONE NUMBER (\_\_\_\_\_) \_\_\_\_\_  
FL CITIES WATER

ADDRESS \_\_\_\_\_

(All claims and returned goods MUST be accompanied by this bill.)

Sold By	Cash	Charge	C.O.D.	On Acct.	Mdse.Retd.	Paid Out
2		FL 30.00				15.90
10		FL 24.00				39.54
						55.40

*Thank you!*

*[Signature]*

1102

Rec'd by

LOCATION/FACILITY: Coastal  
1st St  
FT. MY.

ITEM DESCRIPTION: \_\_\_\_\_

USE: LINE LOCATIONS

SIGNATURE: [Signature]

**PERFECT PHOTO**  
 7101-71 CYPRESS LAKE DR.  
 FT. MYERS, FL 33907  
 (813) 489-0040

DATE 3/21 1985

NO. \_\_\_\_\_ PHONE NUMBER( ) \_\_\_\_\_  
FLORIAN WOOD

ADDRESS \_\_\_\_\_

(All claims and returned goods MUST be accompanied by this bill.)

Sold By	Cash	Charge	C.O.D.	On Acct.	Mdse. Retd.	Paid Out
Quan.	Description		Price		Amount	
1	Film				6.59	
1	Film Fuji				10.10	
					+16.69	
<b>Thank you!</b>						
<u>[Signature]</u>						

1020

Rec'd by







TE 5/31/95

FLORIDA CITIES WATER COMPANY

63-027 111345  
631

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

NCNB NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

\$ 6,239.34

SIX THOUSAND TWO HUNDRED THIRTY NINE DOLLARS AND THIRTY FOUR CENTS

TO: B. KENNETH GATLIN, P.A.  
FED. D. 859-2540412  
ORDER: 1709-8 MAHAN OR  
OF TALLAHASSEE, FL

32308

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

10-07029-9 B. KENNETH GATLIN, P DETACH BEFORE DEPOSITING

5/31/95 0111345

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/03/95	5-3-95	LEGAL SERVICES	6,239.34

111345

FLORIDA CITIES WATER COMPANY

RE: GOLDEN GATE RATE CASE DKT. 1941108-WS

INVOICE ATTACHMENT FORM

Vendor # 110-07129-9	FCWC	Invoice #(s) 53																																				
Invoice Date(s) 53	Due Date 6-2																																					
Spread-Ct	Invoice Total 6239.34																																					
Description 1-24 Positions <i>[Handwritten]</i>																																						
Description 1-21 Positions <i>[Handwritten]</i>																																						
Special Instructions																																						
<table border="1"> <thead> <tr> <th>Detail Account</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>030-267-80</td> <td>51.15</td> </tr> <tr> <td>031-767-80</td> <td>51.15</td> </tr> <tr> <td>030-186-20</td> <td>153.30</td> </tr> <tr> <td>020-633-80</td> <td>41.25</td> </tr> <tr> <td>021-733-80</td> <td>41.25</td> </tr> <tr> <td>050-633-80</td> <td>1295.00</td> </tr> <tr> <td>020-186-10</td> <td>383.90</td> </tr> <tr> <td>021-186-10</td> <td>383.90</td> </tr> <tr> <td>040-186-20</td> <td>75.15</td> </tr> <tr> <td>041-186-20</td> <td>75.15</td> </tr> <tr> <td>011-186-11</td> <td>37.50</td> </tr> <tr> <td>011-186-10</td> <td>1520.00</td> </tr> <tr> <td>051-186-20</td> <td>141.14</td> </tr> <tr> <td>012-633-80</td> <td>701.75</td> </tr> <tr> <td>013-733-80</td> <td>701.75</td> </tr> <tr> <td>Invoice Total</td> <td>57.15</td> </tr> <tr> <td>013-767-80</td> <td>51.15</td> </tr> </tbody> </table>			Detail Account	Amount	030-267-80	51.15	031-767-80	51.15	030-186-20	153.30	020-633-80	41.25	021-733-80	41.25	050-633-80	1295.00	020-186-10	383.90	021-186-10	383.90	040-186-20	75.15	041-186-20	75.15	011-186-11	37.50	011-186-10	1520.00	051-186-20	141.14	012-633-80	701.75	013-733-80	701.75	Invoice Total	57.15	013-767-80	51.15
Detail Account	Amount																																					
030-267-80	51.15																																					
031-767-80	51.15																																					
030-186-20	153.30																																					
020-633-80	41.25																																					
021-733-80	41.25																																					
050-633-80	1295.00																																					
020-186-10	383.90																																					
021-186-10	383.90																																					
040-186-20	75.15																																					
041-186-20	75.15																																					
011-186-11	37.50																																					
011-186-10	1520.00																																					
051-186-20	141.14																																					
012-633-80	701.75																																					
013-733-80	701.75																																					
Invoice Total	57.15																																					
013-767-80	51.15																																					

Date Received:

Division:

General Office:

Special Instructions:

000 242.00 - 153.30  
145 04242.00 - 116.98

PAYABLE TO:

Requested By: Dan

Invoice Addition Checked

Verified to P.O. #

Verified Receipt of Goods/Services

Approved By: Dan

Requested By: Dan

Audit #

*53902*

STATEMENT RE: GOLDEN GATE PARK CASE FILE # 4941108-NB DATE 05/30/00 1021-630773.80

GATLIN, WOODS, CARL

Attorneys at Law  
a partnership including professional associates

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

GENERAL OFFICE

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

May 3, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 3/26/95 - 4/25/95

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY PRICE INDEX	✓ \$102.30 30/31-627/767.8
3.	RE: BAREFOOT BAY RATE CASE DKT. #940687-WU	✓ \$153.30 30-186-20
6.	RE: COLLIER COUNTY JURISDICTION - GOLDEN GATE	✓ \$ 52.50 20/21-633/733.8
7.	RE: D.O.J. V F.C.	✓ \$192.50 000-242-02
8.	RE: GAIN ON SALE - Analysis of Southern States PSC Order wherein rate treatment policy of profit on sale of utility property was stated.	✓ \$455.00 050-633.80
9.	RE: GENERAL/MISCELLANEOUS	000-242-02; 145-04-242.02 ✓ \$222.50
10.	RE: GOLDEN GATE PETITION FOR DECLARATORY STATEMENT	✓ \$ 30.00 20/21-633/733.8
11.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS	✓ \$767.80 20/21-186.10
13.	RE: GULF GATE DEMOLITION	✓ \$840.00 50-633.80
14.	RE: HILLSBOROUGH COUNTY WATER & WASTEWATER RATE CASE 1994	✓ \$150.30 40/41-186.20
17.	RE: LATE PAYMENT CHARGE	000-242-02; 145-04-242.02 ✓ \$ 67.50
18.	RE: NORTH FORT MYERS CAPACITY CHARGES	✓ \$ 37.50 011-186.11
19.	RE: NORTH FORT MYERS RATE - WATERWAY	✓ \$1,520.00 011-186.10
21.	RE: SARASOTA COUNTY LIMITED PROCEEDING	✓ \$141.14 51-186.20
24.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	✓ \$728.50 12/13-633/733.80
26.	RE: SOUTH FORT MYERS PRICE INDEX	✓ \$103.50 12/13-627/767.8
27.	RE: SOUTH FT. MYERS RIGHT OF WAY DISPUTE	✓ \$675.00 12/13-633/733.80
	TOTAL AMOUNT DUE . . . . .	✓ \$6,239.34

Please Pay This Amount: \$6,239.34

*[Handwritten signature]*  
5/30

GATLIN, WOODS, CARLSON  
Attorneys at Law  
a partnership including professional associations

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

May 3, 1995

Re: NORTH FT. MYERS RATE - WATERWAY

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 3/26/95 -4/25/95

04/03/95	BKG	Review MFR's.	4.10 hr \$175/hr	\$717.50
04/03/95	BKG	Telephone conference with L. Coel; review documents.	2.20 hr \$175/hr	\$385.00
04/04/95	KWC	Telephone conference with L. Coel; Prepare Notice of Customer Meeting; Prepare Synopsis; Prepare Notice of Rate Application; Prepare Application.	1.30 hr \$150/hr	\$195.00
04/05/95	KWC	Prepare Notices, Synopsis, Application.	.50 hr \$150/hr	\$75.00
04/05/95	BKG	Telephone conference with P. Bradtmiller, M. Murphy, Larry Coel.	.30 hr \$175/hr	\$52.50
04/06/95	KWC	Draft application; finalize and file test year approval letter; Telephone conference with L. Coel.	.20 hr \$150/hr	\$30.00
04/07/95	KWC	Telephone conference with Marshall Willis.	.10 hr \$150/hr	\$15.00
04/19/95	BKG	Telephone conference with P. Bradtmiller.	.20 hr \$175/hr	\$35.00

B. Kenneth Gatlin, P.A.

GATLIN, WOODS, CARLSON &  
Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

May 3, 1995  
Page 2

Re: NORTH FT. MYERS RATE - WATERWAY

4/21/95	KWC	Receipt and review test year approval letter.	.10 hr \$150/hr	\$15.00
		Total Legal Services. .	9.00 hr	\$1,520.00
		Current fees and costs:		\$1,520.00
		TOTAL AMOUNT DUE THIS STATEMENT		\$1,520.00

Attorney Information

	Billed Hours	Billed Fees
B. Kenneth Gatlin	6.80	\$1,190.00
Kathryn W. Cowdery	2.20	\$330.00

B. Kenneth Gatlin, P.A.

6/26/95

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

63-027 111985  
631

10-00214-4

NONE NATIONAL BANK OF FLORIDA  
SARASOTA FLORIDA 33561

VOID AFTER 90 DAYS

\$ \*\*\*\*\*99.51

NINETY NINE DOLLARS AND FIFTY ONE CENTS

SIR SPEEDY  
4035 S TAMIAHI TR  
SARASOTA, FL

34231

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

0214-4 SIR SPEEDY

6/26/95 0111755

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
95-5644	WATER RATE CASE	99.51

11985

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
110- 00214-4		65644	
Invoice Date(s)		Due Date	Division:
6-21		6-25	
Spread-Ct.		Invoice Total	General Office:
		99.51	
Description 1-24 Positions			Special Instructions:
A/FM RC			
Description 2-21 Positions			
Detail Account	Amount		
1	1211-186-10		
	99.51		
2			PAYABLE TO:
3			
4			Requested By _____ Date _____
5			Invoice Addition Checked _____
6			Verified to P.O. # _____
7			Verified Receipt of Goods/Services _____
8			Approved By _____ Date _____
9			Requested By _____ Date _____
10			
11			
12			Audit #  5276
13			
14			
Invoice(s) Total:			

Rev. 2-94 accpay.frm

Sir Speedy #5025  
 4035 S. Tamiami Trail  
 Sarasota, Florida 34231  
 (941) 922-1563 FAX (941) 924-4528

Date

P.O. #

Larry Cole  
 CITIES WATER  
 337 SWIFT RD  
 SARASOTA, FL 34231  
 925 3088

QUANTITY	DESCRIPTION	AMOUNT
5025	Copying, 8.5 x 11 20# Bond , copied on 1 side	93.00
	<p>NFM WW Route Case            Dkt 950387-54  <u>11-186.10</u>            Handouts for P.R. Cust. mtg on 6/22</p> <p>Z - Col            6/22/95</p>	



6/26/95

FLORIDA CITIES WATER COMPANY

63-027 112004  
631

4837 Swift Road, Suite 100

Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)

Telephone (813) 925-3088

NON-NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 34231

VOID AFTER 90 DAYS

\$ \*\*\*\*\*1,257.27

ONE THOUSAND, TWO HUNDRED FIFTY SEVEN DOLLARS AND TWENTY SEVEN CENTS

PAY  
TO  
THE  
ORDER  
OF

AMERICAN QUICKPRINT  
P.O. BOX 19405  
SARASOTA, FL.

34276-2405

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

6-02228-2 AMERICAN QUICKPRINT

6/26/95 112004

DATE	INVOICE NUMBER	DESCRIPTION	AMOUNT
12/95	1444,1465	1469,1457,1451 NEW RATE CASE	1,257.27

12004

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
10- 02228-2		1444, 1465	
Invoice Date(s)		Due Date	Division:
6-22		6-22	
Prepaid-Ct.		Invoice Total	General Office:
		1257.27	
Description 1-24 Positions			Special Instructions:
1469, 1457, 1451			
Description 2-21 Positions			
Detail Account		Amount	
1	010-186-11	574.02	PAYABLE TO:
2	013-767-80	367.44	
3	030-667-80	157.91	
4	031-767-80	157.90	
5			
6			Requested By _____ Date _____
7			Invoice Addition Checked _____
8		0.00 *	Verified to P.O. # _____
9		315.81 * +	Verified Receipt of Goods/Services _____
10		367.44 +	Approved By _____ Date _____
11		191.34 +	Requested By _____ Date _____
12		191.34 +	
13		191.34 +	
14		1,257.27 *	
Invoice(s) T			Audit #
			55047

Rev. 2/94 acctpay.frm

SOLD TO: FL Cities CONTACT PERSON: ORDER DATE: 6-12-95 PROOF DATE: COMPLETION DATE:

ADDRESS: 2436 Stickney Point Road • Sarasota, FL 34231  
 CITY/STATE/ZIP: (813) 921-6110 • FAX (813) 925-1370  
 Mailing Address  
 P.O. Box 19405 • Sarasota, FL 34276-2405

NO. OF ORIGINALS	QUANTITY	PAPER	PAPER COLOR	SIDES	SPECIAL INK	SIZE	DESCRIPTION	UNIT PRICE	AMOUNT
1	2700	20#		2			Rate appl - # Myers fold 3ids		151.82
							NFM w/r R.R. Evst. mtg Notice		27.00
							<u>11-186.10</u>		

TYPESETTING/LAYOUT CHARGES VELOX/STAT CHARGES COPY PREP

BINDERY CHARGES:

<input type="checkbox"/> CUTTING (\$2.00/200 each cut \$3.00 minimum)	<input type="checkbox"/> FOLDING (\$2.00/100)	<input type="checkbox"/> HAND FOLDING (\$5.00/100)	<input type="checkbox"/> PERFORATING (\$12.50/100)
<input type="checkbox"/> NUMBERING (.05/number)	<input type="checkbox"/> SCORING (\$12.50/100)	<input type="checkbox"/> DRILLING (.30 hole/100 \$3.00 minimum)	
<input type="checkbox"/> STAPLING (.05/staple)			
<input type="checkbox"/> COLLATING (\$3.50/100)			

PADS

<input type="checkbox"/> 50's	PADS	% SHEET	% SHEET	8 1/2 x 11	8 1/2 x 14
	1-20	2.00	2.00	3.00	3.00
<input type="checkbox"/> 100's	20-100	10 per pad	10 per pad	12 per pad	12 per pad
	100-200	09 per pad	09 per pad	11 per pad	11 per pad
	200-300	08 per pad	08 per pad	10 per pad	10 per pad
	300-400	07 per pad	07 per pad	09 per pad	09 per pad
	400-500	06 per pad	06 per pad	08 per pad	08 per pad

SPECIAL INSTRUCTIONS: MERCHANDISE RECEIVED BY: C. Valmire DATE RECEIVED: OK

RECEIVED JUN 22 1995 GENERAL OFFICE

SUB-TOTAL: 178.82  
 SALES TAX: 12.52  
 TOTAL: 191.34  
 DEPOSIT:   
 BALANCE DUE:   
 PAYABLE UPON RECEIPT



NO

10# 20-188 AVIATE

Cities

CONTACT PERSON

ORDER DATE:

6-12-95

PROOF DATE

COMPLETION DATE

THU

\*\*\*\*\*

American Quick Print

2436 Stickney Point Road • Sarasota, FL 34231  
(813) 921-8110 • FAX (813) 925-1373  
Mailing Address:  
P.O. Box 19405 • Sarasota, FL 34276-2405

\*\*\*\*\*

FAX:

QUANTITY	PAPER	PAPER COLOR	SIOLS	SPECIAL INK	SIZE	DESCRIPTION	UNIT PRICE	AMOUNT
2700	20#	W	2	Blk	8 1/2 X 11	Customer Notice fold 3rds.		157.82
						N. Ft Myers Protocol PCC notice of Application		27.-

88

TYPESETTING/LAYOUT CHARGES

VELOX/STAT CHARGES

COPY PREP

UNIT PRICE CHANGES

- FOLDING (\$2.00/100)
- HAND FOLDING (\$5.00/100)
- PERFING (\$12.50/100)
- SCORING (\$12.50/100)
- DRILLING (.30 hole/100 \$3.00 minimum)

PADS

	PADS	1/2 SHEET	3/4 SHEET	8 1/2 x 11	8 1/2 x 14
(L) 50's	1-20	2.00	2.00	3.00	3.00
(C) 100's	20-100	10 per pad	10 per pad	12 per pad	12 per pad
	100-200	09 per pad	09 per pad	11 per pad	11 per pad
	200-300	08 per pad	08 per pad	10 per pad	10 per pad
	300-400	07 per pad	07 per pad	09 per pad	09 per pad
	400-500	06 per pad	06 per pad	08 per pad	08 per pad

SPECIAL INSTRUCTIONS

MERCHANDISE RECEIVED BY

*R. Cadogan*

DATE RECEIVED

6/15/95

SUB-TOTAL	178.82
SALES TAX	12.52
TOTAL	191.34
DEPOSIT	
BALANCE DUE	

PAYABLE UPON RECEIPT

DATE 6/26/95  
OF 110-07029-9

FLORIDA CITIES WATER COMPANY  
4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

63-C27 112034  
631

NONE NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

\$ \*\*\*\*\*2,252.50

SIX THOUSAND, TWO HUNDRED FIFTY TWO DOLLARS AND FIFTY CENTS

PAY TO THE ORDER OF

B. KENNETH GATLIN, P.A.  
FCC P.O. #59-2540412  
1709-D MANAN DR.  
TALLAHASSEE, FL

32308

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH - BEFORE DEPOSITING

110-07029-9 B. KENNETH GATLIN, P.A.

6/26/95 0112034

DATE	INVOICE NUMBER	DESCRIPTION	AMOUNT
6/2/95	6-2	LEGAL SERVICES	2,252.50

112034

FLORIDA CITIES WATER COMPANY

RE: GOLDEN GATE SERVICE

**INVOICE ATTACHMENT FORM**

Vendor # 110- 17629-9	FCWC	Invoice #(s) 6-2
Invoice Date(s) 6-7		Due Date 6-10
Spread-Ct.		Invoice Total 6252.50

Date Received
Division
General Office

Description 1-24 Positions  
*KS*

Description 2-21 Positions

Special Instructions:

Detail Account	Amount
1 000-242-02	2671.5
2 1450424202	27.95
3 020-833-80	48.75
4 021-733-80	48.75
5 020-186-10	530.25
6 021-186-10	530.25
7 021-186-11	1675.00
8 011-186-11	1932.50
9 011-186-10	769.50
10 012-633-80	711.25
11 013-733-80	711.25
12	
13	
14	

PAYABLE TO:	
Requested By	Date
Invoice Addition Checked	
Verified to P.O. #	
Verified Receipt of Goods/Services	
Approved By	Date
Requested By	Date

Audit #	<i>54955</i>
---------	--------------

Invoice(s) Total:

GATLIN, WOODS, CARLSON & C

Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

RECEIVED  
JUN 2 1995  
GENERAL SERVICES

JUN 0 1995  
GENERAL OFFICE

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

June 2, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 4/26/95 - 5/25/95

RECAP

Page		Current	Past Due
2.	RE: BACKFLOW PREVENTION 000-242-02; 145-04-242-02	\$ 75.00	
	RE: BAREFOOT BAY PRICE INDEX		\$102.30
	RE: BAREFOOT BAY RATE CASE DKT. #940687-WU		\$153.30
3.	RE: COLLIER COUNTY JURISDICTION - GOLDEN GATE 20/21-186.10 →	\$ 97.50	\$ 52.50
4.	RE: D.O.J. V F.C. 000-242-02	\$122.50	\$192.50
	RE: GAIN ON SALE - Analysis of Southern States PSC Order wherein rate treatment policy of profit on sale of utility property was stated.		\$455.00
5.	RE: GENERAL/MISCELLANEOUS 000-242-02, 145-04-242-02	\$ 97.50	\$222.50
	RE: GOLDEN GATE PETITION FOR DECLARATORY STATEMENT		\$ 30.00
6.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS 20/21-186.10 →	\$1,060.50	\$767.80
9.	RE: GOLDEN GATE SERVICE AVAILABILITY 21-186.11 →	\$675.00	
	RE: GULF GATE DEMOLITION		\$840.00
	RE: HILLSBOROUGH COUNTY WATER & WASTEWATER RATE CASE 1994		\$150.30
	RE: LATE PAYMENT CHARGE		\$ 67.50
10.	RE: NORTH FORT MYERS CAPACITY CHARGES 011-186.11	\$1,932.50	\$ 37.50
11.	RE: NORTH FORT MYERS RATE - WATERWAY 011-186.10	\$769.50	\$1,520.00
	RE: SARASOTA COUNTY LIMITED PROCEEDING 20/21-633/733.80 →	\$141.14	
13.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	\$1,422.50	\$728.50
	RE: SOUTH FORT MYERS PRICE INDEX		\$103.50
	RE: SOUTH FT. MYERS RIGHT OF WAY DISPUTE		\$675.00
	TOTAL AMOUNT DUE . . . . .	\$6,252.50	\$6,239.34

Please Pay This Amount: \$12,491.84

Page 1

*Joe/Maddy Pd. 5/31*  
*We don't pay*  
*Here do we*  
*This pertains to legal services inquiry for charging customers for late payments*



GATLIN, WOODS, CARLSON & CO.  
Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

June 2, 1995

Re: NORTH FT. MYERS RATE - WATERWAY

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 4/26/95 -5/25/95

04/26/95	BKG	Telephone conference with L. Coel.	.20 hr \$175/hr	\$35.00
05/02/95	BKG	Review documents and preparation of rate application.	2.00 hr \$175/hr	\$350.00
05/03/95	WLS	Telephone conference with P. Bradtmiller.	.20 hr \$150/hr	\$30.00
05/04/95	KWC	Receipt and review CASR.	.10 hr \$150/hr	\$15.00
05/11/95	KWC	Telephone conferences with M. Willis regarding SAC and deficiencies; Telephone conference with L. Coel regarding same	.20 hr \$150/hr	\$30.00
05/12/95	WLS	Review and transmit deficiency letter; Telephone conference with L. Coel.	.40 hr \$150/hr	\$60.00
05/16/95	KWC	Revise draft Synopsis, Notice of Customer Meeting; Telephone conference with L. Coel.	.25 hr \$150/hr	\$37.50
05/17/95	WLS	Review letter from L. Coel; prepare response to deficiency letter.	.50 hr \$150/hr	\$75.00
05/23/95	KWC	Telephone conference with L. Coel regarding late fee payment.	.10 hr \$150/hr	\$15.00

GATLIN, WOODS, CARLSON & Co.

Attorneys at Law  
a partnership including professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

June 2, 1995  
Page 2

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

Re: NORTH FT. MYERS RATE - WATERWAY

05/25/95	KWC	Prepare synopsis, initial Customer Notice, Customer Meeting Notice for staff approval; Prepare letter to Lee County, Certificate of service, letter to Commission regarding same.	.25 hr \$150/hr	\$37.50
----------	-----	---	--------------------	---------

05/25/95	KWC	Receipt and review CASR.	.25 hr \$150/hr	\$37.50
----------	-----	--------------------------	--------------------	---------

Total Legal Services. . .			4.45 hr	\$722.50
---------------------------	--	--	---------	----------

--- Costs Advanced ---

5/25/95		Photocopy documents	\$.20 ea 235 items	\$47.00
---------	--	---------------------	-----------------------	---------

Total Costs Advanced . . .				\$47.00
----------------------------	--	--	--	---------

Balance from last statement:  
Current fees and costs:

TOTAL AMOUNT DUE THIS STATEMENT

	\$1,520.00
<i>B.K.</i>	<del>\$769.50</del>
	<del>\$2,289.50</del>

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	2.20	\$385.00
Kathryn W. Cowdery	1.15	\$172.50
Wayne L Schiefelbein	1.10	\$165.00

6/26/95

FLORIDA CITIES WATER COMPANY

63-027 112059  
637

4837 Swift Road, Suite 100  
Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

NONE NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33561

VOID AFTER 90 DAYS

110-13065-5

\$ \*\*\*\*\*37.97

THIRTY SEVEN DOLLARS AND NINETY SEVEN CENTS

PAY  
TO  
THE  
ORDER  
OF

MICROFILM SERVICES, INC  
FRIENDS PLAZA  
1871 S DOUGLAS AVE  
CLEARWATER, FL

34615

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

110-13065-5 MICROFILM SERVICES, INC

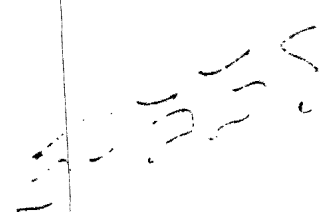
6/26/95 0112059

DATE	AMOUNT	DESCRIPTION	BALANCE
6/26/95	37.97	MYERS HW RATE CASE	37.97

112059

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
10- 13665-5		8756	
Invoice Date(s)		Due Date	Division:
5-31		6-30	
Spread-Ct.		Invoice Total	General Office:
		37.97	
Description 1-24 Positions			Special Instructions:
NFMU w/w Rate Case			
Description 2-21 Positions			
Detail Account		Amount	
011-186-10		37.97	
2			PAYABLE TO:
4			Requested By _____ Date _____
5			Invoice Addition Checked _____
			Verified to P.O. # _____
7			Verified Receipt of Goods/Services _____
			Approved By _____ Date _____
			Requested By _____ Date _____
10			
11			
12			Audit # _____  
13			
14			
15			
Invoice(s) Total:			

Rev 2 94 accpay.frm



**MICROFILM  
SERVICES,  
INC.**

FRIENDS PLAZA 1871 B Douglas Avenue  
Clearwater, Florida 34615  
813/461-3245 813/461-3564  
1-800-346-3510

Date: 05/31/95  
Due Date: 06/30/95 Page

FC00S  
FLORIDA CITIES WATER COMPANY  
4837 SWIFT RD. STE 100  
SARASOTA FL 34231

Ship To/Remarks

REFERENCE TERMS YOUR # OUR # SALES REP  
0 / 0 / N30 PAS

DESCRIPTION REFERENCE	UNIT MEASURE	QUANTITY	UNIT PRICE	EXTENDED PRICE
			ITEM DISCOUNT	
HARD COPIES-8.5 X 11	EACH	218.0	0.1500	32.70
93 CHECKS & SUPPORTING DOCUMENTATION STAGE				2.98

*WFM-w.w. Rate Case Audit  
ZL ok  
11-186.10*

SUB TOTAL	35.68
TAX	2.29
TOTAL	37.97
NET TO PAY	37.97

TE 6/30/95

R 110-03225-7

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (813) 925-3088

63-027 112203  
631

NCNE NATIONAL BANK OF FLORIDA  
SARASOTA, FLORIDA 33581

VOID AFTER 90 DAYS

S \*\*\*\*\*52.22

FIFTY TWO DOLLARS AND TWENTY TWO CENTS

PAY TO THE ORDER OF LARRY COEL

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

110-03225-7 LARRY COEL

DETACH BEFORE DEPOSITING

6/30/95 112203

DATE	CHECK NUMBER	DESCRIPTION	AMOUNT
6/30/95	6-26-95	T & E	52.22

112203

FLORIDA CITIES WATER COMPANY











DATE July 17, 1995

FLORIDA CITIES WATER COMPANY  
4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

63-027 112527  
631

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

*110 - 02722-4*

\$ 292.56

PAY TO THE ORDER OF  
**PAUL H. BRADTMILLER**

**NON-NEGOTIABLE**

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/95	SEE ATTACHED	TRAVEL & ENTERTAINMENT EXPENSE REPORT FOR PERIOD ENDING 7/15/95	\$292.56

*55961*

112527

FLORIDA CITIES WATER COMPANY

1740

Invoice Date(s)	Due Date
Bill #	G/L No.
Head-Cl.	Invoice Total

Division:  
 General Office:  
 Consolidated Water Services, Inc.

Special Instruction:  
 T & E'S  
 FCWC  
 BBP  
 PUL

Description 1-24 Positions  
 1  
 Description 2-21 Positions

Bill Account	Amount	Detail Account	Amount
141 010-675-88	5.58	1 .0258 1450367684	3.44
1542 011-775-88	7.23	2 .0837 145046758870	11.17
223 012-675-88	29.67	3 .1170 145047758871	15.67
429 013-775-88	13.73	4 C11-186-1C	128.21
433 020-675-88	5.78	5 C31-186-1C	30.88
340 021-775-88	4.54	6	
456 030-675-88	6.09	7	
419 031-775-88	5.58	8	
155 040-675-88	2.07	9	
124 041-775-88	1.66	10	
456 150-675-88	6.69	11	
118 151-775-88	14.92	12	
		13	
		14	

Invoice(s) Total:

Invoice(s) Total:







SCHEDULE A -	Purpose of Trip	Exp. Ratio	Just	br ci	tele	pr
Date(s)	Business purpose of Trip					
6/16/95	10 FLYERS FOR MEETING ON WATER OPERATIONS					
6/17/95	IN VEHICLE FOR CAR CLEANING, TIRE & SERVICE CHECKS OF COMPANY CAR					

**SCHEDULE B - Business Meals / Entertainment Expense Detail - Lines 5, 6, 7 and 8**

Line #	Date	Place	Business Purpose	Names, Titles and Business Relationships of all persons attending	Amount
6	6/16	GABRIELLO'S	EXPRESS APPROPRIATION TO D. CARRIKER AND DISCUSS OPS REVIEW OF CHEMICAL USAGE AT BTO WTP	D. CARRIKER + R. DICK (FCWC), J. KARLESKINT + M. MURPHY (FCWC/PAT) + SELF	62.00
6	6/28	BENNIQUINS	DISCUSS NEM (WW) RATE CASE	R. HILGEBERG + R. DICK (FCWC) + SELF	26.93
7	6/29	CAFE BACE	DISCUSS DEVELOPMENTS AND PLANS IN NEM WW RATE CASE	R. HILGEBERG + R. DICK (FCWC), M. MURPHY + L. ODELL (FCWC/PAT) + SELF	97.32
107					

**SCHEDULE C - Other - Line 15**

COIN OPERATED			SHAKES DURING 5/23		
WASH WAX & POLISH	4	25	STRATEGY GROUP SESSION	5	00
CHARGE FROM FOR PM			1/8 COIN OPERATED	3	00

**IMPORTANT**

and C must be completed  
 expenditures of \$10 or more must be attached.  
 Regular travelers is from the 16th of the month to the 15th of the following  
 Regular travelers should submit T&E's upon completion of travel.  
 and dated.



SCHEDULE C - Other -

17 - COIN OPERATED

WASH WAX

CHARGE

FOR PM

FOR PM

BATCH 00010116  
PAULA SID # 05

TIME 10:00 PM

EXP 01/98  
APPROVAL 000116

602

602

NO FEDERAL CREDIT VOUCHERS

*[Signature]*

TOP COPY - MERCHANT BOTTOM COPY - CUSTOMER

### SALES DRAFT

BENHIGANS #1069  
12984 S CLEVELAND AVE  
FORT MYERS FL 33907  
Terminal 731356

61000010694  
06/26/95 12:51  
PAUL H BRADTHILLER  
VS 4800120397023433 Exp. 02/98  
Invoice 72005 102  
Auth.Code 055112  
Server # 114

Food/Beverage/Tax \$22.93  
Tip \$ 4.00  
Total \$ 26.93

X *[Signature]*  
I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER  
PHONE: 941-925-3088

160200397992

CAFE BACI  
4001 S TAMiami TRAIL  
SARASOTA, FL 34231

TIME 06:28 PM DATE 06/29/95  
ACCT# 4800120397023433  
EXP DATE 9802  
CARD TYPE VI  
SERVER ID 007  
TICKET # 1003  
TERMINAL # 183437  
TRAN TYPE SALE  
AUTH CODE 035841  
RECORD # 015

AMOUNT 184.32  
TIP AMOUNT 14.00  
TOTAL AMOUNT 97.32

SIGN X *[Signature]*  
PAUL H BRADTHILLER

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
THANK YOU!!!  
(ONE AGAIN.....)

Buyer agrees to pay Texaco Refining and Marketing Inc, or assignee for this purchase in accordance with Texaco's payment terms, the prior disclosure of which is acknowledged. Purchases made on credit debit cards not issued by Texaco are subject to the terms and conditions of the agreements governing those cards.

BUYER'S SIGNATURE  
 X *[Signature]*

PLEASE RETAIN THIS COPY TO VERIFY BILLING.



TEXACO

12 094 64013 66001 TEXACO 07/13/95  
 PAUL H BRADTHILLER 09:18A  
 3710 SW COLLEGE 24 203 222077  
 OCALA FL 34474 AUTH # 00982320 INV # 0818567  
 ITEM QTY PRICE AMOUNT  
 4 PLS/CRED S 6.824 6 @ 1.319 9.00  
 TOTAL \$ 9.00

S-199D (POS) 10-94



CUSTOMER COPY

RECEIVED  
 PAUL H BRADTHILLER  
 07/08/95

ALAMART

WE SELL  
 FOR LESS  
 STORE 10769  
 VENICE, FL

MERCHANT : 00630395900 001  
 BATCH # : 923 REF# : 005  
 DATE : 07/08/95 19:21  
 ACCT NO. : 4000120397823433  
 TYPE : VISA 02/98  
 AUTH NO. : 025168  
 SERVER : 0013

COLE \$ 79.66  
 TIP 13  
 TOTAL 92.66

*[Signature]*  
 SIGNATURE

TOP COPY - MERCHANT  
 BOTTOM COPY - CUSTOMER

LESS DINNER OF  
 HARRY BRADTHILLER  
 92.66 = 30.89  
 3  
 61.77

10769 OFI 00000315 TEL 11 TR# 06653  
 PC CAR HAT 007874245431 7.47 J  
 SUBTOTAL 7.47  
 SALES TAX 1 0.53  
 TOTAL 8.00  
 VISA TEND 8.00

ACCOUNT 14800120397823433-02/98  
 FREQUAL 1015430  
 BANK ID - 0025189834223690  
 REGISTRATION - YFLV  
 PAYMENT SERVICE - E  
 CHANGE DUE 0.00

109  
 TEL 88234993279608  
 THANK YOU  
 FOR SHOPPING WITH US  
 07/08/95 19:07:19

\*\*\*CUSTOMER COPY\*\*\*

OLIVE GARDEN

OCALA FL 32674  
 STORE 0901005 TERMINAL 0001

THU 07/13/95 11:31 A.M.  
 US 4880120397823433 EXP. 02/98

INV. 143642  
 SALE AUTH. CODE 035712 REF 002

FOOD, BEV, TAX \$ 11.29

TIP \$ 2  
 TOTAL \$ 13.29

*[Signature]*

I AGREE TO PAY ABOVE TOTAL AMOUNT  
 ACCORDING TO CARD ISSUER AGREEMENT

BOTTOM COPY FOR...

DATE  
July 17, 1995

**FLORIDA CITIES WATER COMPANY**

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

63-027 112528  
631

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

110-31127-1

\$ 70.00

PAY  
TO  
THE  
ORDER  
OF  
**DAVE ANTKOWIAK**

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/95	011-186-10	OVERTIME PAYMENT 80 NFM HIGH SCHOOL JANITOR FOR SETUP/CLEANUP FOR 1995 NFIM WW RATE CASE CUSTOMER MEETING HELD 7/19/95.	\$70.00

55962

2528

FLORIDA CITIES WATER COMPANY

# CHECK REQUISITION

ACCOUNTS PAYABLE USE ONLY

COMPANY: Florida Cities Water Company	AMOUNT OF CHECK: \$70.00	VENDOR #:
DIVISION: Lee	INVOICE NO:	SPREAD #:
DATE REQUIRED: 7/17/95	INVOICE DATE:	
PAYABLE TO: Dave Antkowiak		
DEBIT ACCOUNT NO(S): 011-186-10		
EXPLANATION: Overtime Payment to the NFM high school janitor for his assistance with the setup/cleanup for the 1995 <sup>NFTM WU</sup> rate case customer meeting to be held July 19. 1		
MAIL CHECK: YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	REQUESTED BY: <i>[Signature]</i>	DATE: 7-10-95
RETURN CHECK TO: Kay Slusher, Lee County Office	APPROVED BY: <i>[Signature]</i> W	DATE: 7-10-95
	(DIVISION / REGION)	DATE:
	(GENERAL OFFICE)	

RECEIVED  
JUL 11 1995  
GENERAL OFFICE

REV 6/95 CHECK

DATE 7/19/95

FLORIDA CITIES WATER COMPANY

63-027  
631 112542

X 110-00214-4

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

S \*\*\*\*\*530.72

FIVE HUNDRED THIRTY DOLLARS AND SEVENTY TWO CENTS

PAY  
TO  
THE  
ORDER  
OF

SIR SPEEDY  
4035 S TAMiami TR  
SARASOTA, FL

34231

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

110-00214-4 SIR SPEEDY

DETACH BEFORE DEPOSITING

7/19/95 011254

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/17/95	55946	FT MYERS RATE CASE	530.72

112542

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
110- 11314-4		15946	
Invoice Date(s)		Due Date	Division:
7-17		7-27	
Spread-Ct.		Invoice Total	General Office:
		530.72	
Description 1-24 Positions			Special Instructions:
NFM RC			
Description 2-21 Positions			
Detail Account		Amount	PAYABLE TO:  Requested By _____ Date _____ Invoice Addition Checked _____ Verified to P.O. # _____ Verified Receipt of Goods/Services _____ Approved By _____ Date _____ Requested By _____ Date _____  Audit # _____
1	111-156-10	530.72	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Invoice(s) Total:			

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SIR SPEEDY #5025  
 4035 S. Tamiami Trail  
 Sarasota, Florida 34231  
 (941) 922-1563 FAX (941) 924-4528

No.

Date 7/17/95

P.O. #

1301710

FL CITIES WATER  
 4837 SWIFT RD  
 SARASOTA, FL 34231  
 925 3088

QUANTITY	DESCRIPTION	AMOUNT
2,400	Copying, 8.5 x 11 20# Bond , copied on 1 side	496.00
<i>NFM WWRP            11-186-10</i>		
Notification: none		<b>SUBTOTAL</b> 496.00
Sales Rep:		<b>TAX</b> 34.72
ASK ABOUT OUR .59 CENT COLOR COPY SPECIAL!!		<b>SHIPPING</b>
		<b>TOTAL</b> 530.72
		<b>AMOUNT DUE</b> 530.72

Please pay from this invoice

Thank you for allowing us to serve you.

Pick Up     Delivery  
 Cash        Charge     Check # \_\_\_\_\_ Amount Received \_\_\_\_\_

114  
 Date 7, 17, 95

Received by \_\_\_\_\_

DATE 7/19/95

FLORIDA CITIES WATER COMPANY

63-027  
631 112563

110-02228-2

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ \*\*\*\*\*637.06

SIX HUNDRED THIRTY SEVEN DOLLARS AND SIX CENTS

PAY TO THE ORDER OF AMERICAN QUICKPRINT  
P.O. BOX 19405  
SARASOTA, FL.

34276-2405

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

02228-2 AMERICAN QUICKPRINT DETACH BEFORE DEPOSITING

7/19/95 0112563

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/19/95	1523	<del>FT MYERS RATE CASE</del> FT MYERS RATE CASE	<del>324.00</del> 324.00

112563

FLORIDA CITIES WATER COMPANY



**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
0- 622282		1515,1523	
Invoice Date(s)		Due Date	Division:
6-5		6-15	
Read-Ct.		Invoice Total	General Office:
		63706	

Description 1-24 Positions:  
*NFM Rate Case*

Description 2-21 Positions:

Retail Account:	Amount
<i>Acad 008</i>	<i>312.17</i>
<i>62-86-10</i>	<i>324.89</i>
3	
4	

Special Instructions:

PAYABLE TO:

8	Requested By	Date
9	Invoice Addition Checked	
6	Verified to P.O. #	
7	Verified Receipt of Goods/Services	
8	Approved By	Date
9	Requested By	Date
10		
11		
12	Audit # <i>5251</i> <i>5251</i> <i>5251</i>	
13		
14		

Invoice(s) Total:

20

CONTACT PERSON

DATE

FDATE

PLETR

6-29-95

☆☆☆☆☆☆☆☆☆☆

American Quick Print

2436 Stickney Point Road • Sarasota, FL 34231

(813) 921-8110 • FAX (813) 925-1373

Mailing Address:

P.O. Box 19405 • Sarasota, FL 34276-2405

☆☆☆☆☆☆☆☆☆☆

FAX:

QTY	QUANTITY	PAPER	PAPER COLOR	SIDES	SPECIAL INK	SIZE	DESCRIPTION	UNIT PRICE	AMOUNT
	2700	20#		2		8 1/2 X 11	Rescheduled Meeting		157.82
	2700	20#		2		8 1/2 X 11	Custom Meeting - N.F.C. Myers		157.82

11-186.10

TYPESETTING/LAYOUT CHARGES

VELOX/STAT CHARGES

COPY PREP

BINDERY CHARGES

- FOLDING (\$2.00/100)
- HAND FOLDING (\$5.00/100)
- PERFORATING (\$12.50/100)
- SCORING (\$12.50/100)
- DRILLING (.30 hole/100 \$3.00 minimum)
- CUTTING (\$2.00/200 each cut \$3.00 minimum)
- NUMBERING (.05/number)
- STAPLING (.05/staple)
- COLLATING (\$3.50/100)

PADS

- 50's
- 100's

PADS	% SHEET	% SHEET	8 1/2 x 11	8 1/2 x 14
1-20	2.00	2.00	3.00	3.00
20-100	.10 per pad	.10 per pad	.12 per pad	.12 per pad
100-200	.09 per pad	.09 per pad	.11 per pad	.11 per pad
200-300	.08 per pad	.08 per pad	.10 per pad	.10 per pad
300-400	.07 per pad	.07 per pad	.09 per pad	.09 per pad
400-500	.06 per pad	.06 per pad	.08 per pad	.08 per pad

SUB-TOTAL	303.64
SALES TAX	21.25
TOTAL	324.89
DEPOSIT	
BALANCE DUE	

SPECIAL INSTRUCTIONS

MERCHANDISE RECEIVED BY:

*[Signature]*

DATE RECEIVED

OK 2/2

PAYABLE UPON RECEIPT

DATE 7/31/95

FLORIDA CITIES WATER COMPANY

63-027 112875  
631

110-07029-9

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ \*\*\*\*\*03,981.40

THREE THOUSAND, NINE HUNDRED EIGHTY ONE DOLLARS AND FORTY CENTS

PAY  
TO  
THE  
ORDER  
OF

B. KENNETH GATLIN, P.A.  
P.O. Box 1800, 030-186-20  
1709-S PALMAY, P.O. Box 40412  
TALLAHASSEE, FL 32306

32306

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

1709-9 B. KENNETH GATLIN, P.A. DETACH BEFORE DEPOSITING

7/31/95 0112875

DATE	AMOUNT	DESCRIPTION	NET AMOUNT
1995-7-25		LEGAL SERVICES	3,981.40
<i>Reclassified \$752.50 from 030-186-20 to 031-186-20 8/31/95</i>			

12875

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:
110-	11129-7	7-7	
Invoice Date(s)		Due Date	Division:
7-7		7-7	
Spread-Ct.		Invoice Total	General Office:
		3981.40	
Description 1-24 Positions			Special Instructions:
LS			
Description 2-21 Positions			
Detail Account	Amount		PAYABLE TO:  Requested By _____ Date _____ Invoice Addition Checked _____ Verified to P.O. # _____ Verified Receipt of Goods/Services _____ Approved By _____ Date _____ Requested By _____ Date _____  Audit # _____
1	011-247-02	560.12	
2	1450424202	47.38	
3	131-117-80	43.75	
4	131-117-80	43.75	
5	121-633-80	15.00	
6	121-733-80	15.00	
7	021-186-10	55.95	
8	121-186-10	55.95	
9	021-186-11	336.25	
10	012-633-80	237.50	
11	012-633-80	237.50	
12	011-186-11	90.00	
13	011-186-11	586.11	
14	012-633-80	210.50	
	013-133-80	210.50	
Invoices(s) Total:			
	13-737-80	135.75	
	300-117-80	725.50	

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RECEIVED

JUL 14 1995

GENERAL OFFICE

GATLIN, WOODS & CARLSON  
Attorneys at Law  
a partnership including a professional association

The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

TELEPHONE (904) 877-7191  
TELECOPIER (904) 877-9031

B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
WAYNE L. SCHIEFELBEIN

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

July 7, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 5/26/95 - 6/25/95

RECAP

Page			Current	
2.	RE: BACKFLOW PREVENTION	000-242-02-145-04-242-02	\$ 75.00	
3.	RE: BAREFOOT BAY PRICE INDEX	30/31-667/767-80	\$ 87.50	
4.	RE: BAREFOOT BAY RATE CASE DKT.	#940687-WS 30-186-20	\$752.50 →	Ask Larry Cool - Should take
6.	RE: COLLIER COUNTY JURISDICTION	GOLDEN GATE	\$ 30.00	
7.	RE: D.O.J. V F.C.	20/21-633/733-80	\$525.00	
8.	RE: GENERAL/MISCELLANEOUS	000-242-02-145-04-242-02	\$217.50	031-186-10 BB WW
9.	RE: GOLDEN GATE RATE CASE DKT.	#941108-WS 20/21-186-10	\$111.90	rate
14.	RE: GOLDEN GATE SERVICE AVAILABILITY	21-186-11 →	\$336.25	case?
	DKT. #941338-SU			\$ 752.50
16.	RE: LEE COUNTY EARNINGS REVIEW	10/12-633-80	\$475.00	
17.	RE: NORTH FORT MYERS CAPACITY CHARGES	11-186-11	\$ 90.00 ✓	
	DKT. #950586-SU			
18.	RE: NORTH FORT MYERS RATE - WATERWAY	11-186-10	\$586.00 ✓	
	DKT. #950387-SU			
22.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	12/13-633/733-80 →	\$421.00 ✓	
	DKT. #941271-WS			
24.	RE: SOUTH FORT MYERS PRICE INDEX	13-767-80	\$183.75 ✓	
25.	RE: UNIFORM RATES	000-242-02	\$ 90.00 ✓	
TOTAL AMOUNT DUE . . . . .			\$3,981.40	

Please Pay This Amount: \$3,981.40

RECEIVED

JUL 14 1995

GENERAL OFFICE

B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
WAYNE L. SCHIEFELBEIN

GATLIN, WOODS & CARLSON  
Attorneys at Law  
a partnership including a professional association

The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

TELEPHONE (904) 877-7191  
TELECOPIER (904) 877-9031

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

July 7, 1995

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 5/26/95 -6/25/95

05/30/95	KWC	Receipt and review 1st revised CASR; transmit to client.	.25 hr \$150/hr	\$37.50
05/06/95	BKG	Review documents; Telephone conference with Bonnie Read.	.60 hr \$175/hr	\$105.00
05/07/95	WLS	Telephone conference with R. Jaeger; review letter from R. Jaeger; edit proposed notices and synopsis.	.60 hr \$150/hr	\$90.00
06/08/95	WLS	Telephone conferences with R. Jaeger, T. Walden, L. Coel; edit proposed Notice; prepare memo to L. Coel.	.90 hr \$150/hr	\$135.00
06/15/95	BKG	Final revision and filing of draft synopsis and Notice of Customer Meeting; letter written.	.50 hr \$175/hr	\$87.50
06/23/95	WLS	Telephone conference with P. Bradtmiller.	.20 hr \$150/hr	\$30.00
06/23/95	WLS	Review and file affidavit of notice.	.20 hr \$150/hr	\$30.00
Total Legal Services. .			3.25 hr	\$515.00

B. Kenneth Gatlin, P.A.

Page 218

RECEIVED  
JUL 14 1995  
GENERAL OFFICE

GATLIN, WOODS & CARLSON  
Attorneys at Law  
a partnership including a professional association

The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
WAYNE L. SCHIEFELBEIN

TELEPHONE (904) 877-7191  
TELECOPIER (904) 877-9031

July 7, 1995

Florida Cities Water Company  
NORTH FT. MYERS RATE - DKT. #950387-SU

Page 2

--- Costs Advanced ---

06/23/95	Costs advanced Florida Overnight, express packages	Flat Chg	\$17.00
06/25/95	Photocopy documents	\$.20 ea 270 items	\$54.00

Total Costs Advanced . . . -----  
\$71.00

Balance from last statement: \$2,289.50  
Current fees and costs: \$586.00  
Credits: -\$2,289.50

TOTAL AMOUNT DUE THIS STATEMENT

\$586.00  
RSG 12  
7/2

Attorney Information

	Billed Hours	Billed Fees
B. Kenneth Gatlin	1.10	\$192.50
Kathryn W. Cowdery	.25	\$37.50
Wayne L Schiefelbein	1.90	\$285.00

7/31/95

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100

Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)

Telephone (941) 925-3088

63-027  
631

113011

11C-80095-0

**NationsBank**

NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ \*\*\*\*\*164.93

ONE HUNDRED SIXTY FOUR DOLLARS AND NINETY THREE CENTS

PAY TO THE ORDER OF  
KINKO'S NATIONAL A/R  
P.O. BOX 5033  
MONTURSA, CA

93002-8033

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

80095-0 KINKO'S NATIONAL A/R DETACH BEFORE DEPOSITING

7/31/95 0113011

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
7/95	008099	2008092,2008099	164.93

3011

FLORIDA CITIES WATER COMPANY





# kinko's®

the copy center

Please remit payment to:

**Kinko's Customer  
Administrative Services**  
(formerly Kinko's National A/R)  
P.O. Box 8033  
Ventura, CA 93002-8033

Questions? call:

**1-800-488-3705**

Delivery Address

Co-worker's Initials

Signature

Print Name

## Get Connected With The Kinko's Charge Card.

- ▼ Faster Checkout
- ▼ Single, Monthly Automated Billing Statements
- ▼ Customized Billing Capabilities
- ▼ Convenient, Easy To Use
- ▼ Recognition As A Valued Customer
- ▼ Accepted As Participating Kinko's In The United States And Canada

STORE COPY - WHITE  
A/R COPY - YELLOW  
CUSTOMER COPY - PINK

### INVOICE

Official Bill of Sale  
Terms Net 30 Days  
Please Reference Invoice # Below

**Invoice#: 082002008099**

Receipt #: 84484    Item: 0    Page: 1  
Customer #: 8200200200 0000  
Customer: FLORIDA UTILITY WATER COMPANY  
Attn: Dept: FLORIDA UTILITY WATER COMPANY  
Reference: 1  
80748000000000000000

Date: 07/13/95 11:02 AM    Co-Worker: 25  
Qty    Price    Net    Amount

Qty	Price	Net	Amount
1	1000	1000	1000
1	1000	1000	1000
1	1000	1000	1000

11-186-10

process improvements only as required by state and federal regulations. The capacity of the plant was not increased at that time.

Sludge stabilization - The increased wastewater processing capacity of the plant

# kinko's®

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Please remit payment to:

**Kinko's Customer  
Administrative Services**  
(formerly Kinko's National A/R)  
P.O. Box 8033  
Ventura, CA 93002-8033

Questions? call:  
**1-800-488-3705**

**Delivery Address**

**Co-worker's Initials**

**Signature**

**Print Name**

**Get Connected With The  
Kinko's Charge Card.**

- ▼ *Faster Checkout*
- ▼ *Single, Monthly Automated Billing Statements*
- ▼ *Customized Billing Capabilities*
- ▼ *Convenient, Easy To Use*
- ▼ *Recognition As A Valued Customer*
- ▼ *Accepted At Participating Kinko's In The United States And Canada*

STORE COPY - WHITE  
A/R COPY - YELLOW  
CUSTOMER COPY - PINK

**INVOICE**  
Official Bill of Sale  
Terms Net-30 Days  
Please Reference Invoice # Below

**Invoice #: 082002008092**

Account # 082002008092  
Invoice # 082002008092  
Customer # 082002008092  
Address: FLORIDA UNITED WATER COMPANY  
Attn: User: FLORIDA UNITED WATER COMPANY  
Reference #  
MULTI-MEDIA PRESENTAT

ITEM	DESCRIPTION	UNIT PRICE	QUANTITY	TOTAL
DTP 940 FILL	SPECIAL PRICE			
15	20.00	0.00		50.00
COLOR TRANS	40 0.5 11			
50	1.00	0.00		50.00
STATIONERY	OFFICE SUPPLIES			
10	1.00	0.00		10.00

11-186-10

70

process improvements only as required by state and federal regulations. The capacity of the plant was not increased at that time.

Sludge stabilization - The increased wastewater processing capacity of the plant

# kinko's®

the copy center

Please remit payment to:

**Kinko's Customer  
Administrative Services**  
(formerly Kinko's National A/R)  
P.O. Box 8033  
Ventura, CA 93002-8033

Questions? call:  
**1-800-488-3705**

**INVOICE**  
Official Bill of Sale  
Terms Net 30 Days  
Please Reference Invoice # Below

**Invoice #: 082002008098**

Receipt #: 84472    Res: 3    Page: 1  
Customer #: 8200200100 0000  
Customer : FLORIDA DITCHES WATER COMPANY  
Addr. User: FLORIDA DITCHES WATER COMPANY  
Reference :

Date: 07/19/95 10:43 AM    Co-worker: 27  
Qty    Price    Disc.    Amount

FULL SINGLE SHEET HALF PRICE LETTER 25				
7008	0.125	0.00	17.50	
FULL OTHER MACHINE STAPLING				
4008	0.40	0.00	8.00	

11-186-10

Delivery Address

Co-worker's Initials

Signature

Print Name

## Get Connected With The Kinko's Charge Card.

- ▼ Faster Checkout
- ▼ Single, Monthly Automated Billing Statements
- ▼ Customized Billing Capabilities
- ▼ Convenient, Easy To Use
- ▼ Recognition As A Valued Customer
- ▼ Accepted At Participating Kinko's In The United States And Canada

STORE COPY - WHITE  
A/R COPY - YELLOW  
CUSTOMER COPY - PINK

The capacity of the plant was not increased at that time.

Sludge stabilization - The increased wastewater processing capacity of the plant

July 19, 1995

**FACT SHEET**  
**REQUEST FOR WASTEWATER RATE INCREASE**  
**IN**  
**NORTH FORT MYERS**

- **New facilities at Florida Cities Water Company's Waterway Estates Wastewater Treatment facility are required for the following reasons:**

**Expansion of Plant from 1.0 MGD to 1.25 MGD** - The plant is presently operating at its rated capacity of 1.0 Million Gallons a Day (MGD) on an annual basis. Prudent facility management as well as the Florida Department of Environmental Protection (FDEP) Capacity Analysis require a plant expansion to accommodate increased volume. Under FDEP rules, the wastewater treatment plant must be expanded immediately. The expansion will be completed by October 1, 1995.

Improvements at the wastewater treatment plant in 1992 were for treatment and process improvements only as required by state and federal regulations. The capacity of the plant was not increased at that time.

**Sludge stabilization** - The increased wastewater processing capacity of the plant requires improvements to ensure that the larger volume of sludge produced by the plant would continue to meet standards for sludge treatment. Modifications were made to the sludge holding tank and a lime silo is needed to ensure proper lime stabilization. The addition of the lime silo will also allow the Company to realize a significant cost reduction for the bulk purchase of lime. These cost savings are included in this rate request. All of these improvements are being made in accordance with the United States Environmental Protection Agency's standards for sewage sludge and the FDEP Construction Permit.

**Disinfection of reclaimed water** - Additional discharge into the Caloosahatchee River is not permitted. Therefore, the reclaimed water produced by the plant must be disinfected for reuse irrigation according to FDEP regulations. Reclaimed water facilities are required by the South Florida Water Management District's Water Use Permit, Lee County ordinance, and FDEP regulation. FCWC has executed a reuse agreement with Lochmoor Country Club to provide it reclaimed water for irrigation.

July 19, 1995

**FACT SHEET (Continued)**

**Improvements in odor, noise, and aerosol drift -** The expansion also requires process improvements to control odor, noise, and aerosol drift according to FDEP regulation.

- All costs associated with the operation and maintenance of Florida Cities Water Company's North Fort Myers system are shared by the 2,600 customers in North Fort Myers only.
- Florida Cities Water Company does not foresee the need for any large capital improvement projects in the near future. This current expansion is based on projected growth through 2001.
- The plant expansion is necessitated by growth in North Fort Myers. Our 1987 records show the plant serving 2,270 customers. In 1995 it is serving 2,600 customers.
  - Potential for development exists along Skyline Drive and Hancock Bridge Parkway. In addition there are 171 individual lots that could be connected to service immediately.
  - All new connections to the wastewater system are subject to a one time connection charge. A separate rate application has been filed to increase the connection charge from \$350 to \$1,800 per Equivalent Residential Connection. These charges are to help pay for growth in the utility system.
- There is no connection between Florida Cities Water Company's ongoing litigation with the USEPA and this rate case for North Fort Myers. There are no litigation expenses included in this rate case.
  - EPA filed a civil action against FCWC on October 1, 1993.
  - The complaint alleges that FCWC's wastewater treatment plant in North Fort Myers violated the Clean Water Act pertaining to the discharge of finished water. FCWC is vigorously contesting the case.
  - Under current Florida Public Service Commission policy fines are not passed on to customers.

###

August 15, 1995

FLORIDA CITIES WATER COMPANY  
4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3058

63-027 113193  
631

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

110-027224

\$ 95.21

PAUL H. BRADTMILLER

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
95		TRAVEL & ENTERTAINMENT EXPENSE REPORT FOR PERIOD ENDING 8/15/95  SEE ATTACHED  5-7281	\$95.21

3193

FLORIDA CITIES WATER COMPANY

INVOICE ATTACHMENT FORM

Order #	Invoice #(s)	Dates Received
Invoice Date(s)	Due Date	1995
Item #	G/L Mo.	Division:
Item Description	Invoice Total	General Office: Consolidated Water Services, Inc.
	95.21	Special Instructions:

T & E'S  
FCWC  
BBP  
PUL

Description 1-24 Positions

Description 2-21 Positions

Item #	Detail Account	Amount	Detail Account	Amount
441	010-675-88	3.31	1 0258 1450367684	1.94
542	011-775-88	4.07	2 0837 145046758870	6.29
223	012-675-88	16.69	3 1170 145047758871	9.79
029	013-775-88	7.73	4 011-196-10	20.12
433	020-675-88	3.25	5	
340	021-775-88	2.55	6	
0456	030-675-88	3.42	7	
0418	031-775-88	3.14	8	
0155	040-675-88	1.16	9	
0124	041-775-88	.93	10	
0456	050-675-88	3.42	11	
1118	051-775-88	8.40	12	
			13	
			14	

Invoice(s) Total: \_\_\_\_\_ Invoice(s) Total: \_\_\_\_\_



*Paul H. DeLong*  
 Paul H. DeLong

Travel & Entertainment Expense Report

Dept/Branch No. 4000/400-90 For Period Ending August 15, 1995

Date	7/19/95	7/20/95	7/25/95	8/12/95					Totals
From	MEMPHIS	VENICE	VENICE	VENICE					
To	FT MYERS	FT MYERS							
To	VENICE	MEMPHIS							
To									
1 Lodging *									
2 Travel/Breakfast *									
3 Travel/Lunch *									
4 Travel/Dinner *									
5 Business/Bfst (Sch B)									
6 Business/Lunch (Sch B)	(RL) 20.00	51.00							71.00
7 Business/Dinner (Sch B)									
8 Entertainment (Sch B)									
9 Air Travel *									
10 Car Rental *									
11 Parking Tolls *									
12 Gas/Other Car Exp *	15.00			6.00					21.00
13 Personal Auto Expense*(a)									
14 Taxi Airport Limo *									
15 Other (Sch C)					3.00				3.00
Expenses - Page 1									
Expenses - Page 2									
Total Expenses	35.00	51.00		6.00	3.00				95.00

(a) \$ \_\_\_\_\_ per mile x \_\_\_\_\_ miles

Empl. Sig. *[Signature]* Date 8/15/95

Approved *[Signature]* Date 8/16/95

ALLOCATION OF EXPENDITURES

CO./DEPT NO. \_\_\_\_\_ AMOUNT \_\_\_\_\_

*See attached*

ACCOUNTS PAYABLE REVIEW

*Madeira Gilad* 8/15/95

SIGNATURE DATE

LESS CASH ADVANCE \_\_\_\_\_

Date of Cash Advance \_\_\_\_\_

TOTAL DUE COMPANY \_\_\_\_\_

TOTAL DUE EMPLOYEE 95.00

\* Explain Purpose of Trip on Schedule A

and C must  
values of \$10  
elers is

TIME: 11:55AM

BANGKOK RESTAURANT  
4791 SWIFT RD  
SARASOTA, FL 34231  
(813) 922-8783  
688881468  
TERMINAL # 01

SERVED 11 AMOUNT 17.12

TABLE #

TRAN NO 005

AUTH NO 005073

TIP

2.12

TRAN TYPE SALE

TOTAL

20.12

CARD TYPE VI

ACCOUNT #

4000120397023433

EXP

0298

SIGNATURE X

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

THANK YOU

TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER

- PAYMENT RECEIPT -

Credit Sale  
#834 072 090 61 001  
Inv. # QAM 4138  
1266360 Date 07/19/95  
MOBIL OIL 5546  
N FT MEY FL  
Pump # 3 SPECIAL CR  
Gallons ..... 10.879  
Price/Gal ...\$ 1.379  
Fuel S: 15.00

- JU -

SARASOTA FL

BEHIGARS #1869  
12984 S CLEVELAND AVE  
FORT MYERS FL 33907  
Terminal 731356

61000010694

07/20/95 13:31

PAUL H BRADTMILLER

US 4800120397023433 Exp. 02/98

Invoice 97011 H02

Auth.Code 035611

Server # 57

Food/Beverage/Tax

\$44.09

TIP

\$

2.12

Total

\$

51.09

X

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER

PHONE:

- PAYMENT RECEIPT -

Credit Sale  
#834 072 090 61 001  
Inv. # MOU 3379  
1442276 Date 07/25/95  
JENNIFER LYNCH  
VENICE FL  
Pump # 3 SPECIAL CR  
Gallons ..... 4.622  
Price/Gal ...\$ 1.299  
Fuel Sale ...\$ 6.00

- JU -

133

August 15, 1995

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231  
P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

63-027 113415  
631

**NationsBank**  
NationsBank of Florida, N.A.  
VOID AFTER 90 DAYS

\$ 157.47

116-30288-2

MICHAEL ACOSTA

PAY  
TO  
THE  
ORDER  
OF

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

DATE	REFERENCE NUMBER	DESCRIPTION	NET AMOUNT
5	See Attached	TRAVEL & ENTERTAINMENT EXPENSE REPORT FOR PERIOD ENDING AUGUST 15, 1995	\$157.47

57288

3415

FLORIDA CITIES WATER COMPANY

INVOICE ATTACHMENT FORM

Vendor #	Invoice #(s)	Dates Received
Invoice Date(s)	Due Date	1995
Credit #	G/L Mo.	Division:
Read-Cl.	Invoice Total	General Office: Consolidated Water Services, Inc.
	157.47	Special Instruction: T & E'S FCWC BBP PUL

Description 1-24 Positions

Description 2-21 Positions

Detail Account	Amount	Detail Account	Amount
1 010-675-88	5.36	1 0258 1450367684	3.14
2 011-775-88	6.58	2 0837 145046758870	16.18
3 012-675-88	27.05	3 1170 145047758871	17.24
4 013-775-88	12.52	4 011-186-10	35.80
5 020-675-88	5.27	5	
6 021-775-88	4.14	6	
7 030-675-88	5.55	7	
8 031-775-88	5.09	8	
9 040-675-88	1.89	9	
10 041-775-88	1.51	10	
11 050-675-88	5.55	11	
12 051-775-88	13.60	12	
		13	
		14	

Invoice(s) Total:

Invoice(s) Total:

TRAVEL & ENTERTAINMENT EXPENSE REPORT

DEPT./BRANCH NO.: FCWC/PUI General Office

FOR PERIOD ENDING August 15, 1995

DATE	July 17, 1995	July 19, 1995	July 20, 1995	July 25, 1995	July 28, 1995	
FROM	Sarasota, FL	Sarasota, FL	Ft. Myers, FL	Miami, FL	Key Largo, FL	
TO	Ft. Myers, FL	Ft. Myers, FL	Sarasota, FL			
TO	Sarasota, FL					
TO						

						TOTALS
1	Lodging			80.13		80.13
2	Travel/Breakfast			7.83		7.83
3	Travel/Lunch					
4	Travel/Dinner					
5	Business/Bkfst (Sch B)					
6	Business/Lunch (Sch B)					
7	Business/Dinner (Sch B)		35.80			35.80
8	Entertainment (Sch B)					
9	Air Travel					
10	Car Rental					
11	Parking Tolls					
12	Gas/Other Car Exp	18.00	19.00	18.75	9.96	63.71
13	Personal Auto Expense					
	Allow @ \$ .29 per mile					
14	Taxi Airport Limo					
15	Other (Sch C)					
	EXPENSES - PAGE 1	18.00	54.80	57.98	18.75	9.96
	EXPENSES - PAGE 2					
	EXPENSES - PAGE 3					
	TOTAL EXPENSES	18.00	64.80	57.98	18.75	9.96

136

Explain Purpose of Trip on Schedule A

APPROVED: *[Signature]* DATE: 8/15/95  
 APPROVED: *[Signature]* DATE: 8/15/95

ALLOCATION OF EXPENDITURES

CODE/DEPT NO	AMOUNT	Less Cash Advance
<i>See attached</i>		N/A
		Date of Cash Advance
<i>Ardenne Golden 5/15/95</i>		Total Due Company
		Total Due Employee 157.47



15  
10-10-95  
1000 COUNTRY CLUB  
FORT MYERS, FL 33907

**SALES DRAFT**

STEAK AND ALE #1070  
12499 CLEVELAND AVE  
FORT MYERS FL 33907  
Terminal 721316

STATION: WESGAP001  
07/19/95 08:55

0000010700  
07/17/95 16:16  
MICHAEL ACOSTA  
DR 6011004111513327 Exp. 03/96  
Invoice **23006** HBC  
Acct. Code **019453**  
Server # 2126

0000010700 00 0  
MICHAEL  
1107 AUTH#: 007184  
PRICE QTY AMOUNT  
BOLAR 1.145 16.935 19.80  
MERCHANDISE 0.00  
TOTAL AMOUNT 19.80

Food/Beverage/Tax **\$30.80**  
Tip \$ 6.00  
Total \$ 35.80

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO THE CARD ISSUER AGREEMENT

SIGNATURE Michael Acosta

Michael Acosta

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

THANK YOU FOR SHOPPING HERE

TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER

PHONE: 925-3088

**- PAYMENT RECEIPT -**

Credit Sale  
#6011 0041 1151 3327  
Inv. # MPO 7768  
1315340 Date 07/19/95  
DEL WRIGHT  
FLORIDA FL  
Pump # 3 UNLEAD CR  
Gallons ..... 14.857  
Price/Gal ...\$ 1.270  
Fuel Sale ...\$ 19.00

**- THANK YOU -**

6/21/95

FLORIDA CITIES WATER COMPANY

63-027 113481  
631

4837 Swift Road, Suite 100  
Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ \*\*\*\*\*10,962.65

TEN THOUSAND, NINE HUNDRED SIXTY TWO DOLLARS AND SIXTY FIVE CENTS

PAY TO THE ORDER OF  
B. KENNETH GATLIN, P.A.  
FED. I.D. #59-2540412  
1709-D MAHAN DR.  
TALLAHASSEE, FL

32308

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING  
17099-9 B. KENNETH GATLIN, P.A.

6/21/95 0113481

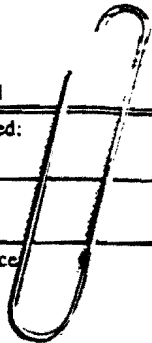
DATE	PAYEE NUMBER	DESCRIPTION	NET AMOUNT
/957027095		LEGAL SERVICES	10,962.65

481

FLORIDA CITIES WATER COMPANY



INVOICE ATTACHMENT FORM



Vendor # - 07659	FCWC	Invoice #(s) 7-27	Date Received:
Invoice Date(s) 7-27		Due Date 8-10	Division:
Head-Cl.		Invoice Total 10862.65	General Office:

Description 1-24 Positions  
LS

Description 2-21 Positions

Special Instructions:

Detail Account	Amount
231-186-10	4127.02
011-247-02	220.74
1457-434202	35.23
026-186-10	1524.90
021-186-10	1524.90
010-633-80	311.25
012-633-80	568.01
011-186-11	120.00
011-186-10	2114.80
012-633-80	
013-733-80	256.77

PAYABLE TO:  
379.77

Requested By \_\_\_\_\_ Date \_\_\_\_\_

Invoice Addition Checked

Verified to P.O. #

Verified Receipt of Goods/Services

Approved By \_\_\_\_\_ Date \_\_\_\_\_

Requested By \_\_\_\_\_ Date \_\_\_\_\_

Audit #  
271259

Invoice(s) Total:

GATLIN, WOODS & CA

Attorneys at Law  
a partnership including a professional associa.

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

1995  
GENERAL OFFICE

JUL  
GENERAL U.

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

July 27, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 6/26/95 - 7/25/95

RECAP

<u>Page</u>		<u>Current</u>	<u>Past Due</u>
	RE: BACKFLOW PREVENTION	NONE	\$ 75.00
	RE: BAREFOOT BAY PRICE INDEX	NONE	\$ 87.50
2.	RE: BAREFOOT BAY RATE CASE DKT. #940687-WU	LC \$4,127.02 ✓	\$752.50
	RE: COLLIER COUNTY JURISDICTION - GOLDEN GATE	NONE	\$ 30.00
5.	RE: D.O.J. V F.C.	000-242-02 JK \$122.50 ✓	\$525.00
6.	RE: GENERAL/MISCELLANEOUS	000-242-02 145-04-242-02 \$217.50 ✓	\$217.50
7.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS	LC \$3,089.80 ✓	\$111.90
	RE: GOLDEN GATE SERVICE AVAILABILITY	20/21-186-10 NONE	\$336.25
	DKT. #941338-SU		
10.	RE: LEE COUNTY EARNINGS REVIEW	10/12-633.80 LC \$ 622.50 ✓	\$475.00
11.	RE: NORTH FORT MYERS CAPACITY CHARGES	11-186-11 LC \$ 120.00 ✓	\$ 90.00
	DKT. #950586-SU		
12.	RE: NORTH FORT MYERS RATE - WATERWAY	11-186-10 \$2,114.80 ✓	\$586.00
	DKT. #950387-SU		
16.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	MA \$ 513.53 ✓	\$421.00
	DKT. #941271-WS	12/13-633/733-80	
	RE: SOUTH FORT MYERS PRICE INDEX	NONE	\$183.75
17.	RE: UNIFORM RATES	000-242-02 \$ 75.00 ✓	\$ 90.00
TOTAL AMOUNT DUE . . . . .		\$11,074.55	\$3,981.49

910,962.65  
 JL  
 X  
 Pd. 7/31/95

Please Pay This Amount: \$15,055.95

GATLIN, WOODS & C.  
Attorneys at Law  
a partnership including a professional asso.

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

July

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 6/26/95 -7/25/95

5/26/95	WLS	Review memorandum from L. Coel; Review and file affidavit of notice of customer meeting.	.40 hr \$150/hr	\$60.00
6/27/95	WLS	Conference with PSC Staff at PSC; Telephone conference with L. Coel.	.75 hr \$150/hr	\$112.50
5/28/95	WLS	Telephone conferences with T. Walden, M. Willis, R. Jaeger, L. Coel, P. Bradtmiller; Prepare proposed Notice of Rescheduling Customer Meeting ; Prepare memorandums; Review draft correspondence.	2.90 hr \$150/hr	\$435.00
/29/95	WLS	Telephone conferences with M. Willis, T. Walten, P. Bradtmiller; review correspondence.	1.10 hr \$150/hr	\$165.00
/05/95	WLS	Legal research .	.30 hr \$150/hr	\$45.00
'08/95	BKG	Review North Fort Myers rate case file.	.50 hr \$175/hr	\$87.50
10/95	BKG	Conference at Sarasota on 7/10/95 with company officials regarding North Fort Myers Rate Case.	.80 hr \$175/hr	\$140.00

GAILIN WOODS

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Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
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4837 Swift Road, Suite 100  
Sarasota, FL 33579

July 27,  
Page

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

07/10/95	WLS	Review and transmit Staff REcommendation on suspension of proposed rates.	.25 hr \$150/hr	\$37.50
07/18/95	WLS	Monitor Agenda Conference vote; Telephone conferences with B. Raad; review draft correspondence; review videotape.	1.60 hr \$150/hr	\$240.00
7/19/95	WLS	Telephone conference with B. Radd.	.20 hr \$150/hr	\$30.00
07/20/95	WLS	Review fax from B. Raad.	.20 hr \$150/hr	\$30.00
7/21/95	WLS	Telephone conference with B. Raad; file Affidavit of Notice; review fax from B. Raad.	.60 hr \$150/hr	\$90.00
7/24/95	WLS	Preparation for Customer Meeting; Telephone conference with L. Coel.	1.00 hr \$150/hr	\$150.00
7/24/95	BKG	Review rate case status.	.50 hr \$175/hr	\$87.50
7/25/95	WLS	Telephone conferences with B. Raad, R. Jaeger; legal research; prepare for customer meeting.	2.25 hr \$150/hr	\$337.50
Total Legal Services. .			----- 13.35 hr	----- \$2,047.50
--- Costs Advanced ---				
7/25/95		Costs advanced Florida Overnight, express package.	Flat Chg	\$8.50

GATLIN, WOODS

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a partnership including a professional assoc.

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(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
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Sarasota, FL 33579

July 27, 1995  
Page 3

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

7/25/95	Photocopy documents	\$ .20 ea 294 items	\$58.80
	Total Costs Advanced . . .		----- \$67.30

Balance from last statement:  
Current fees and costs:

TOTAL AMOUNT DUE THIS STATEMENT

\$586.00  
~~\$2,114.80~~  
 \$2,700.80

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	1.80	\$315.00
Wayne L Schiefelbein	11.55	\$1,732.50

8/31/95

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100  
Sarasota, Florida 34231

P.O. Box 21119 (34276-4119)  
Telephone (941) 925-3088

63-027  
631 113851

**NationsBank**  
NationsBank of Florida, N.A.

VOID AFTER 90 DAYS

\$ \*\*\*\*\*15.04

FIFTEEN DOLLARS AND FOUR CENTS

LARRY COEL

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

DETACH BEFORE DEPOSITING

3225-7 LARRY COEL

8/31/95 0113851

DATE	INVOICE NUMBER	DESCRIPTION	NET AMOUNT
958-23-95		T C E	15.04

3851

FLORIDA CITIES WATER COMPANY

**INVOICE ATTACHMENT FORM**

Vendor #	FCWC	Invoice #(s)	Date Received:	
110-	U-3225-7	8-23		
Invoice Date(s)		Due Date	Division:	
8-23		8-30		
Spread-Ct.		Invoice Total	General Office:	
		15.04		
Description 1-24 Positions			Special Instructions:	
JDE				
Description 2-21 Positions				
Detail Account	Amount		PAYABLE TO:	
1				
011-186-10	15.04			
2				
3				
4				Requested By _____ Date _____
5				Invoice Addition Checked _____
6				Verified to P.O. # _____
7				Verified Receipt of Goods/Services _____
8				Approved By _____ Date _____
9				Requested By _____ Date _____
10				
11				
12				Audit #
13				
14				
Invoice(s) Total:			A 1/85	

Rev. 2/94 acctpay.frm

Travel & Entertainment Expense Report

Larry Coel

Dept./Branch No. Rak Dept/Sarasota

For Period Ending 8/23/95

Date	From	To	To	To	Totals
7/19/95	Sarasota	N. Ft Myers	Sarasota		
Travel/Breakfast *					
Travel/Lunch *					
Travel/Dinner *	14	88			14 88
Business/Drfst (Sch B)					
Business/Lunch (Sch B)					
Business/Dinner (Sch D)					
Entertainment (Sch D)					
Air Travel *					
Car Rental *					
Parking Tolls *					
Gas/Other Car Exp *					
Personal Auto Expense *					
Allow @ \$ _____ per mile					
Taxi/Airport Limo *					
Other Tax (Sch C)		86			86
Expenses - Page 1	15	04			15 04
Expenses - Page 2					
Total Expenses	15	04			15 04

\* Explain Purpose of Trip on Schedule A

Empl. Sig. [Signature]

Date 8/23/95

Approved [Signature]

Date 8/24/95

ALLOCATION OF EXPENDITURES

CO./DEPT NO. CU 186-10

AMOUNT 15.04

LESS CASH ADVANCE \_\_\_\_\_

Date of Cash Advance \_\_\_\_\_

ACCOUNTS PAYABLE REVIEW

SIGNATURE [Signature]

DATE 8/24/95

TOTAL DUE COMPANY 18

TOTAL DUE EMPLOYEE 15.04





C - Other -  
 Tax  
 Total  
 Sport  
 7

\*\*\*\*\*  
 CHECK # 8130                      DATE 07/19/95  
 TABLE # 1                        TIME 18:03  
 =====

-- Dining : Margie Mc. --

ITEMS ORDERED	AMOUNT
2 ICE T.	2.60
1 SOUP & 1/2 CHIX	5.29
1 CHIX CAESAR	6.29

*oo*  
*Margie*

*\$ 15.04*

\*\*\*\*\*  
 SUBTOTAL                      14.18  
 TAX                              0.86  
 -----  
 GRAND TOTAL                      15.04

APPLEBEE'S NEIGHBORHOOD GRILL & BAR  
 (813) 995-7999 (813) 995-8713  
 JOIN US EVERYDAY AT APPLEBEE'S FOR  
 "GATHERING TIME" FOR \$1.10 DRAFT BEER,  
 2 FOR 1 WELL DRINKS. - 11:am - 7:pm and  
 9:pm 'till Close. THANKS FROM YOUR  
 MANAGERS: MAJID, JOEL, And FLOYD !

Gatlin - Aug 95 Invoice  
(to be paid by KCWC in sept)



GATLIN, WOODS & CARLSON  
Attorneys at Law  
a partnership including a professional association

The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

RECEIVED  
SEP 11 1995  
GENERAL OFFICE

B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
WAYNE L. SCHIEFELBEIN

TELEPHONE (904) 877-7191  
TELECOPIER (904) 877-9031

August 30, 1995

Mr. Paul H. Bradtmiller  
Executive Vice President and  
Chief Operating Officer  
Florida Cities Water Company  
Poinciana Utilities, Inc.  
P. O. Box 21119  
Sarasota, FL 34276-4119

NKM WW \$ 3368.62

a To be paid by FCWC in September

Dear Paul:

Please find enclosed our statements for legal services rendered during the period July 26, 1995 through August 25, 1995 for Florida Cities Water Company and Poinciana Utilities, Inc.

Thank you for allowing us to handle these matters for you.

Very truly yours,

*B. Kenneth Gatlin (ps)*

B. Kenneth Gatlin

BKG/jhg

Enclosures

GATLIN, WOODS & CARLSON

Attorneys at Law  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
P. O. Box 21119  
Sarasota, FL 34276-4119

August 30, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 7/26/95 - 8/25/95

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY RATE CASE DKT. #95 <i>31-186.105</i>	105.00 LC ✓
3.	RE: CIAC GROSS-UP REFUND <i>10/11/12/13/20/21-633/733.80</i>	\$ 215.00 JS ✓
4.	RE: GENERAL/MISCELLANEOUS <i>242-02; 145-04.242-02</i>	\$ 171.70 mm
6.	RE: GOLDEN GATE RATE CASE DKT. #941108-WS <i>20/21-186.105</i>	\$2,402.50 LC ✓
10.	RE: HILLSBOROUGH ORDINANCE REVISION <i>40/41-633/733-80</i>	\$1,277.50 LC mm
11.	RE: NORTH FORT MYERS CAPACITY CHARGES <i>11-186.11</i>	\$ 48.33 LC ✓
	DKT. #950586-SU	
13.	RE: NORTH FORT MYERS RATE - WATERWAY <i>11-186.10</i>	<u>\$3,368.62 LC ✓</u> ←
	DKT. #950387-SU	
18.	RE: SOUTH FT. MYERS CERTIFICATE AMENDMENT	\$ 577.50 MA
	DKT. #941271-WS <i>12/13-633/733-80</i> →	
TOTAL AMOUNT DUE . . . . .		<u>\$8,166.15</u>

Please Pay This Amount: \$8,166.15

GATLIN, WOODS & CARLSON

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Tallahassee, Florida 32308  
(904) 877-7191

Florida Cities Water Company  
Mr. Paul Bradtmiller, Executive V.P.  
P. O. Box 21119 (34276-4119)  
4837 Swift Road, Suite 100  
Sarasota, FL 33579

August 30, 1995

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 7/26/95 -8/25/95

7/26/95	BKG	Review Response to M. Willis letter.	1.10 hr \$175/hr	\$192.50
7/26/95	WLS	Preparation for & attendance at Customer Meeting in North Fort Myers on 7/26/95.	7.50 hr \$150/hr	\$1,125.00
7/27/95	WLS	Review and transmit documents; review and edit draft correspondence; Telephone conference with J. Karleskint.	2.25 hr \$150/hr	\$337.50
7/28/95	WLS	Telephone conferences with B. Raad, R. Jaeger, T. Walden; review correspondence.	1.25 hr \$150/hr	\$187.50
8/01/95	BKG	Telephone conference with G. Allen.	.40 hr \$175/hr	\$70.00
8/02/95	WLS	Telephone conferences with R. Jaeger, R. Crouch, J. Kelly.	.30 hr \$150/hr	\$45.00
08/04/95	BKG	Review documents.	.40 hr \$175/hr	\$70.00
08/07/95	WLS	Review and transmit Suspension Order.	.25 hr \$150/hr	\$37.50
08/11/95	WLS	Telephone conference with B. Raad.	.40 hr \$150/hr	\$60.00

B. Kenneth Gatlin, P.A.

GATLIN, WOODS & CARLSON

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 4837 Swift Road, Suite 100  
 Sarasota, FL 33579

August 30, 1995  
 Page 2

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

08/14/95	WLS	Telephone conferences with Division of Records and Reporting.	.20 hr \$150/hr	\$30.00
08/15/95	WLS	Conference with R. Jaeger, M. Willis at PSC; Telephone conference with L. Coel; prepare memo to L. Coel.	.80 hr \$150/hr	\$120.00
08/16/95	WLS	Review transcript of Customer Meeting; Telephone conference with L. Coel; prepare memo to L. Coel.	3.10 hr \$150/hr	\$465.00
08/17/95	WLS	Telephone conferences with M. Willis, L. Coel, R. Jaeger.	.70 hr \$150/hr	\$105.00
08/21/95	WLS	Telephone conference with T. Walden; review and transmit letter from M. Willis.	.50 hr \$150/hr	\$75.00
08/24/95	WLS	Telephone conferences with P. Bradtmiller, R. Jaeger; review letter from T. Merchant.	.60 hr \$150/hr	\$90.00
08/25/95	WLS	Telephone conference with P. Bradtmiller.	.20 hr \$150/hr	\$30.00
		Total Legal Services. .	19.95 hr	\$3,040.00
		--- Costs Advanced ---		
08/07/95		Costs advanced Wayne L. Schiefelbein, travel reimbursement for Customer	Flat Chg	\$286.69

B. Kenneth <sup>154</sup>Gatlin, P.A.

GATLIN, WOODS & CARLSON

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a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
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4837 Swift Road, Suite 100  
Sarasota, FL 33579

August 30, 1995  
Page 3

Re: NORTH FT. MYERS RATE - DKT. #950387-SU

Meeting, Ft. Myers, 7/26-27/95.

8/15/95 Costs advanced Florida Public Service Commission, Customer Meeting 7/26/95 transcripts. Flat Chg \$31.10

7/16/95 Costs advanced Accurate Stenotype Reporters, Inc., appearance and transcript, Agenda Conference 7/18/95 Flat Chg \$10.83

Total Costs Advanced . . . \$328.62

Balance from last statement: \$2,700.80  
Current fees and costs: \$3,368.62  
Credits: -\$2,700.80

TOTAL AMOUNT DUE THIS STATEMENT \$3,368.62

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	1.90	\$332.50
Wayne L Schiefelbein	18.05	\$2,707.50



# FLORIDA PUBLIC SERVICE COMMISSION

101 East Gaines Street ♦ Tallahassee, Florida 32399-0850

Date: 8/15/95

To: Bathlin Law Firm

Date Paid 8/15/95  
 Amount Paid 31.10  
 Check # #6244  
 Check  Cash  
 PSC Signature UC.

88671

This number must appear on all checks or correspondence regarding this invoice.

Please make checks payable to: **FLORIDA PUBLIC SERVICE COMMISSION**

QUANTITY	DESCRIPTION	PRICE	AMOUNT
2 ea	Trans from 950387	15.55	31.10
	FCWC / N 7+ Myers Rate		
pd 8/15/95 ck# 6244			<b>TOTAL</b> <u>31.10</u>

SCRAR-8 Rev. 11/94

I N V O I C E

ACCURATE STENOTYPE REPORTERS, INC.  
100 SALEM COURT  
TALLAHASSEE, FLORIDA 32301  
(904) 878-2221  
1-800-934-9090

DATE: July 31, 1995  
INVOICE: 9F07185  
EMPLOYER I.D.: 59-2708168

Gatlin Woods Carlson & Cowdery  
1709 Mahan Drive  
Tallahassee, Florida 32308

---

Agenda Conference; July 18, 1995

Appearance Fee  
Item Number 40, Docket No: 950387-SU  
3 pages at 2.50 per page .....

3.33  
\$ ~~10.00~~  
\$ 7.50  

---

\$ 10.83

*7 cwc / 11 7/11 Rate*

*12*

Gatlin - Remaining Rata Care  
Expense Estimate  
(Assume P.A.A.)

SM

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association

The Mahan Station  
 1709-D Mahan Drive  
 Tallahassee, Florida 32308

B. KENNETH GATLIN, P.A.  
 THOMAS F. WOODS  
 JOHN D. CARLSON  
 WAYNE L. SCHIEFELBEIN

TELEPHONE (904) 877-7191  
 TELECOMER (904) 877-9031

September 11, 1995

**GATLIN, WOODS & CARLSON**  
 1709-D Mahan Drive  
 Tallahassee, FL 32308  
 Phone: (904) 877-7191  
 Fax: (904) 877-9031

Mr. Larry Coel  
 Florida Cities Water Company  
 P. O. Box 21119  
 Sarasota, FL 34276-4119

To: Larry Coel  
 Fr: Kenneth Gatlin  
 Re: NFM Rate Estimate  
 Date: 9-11-95  
 Number of Pages: 1

RE: NORTH FORT MYERS RATE, DKT. #950387-SU

Dear Larry:

My estimate to complete the North Fort Myers rate case through the Proposed Agency Action Order is \$7500.00 for attorney fees and costs. This assumes the case will end with the Commissions's PAA.

Very truly yours,

*Kenneth*

B. Kenneth Gatlin

BKG/jhg

1 FLORIDA CITIES WATER COMPANY

2 NORTH FT. MYERS DIVISION

3 WASTEWATER OPERATIONS

4 TESTIMONY OF JOSEPH SCHIFANO

5 Docket No. 950387-SU

6 Q. State your name and business address.

7 A. Joseph Schifano, 4837 Swift Road Suite 100, Sarasota, FL,  
8 34231.

9 Q. What is your profession?

10 A. I am a CPA licensed in Florida.

11 Q. By whom are you employed?

12 A. I am employed by Florida Cities Water Company (FCWC).

13 Q. What are your duties?

14 A. My duties as Comptroller include maintenance of FCWC's  
15 accounting books and records, supervision of the  
16 accounting department, internal and external financial  
17 reporting including financial statements, cash management  
18 and budgeting.

19 Q. How long have you been employed by FCWC or its  
20 affiliates?

21 A. Eleven years.

22 Q. Have you testified before the Commission?

23 A. Yes, under previous dockets on behalf of FCWC.

24 Q. What is the purpose of your testimony in this docket?

25 A. I am responsible for the books and records and financial

1 statements of FCWC and supplied to Larry Coel all the  
2 recorded data for the Historical Base Year Ending  
3 December 31, 1994. I am sponsoring the data from the  
4 books and records of FCWC plus the cost related to  
5 Financial Accounting Standards Board (FASB) 106.

6 Q. Then the books and records of FCWC are maintained under  
7 your direction and supervision?

8 A. Yes.

9 Q. Does FCWC file annual reports with the Florida Public  
10 Service Commission (FPSC)?

11 A. Yes.

12 Q. Does FCWC maintain its books and records in accordance  
13 with the Uniform System of Accounts prescribed by The  
14 National Association of Regulatory Utility Commissioners?

15 A. Yes.

16 Q. Does FCWC have its books and records audited annually by  
17 a national accounting firm?

18 A. Yes.

19 Q. What procedure does FCWC use in maintaining its property  
20 accounts?

21 A. FCWC maintains Utility Plant, Reserve for Depreciation,  
22 Contributions in Aid of Construction, and Advances for  
23 Construction by Operating Divisions. For example,  
24 separate accounts are maintained for the water and  
25 wastewater systems for N. Ft. Myers. FCWC utilizes a

1 work order system for all property additions. By that  
2 method, all costs associated with a construction project  
3 are assigned to the work order, and when completed, the  
4 cost of the project is closed to the property accounts.

5 Q. How does FCWC account for property retirements?

6 A. The work order system is also utilized for retirements to  
7 accumulate the original cost of the property to be  
8 retired plus removal cost and salvage value. Upon  
9 accumulation of costs, plant asset accounts are reduced  
10 by the original cost of the property. The depreciation  
11 reserve is then reduced by the original property cost,  
12 net of any removal cost or salvage value accumulated with  
13 the work order.

14 Q. Is it your opinion that the amounts now recorded on  
15 FCWC's books are the original costs of those assets at  
16 the time they were dedicated to public service?

17 A. Yes.

18 Q. Briefly describe the accounting procedures followed by  
19 FCWC in the N. Ft. Myers Division.

20 A. Utility plant is maintained separately for the water and  
21 wastewater operations as previously described. The only  
22 common plant is the office equipment and furniture in  
23 FCWC's general office. With respect to operating costs,  
24 the cost of power, most labor for operations and  
25 maintenance of central plants and for the distribution

1 system are identifiable costs, and are charged directly  
2 to the water and wastewater operations, and therefore no  
3 allocation of cost is necessary. The cost of billing and  
4 customer accounting is assigned on a customer basis.  
5 Accounting and general and administrative expenses of  
6 FCWC are allocated to water and wastewater for each  
7 division of FCWC on a three-factor method, which is an  
8 average of payroll, customers, and utility plant of each  
9 division related to the total for all divisions. This  
10 method of allocation has been used for a long period of  
11 time and has been accepted by the FPSC.

12 Q. Do the books and records provide a reliable source of  
13 data for rate making purposes?

14 A. Yes.

15 Q. What have you been asked to do in preparation of this  
16 case?

17 A. I am responsible for the financial statements of FCWC,  
18 which are utilized by Larry Coel in preparation of the  
19 Minimum Filing Requirements (MFR). As such, I supplied  
20 all the recorded data for the Historical Base Year Ending  
21 December 31, 1994 and certain financial data for the  
22 Projected Test Year Ending December 31, 1995 related to  
23 balance sheet accounts used in calculating cost of  
24 capital. Within the MFR (Exhibit \_\_\_\_\_ (LC-1)), I am  
25 sponsoring the data from the books and records of FCWC



1 plus the cost related to FASB 106, shown in MFR Section  
2 B2, Schedule B-3, Page 3.

3 Q. Has there been a change in the required accounting for  
4 "Post-Retirement Benefits other than Pensions" since the  
5 prior wastewater rate case order issued by the FPSC?

6 A. Yes. Prior to the effective date of applying the  
7 provisions of FASB 106, "Postretirement Benefits other  
8 than Pensions" were charged to income on the cash basis,  
9 as incurred. Thereafter, the costs of these benefits are  
10 required to be recognized on the accrual basis. These  
11 costs are appropriately charged to income when included  
12 in water and wastewater service rates approved by the  
13 appropriate regulatory authority. FASB 106 is effective  
14 for fiscal years beginning after December 15, 1992.  
15 Attached is an official summary of FASB 106  
16 (Exhibit \_\_\_\_\_ (JS-1)).

17 Q. What is the basis of the expense associated with  
18 "Postretirement Benefits other than Pensions", (FASB  
19 106), included in the Projected Test Year Ending December  
20 31, 1995, and how is it allocated?

21 A. Total annual FASB 106 costs used for FCWC is from the  
22 actuarial study report issued by The Wyatt Company dated  
23 April 4, 1994 (Exhibit \_\_\_\_\_ (JS-2)). The total annual  
24 cost is allocated to capitalization and expense based on  
25 FCWC's experience (lines 9 through 15)

1 (Exhibit\_\_\_\_\_(JS-3)). The amount expensed is allocated  
2 to the water and wastewater operations of FCWC's  
3 divisions using its estimated 1995 payroll to expense  
4 allocation factors (lines 24 through 35)  
5 (Exhibit\_\_\_\_\_(JS-3)). The amount allocated and  
6 included as an expense in the Projected Test Year Ending  
7 December 31, 1995 is the annual amount of \$34,850 for  
8 wastewater.

9 Q. Do you have any comments regarding the annual amount of  
10 FASB 106 expense, \$34,850 for wastewater, included in the  
11 Projected Test Year Ending December 31, 1995?

12 A. The PAA Order No. PSC-95-1360-FOF-SU issued on November  
13 2, 1995, after the MFRs were filed, accepted the amount  
14 of \$34,850 as filed.

15 Q. Does that conclude your testimony?

16 A. Yes.

**STATEMENT OF FINANCIAL ACCOUNTING STANDARDS NO. 106—  
EMPLOYERS' ACCOUNTING FOR POSTRETIREMENT BENEFITS OTHER  
THAN PENSIONS**

*For additional copies of FASB Statements and information on applicable prices and discount rates contact: Order Department, Financial Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, Connecticut 06856-5116. Telephone: Main Office—(203) 217-0700.*

**SUMMARY**

This Statement establishes accounting standards for employers' accounting for postretirement benefits other than pensions (hereinafter referred to as postretirement benefits). Although it applies to all forms of postretirement benefits, this Statement focuses principally on

postretirement health care benefits. It will significantly change the prevalent current practice of accounting for postretirement benefits on a pay-as-you-go (cash) basis by requiring accrual, during the years that the employee renders the necessary service, of the expected cost of providing those benefits to an employee and the employee's beneficiaries and covered dependents.

The Board's conclusions in this Statement result from the view that a defined postretirement benefit plan sets forth the terms of an exchange between the employer and the employee. In exchange for the current services provided by the employee, the employer promises to provide, in addition to current wages and other benefits, health and other welfare

benefits after the employee retires. It follows from that view that postretirement benefits are not gratuities but are part of an employee's compensation for services rendered. Since payment is deferred, the benefits are a type of deferred compensation. The employer's obligation for that compensation is incurred as employees render the services necessary to earn their postretirement benefits.

The ability to measure the obligation for postretirement health care benefits and the recognition of that obligation have been the subject of controversy. The Board believes that measurement of the obligation and accrual of the cost based on best estimates are superior to implying, by a failure to accrue, that no obligation exists prior to the payment of benefits. The Board believes that failure to recognize an obligation prior to its payment impairs the usefulness and

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integrity of the employer's financial statements.

The Board's objectives in issuing this Statement are to improve employers' financial reporting for postretirement benefits in the following manner:

- a. To enhance the relevance and representational faithfulness of the employer's reported results of operations by recognizing net periodic postretirement benefit cost as employees render the services necessary to earn their postretirement benefits
- b. To enhance the relevance and representational faithfulness of the employer's statement of financial position by including a measure of the obligation to provide postretirement benefits based on a mutual understanding between the employer and its employees of the terms of the underlying plan
- c. To enhance the ability of users of the employer's financial statements to understand the extent and effects of the employer's undertaking to provide postretirement benefits to its employees by disclosing relevant information about the obligation and cost of the postretirement benefit plan and how those amounts are measured
- d. To improve the understandability and comparability of the amounts reported by requiring employers with similar plans to use the same method to measure their accumulated postretirement benefit obligations and the related costs of the postretirement benefits.

**Similarity to Pension Accounting**

The provisions of this Statement are similar, in many respects, to those in FASB Statements No. 87, *Employers' Accounting for Pensions*, and No. 88, *Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits*. To the extent the promise to provide pension benefits and the promise to provide postretirement benefits are similar, the provisions of this Statement are similar to those prescribed by Statements 87 and 88; different accounting treatment is prescribed only when the Board has concluded that there is a compelling reason for different treatment. Appendix B identifies the major similarities and differences between this Statement and employers' accounting for pensions.

**Basic Tenets**

This Statement relies on a basic premise of generally accepted accounting principles that accrual accounting provides more relevant and useful information than does cash basis accounting. The

importance of information about cash flows or the funding of the postretirement benefit plan is not ignored. Amounts funded or paid are given accounting recognition as uses of cash, but the Board believes that information about cash flows alone is insufficient. Accrual accounting goes beyond cash transactions and attempts to recognize the financial effects of nontcash transactions and events as they occur. Recognition and measurement of the accrued obligation to provide postretirement benefits will provide users of financial statements with the opportunity to assess the financial consequences of employers' compensation decisions.

In applying accrual accounting to postretirement benefits, this Statement adopts three fundamental aspects of pension accounting: delayed recognition of certain events, reporting net cost, and offsetting liabilities and related assets.

*Delayed recognition* means that certain changes in the obligation for postretirement benefits, including those changes arising as a result of a plan initiation or amendment, and certain changes in the value of plan assets set aside to meet that obligation are not recognized as they occur. Rather, those changes are recognized systematically over future periods. All changes in the obligation and plan assets ultimately are recognized unless they are first reduced by other changes. The changes that have been identified and quantified but not yet recognized in the employer's financial statements as components of net periodic postretirement benefit cost and as a liability or asset are disclosed.

*Net cost* means that the recognized consequences of events and transactions affecting a postretirement benefit plan are reported as a single amount in the employer's financial statements. That single amount includes at least three types of events or transactions that might otherwise be reported separately. Those events or transactions—exchanging a promise of deferred compensation in the form of postretirement benefits for employee service, the interest cost arising from the passage of time until those benefits are paid, and the returns from the investment of plan assets—are disclosed separately as components of net periodic postretirement benefit cost.

*Offsetting* means that plan assets restricted for the payment of postretirement benefits offset the accumulated postretirement benefit obligation in determining amounts recognized in the employer's statement of financial position and that the return on those plan assets offsets postretirement benefit cost in the

employer's statement of income. That offsetting is reflected even though the obligation has not been settled, the investment of the plan assets may be largely controlled by the employer, and substantial risks and rewards associated with both the obligation and the plan assets are borne by the employer.

**Recognition and Measurement**

The Board is sensitive to concerns about the reliability of measurements of the postretirement health care benefit obligation. The Board recognizes that limited historical data about per capita claims costs are available and that actuarial practice in this area is still developing. The Board has taken those factors into consideration in its decisions to delay the effective date for this Statement, to emphasize disclosure, and to permit employers to phase in recognition of the transition obligation in their statements of financial position. However, the Board believes that those factors are insufficient reason not to use accrual accounting for postretirement benefits in financial reporting. With increased experience, the reliability of measures of the obligation and cost should improve.

An objective of this Statement is that the accounting reflect the terms of the exchange transaction that takes place between an employer that provides postretirement benefits and the employees who render services in exchange for those benefits. Generally the extant written plan provides the best evidence of that exchange transaction. However, in some situations, an employer's cost-sharing policy, as evidenced by past practice or by communication of intended changes to a plan's cost-sharing provisions, or a past practice of regular increases in certain monetary benefits may indicate that the substantive plan—the plan as understood by the parties to the exchange transaction—differs from the extant written plan. The substantive plan is the basis for the accounting.

This Statement requires that an employer's obligation for postretirement benefits expected to be provided to or for an employee be fully accrued by the date that employee attains full eligibility for all of the benefits expected to be received by that employee, any beneficiaries, and covered dependents (the full eligibility date), even if the employee is expected to render additional service beyond that date. That accounting reflects the fact that at the full eligibility date the employee has provided all of the service necessary to earn the right to receive all of the benefits that employee is expected to receive under the plan.

The beginning of the attribution (accrual) period is the employee's date of hire unless the plan only grants credit for service from a later date, in which case the benefits are generally attributed from the beginning of that credited service period. An equal amount of the expected retirement benefit obligation is attributed to each year of service in the attribution period unless the plan attributes a disproportionate share of the credited benefits to employees' early years of service. The Board concluded that, like accounting for other deferred compensation agreements, accounting for postretirement benefits should reflect the explicit or implicit contract between the employer and its employees.

**Simple Method**

The Board believes that understandability, comparability, and usefulness of financial information are improved by narrowing the use of alternative accounting methods that do not reflect different facts and circumstances. The Board has been unable to identify circumstances that would make it appropriate for different employers to use fundamentally different accounting methods or measurement techniques for similar postretirement benefit plans or for a single employer to use fundamentally different methods or measurement techniques for different plans. As a result, a single method is prescribed for measuring and recognizing an employer's accumulated postretirement benefit obligation.

**Amendment to Opinion 12**

An employer's practice of providing postretirement benefits to selected employees under individual contracts, with specific terms determined on an individual-by-individual basis, does not constitute a postretirement benefit plan under this Statement. This Statement amends APB Opinion No. 12, *Omnibus Opinion - 1987*, to explicitly require that an employer's obligation under deferred compensation contracts be accrued following the terms of the individual contract over the required service periods to the date the employee is fully eligible for the benefits.

**Transition**

Unlike the effects of most other accounting changes, a transition obligation for postretirement benefits generally reflects, to a considerable extent, the failure to accrue the accumulated postretirement benefit obligation in earlier periods as it arose rather than the effects of a change from one acceptable accrual method of accounting to another. The

Board believes that accounting for transition from one method of accounting to another is a practical matter and that a major objective of that accounting is to minimize the cost and mitigate the disruption to the extent possible without unduly compromising the ability of financial statements to provide useful information.

This Statement measures the transition obligation as the unfunded and unrecognized accumulated postretirement benefit obligation for all plan participants. Two options are provided for recognizing that transition obligation. An employer can choose to immediately recognize the transition obligation as the effect of an accounting change, subject to certain limitations. Alternatively, an employer can choose to recognize the transition obligation in the statement of financial position and statement of income on a delayed basis over the plan participants' future service periods, with disclosure of the unrecognized amount. However, that delayed recognition cannot result in less rapid recognition than accounting for the transition obligation on a pay-as-you-go basis.

**Effective Dates**

This Statement generally is effective for fiscal years beginning after December 15, 1992, except that the application of this Statement to plans outside the United States and certain small, nonpublic employers is delayed to fiscal years beginning after December 15, 1994. The amendment of Opinion 12 is effective for fiscal years beginning after March 15, 1991.

The Board appreciates the contributions of the many people and organizations that assisted the Board in its research on this project.

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE  
INSURANCE PLAN**

Report on  
Financial Accounting Standards No. 106  
Fiscal Year Ending December 31, 1994

April 4, 1994

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*Wyatt*

April 4, 1994

Ms. Shari N. Miller  
Controller  
Avatar Utilities, Inc.  
8th Floor  
255 Alhambra Circle  
Coral Gables, Florida 33134

Dear Shari:

**Actuarial Report on SFAS No. 106**

Effective for the fiscal year beginning January 1, 1993, Avatar Utilities, Inc. adopted the accounting rules of SFAS No. 106 for reporting financial information with respect to the Avatar Utilities, Inc. Retiree Medical and Life Insurance Plan. The Wyatt Company has been retained by the plan sponsor to prepare this report. The purpose of this report is to provide the information applicable for determining the accounting information including the fiscal year expense and projected disclosures as of December 31, 1994.

Actuarial computations under SFAS No. 106 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been made on a basis consistent with our understanding of SFAS No. 106. Determinations for purposes other than meeting employer financial accounting requirements may produce results that are significantly different than those shown herein.

The calculations have been performed assuming that no curtailment occurred as a result of the sale of several divisions of Avatar Utilities, Inc. If you have any questions regarding this report, please do not hesitate to contact us.

Sincerely,

  
Wallace W. Wilson, F.S.A.

Actuary

  
Lawrence F. Wilson, A.S.A.

Actuary

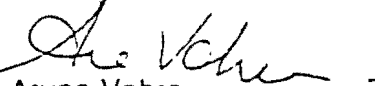
  
Aruna Vohra  
Group Benefits Consultant



TABLE I

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Summary of Key SFAS #106 Items from January 1, 1994 Measurement

	<u>Group 1 AUI</u>	<u>Group 2 AUSI</u>	<u>Group 3 CWSI</u>	<u>Group 4 FCWC</u>	<u>Group 5 PUI</u>	<u>Total</u>
Participants						
1. Active participants	9	8	10	119	18	164
2. Retirees	0	0	2	13	0	15
Not Periodic Post-retirement Benefit Expense	\$ 52,652	\$ 33,274	\$ 42,722	\$ 522,464	\$ 67,373	\$ 710,485
Accumulated Post-retirement Benefit Obligation (APBO)	\$ 227,024	\$ 148,929	\$ 277,700	\$ 2,522,704	\$ 257,687	\$ 3,434,924
Expected Post-retirement Benefit Obligation (EPBO)	\$ 398,609	\$ 319,826	\$ 431,843	\$ 4,951,236	\$ 693,333	\$ 6,794,847
Outstanding Transition Obligation	\$ 225,850	\$ 151,326	\$ 411,831	\$ 1,985,929	\$ 172,791	\$ 2,947,727
Accrued Post-retirement Benefit Liability End of Year	\$ 113,112	\$ 76,299	\$ 123,258	\$ 901,637	\$ 126,410	\$ 1,340,716

*Wyatt*

TABLE II

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Calculation of Net Periodic Expense Post-retirement Benefit  
For 1994 Fiscal Year

	<u>Group 1 AUI</u>	<u>Group 2 AUSI</u>	<u>Group 3 CWSI</u>	<u>Group 4 FCWC</u>	<u>Group 5 PUI</u>	<u>Total</u>
<b>Service Cost</b>						
1. Service cost on January 1, 1994	\$ 24,237	\$ 14,577	\$ 14,816	\$ 202,635	\$ 34,902	\$ 291,167
2. Interest for one year	<u>1,939</u>	<u>1,166</u>	<u>1,185</u>	<u>16,211</u>	<u>2,792</u>	<u>23,293</u>
3. Total service cost (1. + 2.)	\$ 26,176	\$ 15,743	\$ 16,001	\$ 218,846	\$ 37,694	\$ 314,460
<b>Interest Cost</b>						
1. Interest on APBO	\$ 18,226	\$ 11,914	\$ 22,216	\$ 201,823	\$ 20,615	\$ 274,794
2. Interest on expected distributions	<u>19</u>	<u>0</u>	<u>517</u>	<u>2,728</u>	<u>30</u>	<u>3,294</u>
3. Difference (1. - 2.)	\$ 18,207	\$ 11,914	\$ 21,699	\$ 199,095	\$ 20,585	\$ 271,500
<b>Net Amortization and Deferral</b>						
1. Amortization of transition liability	\$ 11,087	\$ 7,965	\$ 21,675	\$ 104,523	\$ 9,094	\$ 155,144
2. Amortization of unrecognized net (gain) or loss	(3,610)	(2,340)	(16,653)	0	0	(22,619)
3. Amortization of unrecognized prior service cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4. Total (1. + 2. + 3.)	\$ 8,269	\$ 5,617	\$ 5,022	\$ 104,523	\$ 9,094	\$ 132,525

*Wyatt*

TABLE II  
(continued two)

AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN

Calculation of Net Periodic Expense Post-retirement Benefit  
For 1994 Fiscal Year

	<u>Group 1</u> <u>AUI</u>	<u>Group 2</u> <u>AUSI</u>	<u>Group 3</u> <u>CWSI</u>	<u>Group 4</u> <u>FCWC</u>	<u>Group 5</u> <u>PUI</u>	<u>Total</u>
Summary of Net Periodic Pension Expense						
1. Service cost (A. 3.)	\$ 26,176	\$ 15,743	\$ 16,001	\$ 210,846	\$ 37,694	\$ 314,460
2. Interest cost (B. 3.)	10,207	11,914	21,699	199,095	20,505	271,500
3. Net amortization and deferral (C. 4.)	<u>0,269</u>	<u>5,617</u>	<u>5,022</u>	<u>104,523</u>	<u>9,094</u>	<u>132,525</u>
4. Total post-retirement benefit expense	\$ 52,652	\$ 33,274	\$ 42,722	\$ 522,464	\$ 67,373	\$ 710,405

TABLE III

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Reconciliation of Post-Retirement Benefit Asset (Cost)

	<u>Group 1 AUI</u>	<u>Group 2 AUSI</u>	<u>Group 3 CWSI</u>	<u>Group 4 FCWC</u>	<u>Group 5 PUI</u>	<u>Total</u>
Projected Fiscal Year Ending December 31, 1993						
1. Net post-retirement benefit asset (unfunded accrued liability) at beginning of year	Nil	Nil	Nil	Nil	Nil	Nil
2. Net periodic post-retire- ment benefit cost	\$ 60,937	\$ 43,025	\$ 96,833	\$ 482,499	\$ 59,779	\$ 743,073
3. Contributions during year	\$ 0	\$ 0	\$ 3,361	\$ 35,125	\$ 0	\$ 38,486
4. Net post-retirement benefit asset (unfunded accrued liability) at end of year (1. - 2. + 3.)	\$ (60,937)	\$ (43,025)	\$ (93,472)	\$ (447,374)	\$ (59,779)	\$ (704,587)

TABLE III  
(continued two)

AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN

Reconciliation of Post-Retirement Benefit Asset (Cost)

	<u>Group 1</u> AUI	<u>Group 2</u> AUSI	<u>Group 3</u> CWSI	<u>Group 4</u> FCWC	<u>Group 5</u> PUJ	<u>Total</u>
Fiscal Year Ending December 31, 1994						
1. Net post-retirement benefit asset (unfunded accrued liability at beginning of year)	\$ (60,937)	\$ (43,025)	\$ (93,472)	\$ (447,374)	\$ (59,779)	\$ (704,587)
2. Net periodic post-retirement benefit expense for year	\$ 52,652	\$ 33,274	\$ 42,722	\$ 522,464	\$ 67,373	\$ 710,405
3. Contributions during year	\$ 477	\$ 0	\$ 12,936	\$ 68,201	\$ 742	\$ 82,356
4. Net post-retirement benefit asset (unfunded accrued liability) at end of year (1. - 2. + 3.)	\$ (113,112)	\$ (76,299)	\$ (123,258)	\$ (901,637)	\$ (126,410)	\$ (1,340,716)

TABLE IV

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Amortization Bases Under SFAS No. 106 as of January 1, 1994

<u>Source</u>	<u>Date Established</u>	<u>Original Amount</u>	<u>Balance on January 1, 1994</u>	<u>Amortization Payment</u>
Net Transition Obligation/Asset				
(1) AUI	January 1, 1993	\$ 237,737	\$ 225,850	\$ 11,887
(2) AUSI	January 1, 1993	159,291	151,326	7,965
(3) CWSI	January 1, 1993	433,506	411,831	21,675
(4) FCWC	January 1, 1993	2,090,452	1,905,929	104,523
(5) PUI	January 1, 1993	<u>181,885</u>	<u>172,791</u>	<u>9,094</u>
Total		\$ 3,102,871	\$ 2,947,727	\$ 155,144
Net (Gain) or Loss Outside Corridor				
(1) AUI	January 1, 1994	\$ (35,019)	\$ (35,019)	\$ (3,618)
(2) AUSI	January 1, 1994	(30,529)	(30,529)	(2,348)
(3) CWSI	January 1, 1994	(199,311)	(199,311)	(16,653)
(4) FCWC	January 1, 1994	0	0	0
(5) PUI	January 1, 1994	<u>0</u>	<u>0</u>	<u>0</u>
Total		\$ (264,859)	\$ (264,859)	\$ (22,619)
Total				
(1) AUI	N	N	N	\$ 8,269
(2) AUSI	o	o	o	5,617
(3) CWSI	l	l	l	5,022
(4) FCWC				104,523
(5) PUI	Applicable	Applicable	Applicable	<u>9,094</u>
Total				\$ 132,525

*Wyatt*

TABLE V

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Development of Projected Year End Benefit Obligations

	<u>Group 1 AUI</u>	<u>Group 2 AUSI</u>	<u>Group 3 CWSI</u>	<u>Group 4 FCWC</u>	<u>Group 5 PUI</u>	<u>Total</u>
APBO on January 1, 1994	\$ 227,024	\$ 140,929	\$ 277,700	\$ 2,522,704	\$ 257,607	\$ 3,434,924
Interest to year end	\$ 18,226	\$ 11,914	\$ 22,216	\$ 201,023	\$ 20,616	\$ 274,795
Service cost at year end	\$ 26,176	\$ 15,743	\$ 16,001	\$ 210,046	\$ 37,694	\$ 314,460
Expected distributions during period	\$ 477	\$ 0	\$ 12,936	\$ 60,201	\$ 742	\$ 82,356
Interest on expected distributions	\$ 19	\$ 0	\$ 517	\$ 2,720	\$ 30	\$ 3,294
APBO on December 31, 1994 (A. + B. + C. - D. - E.)	\$ 271,730	\$ 176,506	\$ 302,464	\$ 2,872,524	\$ 315,225	\$ 3,930,529

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## TABLE VI-A

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Projected December 31, 1994 Disclosure for SFAS No. 106 - AUI

The Company sponsors a defined benefit post retirement plan that covers both salaried and nonsalaried employees. The plan provides medical and life insurance benefits. The post-retirement medical and life insurance plan is non-contributory.

The Company's funding policy for its post retirement plans is to fund on a pay-as-you-go basis.

The following table sets forth the plan's projected funded status as of December 31, 1994:

A.	Accumulated post-retirement benefit obligation:		
	- Retirees	\$	0
	- Fully eligible active plan participants		76,859
	- Other active plan participants		194,871
	Total	\$	271,730
B.	Plan assets at fair value	\$	0
C.	Accumulated post-retirement benefit obligation in excess of plan assets	\$	(271,730)
D.	Unrecognized net (gain) or losses from past experience different from that assumed and from changes in assumptions		(55,345)
E.	Prior service cost not yet recognized in net periodic post-retirement benefit cost		0
F.	Unrecognized transition obligation		213,963
G.	Accrued post-retirement benefit cost (liability)	\$	(113,112)
H.	Net periodic post-retirement benefit cost for fiscal year ending in 1994 included the following components:		
	1. Service cost	\$	26,176
	2. Interest cost on accumulated post-retirement benefit obligation		18,207
	3. Actual return on plan assets		0
	4. Amortization of transition obligation over 20 years		11,887
	5. Net amortization and deferral		(3,618)
	6. Net periodic post-retirement benefit expense	\$	52,652



10

TABLE VI-A  
(continued two)

For measurement purposes, a 12 percent annual rate of increase in the per capita cost of covered health care benefits was assumed for 1994; the rate was assumed to decrease gradually to 6 percent for 2000 and remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care cost trend rates by 1 percentage point in each year would increase the accumulated post-retirement benefit obligation as of December 31, 1994 by \$49,648 and the aggregate of the service and interest cost components of net periodic post-retirement benefit expense for the year then ended by \$8,800.

The weighted average discount rate used in determining the accumulated post-retirement benefit obligation is 8 percent.

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## TABLE VI-B

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Projected December 31, 1994 Disclosure for SFAS No. 106 - AUSI

The Company sponsors a defined benefit post retirement plan that covers both salaried and nonsalaried employees. The plan provides medical and life insurance benefits. The post-retirement medical and life insurance plan is non-contributory.

The Company's funding policy for its post retirement plans is to fund on a pay-as-you-go basis.

The following table sets forth the plan's projected funded status as of December 31, 1994:

A. Accumulated post-retirement benefit obligation:		
- Retirees	\$	0
- Fully eligible active plan participants		0
- Other active plan participants		<u>176,586</u>
Total	\$	176,586
 B. Plan assets at fair value	 \$	 0
 C. Accumulated post-retirement benefit obligation in excess of plan assets	 \$	 (176,586)
 D. Unrecognized net (gain) or losses from past experience different from that assumed and from changes in assumptions		 (43,074)
 E. Prior service cost not yet recognized in net periodic post-retirement benefit cost		 0
 F. Unrecognized transition obligation		 143,361
 G. Accrued post-retirement benefit cost (liability)	 \$	 (76,299)
 H. Net periodic post-retirement benefit cost for fiscal year ending in 1994 included the following components:		
1. Service cost	\$	15,743
2. Interest cost on accumulated post-retirement benefit obligation		11,914
3. Actual return on plan assets		0
4. Amortization of transition obligation over 20 years		7,965
5. Net amortization and deferral		<u>(2,348)</u>
6. Net periodic post-retirement benefit expense	\$	33,274

12

TABLE VI-B  
(continued two)

For measurement purposes, a 12 percent annual rate of increase in the per capita cost of covered health care benefits was assumed for 1994; the rate was assumed to decrease gradually to 6 percent for 2000 and remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care cost trend rates by 1 percentage point in each year would increase the accumulated post-retirement benefit obligation as of December 31, 1994 by \$45,680 and the aggregate of the service and interest cost components of net periodic post-retirement benefit expense for the year then ended by \$7,303.

The weighted average discount rate used in determining the accumulated post-retirement benefit obligation is 8 percent.

13

## TABLE VI-C

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Projected December 31, 1994 Disclosure for SFAS No. 106 - CWSI

The Company sponsors a defined benefit post retirement plan that covers both salaried and nonsalaried employees. The plan provides medical and life insurance benefits. The post-retirement medical and life insurance plan is non-contributory.

The Company's funding policy for its post retirement plans is to fund on a pay-as-you-go basis.

The following table sets forth the plan's projected funded status as of December 31, 1994:

A. Accumulated post-retirement benefit obligation:		
- Retirees	\$	96,417
- Fully eligible active plan participants		56,518
- Other active plan participants		<u>149,529</u>
Total	\$	302,464
 B. Plan assets at fair value	 \$	 0
 C. Accumulated post-retirement benefit obligation in excess of plan assets	 \$	 (302,464)
 D. Unrecognized net (gain) or losses from past experience different from that assumed and from changes in assumptions		 (210,950)
 E. Prior service cost not yet recognized in net periodic post-retirement benefit cost		 0
 F. Unrecognized transition obligation		 390,156
 G. Accrued post-retirement benefit cost (liability)	 \$	 (123,258)
 H. Net periodic post-retirement benefit cost for fiscal year ending in 1994 included the following components:		
1. Service cost	\$	16,001
2. Interest cost on accumulated post-retirement benefit obligation		21,699
3. Actual return on plan assets		0
4. Amortization of transition obligation over 20 years		21,675
5. Net amortization and deferral		<u>(16,653)</u>
 6. Net periodic post-retirement benefit expense	 \$	 42,722

14

TABLE VI-C  
(continued two)

For measurement purposes, a 12 percent annual rate of increase in the per capita cost of covered health care benefits was assumed for 1994; the rate was assumed to decrease gradually to 6 percent for 2000 and remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care cost trend rates by 1 percentage point in each year would increase the accumulated post-retirement benefit obligation as of December 31, 1994 by \$50,515 and the aggregate of the service and interest cost components of net periodic post-retirement benefit expense for the year then ended by \$7,531.

The weighted average discount rate used in determining the accumulated post-retirement benefit obligation is 8 percent.

15

## TABLE VI-D

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Projected December 31, 1994 Disclosure for SFAS No. 106 - FCWC

The Company sponsors a defined benefit post retirement plan that covers both salaried and nonsalaried employees. The plan provides medical and life insurance benefits. The post-retirement medical and life insurance plan is non-contributory.

The Company's funding policy for its post retirement plans is to fund on a pay-as-you-go basis.

The following table sets forth the plan's projected funded status as of December 31, 1994:

A. Accumulated post-retirement benefit obligation:		
- Retirees	\$	670,388
- Fully eligible active plan participants		635,194
- Other active plan participants		<u>1,566,942</u>
Total	\$	2,872,524
 B. Plan assets at fair value	 \$	 0
 C. Accumulated post-retirement benefit obligation in excess of plan assets	 \$	 (2,872,524)
 D. Unrecognized net (gain) or losses from past experience different from that assumed and from changes in assumptions		 89,481
 E. Prior service cost not yet recognized in net periodic post-retirement benefit cost		 0
 F. Unrecognized transition obligation		 1,881,406
 G. Accrued post-retirement benefit cost (liability)	 \$	 (901,637)
 H. Net periodic post-retirement benefit cost for fiscal year ending in 1994 included the following components:		
1. Service cost	\$	218,846
2. Interest cost on accumulated post-retirement benefit obligation		199,095
3. Actual return on plan assets		0
4. Amortization of transition obligation over 20 years		104,523
5. Net amortization and deferral		<u>0</u>
6. Net periodic post-retirement benefit expense	\$	522,464

16

TABLE VI-D  
(continued two)

For measurement purposes, a 12 percent annual rate of increase in the per capita cost of covered health care benefits was assumed for 1994; the rate was assumed to decrease gradually to 6 percent for 2000 and remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care cost trend rates by 1 percentage point in each year would increase the accumulated post-retirement benefit obligation as of December 31, 1994 by \$532,848 and the aggregate of the service and interest cost components of net periodic post-retirement benefit expense for the year then ended by \$94,228.

The weighted average discount rate used in determining the accumulated post-retirement benefit obligation is 8 percent.

17

## TABLE VI-E

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Projected December 31, 1994 Disclosure for SFAS No. 106 - PUI

The Company sponsors a defined benefit post retirement plan that covers both salaried and nonsalaried employees. The plan provides medical and life insurance benefits. The post-retirement medical and life insurance plan is non-contributory.

The Company's funding policy for its post retirement plans is to fund on a pay-as-you-go basis.

The following table sets forth the plan's projected funded status as of December 31, 1994:

A. Accumulated post-retirement benefit obligation:		
- Retirees	\$	0
- Fully eligible active plan participants		96,250
- Other active plan participants		<u>218,975</u>
Total	\$	315,225
 B. Plan assets at fair value	 \$	 0
 C. Accumulated post-retirement benefit obligation in excess of plan assets	 \$	 (315,225)
 D. Unrecognized net (gain) or losses from past experience different from that assumed and from changes in assumptions		 25,118
 E. Prior service cost not yet recognized in net periodic post-retirement benefit cost		 0
 F. Unrecognized transition obligation		 163,697
 G. Accrued post-retirement benefit cost	 \$	 (126,410)
 H. Net periodic post-retirement benefit cost for fiscal year ending in 1994 included the following components:		
1. Service cost	\$	37,694
2. Interest cost on accumulated post-retirement benefit obligation		20,585
3. Actual return on plan assets		0
4. Amortization of transition obligation over 20 years		9,094
5. Net amortization and deferral		<u>0</u>
6. Net periodic post-retirement benefit expense	\$	67,373



18

TABLE VI-E  
(continued two)

For measurement purposes, a 12 percent annual rate of increase in the per capita cost of covered health care benefits was assumed for 1994; the rate was assumed to decrease gradually to 6 percent for 2000 and remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the amounts reported. To illustrate, increasing the assumed health care cost trend rates by 1 percentage point in each year would increase the accumulated post-retirement benefit obligation as of December 31, 1994 by \$73,063 and the aggregate of the service and interest cost components of net periodic post-retirement benefit expense for the year then ended by \$15,044.

The weighted average discount rate used in determining the accumulated post-retirement benefit obligation is 8 percent.

TABLE VII

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Participant Data

	<u>Group 1 AUI</u>	<u>Group 2 AUSI</u>	<u>Group 3 CWSI</u>	<u>Group 4 FCWC</u>	<u>Group 5 PUI</u>	<u>Total/Average</u>
--	------------------------	-------------------------	-------------------------	-------------------------	------------------------	----------------------

Active Life Data

Total actives	9	8	10	119	18	164
Average age of actives	45.6 yrs	41.4 yrs	40.7 yrs	38.4 yrs	39.1 yrs	38.7 yrs
Average service of actives	8.5 yrs	9.9 yrs	8.8 yrs	6.4 yrs	6.0 yrs	6.3 yrs
Percent female	55.6%	50.0%	60.0%	19.3%	16.7%	25.0%

Retired Life Data

Retirees under 65	0	0	1	1	0	2
Retirees over 65	0	0	1	12	0	13
Total retirees	0	0	2	13	0	15
Average age of retirees	N/A	N/A	66.5 yrs	72.3 yrs	N/A	71.0 yrs

20

## TABLE VIII

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Actuarial Cost Method

**A. Projected Unit Credit Cost Method**

The liabilities were valued using the Projected Unit Credit Cost Method.

This method first calculates the Expected Post-retirement Benefit Obligation (EPBO) the same for all participants:

1. the expected benefit amount in each future year  
times
2. the probability of reaching each future year and incurring a benefit payment  
times
3. the discount factor from each future year to the valuation date.

The EPBO is then apportioned to years, based on the ratio of:

$$\frac{\text{service to valuation date}}{\text{service to full eligibility date}}$$

This portion of the EPBO is known as the Accumulated Post-retirement Benefit Obligation (APBO). For current retirees, APBO is the EPBO.

The Service Cost is then determined as the EPBO times the ratio of:

$$\frac{\text{additional service accrued over the coming year}}{\text{service to full eligibility date}}$$

For current retirees and for employees who have reached full eligibility date, the service cost is zero.

**B. Development of Initial Employer Claim Cost**

The methodology used is a net premium method where claims and expenses are calculated and projected forward.

TABLE VIII  
(continued two)

We used a net premium methodology to estimate Avatar's retiree plan costs. Avatar has 164 active employees and 15 retirees covered under the insured medical plan. The retiree costs are not considered credible, since they are based on only 15 retirees. Also, since we can expect fluctuations in active experience from year to year due to the size of the group and the impact of large severe claims, a projection based only on active claims would not be credible. We therefore used national retiree costs adjusted for Avatar's plan design and demographics.

We input Avatar's active employee demographics, employee locations and plan design in our pricing model and calibrated the model's claim costs to Avatar's experience. We then adjusted our retiree pricing model by the active plan calibration. Finally, we input Avatar's plan design and retiree locations in the adjusted retiree pricing model to obtain starting claims costs.

The resulting per covered person 1994 estimated costs were as follows:

<u>Ages</u>	<u>Male</u>	<u>Female</u>
50 - 54	\$ 3,266	\$ 2,860
55 - 59	4,243	3,479
60 - 64	5,635	4,679
65 - 69	1,341	1,142
70 - 74	1,799	1,471
75 - 79	2,070	1,673
80 - 84	2,197	1,858
85 and over	2,249	1,929

When these starting costs are multiplied by the current retirees and spouses and reduced by 13% trend, they produce a claim cost of \$45,735 for 1993. The corresponding incurred claim cost for these same retirees was \$27,258 in 1993 and \$36,610 in 1992.

22

## TABLE IX

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Actuarial Assumptions under SFAS No. 106

**A. HEALTH CARE TREND RATE**

<u>Year</u>	<u>% Increase</u>
1994	12%
1995	11%
1996	10%
1997	9%
1998	8%
1999	7%
2000 and thereafter	6%

**B. DISCOUNT RATE**

8%, compounded annually

**C. ASSUMED 1994 CLAIM COSTS (Per Person)**

<u>Ages</u>	<u>Male</u>	<u>Female</u>
50 - 54	\$ 3,266	\$ 2,860
55 - 59	4,243	3,479
60 - 64	5,635	4,679
65 - 69	1,341	1,142
70 - 74	1,799	1,471
75 - 79	2,070	1,673
80 - 84	2,197	1,858
85 & over	2,249	1,929

23

TABLE IX  
(continued two)

D. ALLOWANCES FOR EXPENSES

Expenses of 16% of 1993 claim costs was included in the calculation for insurance carrier retention and pooling charges based upon Pacific Mutual illustrative data. The expense is assumed to increase by 3.0% per annum. Expenses of 5% of claim costs were included in the calculation for life insurance benefits.

E. MORTALITY

The 1951 Group Annuity Male Mortality Table projected to 1970 by Scale C set back one year is used for males. The same table with ages set back six years is used for females.

F. PARTICIPANT TERMINATION RATES

Termination rates as used for the pension plan valuation in accordance with the following illustrative schedule:

<u>Age</u>	<u>Terminations Per 100 Participants</u>	
	<u>Males</u>	<u>Females</u>
25	9.6	17.4
35	5.5	11.3
45	2.8	6.1
55	0.5	0.9

G. FULL ELIGIBILITY

Attainment of age 55 years and completion of 10 years of service but not later than age 65 years.

TABLE IX  
(continued three)

H. ASSUMED RETIREMENT RATES

<u>Age</u>	<u>% Retiring</u>
55	20%
56	10%
57	10%
58	10%
59	10%
60	15%
61	10%
62	25%
63	10%
64	10%
65	100%

I. PERCENTAGE MARRIED AT FULL ELIGIBILITY DATE

Seventy-five percent of future retirees will have dependent coverage (25% will have single coverage). Female spouses are assumed to be three years younger than male spouses.

J. ASSUMED CONTRIBUTIONS/CLAIMS

Contributions are assumed to be equal to claims paid uniformly during year.

K. VALUE OF ASSETS

Plan is unfunded.

## TABLE X

**AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLAN**

Outline of Plan Benefits

**MEDICAL BENEFITS**

**Active Employees**

Eligibility	All full-time employees after completing 3 months of employment
Deductible	\$100 individual, 3 per family
Coinsurance	PPO hospital and physician 90%, Non-PPO and other charges 80%
Out-of-Pocket Limit	Once \$2,500 of charges are paid at less than 100% coinsurance, remainder of charges are paid at 100% (except mental & nervous)
Inpatient Mental/Nervous	50% - 60 days/year
Inpatient Alcohol & Drug	90% PPO, 80% other - 30 days
Outpatient Mental/Nervous and Outpatient Alcohol/Drug	50% - \$40/visit, \$2,000/year separate maximums
Other Provisions	Accident benefit \$300 Outpatient surgery \$200
Cost Containment Features	Pre-certification Pre-admission testing - 100%, no deductible Second surgical opinion - 100%, no deductible Hospice Care - 100%, no deductible Physical Exams, 100%, no deductible
Lifetime Maximum	\$1 million.
Employee Contributions	None
Carrier	Pacific Mutual
Coordination of Benefits	100% COB



TABLE X  
(continued two)LIFE INSURANCE BENEFITS

\$5,000

Retired Employees

Eligibility	All full-time employees who retire with at least 10 years of service and in accordance with the Avatar retirement program
Benefits	All covered expenses payable as indicated in the active medical plan. Coordination with medicare benefits when applicable.
Retiree Contributions	None

## TABLE XI

AVATAR UTILITIES, INC.  
RETIREE MEDICAL AND LIFE INSURANCE PLANGlossary of Terms***Accumulated post-retirement benefit obligation***

The actuarial present value of benefits attributed to employee service rendered before a particular date.

***Expected post-retirement benefit obligation***

The actuarial present value as of a particular date of the benefit expected to be paid to or for an employee, the employee's beneficiaries, and any covered dependents pursuant to the terms of the post-retirement benefit plan.

***Net periodic post-retirement benefit cost***

The amount recognized in an employer's financial statements as the cost of a post-retirement benefit plan for a period. Components of net periodic post-retirement benefit cost include service cost, interest cost, actual return on plan assets, amortization of gain or loss, amortization of unrecognized prior service cost, and amortization of the unrecognized transition obligation or asset.

***Prior service cost***

The cost of benefit improvements attributable to plan participants' prior service pursuant to a plan amendment or a plan initiation that provides benefits in exchange for plan participant's prior service.

***Service Cost***

The portion of the expected post-retirement benefit obligation attributed to employee service during a period.

***Transition asset (obligation)***

The unrecognized amount, as of the date this Statement is initially applied, of (a) the fair value of plan assets plus any recognized accrued post-retirement benefit cost or less any recognized prepaid post-retirement benefit cost in excess of (b) the accumulated post-retirement benefit obligation.

TABLE XI  
(continued two)

***Unfunded accumulated post-retirement benefit obligation***

The accumulated post-retirement benefit obligation in excess of the fair value of plan assets.

***Unrecognized net gain or loss***

The cumulative net gain or loss that has not been recognized as a part of net periodic post-retirement benefit cost.

***Unrecognized transition asset (obligation)***

The portion of the transition asset (obligation) that has not been recognized either immediately as the effect of a change in accounting or on a delayed basis as a part of net periodic post-retirement benefit cost.

File: NFM106  
LC 1/95

FLORIDA CITIES WATER COMPANY  
N FT MYERS DIV. - WASTEWATER  
1995 RATE CASE  
ESTIMATED 1995 FASB 106 EXPENSE

Printed: 03/16/95

Line  
No.

1 Expense Adjustment due to the effect of FASB 106 (Employers accounting for  
2 postretirement benefits other than pensions) and the Wyatt Actuarial Study dated  
3 4/4/94 for the year ending 12/31/94 and budget workpapers.  
4

5 TOTAL ESTIMATED 1995 FASB 106 COST:

% ALLOCATED  
(See note x.)

	% ALLOCATED		
CAPITALIZED & OTHER	19.0%	\$101,802	
EXPENSE	81.0%	434,000	A.
TOTAL ESTIMATED 1995 FASB 106 COST	100.0%	\$535,802	

17 1995 ESTIMATED EXPENSE ALLOCATED:

	BUDGETED PAYROLL TO EXPENSE	ALLOCATION FACTOR (B)	ANNUAL (A x B)
N FT MYERS WATER	\$218,000	0.067849	29,447
WASTEWATER	258,000	0.080299	34,850
S FT MYERS WATER	782,000	0.243386	105,630
WASTEWATER	419,000	0.130408	56,597
GOLDEN GATE WATER	187,000	0.058201	25,259
WASTEWATER	176,000	0.054777	23,773
BAREFOOT BAY WATER	202,000	0.062870	27,285
WASTEWATER	142,000	0.044195	19,181
CARROLLWOOD WATER	92,000	0.028634	12,427
WASTEWATER	58,000	0.018052	7,834
SARASOTA WATER	180,000	0.056022	24,314
WASTEWATER	499,000	0.155307	67,403
TOTAL 1995 ESTIMATED FASB 106 EXPENSE	\$3,213,000	1.000000	\$434,000

40 FOR N FT MYERS WATER..... \$29,447  
41  
42 FOR N FT MYERS WASTEWATER..... \$34,850  
43

45 Note x. 1995 LABOR TO EXP & OTHER

CAPITALIZED & OTHER	\$756,000	19.0%
EXPENSE	3,225,000	81.0%
TOTAL 1995 PAYROLL	\$3,981,000	100.0%

1 FLORIDA CITIES WATER COMPANY

2 NORTH FORT MYERS DIVISION

3 WASTEWATER OPERATIONS

4 Docket No. 950387-SU

5 TESTIMONY OF DOUGLAS R. YOUNG

6 Q. Please state your name and business address?

7 A. Douglas R. Young, 4837 Swift Road, Suite 100,  
8 Sarasota, Florida 34231

9 Q. What is your position with the petitioner, Florida  
10 Cities Water Company (FCWC)?

11 A. I am the Manager of Engineering and Construction.

12 Q. How long have you been Manager of Engineering and  
13 Construction?

14 A. Since April 1995.

15 Q. Would you describe your educational background and  
16 experience?

17 A. I graduated from the University of South Florida in  
18 April 1987 with a Bachelor of Science degree in Civil  
19 Engineering. After graduation, I worked as a project  
20 engineer and project manager with consulting  
21 engineering firms for 4 ½ years before joining FCWC as  
22 a Regional Engineer in January 1992. I was promoted  
23 to Manager of Engineering and Construction in April  
24 1995. I have been a Registered Professional Engineer  
25 in Florida since 1991. Exhibit \_\_ (DRY-1) provides a

1 summary of my work experience.

2 Q. What are your responsibilities as Manager of  
3 Engineering and Construction for FCWC?

4 A. I am responsible for engineering, permitting,  
5 construction, and scheduling on new projects along  
6 with modifications and approvals of changes to company  
7 standard specifications. I have been involved with  
8 construction of the Golden Gate Wastewater Treatment  
9 Plant (WWTP) expansion in Collier County, the Waterway  
10 Estates Advanced Wastewater Treatment Plant (AWTP)  
11 expansion in North Lee County, and the Barefoot Bay  
12 WWTP upgrade and associated reclaimed water facilities  
13 in Brevard County. Two regional engineers of FCWC  
14 report to me on matters concerning engineering and  
15 construction, and I have an assistant under my direct  
16 supervision.

17 Q. Have you submitted testimony to the Commission before?

18 A. Yes, regarding the Barefoot Bay water and wastewater  
19 facilities.

20 Q. What is the purpose of your testimony in this docket?

21 A. The purpose of my testimony is to describe the  
22 construction of the facility additions shown in the  
23 MFR (Exhibit \_\_\_\_ (LC-1)), Section A, Schedule A-3;  
24 and Section G, Schedules G-9, G-10, and G-11. I will  
25 also address wastewater system used and useful

1 presented in the MFR (Exhibit \_\_\_\_ (LC-1)), Section F,  
2 Schedules F-6 and F-7.

3 Q. What is included in the Waterway Estates AWTP  
4 expansion?

5 A. The AWTP expansion includes the necessary  
6 modifications and additions to increase the permitted  
7 capacity from 1.0 mgd to 1.25 mgd, provide high level  
8 disinfection, and convey reclaimed water to a golf  
9 course holding pond for reuse.

10 Additions include the following:

11 An influent structure with rotating drum  
12 screen;

13 Mixed liquor recycle pumps;

14 Centrifugal blower;

15 Chlorination facilities to provide high  
16 level disinfection to reclaimed water;

17 Reclaimed water transmission main;

18 Lime storage and feed facilities;

19 Yard piping;

20 Electrical work and controls for operation.

21 Modifications include:

22 Walkways over the digester and flow  
23 equalization tanks;

24 Additional air diffusers in aeration zones;

25 Checkered plate covers for the reaeration and

1                   disinfection tank.

2    Q.    Would you summarize the design and construction of the

3           AWTP expansion?

4    A.    Black & Veatch (B&V) prepared the preliminary

5           engineering design report under a contract with FCWC

6           dated April 20, 1992. Final design was performed

7           under a contract dated December 18, 1992. FCWC staff

8           reviewed plans and specifications when they were 50%,

9           90%, and 100% complete. The project consisted of two

10          parts, the AWTP expansion and reclaimed water

11          transmission facilities. McMahan Construction

12          Company, Inc. was the low bidder for the AWTP

13          expansion with a bid of \$1,209,000. Southwest Utility

14          Systems, Inc. was the low bidder for the reclaimed

15          water transmission facilities with a bid of \$95,000.

16          Notices to proceed were issued to both contractors on

17          December 19, 1994. The scheduled completion date for

18          the AWTP expansion was October 1, 1995. Completion of

19          the reclaimed water transmission facilities was

20          scheduled for May 2, 1995. Excessive rainfall and

21          delayed shipments from equipment suppliers have

22          delayed completion of the AWTP expansion. Completion

23          is expected by mid-January 1996. The reclaimed water

24          transmission facilities are complete.

25    Q.    How is the construction progress monitored?



1 A. Construction is closely monitored. B&V reviews shop  
2 drawings and makes periodic site visits to ensure  
3 compliance with construction plans and specifications.  
4 AWTP operators observe the construction daily. I make  
5 periodic site visits and receive feedback from B&V,  
6 the plant operators, and the regional and assistant  
7 regional engineers. I also attend monthly progress  
8 meetings at the AWTP with FCWC staff, the contractor,  
9 and B&V. The monthly progress meeting includes an  
10 inspection of the work with all parties present. Any  
11 deficiencies noted are brought to the attention of the  
12 contractor for corrective action.

13 Q. How are payments to the contractor determined?

14 A. The contractor submits pay requests to B&V. Each pay  
15 request is reviewed by B&V, FCWC regional engineer,  
16 FCWC division manager, FCWC regional manager, myself,  
17 and FCWC Vice President of Engineering and Operations,  
18 respectively. The pay request is checked against the  
19 work accomplished during the pay period, and approved  
20 or corrected. Payment is made only after all of the  
21 above sign the pay request.

22 Q. Will there be any change orders to the construction  
23 contract?

24 A. Yes. A final change order to the AWTP expansion  
25 contract will be prepared to address field changes

1 made to the digester piping. The change order will  
2 also extend the contract time to account for delays  
3 beyond the control of the contractor.

4 Q. Were there any other additions to the North Fort Myers  
5 wastewater facilities?

6 A. Yes. Other additions are shown in the MFR (Exhibit  
7 \_\_\_\_ (LC-1)), Section G, Schedules G-10 and G-11. An  
8 interior wall was constructed in the digester at the  
9 AWTP to provide storage after stabilization in  
10 compliance with the U.S. Environmental Protection  
11 Agency Part 503 residuals regulation. Components were  
12 also installed on the ultraviolet disinfection system  
13 at the AWTP to improve its effectiveness and maintain  
14 compliance with disinfection requirements. Two lift  
15 stations were renovated due to deterioration and/or  
16 hydraulic conditions.

17 Q. What percent used and useful will the North Fort Myers  
18 wastewater facilities be at the end of the test year?

19 A. As shown in the MFR (Exhibit \_\_\_\_ (LC-1)), Section F,  
20 Schedules F-6 and F-7, the North Fort Myers wastewater  
21 collection and treatment facilities will be 100% used  
22 and useful. Projects were undertaken to meet or  
23 maintain compliance with regulatory requirements. The  
24 projected maximum month average daily to the AWTP for  
25 the test year is 1.1753 mgd. Adding a margin reserve

1 of 0.0573 mgd yields a 1.2326 plant capacity. A 0.25  
2 mgd expansion is the most prudent and economical way  
3 to increase the WWEAWTP capacity from 1.0 mgd and meet  
4 customer demand requirements.

5 Q. Does this conclude your testimony?

6 A. Yes, it does.

DOUGLAS R. YOUNG, P.E.  
PROFESSIONAL WORK EXPERIENCE

**Florida Cities Water Company**

**Poinciana Utilities Inc.**

Sarasota, Florida

April 1995 - Present

*Manager - Engineering and Construction*

Responsible for engineering and construction review and contract administration for capital projects.

Kissimmee, Florida

1992 - April 1995

*Regional Engineer*

Responsible for planning and coordinating regional construction projects to assure compliance with Company standards, schedules and budgets. Also overseeing in-house design and interfacing with regulatory agencies relating to permits for regional water and wastewater facilities.

- \* **Barefoot Bay Wastewater Treatment Plant.** Designed replacement of air diffusers, walkways and handrails to improve plant performance and safety. Designed and obtained permit for construction of an effluent dechlorination system to meet regulatory requirements for surface water discharge.
- \* **Poinciana Wastewater Treatment Plant #1.** Designed and administered construction of an additional brush aerator to improve plant reliability. Managed construction of a sludge digester and designed the addition of an influent screen to improve plant performance.
- \* **Poinciana Wastewater Collection Systems.** Designed and oversaw rehabilitation and activation of various lift stations. Obtained permits for ongoing construction of wastewater collection systems in various neighborhoods within the Poinciana development.

**Camp Dresser & McKee Inc., Ft. Myers, Florida**

1990 - 1991

*Project Manager*

Responsible for managing project scopes, schedules and budgets. Managed facets of design and permitting process.

- \* **City of Cape Coral Everest Parkway Water Reclamation Plant Effluent Outfall Extension.** Successfully coordinated the efforts of three offices to complete the \$105,000 design on a tight schedule mandated by regulatory agency. Prepared permit applications and obtained permits beyond the original scope of work while maintaining project schedule.

Smally, Wellford and Nalven, Inc., Sarasota, Florida 1987 - 1990  
Project Engineer

Responsible for design, permitting and construction phase services for various stormwater, transportation, water and wastewater projects.

- \* **Beach Road Improvements.** Designed stormwater management system for the 2.5-mile roadway improvement project through use of computer model. Incorporated a stormwater pumping facility into the design to overcome difficulties associated with flat, low-lying coastal land. Obtained permits through multiple regulatory agencies.
- \* **Sarasota County Water Improvement Project.** Prepared applications and met with regulatory agencies to obtain environmental permits for thirty miles of water transmission pipeline.
- \* **Bay Lake Estates Water Treatment Plant.** Designed, obtained permits and inspected construction of the \$120,000 project to replace a failed 0.035 mgd reverse osmosis water treatment plant.
- \* **Immokalee Water and Sewer District Wastewater Treatment Plant Expansion and Reclaimed Water Reuse Site.** Designed the 1.0 mgd expansion to the wastewater treatment plant to increase its permitted capacity from 1.5 mgd to 2.5 mgd. Used a computer model to design the stormwater management system for the 640-acre reclaimed water reuse site. Applied for and met with regulatory agencies to obtain permits for the project.
- \* **Central County Utilities Wastewater Treatment Plant Expansion.** Successfully obtained permits, inspected construction and processed contractor's pay requests for the 1.0 mgd wastewater treatment plant expansion to raise its permitted capacity from 1.0 mgd to 2.0 mgd.

#### EDUCATION / REGISTRATION

Bachelor of Science, Civil Engineering, University of South Florida, 1987

Professional Engineer - Florida

#### PROFESSIONAL ASSOCIATIONS

National Society of Professional Engineers  
Florida Engineering Society  
Water Environment Federation  
American Water Works Association

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FLORIDA CITIES WATER COMPANY  
NORTH FORT MYERS DIVISION  
WASTEWATER OPERATIONS  
Docket No. 950387-SU

TESTIMONY OF JULIE L. KARLESKINT

- Q. Please state your name and business address?
- A. Julie L. Karleskint, 4837 Swift Road, Suite 100, Sarasota, Florida 34231
- Q. What is your position with the petitioner, Florida Cities Water Company (FCWC)?
- A. I am the Operations Manager.
- Q. How long have you been Operations Manager?
- A. Since January 1992.
- Q. Would you describe your educational background and experience?
- A. I have a Bachelor of Science degree in Civil Engineering from the University of Kansas, a Bachelor of Science degree in Environmental Science from the University of Oklahoma, and a Master of Science degree in Bio-environmental Engineering from Oklahoma State University. Prior to my position as Operations Manager, I worked for Avatar Utilities Inc., the parent company of FCWC as a environmental engineer performing environmental audits for three years. Prior to that time, I have five years of regulatory

1           experience with the various state and federal  
2           agencies. I have been a Registered Professional  
3           Engineer in Florida since 1989. Exhibit \_\_\_\_ (JLK-1)  
4           provides a summary of my work experience.

5    Q.    What are your responsibilities as Operations Manager?

6    A.    I am responsible for overseeing the operations and  
7           insuring regulatory compliance for the various water  
8           and wastewater plants owned and operated by FCWC. I  
9           work closely with the division managers, and have an  
10          assistant under my direct supervision.

11   Q.    What is the purpose of your testimony?

12   A.    The purpose of my testimony is to describe the  
13          regulatory issues surrounding the expansion of the  
14          Waterway Estates Advanced Wastewater Treatment Plant  
15          (AWTP) presented in Schedule G-9 of the MFRs (Exhibit  
16          \_\_\_\_(LC-1)), and additional chemical and power  
17          expenses related to the plant expansion shown on page  
18          2 of Schedule B-3 of the MFRs. I will also address  
19          master planning by the utility and its plan for  
20          handling growth within the plants service area.

21   Q.    Describe the wastewater treatment and disposal  
22          facilities in operation at Waterway Estates prior to  
23          the expansion.

24   A.    The existing AWTP has a permitted capacity of 1.0  
25          million gallons per day with a discharge to surface

1 water. The AWTP provides advanced treatment with  
2 nutrient removal, and basic disinfection through  
3 ultraviolet light disinfection.

4 Q. Why is the expansion necessary?

5 A. Schedule G-9 of the MFRs (Ex.\_\_(LC-1)) provides a  
6 detailed justification of the plant expansion and  
7 improvements including schedules which provide a cost  
8 breakdown of the associated plant components required  
9 by regulatory agency rule, permit or directive and the  
10 workorder for the expansion on pages 230 thru 234.  
11 The Florida Department Of Environmental Protection  
12 (FDEP) letters on pages 235 thru 239 required FCWC to  
13 expand the AWTP in accordance with the recently passed  
14 capacity analysis reporting rules which are included  
15 on pages 240 thru 242. The plant improvements include  
16 treatment for biosolids which is necessary to meet  
17 the EPA Part 503 rule, excerpts of the rule are given  
18 on pages 243 and 244 and Condition 20 of the  
19 Construction Permit, pages 245 thru 261. The  
20 modifications also include upgrading the plant to meet  
21 high level disinfection requirements and the  
22 construction of a reclaimed water main. Pages 262  
23 thru 276 include FDEP Antidegradation permitting  
24 requirements and the SFWMD permit which requires the  
25 reuse of domestic reclaimed water. The improvements



1 also include measures for odor control as stipulated  
2 in FDEP rules as shown on page 277 and FDEP letter on  
3 page 278.

4 Q. Why is the plant being expanded to 1.25 MGD?

5 A. As explained in the August 31, 1995 response to the  
6 Marshall Willis, Florida Public Service Commission,  
7 August 21, 1995 letter, the plant is presently being  
8 expanded to 1.25 MGD based upon the current growth  
9 projections which project that the capacity will be  
10 reached by the year 2000. Exhibit \_\_\_\_ (JLK-2) includes  
11 the August 31, 1995 letter from Marshall Willis and  
12 FCWC's response. Master planning performed by FCWC  
13 project a total build out flow of 1.5 MGD when all the  
14 undeveloped land in the service area is developed.  
15 Exhibit \_\_\_\_\_ (JLK- 3) is an abbreviated Master Plan  
16 for wastewater in the Waterway Estates Service Area  
17 performed by FCWC.

18 Q. Does the utility expect any additional operating cost  
19 associated with the plant expansion?

20 A. Yes, the primary adjustment for operation and  
21 maintenance cost is adjusted slightly from customer  
22 growth and the 1995 PSC index factor as shown on pages  
23 1 thru 3 of Schedule B-3 in the MFRs. The only other  
24 adjustment is a 10% increase in power which is based  
25 on engineering judgement of the estimated power

1 consumption for the new plant equipment associated  
2 with the plant expansion (e.g. secondary return pumps,  
3 recycle pumps, reuse pumps, blower capacity). There  
4 is no increase in chemicals expected for the plant  
5 except for a slight adjustment associated with the  
6 increased loadings due to customer growth. The  
7 Proposed Agency Action and Order Granting Final Rates  
8 and Charges (No. PSC-95-1360-FOF-SU) accepted these  
9 adjustments and found them to be reasonable.

10 Q. Does this conclude your testimony?

11 A. Yes, it does.

## JULIE L. KARLESKINT, P.E.

**EDUCATION:**

B.S. in Environmental Science, University of Oklahoma (1982)  
B.S. in Civil Engineering, University of Kansas (1988)  
M.S. in Bioenvironmental Engineering, Oklahoma State University  
(1984)  
Thesis Topic: Cadmium and Zinc in the Aquatic System.

**LICENSES:**

Professional Engineer in Florida, Kansas and Missouri.  
Class A Wastewater Operator Certification, Missouri.

**SOCIETIES:**

American Society of Civil Engineers, American Water Works  
Association, National Water Works Association, Water Environment  
Federation.

**DETAILED EXPERIENCE:**

1992 - Present Florida Cities Water Company  
Operations Manager

Responsible for assuring compliance and continual effective  
operation and maintenance of the Company's water/wastewater  
operations consisting of 10 wastewater plants and 12 water  
plants located throughout Florida. Work with regulatory  
agencies, Company management, and staff in resolving  
permitting, compliance and operational issues. Assist in  
development of operating and capital budget.

1989-1991 Avatar Utilities Inc.  
Environmental Engineer

Provided assistance in the development, implementation and  
maintenance of the Company's Environmental Assurance Program.  
Conducted environmental audits of Company's subsidiary water  
and wastewater operations which included Florida Cities Water  
Company and Missouri Cities Water Company. Advised system  
managers and engineering personnel on regulatory matters,  
assisted in preparations for compliance with pending and  
proposed regulations.

1985-1989 Kansas Dept. of Health and Environment  
Environmental Engineer

Reviewed engineering reports, plans and specifications and inspection reports for existing and proposed water and wastewater facilities for approval and permit issuance. Provided management of the Federal Construction Grants Program. Oversaw the issuance of NPDES, non-discharging and public drinking water supply permits.

1984 Lockheed Engineering and Management Services Corp.  
Associate Senior Scientist

Temporary EPA contractor for National Surface Water Survey. Assisted in coordination of field activities for acid rain study in Upper Midwest.

1984 Missouri Dept. of Natural Resources  
Environmental Specialist

Involved in the monitoring, inspecting, sampling, providing technical assistance and investigating complaints for public drinking water supplies in the St. Louis Region.

1982 - 1983 Oklahoma State University  
Graduate Research Assistant

Investigated methods of aquifer restoration and performed feasibility studies for treatment of acid mine waste.

**REFERENCES:** Available upon request.

**FLORIDA CITIES  
WATER COMPANY**

August 31, 1995

Marshall W. Willis, Chief  
Bureau of Economic Regulation  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RE: Docket No. 950387-SU, Application of Florida Cities Water Company, North Ft. Myers Division, Wastewater Operations, for increase in Wastewater Rates in Lee County, Florida

Dear Mr. Willis:

The following is in response to your August 21, 1995 letter to Wayne Schiefelbein of Gatlin, Woods & Carlson requesting additional information for the referenced filing. The responses are provided in the order the questions were given.

- 1) Other potential reuse customers have been considered. Florida Cities Water Company (FCWC) is presently negotiating with the City of Cape Coral (City) to develop an agreement under which FCWC would provide the City with reclaimed water and the City would furnish FCWC with a supplemental source of potable water. The City is adjacent to the North Fort Myers Service area on the west side. Other potential reuse customers have not been eliminated; however, should FCWC contract with the City, it would take all the reclaimed water that is available after Lochmoor has been served. Therefore, no additional customers could be served.
- 2) During a May 1995 meeting with FDEP staff, they indicated to FCWC that the City could utilize additional reclaimed water and asked if FCWC had contacted the City. The staff also indicated that FDEP would be agreeable to such an agreement and would be happy to assist FCWC in any way they could.
- 3) FCWC has met and corresponded with the City. The City's utility staff is presently preparing to present FCWC's proposal to the City Council. The City reuse program is relatively new, and historical reuse patterns have not been determined. The City is presently supplementing it's reclaimed water system with canal water and has indicated they can accept up to an additional 5 to 6 MGD during dry weather. .
- 4) FCWC has not contacted the Skyline Woods development concerning reclaimed water.

M. Willis

August 31, 1995

Page 2

- 5) Presently, the reuse main runs along Inlet Drive to Orange Grove Blvd and south to Birkdale Ave where it terminates at Lochmoor. No additional customers have been identified along the line. The availability of reclaimed water to other potential customers would be dependent upon negotiations with the City, since only a limited amount of reclaimed water would be available and the City is capable of using all FCWC can supply during dry weather periods. FCWC has notified the City that we could provide them with reclaimed water by 1996 if a reclaimed water main were in place.
- 6) The master plan does not identify any storage sites for the North system other than ponds maintained by the potential reuse customers. Unlined storage ponds such as golf course lakes would be acceptable as storage facilities per FAC 62-610.465. Reuse customers would be responsible for maintaining the storage ponds.
- 7) The January 1992 Capacity Analysis Report (CAR) was developed prior to the publication of the FDEP CAR Guidelines. Therefore, FCWC generated the CAR which we believed provided an adequate picture of the growth at Waterway Estates. Dry weather flows should not have been used. The FDEP Guidelines recommend the evaluation of annual average daily flow (AADF) for the past ten years of history of the plant.
- 8) The AADF for the beginning of the year in 1991 of 0.837 was utilized in lieu of the AADF at the end of the year. The projections were underestimated since they did not use the current flows for 1991, and a mathematical error was made in developing the projection line which should have been based on a 2.4% increase in flows as stated in the report. However, it should be recognized the FDEP required the expansion based on current flows. The plotted points prior to 1991 are actual annual average daily flows as of January for each year and the projections past that point should have been based on a 2.4% increase in flows per year. ERCs were not used in developing the projections.
- 9) The amount of infiltration/inflow (I/I) has continuously been well within the guidelines established by the Water Environment Federation. FCWC has an ongoing I/I reduction program which takes into account the aging collection system. This includes televising and grouting mains; lining manholes; and a manhole inspection program. The effects of the I/I reduction program are difficult to isolate; however, the review of the AADF since 1990 suggest the program has been very successful. Despite increasing growth, flows have been curtailed as shown by the following AADF data:

M. Willis

August 31, 1995

Page 3

1991 0.955 MGD  
1992 0.847 MGD  
1993 0.848 MGD  
1994 0.942 MGD

- 10) The actual amount of I/I can not be determined without an extensive engineering study; however, the AADF in 1992 was over 100,000 GPD less than 1991.
- 11) The FDEP directed the plant expansion by letter of November 9, 1992 to FCWC which stipulated that a construction permit application be submitted by April 1, 1993 (see enclosed copy). The 1998 expansion date was based on the flow projections shown on attachment 6 of the CAR. As discussed in our response to question 8 above, an error was made in these projections. The plant is presently being expanded to 1.25 MGD based upon the current growth projections, potential reductions in infiltration/inflow, limitations on surface water discharges and reuse opportunities, the fact that expanding capacity in a 0.25 increment was practical from an engineering standpoint and sensitivity to avoid excess treatment capacity. As reuse alternatives become more available and as additional customers come on line, the plant can then be expanded to its build out capacity of 1.50 MGD. The FDEP has indicated all additional flows over 1.00 MGD with the exception of wet weather flows must be disposed of by reuse. Based upon a ten year linear regression of flow data, as recommended in the FDEP CAR Guidelines, the next phase of the expansion will be required about the year 2000.
- 12) The 495 day time frame estimated in the CAR was based on no structural changes to the plant being necessary to expand the capacity and all the additional flow being discharged to surface water. During the preliminary design report phase, it was determined that reuse would be required and that modifications to the sludge stabilization system were necessary. The three year time frame is based upon our actual experience in expanding the plant. The actual permitting, design and construction took much longer than anticipated with approximately 6 months for preliminary design, 9 months for final design and 10 months for construction as well as time for bidding, evaluating proposals and permitting.
- 13) An update to the CAR has not been required by the FDEP since FCWC is currently expanding the plant. An update will be provided with the next permit renewal.

M. Willis  
August 31, 1995  
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Should you have any questions concerning any of these responses, please contact me.

Sincerely,



Julie L. Karleskint, P.E.  
Operations Manager

Enclosure

CC: B. Bayo, Div. Of Records and Reporting, FPSC  
R. Dick  
K. Gatlin  
R. Jaeger, Esq., Div. Of Legal Services, FPSC  
R. Ytterberg





DJ  
LL

# Florida Department of Environmental Regulation

South District • 2295 Victoria Avenue, Suite 364 • Fort Myers, Florida 33901

Lawton Chiles, Governor

Carol M. Browner, Secretary

November 9, 1992

Mr. Johnnie Overton  
Florida Cities Water Company  
4837 Swift Road, Suite 100  
Sarasota, Florida 34231

RECEIVED

NOV 12 1992

Re: Lee County - DW GENERAL OFFICE  
Waterway Estates WWTP

Dear Mr. Overton:

As a follow up to your meeting with the Department Staff on November 6, 1992, the following action items shall be implemented:

1. Florida Cities Water Company will submit a request for "a mixing zone" for Waterway Estates WWTP. The request will include current toxicity tests results along with a narrative on justification for a "mixing zone" for Waterway Estates WWTP.
2. Florida Cities Water Company shall submit applications for construction/expansion of the Waterway Estates WWTP along with an application for renewal of the current operations permit which expires June 1, 1993. These applications will be submitted sixty days prior to June 1, 1993.
3. Final documentation for satisfactory completion of the Capacity Analysis Report shall be submitted to the Department prior to submission of permit applications on April 1, 1993. Included in the documentation submitted, FCWC will address analysis and corrective measures pertaining to infiltration at Waterway Estates WWTP.
4. Florida Cities Water Company shall submit the Reuse Feasibility Study prior or during submission of the permit applications for construction/expansion and operation of the Waterway Estates WWTP.

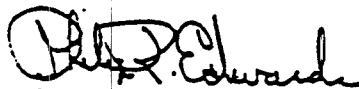
Continued . . .

Mr. Johnnie Overton  
November 9, 1992  
Page 2

5. The construction permit application for the above referenced facility will include contract agreements for Reuse Sites, provide documentation pertaining to high level disinfection requirements pursuant to 17-610 and appropriate documentation pertaining to wet weather discharge if storage for non-application days is not provided.
6. On site storage at the Reuse Sites will be investigated by Florida Cities Water Company for Waterway Estates WWTP.
7. An Agricultural Use Plan shall be submitted to the Department at the time of Operation Permit renewal (April 1993).
8. Florida Cities Water Company shall submit a report on fluctuations in TSS influent limits and the impact on design criteria for expansion of the Waterway Estates WWTP currently underway.

If you have any questions pertaining to these matters, please contact Jim Grob at (813) 332-6975.

Sincerely,



Philip R. Edwards  
Director of  
District Management

PRE/JVG/klm

cc: Paul H. Bradtmiller  
Julie Karleskint  
Roger Ytterberg

## State of Florida

## Commissioners:

SUSAN F. CLARK, CHAIRMAN  
 J. TERRY DEASON  
 JULIA L. JOHNSON  
 DIANE K. KIESLING  
 JOE GARCIA



DIVISION OF WATER &  
 WASTEWATER  
 CHARLES HILL  
 DIRECTOR  
 (904) 413-6900

## Public Service Commission

August 21, 1995

**RECEIVED**

AUG 21 1995

OFFICE OF  
 WAYNE L. SCHIEFELBEIN

Mr. Wayne Schiefelbein  
 Gatlin, Woods, Carlson & Cowdery  
 1709-D Mahan Drive  
 Tallahassee, Florida 32308

Re: Docket No. 950387-SU - Application of Florida Cities Water Company, North Ft. Myers Division, Wastewater Operations, for increase in Wastewater Rates in Lee County, Florida

Dear Mr. Schiefelbein:

This letter is drafted to identify additional questions that we have or information that we need to complete our analysis regarding the above-mentioned filing. Referring to the Master Plan for Potential Reuse for North and South Wastewater Service Areas, October, 1991 (prepared by Burns & McDonnell), seven potential reuse customers were targeted in North Ft. Myers as shown on Figure ES-1 in that report.

- 1a) Since the Master Plan was written, have other potential reuse customers been considered?
- 1b) Please identify those potential customers and provide the location of the site.
- 1c) Have any of those already in the plan been eliminated? Why?
- 2a) Has the utility conversed with the local DEP office to determine if other areas in or near the utility's service area are potential reuse customers?
- 2b) What was the result?
- 3a) Has the utility contacted the City of Cape Coral as a potential reuse customer?

Mr. Wayne Schiefelbein

August 21, 1995

Page 2

- 3b) What was the result?
- 3c) What is the historic reuse pattern of the City of Cape Coral?
- 3d) Is the City in need of an additional source of effluent re-use?
- 4a) Has the utility contacted the Skyline Woods development (marketed through Schooner Bay Realty) as a potential reuse customer?
- 4b) What was the result?
- 5a) Does the utility have plans to provide reuse to any potential customers other than Lockmoor?
- 5b) Please identify which customers.
- 5c) What is the amount of reuse each potential customer will take?
- 5d) In what time frame is reuse to be provided?
- 6a) Concerning the sites noted in the Master Plan, what sites will need reclaimed water storage other than with facilities now existing on those sites?
- 6b) What type of facility will be required to meet permitting requirements of the DEP (such as lakes, ponds, or ground storage)?
- 6c) Who will bear the cost of storage facilities to be constructed?

Referring to the Capacity Analysis Report for the Waterway Estates WWTP dated January 2, 1992:

- 7a) What is the significance of using typical dry weather flows, instead of average daily flows (ADF), in the fifth paragraph on page one of the report?
- 7b) Are typical dry weather flows lower than ADF?
- 8a) Attachment 6 of the report shows actual and projected flows for the years from 1982 through 2000. Average daily flows on Attachment 2 for the ten months shown in year 1991 are higher than the annual ADF for 1991 on Attachment 6. Why?

Mr. Wayne Schiefelbein

August 21, 1995

Page 3

8b) Explain how the annual ADF was calculated for the plotted points on Attachment: 6.

8c) What is the ADF per connection (or ERC) used for the projections on Attachment: 6?

9a) Paragraph 3 on page two states infiltration and inflow has been increasing since 1985. What steps has the company taken to diminish infiltration and inflow?

9b) How effective have the steps been?

10a) Has the 25% reduction proposed in paragraph 6 on page two been achieved?

Paragraphs 7 and 8 on page two state that a plant expansion would be needed by 1998, and that the facility could be expanded to 1.5 mgd.

11a) Why has the company expanded the plant prior to 1998? What factors have changed causing the expansion three years earlier than projected?

11b) Why has the company decided not to expand the plant to 1.5 mgd?

11c) Will another 0.25 mgd addition be made in the future?

11d) When?

Page three states that a timetable of 495 days would be appropriate for a 0.5 mgd expansion.

12a) Is the 495 day timeframe based upon the historical experience of the company?

12b) If not, what is it based upon?

12c) Why is the utility projecting a three year time frame for construction for additional capacity on Schedule F-6 of the MFRs in light of the 495 day timetable in this report?

12d) What are the reasons for this 20 month difference?

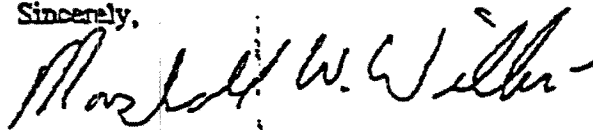
13a) Is there a more recent Capacity Analysis Report?

Mr. Wayne Schiefelbein  
August 21, 1995  
Page 4

13b) And, if so, could you produce it?

So that we may process this case as quickly as possible, please provide answers to these questions no later than September 5, 1995. If additional time is needed for any specific request, please contact me as soon as possible so that a revised date can be agreed upon.

Sincerely,



Marshall W. Willis, Chief  
Bureau of Economic Regulation

MWW/rj

cc: Division of Legal Services (Jaber)  
Division of Water and Wastewater (Hill, Rendell, Galloway, Walden, Xanders)  
Division of Records and Reporting

## MASTER PLANNING FOR THE WATERWAY ESTATES RECLAIMED WATER FACILITY

Florida Cities Water Company (FCWC) is an investor-owned company that provides both water and wastewater service to portions of North Ft. Myers, this area is called the Waterway Estates or North Ft. Myers Service Area. For purpose of clarification, this document shall refer to the service area as the Waterway Estates Service Area (WWESA). This report will focus on master planning for the wastewater service area primarily with respect to treatment and providing reclaimed water.

The WWESA is comprised of 4.61 square miles as shown in Figure 1. The approximate boundaries for the franchise service area are:

- \* The Caloosahatchee River to the South
- \* The Cape Coral city limits to the West
- \* US 41 and some small areas to the East
- \* Pondella Road and small portions to the North

Within the franchise area, there is approximately 368 acres of undeveloped land. Based on the current sewered area of approximately 1800 acres contributing 1.0 MGD of flow to the Waterway Estates AWTP, an estimated wastewater flow of 570 GPD/acre can be utilized. The undeveloped areas could be expected to contribute approximately 210,000 GPD of additional flow to the treatment plant. Therefore, the present plant expansion to 1.25 should be able to handle the flows from the undeveloped areas.

A five year, seven year and twelve year linear regression analysis of the flows to the AWTP is given in Table 1. This analysis provides a historical perspective and recent trends of flows to the AWTP. Using the twelve year regression analysis which is representative of the past twelve years of flow to the AWTP and meets FDEP requirements of utilizing at least ten years of flow data, flows to the AWTP can be projected. A graph illustrating the regression analysis is provided as Figure 2. This regression analysis indicates that the plant would reach capacity as early as the year 2001. However, analysis of growth in the past five and seven years indicate that growth is slowing down as the WWESA approaches build out.

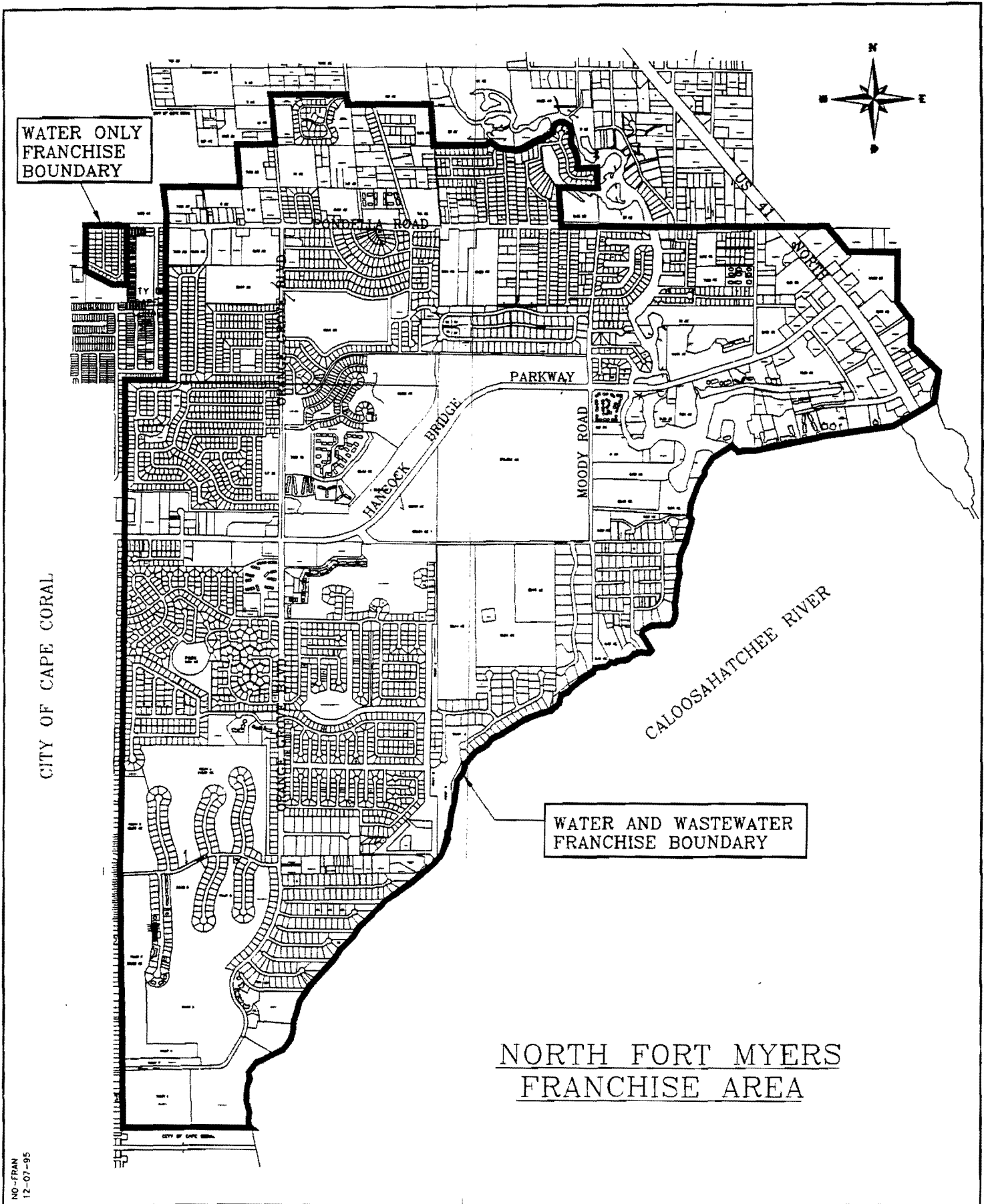
Although, the WWESA may be considered to be at build out when all the vacant land is developed, good planning practices dictate that additional capacity may still be required at the AWTP, since there are areas within the WWESA that are on septic tank and population densities could increase within the present WWESA. Therefore, the plant expansion is designed in such a way that it could be ultimately expanded to 1.5 MGD with additional mechanical equipment. The 1.5 MGD total design capacity should be able to handle both present and future flows to the facility.

Chlorination facilities have recently been installed in order to provide high level disinfection of the effluent so that it may be used for public access irrigation. A transmission main to Lochmoor Country Club has recently been installed and reclaimed water will soon be provided to the storage ponds of the golf course. It is estimated the golf course can accept between 0.20 and 0.30 MGD on an annual average basis. Long term plans for providing reclaimed water include extending the main in order to provide reclaimed water to either the City of Cape Coral in exchange for potable water or to Pondella Road in order to provide service to the potential reuse customers listed in Table 2.

The reclaimed water main currently runs west along Inlet Ave to Orange Grove Blvd. On Orange Grove it goes south to Birkdale Ave. where it terminates at the Lochmoor storage ponds. In order to provide reclaimed water to Cape Coral, which has indicated that they could accept all the reclaimed water FCWC could provide them during the dry season, the reclaimed water main would have to be extended approximately 3000 feet along Birkdale Ave to the City's reclaimed water main. The other alternative would include extending the reclaimed water main approximately 2 miles north along Orange Grove Blvd to Pondella Rd. in order to serve those customers listed in Table 2. These customers are only expected to accept 0.676 MGD of reclaimed water on an annual average basis.



Figure 1



NO-FRAN  
12-07-95

# FLORIDA CITIES WATER COMPANY

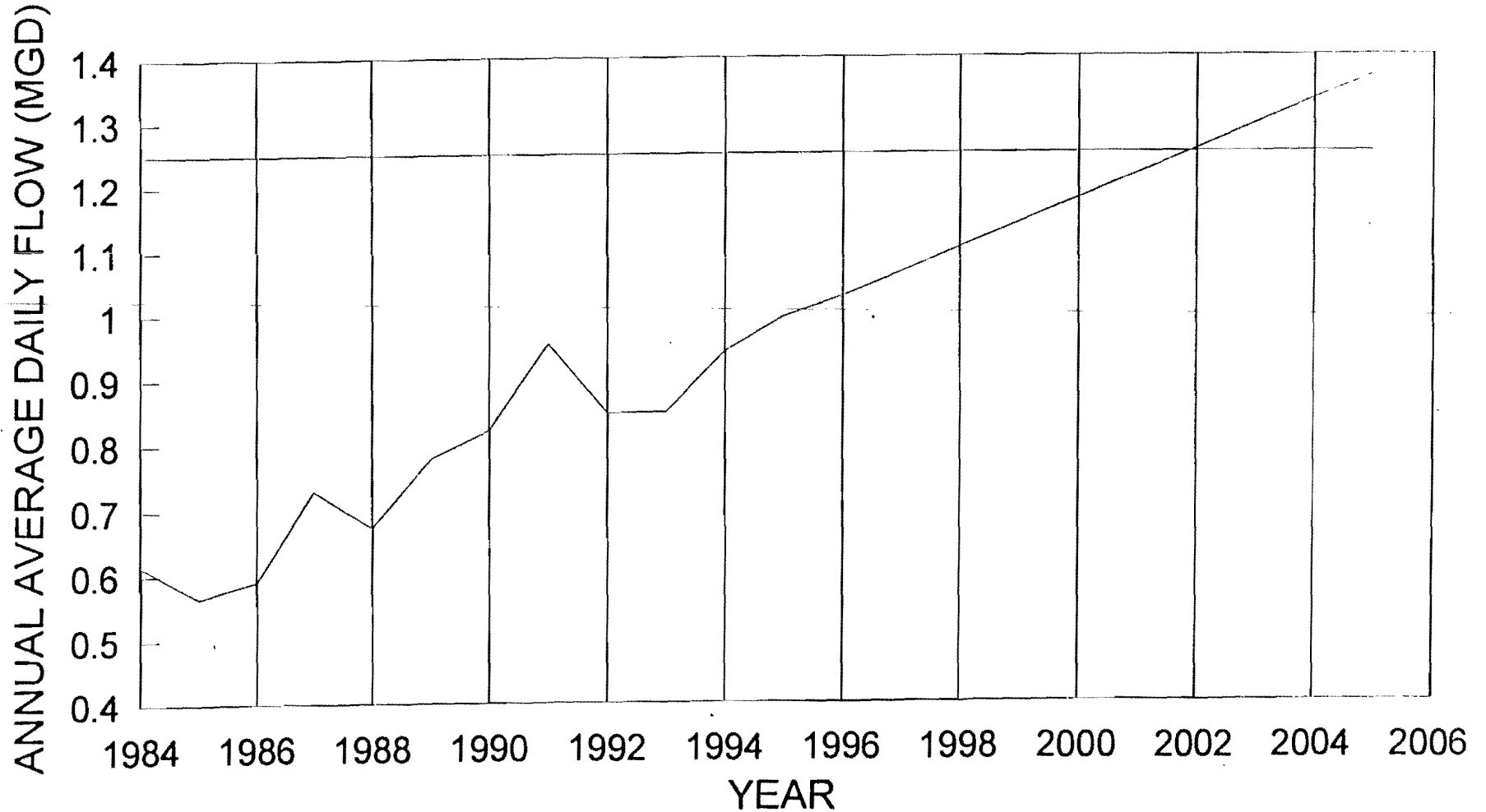
## REGRESSION DATA FOR WATERWAY ESTATES AWWTP POTENTIAL GROWTH

YEAR	ANNUAL AVERAGE DAILY FLOW 12 YEAR REGRESSION	ANNUAL AVERAGE DAILY FLOW 7 YEAR REGRESSION	ANNUAL AVERAGE DAILY FLOW 5 YEAR REGRESSION
1984	0.615		
1985	0.565		
1986	0.591		
1987	0.73		
1988	0.674		
1989	0.778	0.778	
1990	0.821	0.821	
1991	0.955	0.955	0.955
1992	0.847	0.847	0.847
1993	0.848	0.848	0.848
1994	0.942	0.942	0.942
*1995	0.995	0.995	0.995
1996	1.027	0.996	0.970
1997	1.064	1.024	0.987
1998	1.102	1.052	1.005
1999	1.140	1.080	1.022
2000	1.178	1.108	1.040
2001	1.216	1.136	1.057
2002	1.254	1.164	1.075
2003	1.292	1.193	1.092
2004	1.330	1.221	1.110
2005	1.368	1.249	1.127

\*Through June 1995

# Waterway Estates AWWTP Potential Growth

12 Year Regression



**Reuse Potential Summary  
North Reuse Service Area**

Customer Class	Reuse Customer	Irrigation Acreage (AC)	Irrigation Rate (in/week)	Use	Average SFWMD Permitted Irrigation (MGD)	Potential Reuse From FCWC (MGD)	
Potential	Lochmoor Country Club <sup>1</sup>	81	0.96	Golf Course	0.710	0.300	
	El Rio Golf Course <sup>1</sup>	35	1.10	Golf Course	0.110	0.150	
	Orange Grove Blvd. Median <sup>2</sup>	1 ±	1.00	Landscape	—	0.004	
	North Fort Myers High School <sup>2</sup>	18	1.00	Landscape	—	0.070	
	Palm Island Development <sup>2</sup>	17	.83	Landscape	0.055	0.055	
	Tropic Isles Elementary School <sup>2</sup>	20	1.00	Landscape	—	0.078	
	Tropic Terrace Condo Association <sup>2</sup>	5	1.00	Landscape	—	0.030	
	North Service Area Reuse Subtotal =						0.676

Notes:

- <sup>1</sup>Potential customers which have expressed an interest in reuse water.
- <sup>2</sup>Potential customers which have not expressed an interest in reuse water.



1 should not be offset by imputing the anticipated CIAC beyond the  
2 test year.

3 Q. Why should the Commission not offset margin reserve by imputing  
4 anticipated CIAC?

5 A. The Commission has historically recognized that margin reserve  
6 is necessary for a utility to meet its statutory responsibility to have  
7 sufficient capacity and investment to serve the existing and  
8 changing demands of present customers and the demands of  
9 potential customers within a reasonable time period. The  
10 Commission has recognized the margin reserve need by allowing  
11 margin reserve to be included in used and useful plant. To offset  
12 margin reserve by imputing anticipated CIAC effectively takes  
13 away the ability to earn on the investment in the margin reserve  
14 thereby rendering the margin reserve meaningless. In the instant  
15 case, the offset of the margin reserve equals the entire margin  
16 reserve.

17 Q. Has Section 62-600 F.A.C. had any affect on planning wastewater  
18 treatment plant expansions?

19 A. Yes. The capacity analysis requirements, Exhibit MA-1, are  
20 triggered when plant flows reach 50% of permitted capacity. The  
21 regulation also requires that if a capacity analysis report shows  
22 that the permitted capacity will be equaled or exceeded within five  
23 years a preliminary design must be initiated, if the permitted  
24 capacity will be equaled or exceeded within four years detailed  
25 plans and specification preparation must be underway, if

1 permitted capacity will be equaled or exceeded within three years  
2 a construction permit application must be filed with the Florida  
3 Department of Environmental Protection (FDEP) for the expansion  
4 of the facility, and if permitted capacity will be equaled or  
5 exceeded within six months an operating permit application for the  
6 expanded facility must be filed. The regulation promotes long  
7 range planning of wastewater treatment facilities, recognizes that  
8 three years is a reasonable time frame to permit and construct a  
9 wastewater treatment plant and insures that facilities have  
10 sufficient capacity so that utilities are not perpetually in the design  
11 and construction process for wastewater treatment facilities.

12 Q. How does the offset of margin reserve by imputing CIAC affect the  
13 planning process for wastewater utilities?

14 A. The present Commission practice of offsetting margin reserve by  
15 imputing CIAC combined with the limited time frame allowed for  
16 margin reserve provides disincentives for utilities to expand  
17 wastewater facilities beyond the five year window identified in  
18 Section 62-600 F.A.C. By offsetting the margin reserve the  
19 Commission is not allowing utilities to earn a rate of return on  
20 investment made to comply with Section 62-600 F.A.C. and leads  
21 utilities to make small incremental expansions to avoid economic  
22 loss. The present Commission policy results in perpetual  
23 design/construction of wastewater treatment facilities and small  
24 incremental plant expansions, in direct conflict with the intent of  
25 Section 62-600 F.A.C.

1 Q. Is it not true that investment in the margin reserve is paid for by  
2 future customers through CIAC payments?

3 A. While the future customers make payments for CIAC as they need  
4 capacity, FCWC should be allowed to earn a rate of return on the  
5 investment in margin reserve until those customers make the  
6 CIAC payments. To offset the margin reserve by imputing CIAC  
7 beyond the test year results is a clear mismatch of speculative  
8 future CIAC against current investment in used and useful plant.  
9 In other words, the margin reserve should be included in rate base  
10 until CIAC payments are collected.

11 Q. If the margin reserve is not offset by imputing CIAC will not the  
12 burden for capital recovery fall to the present customers?

13 A. No. Present customers should be responsible for the return on  
14 the investment in margin reserve. The recovery of capital should  
15 come from future customers as they make CIAC payments.

16 Q. Regarding reclaimed water, will FCWC supply it for land  
17 application?

18 A. Yes. Reclaimed water will be made available to the Lochmoor  
19 Country Club for use on its golf course.

20 Q. Will the use of reclaimed water on the golf course eliminate the  
21 use of groundwater to irrigate the golf course?

22 A. Yes. Lochmoor currently uses well water to supplement its storm  
23 water management lakes. Irrigation of the golf course is  
24 accomplished by pumping water from the lakes.

25 Q. Since the reclaimed water will offset the use of groundwater,



1 should not the water customers pay a portion of the revenue  
2 requirement requested in this case?

3 A. No. FCWC concurs with the discussion and allocation of the  
4 entire revenue requirement solely to the wastewater customers in  
5 Order PSC-95-1360-FOF-SU. Rates should reflect only the  
6 revenues required to provide the benefits afforded to each  
7 customer class. Reuse of reclaimed water was required by the  
8 FDEP as an absolute condition for receiving a permit to expand  
9 the capacity of the wastewater treatment plant . All of the  
10 treatment plant process components are required in order to  
11 comply with that department's mandated effluent water quality  
12 standards for the exclusive benefit of the N. Ft. Myers wastewater  
13 customers. Likewise, all disposal facilities, including the river  
14 outfall line, reuse chlorination equipment, pumps and main, were  
15 required by the FDEP and exclusively benefit these same  
16 wastewater customers. Although impossible to demonstrate, there  
17 could be some theoretical benefit to the N. Ft. Myers water  
18 customers. This thread, although very fragile, leading to this  
19 theoretical benefit is that reuse on a golf course in the general  
20 vicinity will offset the use of groundwater to the extent of  
21 increasing the availability of groundwater for the Company's N. Ft.  
22 Myers water customers as well as others who withdraw water from  
23 the same underground formation in the local area. The water  
24 customers are, for the most part, also wastewater customers.  
25 However, since there is not a separate tariff for the Company's

1 water customers in S. Ft. Myers, these customers would also be  
2 paying a portion of the cost of service exclusively benefiting the  
3 N. Ft. Myers wastewater customers. The S. Ft. Myers water  
4 customers are located several miles south of the N. Ft. Myers  
5 service area on the opposite side of the Caloosahatchee River.  
6 Their water is derived from a totally separate and distinct  
7 groundwater source. Therefore, there is not even a theoretical  
8 benefit to those customers.

9 Q. Is FCWC exchanging reclaimed water for potable water with the  
10 City of Cape Coral?

11 A. No. The company has had discussions with City representatives  
12 regarding the possible exchange of reclaimed water for potable  
13 water; however, these contacts have not progressed beyond the  
14 "vision stage". It is much too early to predict the ultimate outcome  
15 and any contemplated benefits to the water customers are  
16 premature.

17 Q. Does this conclude your testimony?

18 A. Yes.

## **APPENDIX A**

**MICHAEL ACOSTA, P.E.**  
Vice President, Engineering & Operations  
Florida Cities Water Company

### **CURRENT ASSIGNMENT**

Mr. Acosta holds the position of Vice President, Engineering & Operations for Florida Cities Water Company Inc. Through experience he has acquired a thorough background in the design and construction of water and wastewater treatment facilities, distribution and collection systems and regulatory matters pertaining thereto. As Vice President, Engineering & Operations, he is responsible for the all management aspects of the planning, design, construction, operation and maintenance of facilities owned and operated by Florida Cities Water Company.

### **EDUCATION**

B.S. Environmental Engineering, University of Florida (1985)

### **EXPERIENCE**

1995-Present	Vice President, Engineering & Operations
1992 - 1995	Manager of Engineering and Construction Florida Cities Water Company/Poinciana Utilities Inc.
1988 - 1992	Regional Engineer Florida Cities Water Company
1985 - 1988	Division Engineer Florida Cities Water Company

### **PROFESSIONAL REGISTRATION/CERTIFICATION**

Professional Engineer: Florida

### **PROFESSIONAL AFFILIATIONS**

American Water Works Association  
Florida Section-American Water Works Association  
American Backflow Prevention Association  
Water Environment Federation  
Florida Water Environment Association  
Florida Engineering Society  
National Society of Professional Engineers

## DOMESTIC WASTEWATER FACILITIES

DER 17-600.400(3)(a)

6/93

## PART II: TREATMENT FACILITIES

annual average daily flow, maximum monthly average daily flow, three-month average daily flow). The time frame selected shall reflect seasonal variations in flows, if any.

(b) The Department shall include the permitted capacity in the construction and operation permits and shall specify the time frame (e.g., annual average daily flow, maximum monthly average daily flow, three-month average daily flow). The permitted capacity shall not exceed the design capacity. The Department shall establish a permitted capacity less than the design capacity if:

1. The total available reuse and disposal permitted capacity is less than the design capacity; or
2. The preliminary design report does not provide reasonable assurances that the proposed wastewater facility technology will function as intended at the design capacity requested by the permittee.

(c) When the permit includes the treatment facilities and reuse or disposal systems, different permitted capacities may be established for the treatment, reuse, and disposal systems.

## (4) Sampling Points

(a) Provisions shall be made in the design for easy access points for the purpose of obtaining representative influent and effluent samples. These access points shall be dry points which can be reached safely.

(b) Provisions for flow measurements shall be in accordance with Chapter 17-601, F.A.C.

Specific Authority: 403.061, 403.087, F.S.

Law Implemented: 403.021, 403.061, 403.062, 403.086, 403.087, 403.088, F.S.

History: New 11-27-89, Amended 1-30-91, 6-8-93.

## 17-600.405 Planning for Wastewater Facilities Expansion.

(1) The permittee shall provide for the timely planning, design, and construction of wastewater facilities necessary to provide proper treatment and reuse or disposal of domestic wastewater and management of domestic wastewater residuals.

(2) The permittee shall routinely compare flows being treated at the wastewater facilities with the permitted capacities of the treatment, residuals, reuse, and disposal facilities.

(3) When the three-month average daily flow for the most recent three consecutive months exceeds 50 percent of the permitted capacity of the treatment

## DOMESTIC WASTEWATER FACILITIES

DER 17-600.405(3)

6/93

## PART II: TREATMENT FACILITIES

plant or reuse and disposal systems, the permittee shall submit to the Department a capacity analysis report.

(4) The initial capacity analysis report shall be submitted according to the following:

(a) For new or expanded wastewater facilities for which the Department received a complete construction permit application after July 1, 1991, the initial capacity analysis report shall be submitted within 180 days after the last day of the last month in the three-month period referenced in Rule 17-600.405(3), F.A.C.

(b) For wastewater facilities for which the Department received a complete construction permit application on or before July 1, 1991, the initial capacity analysis report shall be submitted when the next application for a permit to construct or operate wastewater facilities is submitted to the Department unless:

1. The three-month average daily flow for any three consecutive months during the period July 1, 1990 to June 30, 1991 exceeds 90 percent of the permitted capacity. In such cases, the initial capacity analysis report shall be submitted to the Department no later than January 1, 1992.

2. The three-month average daily flow for any three consecutive months during the period July 1, 1990 to June 30, 1991 exceeds 75 percent of the permitted capacity. In such cases, the initial capacity analysis report shall be submitted to the Department no later than July 1, 1992.

(c) In no case shall the initial capacity analysis report be required to be submitted before July 1, 1991 or before the three-month average daily flow exceeds 50 percent of the permitted capacity of the treatment plant or reuse or disposal systems, as described in Rule 17-600.405(3), F.A.C.

(5) The permittee shall submit updated capacity analysis reports to the Department according to the following:

(a) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will not be equaled or exceeded for at least 10 years, an updated capacity analysis report shall be submitted to the Department at five-year intervals or at each time the permittee applies for an operation permit or renewal of an operation permit, whichever occurs first.

(b) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next 10 years, an updated capacity analysis shall be submitted to the Department annually.

(6) The capacity analysis report or an update of the capacity analysis report shall evaluate the capacity of the plant and contain data showing the permitted capacity; monthly average daily flows, three-month average daily flows, and

## DOMESTIC WASTEWATER FACILITIES

DER 17-600.405(6)

6/93

## PART II: TREATMENT FACILITIES

annual average daily flows for the past 10 years or for the length of time the facility has been in operation, whichever is less; seasonal variations in flow; flow projections based on local population growth rates and water usage rates for at least the next 10 years; an estimate of the time required for the three-month average daily flow to reach the permitted capacity; recommendations for expansions; and a detailed schedule showing dates for planning, design, permit application submittal, start of construction, and placing new or expanded facilities into operation. The report shall update the flow-related and loading information contained in the preliminary design report submitted as part of the most recent permit application for the wastewater facilities pursuant to Rules 17-600.710 and 17-600.715, F.A.C.

(7) The capacity analysis report shall be signed by the permittee and shall be signed and sealed by a professional engineer registered in Florida.

(8) Documentation of timely planning, design, and construction of needed expansions shall be submitted according to the following schedule:

(a) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next five years, the report shall include a statement, signed and sealed by a professional engineer registered in Florida, that planning and preliminary design of the necessary expansion have been initiated.

(b) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next four years, the report shall include a statement, signed and sealed by an engineer registered in Florida, that plans and specifications for the necessary expansion are being prepared.

(c) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next three years, the permittee shall submit a complete construction permit application to the Department within 30 days of submittal of the initial capacity analysis report or the update of the capacity analysis report.

(d) If the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next six months, the permittee shall submit to the Department an application for an operation permit for the expanded facility. The operation permit application shall be submitted no later than the submittal of the initial capacity analysis report or the update of the capacity analysis report.

(9) If requested by the permittee, and if justified in the initial capacity analysis report or an update to the capacity analysis report based on design and construction schedules, population growth rates, flow projections, and the timing of new connections to the sewerage system such that adequate capacity will be available at the wastewater facility, the Secretary or Secretary's designee shall adjust the schedule specified in Rule 17-600.405(8), F.A.C.

1 FLORIDA CITIES WATER COMPANY

2 LEE COUNTY DIVISION

3 WASTEWATER OPERATIONS

4 Docket No. 950387-SU

5 TESTIMONY OF ROBERT DICK

6 Q. Please state your name and business address?

7 A. Robert M. Dick, 7401 College Parkway, Ft. Myers, Florida, 33907

8 Q. What is your position with the petitioner, Florida Cities Water Company (FCWC)?

9 A. I am employed by Florida Cities Water Company (FCWC) as Assistant Regional  
10 Manager for the South Region of FCWC and Division Manager for the Lee County  
11 Division.

12 Q. Would you describe your experience in the utility field.

13 A. I began my career in water treatment in 1973 with United States Steel  
14 Corporation. In 1985 I relocated to Florida and began employment with FCWC  
15 as a treatment plant operator and received my Florida Class A wastewater plant  
16 operator license in 1989. In 1990 I was promoted to superintendent of  
17 wastewater operations. My responsibilities included supervision of operations,  
18 laboratory and maintenance of a 2.5 mgd advanced wastewater treatment plant  
19 and a 1.08 mgd secondary treatment plant. In March of 1994 I was promoted  
20 to Division Manager of the Golden Gate division. My duties/responsibilities  
21 included supervision of all treatment facilities, water transmission and  
22 wastewater collection systems operations, customer service and construction  
23 management for the Golden Gate division. In June of 1995 I was promoted to  
24 Division Manager of the Lee County Division and Assistant Regional Manager of  
25 the South Region. My duties/responsibilities include supervision of all treatment

1 facilities, water transmission and wastewater collection systems operations,  
2 customer service, field service and construction management for the Golden  
3 Gate and Lee County operations. I am presently in this position.

4 Q. Have you testified before the Commission before?

5 A. No, I have not.

6 Q. What is the purpose of your testimony in this docket?

7 A. My testimony will describe the wastewater system, quality of service, new style  
8 billing and the level of inflow and infiltration (I & I) into the collection system of  
9 FCWC, Lee County Division, North Fort Myers Wastewater.

10 Q. Is FCWC, Lee County Division, North Fort Myers wastewater operation subject  
11 to the jurisdiction of the Florida Public Service Commission (FPSC)?

12 A. Yes. FCWC operates in Lee County under certificate number 024-S issued by  
13 the FPSC.

14 Q. What is the relationship of the Lee County division to FCWC?

15 A. Lee County is an operating division of FCWC. FCWC's general office provides  
16 administrative, accounting, engineering, technical assistance and management  
17 services to the Lee County Division. FCWC's general office is located at 4837  
18 Swift Road Ste 100, Sarasota, Florida 34231.

19 Q. Describe the Lee County Division's North Fort Myers wastewater facilities.

20 A. The Lee County division's North Fort Myers wastewater franchise service area  
21 is approximately 4.61 square miles. With the completion of the wastewater plant  
22 expansion, it will be served by a 1.25 mgd advanced wastewater treatment and  
23 reuse facility, 29 wastewater pumping stations, 52,388 feet of force mains,  
24 155,016 feet of gravity sewer mains and 6,080 feet of effluent distribution and  
25 reuse mains.



1 Q. Is the Lee County Division, North Fort Myers Wastewater Treatment Plant in  
2 compliance with regulations prescribed by the FDEP and US Environmental  
3 Protection Agency?

4 A. Yes. The Department of Environmental Protection conducted a compliance  
5 evaluation inspection on 11/28/95 rating all areas evaluated as satisfactory . See  
6 Exhibit \_\_ (RMD-1).

7 Q. Is the Lee County Division, North Fort Myers Wastewater Treatment Plant under  
8 any consent order by any regulatory agency?

9 A. No.

10 Q. Please explain the procedure followed by the Lee County Division to resolve  
11 customer inquiries as they arise.

12 A. Reports involving water quality, low water pressure, high water usage, change  
13 of address, billing inquiries, sanitary sewer service or pumping station operation  
14 usually come directly from the customer. All customer inquiries are immediately  
15 entered into the data base system by the customer service representative and a  
16 work order/customer assurance log is generated. The work order contains the  
17 customer's name, and/or the person making the inquiry, address, telephone  
18 number, description of the problem, name of person taking the request, date and  
19 time of request. The work order is then turned over to the appropriate  
20 department. The field service department handles service connection/  
21 disconnects, meter reading, high usage, water/sewer service and other  
22 miscellaneous requests. Water plant operations handle water quality, hydrant  
23 flushing and the wastewater operations handle wastewater plant and pumping  
24 station investigations. Requests involving billing and payment collection, new  
25 customer inquiries, change of address and meter reading are handled by the

customer service representative. The division manager may also investigate a request. The person making the investigation is to personally contact the customer. The appropriate corrective action necessary is taken at that time to satisfy the customer's request. The work order is signed by the customer noting satisfaction or dissatisfaction and returned to the division office. If the service person is unable to resolve the problem to the satisfaction of the customer, the division manager personally calls on the customer. The final resolution is the responsibility of the division manager. If a report is received after hours, the 24-hour answering service will take the call and refer it to the person on call.

Q. Do you consider the quality of service that is currently being rendered by the Lee County division to be satisfactory?

A. Yes. We believe that our customer service is excellent. We have not received any inquiries from the FPSC concerning sanitary sewer service or wastewater treatment during 1995.

Q. Does the Lee County Division attempt to maintain adequate channels of communications with its customers?

A. Yes. I personally meet with the North Fort Myers Water Utility Committee on a regular basis. We participate each year in AWWA Safe Drinking Water week; we offer individual and group tours of our treatment facilities and make available information on water quality, conservation and water saving ideas with leak detection kits.

Q. Why did FCWC go to envelope style billing?

The Lee County Division customer service is being enhanced by the implementation of a laser-printed stuffed bill with a return envelope as explained by Exhibit \_\_\_ (RMD-2), referred to in the MFR, Section B-2, on Schedule B-3 (page

1 3). We believe that our customers are better served by the improved readability  
2 of the full sized, laser-printed bill. The 5x7 cards were frequently misplaced by  
3 the postal service or mixed with other 4<sup>th</sup> class mail and accidentally discarded.  
4 Our customers are better served as we are able to more efficiently provide them  
5 with information regarding their service as well as industry communications  
6 regarding water conservation, water quality and related matters. We are able to  
7 send messages to the customers and inform them of changes in rates, service  
8 and similar matters without the need to mail separate notifications. Return  
9 envelopes make monthly payments more convenient for the customers.

10 Q. How was inflow and infiltration (I & I) calculated?

11 A. The I & I was calculated using water sold year end 1994, water customers,  
12 referred to in the MFR on Schedule F-11, page 157 compared to wastewater  
13 treated year end 1994, wastewater customers, referred to in the MFR on  
14 Schedule F-12, page 160. Of the 3128 water customers, 2559 or 81.8% are  
15 wastewater customers.

16 Based on these figures 81.8% of the water sold, or .703 mgd can be attributed  
17 to the wastewater treated. Subtracting .703 mgd from the average wastewater  
18 flow of .942 mgd shows an average of .239 mgd of I & I or 25% of the ADF.

19 Q. Based upon industry standards, do you consider a 25% I & I level to be  
20 excessive?

21 A. No. This amount is well within the I & I guidelines developed by the Water  
22 Pollution Control Federation and the American Society of Civil Engineers as  
23 shown on Page 31, Manual of Practice #9. See Exhibit \_\_ (RMD-3) which allows  
24 30,000 gpd per mile for the total length of wastewater collection system mains,  
25 service laterals and house connections without regard to system pipe size.

1 FCWC's North Fort Myers wastewater collection system contains over 29 miles  
2 of pipe. Using the industry standard, this system has an I & I allowance of  
3 870,000 gpd. The actual I & I of 239,000 gpd experienced is well below this  
4 amount.

5 The manual of Practice #9 was developed from seven years work by a joint  
6 committee of American Society of Civil Engineers and Water Pollution Control  
7 Federation members comprised of engineers, water and wastewater  
8 professionals. It is considered to be one of their most important publications.

9 Q. Does this conclude your testimony?

10 A. Yes.



RmD-1

# Department of Environmental Protection

Lawton Chiles  
Governor

South District  
2295 Victoria Avenue, Suite 364  
Fort Myers, Florida 33901-3881

Virginia B. Wetherell  
Secretary

December 11, 1995

Paul Bradmiller, Vice President  
Florida Cities Water Co.  
4837 Swift Road, Suite 100  
Sarasota, Florida 34231

Re: Lee County - DW  
Waterway Estates AWWTP


Dear Mr. Bradmiller:

Enclosed is a copy of the Compliance Evaluation Inspection (CEI) that was conducted at your facility on November 28, 1995.

All areas evaluated received satisfactory ratings.

If you have any questions, please do not hesitate to call Brian Schall at (941) 332-6975. Your cooperation is appreciated.

Sincerely,

  
Andrew Barienbrock  
Environmental Manager

ARB/RBS/dd

Enclosure

cc: Mike Tanski, FDEP Tallahassee  
Susanne Gettler, FL Cities Water, Fort Myers

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01-95-2-22-6

**FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WASTEWATER COMPLIANCE INSPECTION REPORT  
FACILITY AND INSPECTION INFORMATION @ = OPTIONAL**

Name and Physical Location of Facility      GMS ID:      County      Entry Date/Time  
 Florida Cities Water Co.      5236P01630      Lee      11/28/95 1030  
 Waterway Estates AWWTP      Phone      @Exit Time/Date  
 1667 Inlet Drive  
 North Fort Myers, Florida

Name(s) of Field Representatives(s)      Title      Phone  
 Gregor St. John      Lead Operator      941-995-6585

Name and Address of Permittee  
 or Designated Representative:      Title      Phone  
 Florida Cities Water Co.      Vice President  
 4837 Swift Rd., Ste 100  
 Sarasota, FL 34231 Attn: Paul Bradmiller

Inspection Type:    C E I      Samples Taken(Y/N): N  
 @Sample ID#:      Samples Split(Y/N):

DOMESTIC     INDUSTRIAL  
 Were Photos Taken (Y/N): N @ Log Book Volume:    @ Page:

In Compliance With Permit Conditions (Y/N):      Recommended Actions:  
 See Attached      See Attached

Name(s) and Signature(s) of Inspectors(s)      District Office/Phone Number      Date  
 Brian Schall      SD      941-332-6975

@ Signature of Reviewer      District Office/Phone Number      Date  
 Andrew Barienbrock      SD      941-332-6975

**FACILITY COMPLIANCE AREAS EVALUATED**  
 S=Satisfactory; M=Marginal; U=Unsatisfactory; Blank=Not Evaluated \*See Comments

S	1. Permit: DO36-228850	S	6. Sampling		11. Effluent
	2. Compliance Schedules	S	7. Self-Monitoring Program		12. Groundwater
	3. Pretreatment	S	8. Facility Site Review	S	13. Disposal Method
S	4. Records & Reports	S	9. Flow Measurement	S	14. Residuals Mgmt.
	5. Laboratory	S	10. Operation & Maintenance		15. Other

Fill Out This Section For All Surface Water Discharge Inspections  
 (CEI, CSI, CBI, PAI, XSI, RI)

Transaction Code      NPDES NUMBER      YR/MO/DA  
 1| | 2|5| 3|F|L|0|0|3|0|3|2|5| 11 12|9|5|1|1|2|8|17  
 Insp Type      Inspector      Fac Type  
 18|C| 19|S| 20|2|

Inspection Type (Field 18): A=PAI, B=CBI, C=CEI, S=CSI, X=XSI, R=RI  
 Inspector Code (Field 19): S=State, J=Joint EPA/State-EPA Lead,  
 T=Joint State/EPA-State Lead  
 Facility Type (Field 20): 1=Municipal (Publicly Owned), 2=Industrial and Privately Owned  
 Domestic, 3=Agricultural, 4=Federal  
 Every other field is self explanatory

COMPLIANCE EVALUATION INSPECTION  
FLORIDA CITIES WATER COMPANY  
WATERWAY ESTATES ANWTP  
NORTH FORT MYERS, FLORIDA  
FDEP PERMIT DO36-228850  
NPDES Permit FL0030325

INTRODUCTION

On November 28, 1995 a staff member from the Florida Department of Environmental Protection (FDEP) conducted a Compliance Evaluation Inspection (CEI) at the Florida Cities Water Company's Waterway Estates Advanced Wastewater Treatment Facility in North Fort Myers, Florida. The purpose of this inspection was to evaluate the permittee's self monitoring program for compliance with permit conditions.

The following individuals were present during the inspection:

<u>NAME</u>	<u>ORGANIZATION</u>	<u>TELEPHONE</u>
Brian Schall	FDEP	941-332-6975
Susanne Gettler	Florida Cities Water Co.	941-481-1953
Gregor St. John	Florida Cities Water Co.	941-995-6585

Summary/Data Integrity

The overall integrity of the permittee's NPDES self-monitoring program was rated as satisfactory.

Field Evaluation

The areas evaluated are identified on the cover page of the FDEP wastewater compliance inspection report. Deficiencies identified during the CEI are followed by their respective Regulatory Requirement. Suggestions are included to strengthen the quality and reliability of the permittee's self-monitoring program.

1. Facility Site Review

**Background:** The Waterway Estates AWWTP is an extended aeration/activated sludge wastewater treatment plant (AWWTP) with a permitted capacity of 1.0 million gallons per day (MGD).

The facility consists of the following treatment units:

- 2 Comminutors
  - Flow equalization and aeration tank
- 2 Aeration treatment w/ anoxic zone and settling tanks
  - Aerobic sludge digester
- 4 Denitrification filters
- 2 Post-aeration tanks
- 2 Ultraviolet Disinfection tanks

Construction authorized by DEP permit DC36-237227 is completed but not operational. Upon start up, the plant capacity will increase to 1.3 MGD, with .300 MGD permitted for reuse at Lochmoor Country Club.

The treated (reclaimed) water is discharged to the Caloosahatchee River under EPA NPDES permit FL0030325 at Latitude 26° 38' 1239"N Longitude 81° 54' 1104"W.

The AWWTP is staffed 16 hours a day, seven days per week by three operators and one trainee. Operators from Fiesta Village AWWTP are utilized when needed. When unmanned, the plant is linked to the control room at Fiesta Village AWWTP.

**Rating:** Satisfactory

2. Permit

**Background:** FDEP Permit Number: D036-228850  
Effective Date - August 25, 1993  
Expiration Date - August 25, 1998

The outfall and the name of the receiving waters were as described in the permit.

In addition to the FDEP permit the facility is operating under NPDES Permit Number FL0030325. Inspection observations verified the location of the permitted discharge and the name and location of the receiving stream. A copy of both the USEPA and FDEP permits were maintained at the AWWTP as required.

**Rating:** Satisfactory

3. Records and Reports

**Background:** Self monitoring records consisted of the following:



- discharge monitoring reports (DMRs)
- monthly operating reports (MORs)
- operations, monitoring, and calibration logs
- Chain of Custody Records

The self-monitoring records were kept for a minimum of three years.

**Rating:** Satisfactory

**4. Flow measurement**

**Background:** The effluent flow measurement system was evaluated and the following was found.

<u>OUTFALL</u>	<u>FLOW MEASUREMENT DEVICE</u>	<u>STATUS</u>
001	2 - Milltronics Hydroranger I flow meters with 90° V-notch weir and chart recorder and totalizer	Installed March and May, 1995

The final effluent flow is measured using two flow measurement systems, north and south. The total flow is the sum of the two systems.

**Rating:** Satisfactory

**5. Operations and Maintenance**

**Background:** The wastewater treatment facility is staffed 16 hours per day, 7 days per week, with one class A, one class B and one class C certified operator and one trainee. Operators from Fiesta Village AWWTP are utilized when needed. When unmanned, the plant is linked to the control room at Fiesta Village AWWTP.

All treatment units were operating. The new construction authorized by Permit No. DC36-237227 was completed but not on line.

Maintenance activities are scheduled monthly. Equipment specifications and operation and maintenance manuals are available on site.

**Rating:** Satisfactory

**6. Sampling/Self Monitoring Program**

**Background:** The permittee collected the samples as listed in the permit. The following chart shows the facility's minimum sampling requirements:

<u>Parameter</u>	<u>Frequency</u>	<u>Sample Type</u>	<u>Sample Point/Meter</u>
pH	Continuous	Continuous	Downstream of UV Disinfection
UV Intensity reading (Disinfection)	Continuous	Continuous	Downstream of UV Disinfection
<u>TSS</u>			
Influent	Weekly	16 hr. Flow Proportioned Composite	Downstream of comminutor/ Sigma 900
Effluent Surface Water	Weekly	16 hr. Flow proportioned Composite	Downstream of UV Disinfection/ Sigma 900
<u>CBOD5</u>			
Influent	Weekly	16 hr. Flow Proportioned Composite	Downstream of comminutor/ Sigma 900
Effluent Surface water	Weekly	16 hr. Flow Proportioned Composite	Downstream of UV Disinfection/ Sigma 900
Fecal Coliform Effluent	Weekly	Grab	Downstream of UV Disinfection
Dissolved Oxygen	Daily 7/wk	Grab	Downstream of UV Disinfection
Total Phosphorus	Weekly	24 hr. Flow Proportioned Composite	Downstream of UV Disinfection/ Sigma 900
Total Nitrogen	Weekly	24 hr. Flow Proportioned Composite	Downstream of UV Disinfection/ Sigma 900

The facility is required to conduct toxicity testing and water quality monitoring pursuant to F.A.C. Rule 62-302.560.

**Rating:** Satisfactory

8. Laboratory

**Background:** All samples are analyzed by the Fiesta Village AWWTP's laboratory except for residual analysis, groundwater monitoring analysis and toxicity testing. Davis Labs in Bonita Springs, Florida conducts residual analysis and groundwater monitoring sampling analysis. BIO-LAB of Florida conducts the toxicity tests for the facility. These labs were not inspected.

**Rating:** Satisfactory

9. Residual Disposal

**Background:** The facility lime stabilizes the residuals to a Class B level by raising the pH of the residuals to 12 for a minimum of two hours. The residuals are then land applied.

The permitted disposal sites are: Hudson Farms and Pulte Ranch, Charlotte County; Hollingsworth site, Desoto County; Gulsby Ranch and Murphy Ranch, Sarasota County; Putnal Ranch & Groves, Manatee County; Office and Industrial Park 7, Polk County; Office and Industrial Park 3, Osceola County. Inspection of these sites were not conducted.

Review of the 1994 Annual Residual Application Summary indicates the residual application is in compliance with Department rules.

**Rating:** Satisfactory



Service charges are incurred when:

- Service is initiated with us.
- Service is restored after being turned off for nonpayment.
- Service is interrupted, at the customer's request, for convenience (i.e. plumbing repairs or an extended vacation).
- Your bank returns a check made payable to the Company.

### Where do I pay my bill?

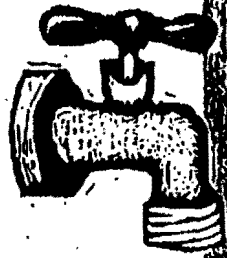
FCWC/PUI's new envelope style bill includes a return envelope for ease of payment. Simply enclose a check or money order payable to FCWC or PUI in U.S. funds, as indicated on your bill. Mail your payment along with the top portion of the bill in the envelope provided. Please do not send cash in the mail. Make sure that the mailing address shows through the window and add a postage stamp.

If you prefer, you may pay your bill in person at the Customer Service Center located nearest you. The addresses are found to the right. For your convenience, each location is also equipped with an after-hours deposit box. Please make sure your bill and payment are in a sealed envelope when using the after hours deposit box.



Remember to use water wisely!  
Water is a precious resource.

So are trees! We use recycled papers and vegetable based inks for printing.



## How to Reach Us

### Customer Service Center Locations

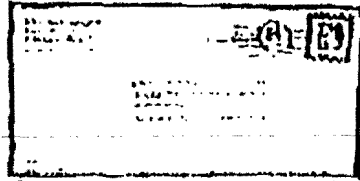
- Bayside Bay**  
201 Bayside Blvd. Suite 2  
Bayside Bay FL 33478  
(407) 666-3916  
District Manager: Bill Henshaw
- Cornellwood**  
2000 A Cornell Park N.W.  
Tampa FL 33618  
(813) 961-4766  
District Manager: Darryl Frank
- Fort Myers**  
7400 College Place 33907  
Post Office Box 2640  
Fort Myers FL 33911  
(941) 936-2277  
District Manager: Bob Dale
- Golden Gate**  
11115 PUI Blvd  
Punta Gorda FL 33982  
(888) 222-2222  
District Manager: Bob Knight
- Poinciana**  
14100 Poinciana Blvd  
Poinciana FL 33980  
(888) 222-2222  
District Manager: Larry Good
- Sebring**  
11115 PUI Blvd  
Sebring FL 33872  
(888) 222-2222  
District Manager: Howard Bonness

Florida Cities Water Co.  
Poinciana Utilities Inc.

# Water Notice

Timely information about your water and wastewater services from the folks at Florida Cities Water Company and Poinciana Utilities Inc.

## Making a BIG SPLASH! With your new bill format



We've been listening to our customers and have developed a new envelope-style bill to better meet your needs. Here's an explanation of some of the features of the new bill. Please call or visit your local customer service center if you have any questions or comments - we want to hear from you!

### A New Source of Information

The new style billing opens up a very important avenue of communication to our customers. About once each quarter you will receive a new bill insert, like this one, with your monthly bill focusing on important customer service issues.

### Now, About Your Bill

As a FCWC/PUI customer, you are billed monthly for water and/or wastewater service. The rates include a base facility charge and a consumption charge.

#### What is a base facility charge?

The base facility charge is a flat rate, regardless of the amount of water used. It covers the fixed expenses associated with the operations and maintenance costs for providing water and wastewater service to your home or business.

#### What is a consumption charge?

The consumption charge is based on the amount of water recorded, in thousand gallons, by the water meter since the last meter reading. The consumption charge covers the variable costs of providing our customers with safe and reliable water and wastewater service. Some of the associated costs include electric, chemicals, and labor costs.

#### What are Service Charges for?

Your bill may include a service charge to offset the cost of providing service to your home or business.

(continued on back page)

TOTAL P. 08

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Sewer Design and Construction

## WPCF Manual of Practice No. 9

(ASCE Manuals and Reports on Engineering Practice No. 37)



# Design and Construction of Sanitary and Storm Sewers

Prepared by

A Joint Committee of the  
Water Pollution Control Federation  
and the American Society of Civil Engineers

1970

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Water Pollution Control Federation  
2626 Pennsylvania Ave. N.W. Washington, D.C. 20037 U.S.A.

WPCF

MOP 9

foundation drainage. Financial benefits include the differential value of reduced sewer sizes, and the present worth of all future excess pumping station and treatment plant capacities and operating costs. There is a point of balance for each sewer system beyond which the cost of further reduction of extraneous flow will not be offset by equal savings. The designing engineer should locate this point as nearly as possible and design accordingly.

A more detailed discussion of extraneous flows and their control follows:

(a) **Leakage into Manholes; Roof and Areaway Drainage; Surface Runoff into Basements and Crawl Spaces.** The runoff from impervious areas represented by roofs and pavement, ordinarily very large in proportion to sanitary flows, should be kept out of sanitary sewers by enforced regulation. Tests (11) made on manhole covers submerged in only 1 in. (2.54 cm) of water indicate that the leakage rate per manhole may be from 20 to 75 gpm (76 to 265 l/min), depending on the number and size of holes in the cover. Although such leakage may contribute quantities of stormwater several times in excess of the average sanitary flow, it can be minimized by using solid covers with half-depth pick holes. A few illicit roof drain connections also can overcharge smaller sewers. Rainfall of 1 in./hr on 1,200 sq ft of roof area, for example, would contribute water at about the rate of 12 gpm (rainfall of 1 cm/hr on 100 sq m equals 16.7 l/min). Direct entry of surface runoff into basements or drained crawl spaces through window wells, areaways, basement garages, or directly through foundation walls can result in flows of extreme magnitude. Regulations should be adopted and enforced to prevent or at least severely limit conditions of this sort. Since compliance with the regulations may increase the cost of yard grading and building construction, determined and continuing resistance should be anticipated. The designer, therefore, must evaluate the situation and make allowances for such amounts of manhole leakage, roof water, and surface runoff as in his judgment will be unavoidable under the probable enforcement conditions for the specific area under design.

(b) **Foundation Drainage.** Foundation drainage should be barred from sanitary sewer systems by adequate regulations, and, like roof and yard drainage, should be diverted to a storm sewer system. Again, complete enforcement of regulations will seldom occur and allowances must be made for illegal connections. Expected quantities of flow from foundation drain connections may vary from insignificant to prohibitive amounts; they must be evaluated for each system. In the Kansas City, Mo., area an average allowance of 1.25 gpm (4.75 l/min) per house is made for foundation drainage.

(c) **Infiltration.** Sanitary sewers must be designed to carry unavoidable amounts of groundwater infiltration or seepage in addition to the peak sanitary flows and unexcludable quantities of stormwater.

Groundwater gains entrance to sewers through pipe joints, broken pipe, cracks or openings in manholes, and similar faults. Defective Y-branches

are known to have contributed appreciable percentages of total infiltration.

Prior to the introduction of compression-type joints, the bulk of infiltration, except in sewers containing excessive amounts of broken pipe, entered at faulty joints. Many sanitary sewers have been built with either cement-mortar, or hot-poured or cold-installed bituminous joints. None of these jointing materials is entirely satisfactory because of the initial difficulty in making a tight joint and its deterioration with time. Fortunately modern jointing practice and the use of compression-type joints make it possible to reduce leakage from this source drastically. Most leakage into new systems now can be traced to defects in foundations or pipe strengths, or to faulty construction. A detailed discussion of joints and jointing materials is found in Chapter 8.

Poorly laid house connections may be extremely important sources of excessive infiltration since these lines often have a total length greater than the collecting sewers. House connections have been found to contribute as much as 90 percent of the total infiltration into a system. Because inspection and workmanship sometimes are found wanting when it comes to house connections on private property, some cities require pressure tests to be conducted. Moreover, there is a need for suitable public control of these connections in every community, including specifications and an insistence on proper construction practices.

Existing sewerage systems frequently are very leaky. Infiltration rates as high as 60,000 gpd/mile (140 cu m/day/km) of sewer have been recorded for systems below groundwater, with rates up to and exceeding 1 mgd/mile (2,450 cu m/day/km) for short stretches.

Infiltration and exfiltration tests and allowances for new installations are discussed in Chapter 6.

As with all other sources of unwanted water, infiltration must be kept to a minimum if the cost of pumping and treating sewage is to be minimized (12).

Excessive amounts of infiltration also can result in increased pipe sizes or the supplementing of existing sewers.

In the design of extensions to existing systems, past practices and trends in infiltration allowances should be considered. A study (13) reported in 1955 shows that by far the majority of stipulated allowances fell within the ranges shown in Table VII.

In Table VIII are additional data from a study concluded in 1965 (14).

TABLE VII.—Infiltration Specification Allowances

Pipe Diam (In.)	Infiltration Permitted	
	(gpd/mile)	(gpd/in. diam/mile)
8	3,500 to 5,000	450 to 625
12	4,500 to 6,000	375 to 500
24	10,000 to 12,000	420 to 500

Note: In.  $\times$  2.54 = cm; gpd/in. diam/mile  $\times$  0.000925 = cu m/day/cm diam/km.



TABLE VIII.—Variation of Infiltration Allowances among Cities

Number of Cities Reporting	Allowance (gpd/in. diam/mile)
4 .....	1,500
4 .....	1,000
1 .....	800
2 .....	700
1 .....	600
63 .....	500
11 .....	450 to 300
16 .....	250 to 150
21 .....	100
5 .....	50

Note: Gpd/in. diam/mile  $\times$  0.000925 = cu m/day/cm diam/km.

Comparing the data of Tables VII and VIII, it appears that specified infiltration allowances have not been reduced significantly in the 10-yr interval between the reports. With non-compression type joints it is possible to meet the average specification allowance of 500 gpd/in. diam/mile (0.465 cu m/day/cm diam/km) in workmanship, but this low infiltration rate is not likely to be maintained where the system is in groundwater. The reasons are discussed in the section on joints in Chapter 8.

The selection of a capacity allowance to provide for infiltration should be based on the physical characteristics of the tributary area, the type of pipe and joint to be used, and the type and condition of the joints and pipes in the existing contributory sewers. For small to medium-sized sewers (24 in. and smaller; 61 cm) it is common to allow 30,000 gpd/mile (71 cu m/day/km) for the total length of main sewers, laterals, and house connections, without regard to sewer size. Others make an allowance of from 10,000 to 40,000 gpd/mile (24 to 95 cu m/day/km), depending on sewer size and job conditions. This design infiltration allowance is added to the peak rate of flow of wastewater and other components to determine the actual design peak rate of flow for the sewer.

Seepage allowances are for average conditions where a portion of the length of the sewers is above the groundwater table and a portion below. If a substantial portion is to be permanently below groundwater, a larger allowance for infiltration should be made or special watertight joints specified.

A survey of municipal infiltration allowances (14) is summarized in Table IX.

Design allowances for infiltration normally are greater than infiltration-exfiltration test allowances. The infiltration-exfiltration tests are performed when the sewer is new. The design allowance is based normally on the anticipated condition of the sewer when it is nearing the end of its useful life.