



Public Service Commission

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

DATE: June 26, 1997
TO: Jack Shreve, Public Counsel
FROM: Edith Xanders, Division of Water and Wastewater *EX*
RE: Docket No. 921098-WS: Application for certificates to provide water and wastewater service under grandfather rights by Turkey Creek Utilities in Alachua County

Ralph Jaeger asked me to fax you data regarding the Turkey Creek refund. I have prepared refund schedules for the water and wastewater refunds as well as the refund for the late fee, the miscellaneous service charges and the interest on the customer deposits. For your information, these schedules are attached. As you can see, the refunds are estimated through the end of May.

The table below contains my estimation of the refund that Turkey Creek owes as of May 31, 1997. As you are aware, interest will be continuing to accrue on the refund. Since I update the spreadsheets regularly, if you need updated amounts as we continue with this proceeding, please let me know.

	Refund	Interest	Total Refund
Water and Wastewater	\$20,003.11	\$5,277.09	\$25,280.20
Interest on CD*		\$312.73	\$312.73
Late Fee	\$459.00	\$97.66	\$556.66
Misc Svc Charges	\$650.00	\$140.67	\$790.67
Total	\$21,112.11	\$5,828.15	\$26,940.26

CK _____
 FA _____
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 AF _____
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* CD=customer deposits

We have estimated that there are 270 customers who are owed a refund. In March, Mr. Hope made a refund of the water and wastewater increases to 27 customers and in May, he made a refund to 13 customers. The total payment for these months is \$3,258.61. While I have deducted this amount from the refund in the first column of this table, I have not deducted it from the interest calculation since Mr. Hope did not pay interest on these refunds.

Mr. Hope has indicated that he plans to continue to pay the water and wastewater refund without interest. He has proposed to the staff that he pay the City of Alachua (which now owns the utility) \$1,314.74. This represents the refund of the interest on customer deposits, the late fee (without interest) and the miscellaneous service charges (without interest) as of June 13, 1996, the date when Mr. Hope originally made a settlement offer.

6530 JUL-15

If you have any questions, please feel free to call me at 413-7011.

cc: Charles H. Hill
Ralph Jaeger, Division of Legal Services
Division of Records and Reporting
Charles Specht

Miscellaneous Service Charges Refund

	A	B	C	D	E	F	G
Month	Refund Without Interest	Beginning Balance	Ending Balance	Average Balance	Monthly Interest Rate	Monthly Interest	Refund With Interest
							\$0.00
Jul 93	\$650.00	\$0.00	\$650.00	\$325.00	0.265%	\$0.86	\$650.86
Aug 93		\$650.86	\$650.86	\$650.86	0.263%	\$1.71	\$652.57
Sep 93		\$652.57	\$652.57	\$652.57	0.264%	\$1.72	\$654.29
Oct 93		\$654.29	\$654.29	\$654.29	0.264%	\$1.73	\$656.02
Nov 93		\$656.02	\$656.02	\$656.02	0.263%	\$1.72	\$657.74
Dec 93		\$657.74	\$657.74	\$657.74	0.271%	\$1.78	\$659.53
Jan 94		\$659.53	\$659.53	\$659.53	0.268%	\$1.77	\$661.30
Feb 94		\$661.30	\$661.30	\$661.30	0.276%	\$1.82	\$663.12
Mar 94		\$663.12	\$663.12	\$663.12	0.300%	\$1.99	\$665.11
April 94		\$665.11	\$665.11	\$665.11	0.316%	\$2.10	\$667.21
May 94		\$667.21	\$667.21	\$667.21	0.344%	\$2.30	\$669.51
Jun 94		\$669.51	\$669.51	\$669.51	0.369%	\$2.47	\$671.98
Jul 94		\$671.98	\$671.98	\$671.98	0.373%	\$2.51	\$674.49
Aug 94		\$674.49	\$674.49	\$674.49	0.387%	\$2.61	\$677.10
Sept 94		\$677.10	\$677.10	\$677.10	0.411%	\$2.78	\$679.88
Oct 94		\$679.88	\$679.88	\$679.88	0.418%	\$2.84	\$682.73
Nov 94		\$682.73	\$682.73	\$682.73	0.444%	\$3.03	\$685.76
Dec 94		\$685.76	\$685.76	\$685.76	0.487%	\$3.34	\$689.10
Jan 95		\$689.10	\$689.10	\$689.10	0.505%	\$3.48	\$692.58
Feb 95		\$692.58	\$692.58	\$692.58	0.506%	\$3.51	\$696.09
Mar 95		\$696.09	\$696.09	\$696.09	0.507%	\$3.53	\$699.62
Apr 95		\$699.62	\$699.62	\$699.62	0.508%	\$3.55	\$703.17
May 95		\$703.17	\$703.17	\$703.17	0.506%	\$3.56	\$706.73
Jun 95		\$706.73	\$706.73	\$706.73	0.507%	\$3.58	\$710.31
Jul 95		\$710.31	\$710.31	\$710.31	0.498%	\$3.54	\$713.85
Aug 95		\$713.85	\$713.85	\$713.85	0.488%	\$3.48	\$717.33
Sept 95		\$717.33	\$717.33	\$717.33	0.491%	\$3.52	\$720.85
Oct 95		\$720.85	\$720.85	\$720.85	0.490%	\$3.53	\$724.38
Nov 95		\$724.38	\$724.38	\$724.38	0.485%	\$3.51	\$727.89
Dec 95		\$727.89	\$727.89	\$727.89	0.478%	\$3.48	\$731.37
Jan 96		\$731.37	\$731.37	\$731.37	0.460%	\$3.36	\$734.73
Feb 96		\$734.73	\$734.73	\$734.73	0.447%	\$3.28	\$738.02
Mar 96		\$738.02	\$738.02	\$738.02	0.451%	\$3.33	\$741.35
Apr 96		\$741.35	\$741.35	\$741.35	0.454%	\$3.37	\$744.71
May 96		\$744.71	\$744.71	\$744.71	0.450%	\$3.35	\$748.06
Jun 96		\$748.06	\$748.06	\$748.06	0.457%	\$3.42	\$751.48
Jul 96		\$751.48	\$751.48	\$751.48	0.457%	\$3.43	\$754.92
Aug 96		\$754.92	\$754.92	\$754.92	0.452%	\$3.41	\$758.33
Sept 96		\$758.33	\$758.33	\$758.33	0.452%	\$3.43	\$761.75
Oct 96		\$761.75	\$761.75	\$761.75	0.451%	\$3.43	\$765.19
Nov 96		\$765.19	\$765.19	\$765.19	0.451%	\$3.45	\$768.64
Dec 96		\$768.64	\$768.64	\$768.64	0.492%	\$3.78	\$772.42
Jan 97		\$772.42	\$772.42	\$772.42	0.475%	\$3.67	\$776.09
Feb 97		\$776.09	\$776.09	\$776.09	0.453%	\$3.52	\$779.61
Mar 97		\$779.61	\$779.61	\$779.61	0.465%	\$3.63	\$783.24
Apr 97		\$783.24	\$783.24	\$783.24	0.473%	\$3.71	\$786.94
May 97		\$786.94	\$786.94	\$786.94	0.473%	\$3.72	\$790.67
Totals	\$650.00						(\$650.00)
					Interest on Refund =		\$140.67

Late Fee Refund

	A	B	C	D	E	F	G
Month	Refund Without Interest	Beginning Balance	Ending Balance	Average Balance	Monthly Interest Rate	Monthly Interest	Refund With Interest
							\$0.00
Jul 93	\$153.00	\$0.00	\$153.00	\$76.50	0.265%	\$0.20	\$153.20
Aug 93	\$153.00	\$153.20	\$306.20	\$229.70	0.263%	\$0.60	\$306.81
Sep 93	\$153.00	\$306.81	\$459.81	\$383.31	0.264%	\$1.01	\$460.82
Oct 93		\$460.82	\$460.82	\$460.82	0.264%	\$1.22	\$462.04
Nov 93		\$462.04	\$462.04	\$462.04	0.263%	\$1.21	\$463.25
Dec 93		\$463.25	\$463.25	\$463.25	0.271%	\$1.25	\$464.50
Jan 94		\$464.50	\$464.50	\$464.50	0.268%	\$1.25	\$465.75
Feb 94		\$465.75	\$465.75	\$465.75	0.276%	\$1.28	\$467.03
Mar 94		\$467.03	\$467.03	\$467.03	0.300%	\$1.40	\$468.44
April 94		\$468.44	\$468.44	\$468.44	0.316%	\$1.48	\$469.92
May 94		\$469.92	\$469.92	\$469.92	0.344%	\$1.62	\$471.54
Jun 94		\$471.54	\$471.54	\$471.54	0.369%	\$1.74	\$473.28
Jul 94		\$473.28	\$473.28	\$473.28	0.373%	\$1.77	\$475.04
Aug 94		\$475.04	\$475.04	\$475.04	0.387%	\$1.84	\$476.88
Sept 94		\$476.88	\$476.88	\$476.88	0.411%	\$1.96	\$478.84
Oct 94		\$478.84	\$478.84	\$478.84	0.418%	\$2.00	\$480.84
Nov 94		\$480.84	\$480.84	\$480.84	0.444%	\$2.14	\$482.98
Dec 94		\$482.98	\$482.98	\$482.98	0.487%	\$2.35	\$485.33
Jan 95		\$485.33	\$485.33	\$485.33	0.505%	\$2.45	\$487.78
Feb 95		\$487.78	\$487.78	\$487.78	0.506%	\$2.47	\$490.25
Mar 95		\$490.25	\$490.25	\$490.25	0.507%	\$2.49	\$492.74
Apr 95		\$492.74	\$492.74	\$492.74	0.508%	\$2.50	\$495.24
May 95		\$495.24	\$495.24	\$495.24	0.506%	\$2.51	\$497.75
Jun 95		\$497.75	\$497.75	\$497.75	0.507%	\$2.52	\$500.27
Jul 95		\$500.27	\$500.27	\$500.27	0.498%	\$2.49	\$502.76
Aug 95		\$502.76	\$502.76	\$502.76	0.488%	\$2.45	\$505.22
Sept 95		\$505.22	\$505.22	\$505.22	0.491%	\$2.48	\$507.69
Oct 95		\$507.69	\$507.69	\$507.69	0.490%	\$2.49	\$510.18
Nov 95		\$510.18	\$510.18	\$510.18	0.485%	\$2.47	\$512.65
Dec 95		\$512.65	\$512.65	\$512.65	0.478%	\$2.45	\$515.10
Jan 96		\$515.10	\$515.10	\$515.10	0.460%	\$2.37	\$517.47
Feb 96		\$517.47	\$517.47	\$517.47	0.447%	\$2.31	\$519.78
Mar 96		\$519.78	\$519.78	\$519.78	0.451%	\$2.35	\$522.13
Apr 96		\$522.13	\$522.13	\$522.13	0.454%	\$2.37	\$524.50
May 96		\$524.50	\$524.50	\$524.50	0.450%	\$2.36	\$526.86
Jun 96		\$526.86	\$526.86	\$526.86	0.457%	\$2.41	\$529.27
Jul 96		\$529.27	\$529.27	\$529.27	0.457%	\$2.42	\$531.69
Aug 96		\$531.69	\$531.69	\$531.69	0.452%	\$2.42	\$534.11
Sept 96		\$534.11	\$534.11	\$534.11	0.452%	\$2.40	\$536.51
Oct 96		\$536.51	\$536.51	\$536.51	0.451%	\$2.41	\$538.92
Nov 96		\$538.92	\$538.92	\$538.92	0.451%	\$2.42	\$541.34
Dec 96		\$541.34	\$541.34	\$541.34	0.492%	\$2.43	\$543.77
Jan 97		\$543.77	\$543.77	\$543.77	0.475%	\$2.66	\$546.43
Feb 97		\$546.43	\$546.43	\$546.43	0.453%	\$2.58	\$549.02
Mar 97		\$549.02	\$549.02	\$549.02	0.465%	\$2.48	\$551.49
Apr 97		\$551.49	\$551.49	\$551.49	0.473%	\$2.56	\$554.05
May 97		\$554.05	\$554.05	\$554.05	0.473%	\$2.61	\$556.66
Totals	\$459.00						(\$459.00)
					Interest on Refund =		\$97.66

Interest on Customer Deposit Refund

	A	B	C	D	E	F	G
Month	Refund Without Interest	Beginning Balance	Ending Balance	Average Balance	Monthly Interest Rate	Monthly Interest	Refund With Interest
Jun 92	\$1,200.00	\$0.00	\$1,200.00	\$600.00	0.326%	\$1.96	\$1,201.96
Jul 92		\$1,201.96	\$1,201.96	\$1,201.96	0.303%	\$3.64	\$1,205.59
Aug 92		\$1,205.59	\$1,205.59	\$1,205.59	0.282%	\$3.40	\$1,208.99
Sep 92		\$1,208.99	\$1,208.99	\$1,208.99	0.281%	\$3.40	\$1,212.38
Oct 92		\$1,212.38	\$1,212.38	\$1,212.38	0.274%	\$3.32	\$1,215.71
Nov 92		\$1,215.71	\$1,215.71	\$1,215.71	0.272%	\$3.30	\$1,219.01
Dec 92		\$1,219.01	\$1,219.01	\$1,219.01	0.281%	\$3.42	\$1,222.43
Jan 93		\$1,222.43	\$1,222.43	\$1,222.43	0.275%	\$3.36	\$1,225.79
Feb 93		\$1,225.79	\$1,225.79	\$1,225.79	0.261%	\$3.20	\$1,228.99
Mar 93		\$1,228.99	\$1,228.99	\$1,228.99	0.263%	\$3.24	\$1,232.23
Apr 93		\$1,232.23	\$1,232.23	\$1,232.23	0.262%	\$3.22	\$1,235.45
May 93		\$1,235.45	\$1,235.45	\$1,235.45	0.261%	\$3.22	\$1,238.67
Jun 93		\$1,238.67	\$1,238.67	\$1,238.67	0.265%	\$3.28	\$1,241.96
Jul 93		\$1,241.96	\$1,241.96	\$1,241.96	0.265%	\$3.29	\$1,245.25
Aug 93		\$1,245.25	\$1,245.25	\$1,245.25	0.263%	\$3.27	\$1,248.52
Sep 93		\$1,248.52	\$1,248.52	\$1,248.52	0.264%	\$3.30	\$1,251.81
Oct 93		\$1,251.81	\$1,251.81	\$1,251.81	0.264%	\$3.31	\$1,255.12
Nov 93		\$1,255.12	\$1,255.12	\$1,255.12	0.263%	\$3.29	\$1,258.42
Dec 93		\$1,258.42	\$1,258.42	\$1,258.42	0.271%	\$3.41	\$1,261.82
Jan 94		\$1,261.82	\$1,261.82	\$1,261.82	0.268%	\$3.39	\$1,265.21
Feb 94		\$1,265.21	\$1,265.21	\$1,265.21	0.276%	\$3.49	\$1,268.70
Mar 94		\$1,268.70	\$1,268.70	\$1,268.70	0.300%	\$3.81	\$1,272.51
April 94		\$1,272.51	\$1,272.51	\$1,272.51	0.316%	\$4.02	\$1,276.54
May 94		\$1,276.54	\$1,276.54	\$1,276.54	0.344%	\$4.39	\$1,280.93
Jun 94		\$1,280.93	\$1,280.93	\$1,280.93	0.369%	\$4.73	\$1,285.66
Jul 94		\$1,285.66	\$1,285.66	\$1,285.66	0.373%	\$4.80	\$1,290.46
Aug 94		\$1,290.46	\$1,290.46	\$1,290.46	0.387%	\$4.99	\$1,295.45
Sept 94		\$1,295.45	\$1,295.45	\$1,295.45	0.411%	\$5.32	\$1,300.77
Oct 94		\$1,300.77	\$1,300.77	\$1,300.77	0.418%	\$5.44	\$1,306.21
Nov 94		\$1,306.21	\$1,306.21	\$1,306.21	0.444%	\$5.80	\$1,312.01
Dec 94		\$1,312.01	\$1,312.01	\$1,312.01	0.487%	\$6.39	\$1,318.40
Jan 95		\$1,318.40	\$1,318.40	\$1,318.40	0.505%	\$6.66	\$1,325.07
Feb 95		\$1,325.07	\$1,325.07	\$1,325.07	0.506%	\$6.71	\$1,331.78
Mar 95		\$1,331.78	\$1,331.78	\$1,331.78	0.507%	\$6.75	\$1,338.53
Apr 95		\$1,338.53	\$1,338.53	\$1,338.53	0.508%	\$6.80	\$1,345.33
May 95		\$1,345.33	\$1,345.33	\$1,345.33	0.506%	\$6.81	\$1,352.13
Jun 95		\$1,352.13	\$1,352.13	\$1,352.13	0.507%	\$6.86	\$1,358.99
Jul 95		\$1,358.99	\$1,358.99	\$1,358.99	0.498%	\$6.77	\$1,365.76
Aug 95		\$1,365.76	\$1,365.76	\$1,365.76	0.488%	\$6.66	\$1,372.42
Sept 95		\$1,372.42	\$1,372.42	\$1,372.42	0.491%	\$6.74	\$1,379.16
Oct 95		\$1,379.16	\$1,379.16	\$1,379.16	0.490%	\$6.75	\$1,385.91
Nov 95		\$1,385.91	\$1,385.91	\$1,385.91	0.485%	\$6.72	\$1,392.62
Dec 95		\$1,392.62	\$1,392.62	\$1,392.62	0.478%	\$6.65	\$1,399.27
Jan 96		\$1,399.27	\$1,399.27	\$1,399.27	0.460%	\$6.44	\$1,405.71
Feb 96		\$1,405.71	\$1,405.71	\$1,405.71	0.447%	\$6.28	\$1,411.99
Mar 96		\$1,411.99	\$1,411.99	\$1,411.99	0.451%	\$6.37	\$1,418.37
Apr 96		\$1,418.37	\$1,418.37	\$1,418.37	0.454%	\$6.44	\$1,424.81
May 96		\$1,424.81	\$1,424.81	\$1,424.81	0.450%	\$6.41	\$1,431.22
Jun 96		\$1,431.22	\$1,431.22	\$1,431.22	0.457%	\$6.54	\$1,437.76
Jul 96		\$1,437.76	\$1,437.76	\$1,437.76	0.457%	\$6.57	\$1,444.33
Aug 96		\$1,444.33	\$1,444.33	\$1,444.33	0.452%	\$6.53	\$1,450.86
Sept 96		\$1,450.86	\$1,450.86	\$1,450.86	0.452%	\$6.55	\$1,457.41
Oct 96		\$1,457.41	\$1,457.41	\$1,457.41	0.451%	\$6.57	\$1,463.98
Nov 96		\$1,463.98	\$1,463.98	\$1,463.98	0.451%	\$6.61	\$1,470.59
Dec 96		\$1,470.59	\$1,470.59	\$1,470.59	0.492%	\$7.23	\$1,477.82
Jan 97		\$1,477.82	\$1,477.82	\$1,477.82	0.475%	\$7.02	\$1,484.84
Feb 97		\$1,484.84	\$1,484.84	\$1,484.84	0.453%	\$6.73	\$1,491.57
Mar 97		\$1,491.57	\$1,491.57	\$1,491.57	0.465%	\$6.94	\$1,498.51
Apr 97		\$1,498.51	\$1,498.51	\$1,498.51	0.473%	\$7.09	\$1,505.60
May 97		\$1,505.60	\$1,505.60	\$1,505.60	0.473%	\$7.13	\$1,512.73
Totals							(\$1,200.00)
					Interest to be refunded =		\$312.73

Water and Wastewater Refund

	A	B	C	D	E	F	G
Month	Refund Without Interest	Beginning Balance	Ending Balance	Average Balance	Monthly Interest Rate	Monthly Interest	Refund With Interest
							\$0.00
Sep 92	\$573.50	\$0.00	\$573.50	\$286.75	0.281%	\$0.81	\$574.31
Oct 92	\$604.10	\$574.31	\$1,178.41	\$876.36	0.274%	\$2.40	\$1,180.81
Nov 92	\$1,873.72	\$1,180.81	\$3,054.53	\$2,117.67	0.272%	\$5.75	\$3,060.28
Dec 92	\$1,905.40	\$3,060.28	\$4,965.68	\$4,012.98	0.281%	\$11.27	\$4,976.95
Jan 93	\$2,032.80	\$4,976.95	\$7,009.75	\$5,993.35	0.275%	\$16.48	\$7,026.23
Feb 93	\$1,891.52	\$7,026.23	\$8,917.75	\$7,971.99	0.261%	\$20.79	\$8,938.55
Mar 93	\$1,868.79	\$8,938.55	\$10,807.34	\$9,872.94	0.263%	\$26.00	\$10,833.33
Apr 93	\$1,931.57	\$10,833.33	\$12,764.90	\$11,799.12	0.262%	\$30.87	\$12,795.78
May 93	\$2,226.75	\$12,795.78	\$15,022.53	\$13,909.15	0.261%	\$36.28	\$15,058.81
Jun 93	\$2,174.22	\$15,058.81	\$17,233.03	\$16,145.92	0.265%	\$42.79	\$17,275.82
Jul 93	\$1,949.22	\$17,275.82	\$19,225.04	\$18,250.43	0.265%	\$48.36	\$19,273.40
Aug 93	\$2,161.75	\$19,273.40	\$21,435.15	\$20,354.27	0.263%	\$53.43	\$21,488.58
Sep 93	\$2,068.38	\$21,488.58	\$23,556.96	\$22,522.77	0.264%	\$59.50	\$23,616.46
Oct 93		\$23,616.46	\$23,616.46	\$23,616.46	0.264%	\$62.39	\$23,678.84
Nov 93		\$23,678.84	\$23,678.84	\$23,678.84	0.263%	\$62.16	\$23,741.00
Dec 93		\$23,741.00	\$23,741.00	\$23,741.00	0.271%	\$64.30	\$23,805.30
Jan 94		\$23,805.30	\$23,805.30	\$23,805.30	0.268%	\$63.88	\$23,869.18
Feb 94		\$23,869.18	\$23,869.18	\$23,869.18	0.276%	\$65.84	\$23,935.02
Mar 94		\$23,935.02	\$23,935.02	\$23,935.02	0.300%	\$71.90	\$24,006.92
April 94		\$24,006.92	\$24,006.92	\$24,006.92	0.316%	\$75.92	\$24,082.84
May 94		\$24,082.84	\$24,082.84	\$24,082.84	0.344%	\$82.89	\$24,165.73
Jun 94		\$24,165.73	\$24,165.73	\$24,165.73	0.369%	\$89.21	\$24,254.94
Jul 94		\$24,254.94	\$24,254.94	\$24,254.94	0.373%	\$90.55	\$24,345.49
Aug 94		\$24,345.49	\$24,345.49	\$24,345.49	0.387%	\$94.14	\$24,439.63
Sept 94		\$24,439.63	\$24,439.63	\$24,439.63	0.411%	\$100.41	\$24,540.03
Oct 94		\$24,540.03	\$24,540.03	\$24,540.03	0.418%	\$102.66	\$24,642.69
Nov 94		\$24,642.69	\$24,642.69	\$24,642.69	0.444%	\$109.45	\$24,752.15
Dec 94		\$24,752.15	\$24,752.15	\$24,752.15	0.487%	\$120.56	\$24,872.71
Jan 95		\$24,872.71	\$24,872.71	\$24,872.71	0.505%	\$125.71	\$24,998.42
Feb 95		\$24,998.42	\$24,998.42	\$24,998.42	0.506%	\$126.55	\$25,124.98
Mar 95		\$25,124.98	\$25,124.98	\$25,124.98	0.507%	\$127.40	\$25,252.38
Apr 95		\$25,252.38	\$25,252.38	\$25,252.38	0.508%	\$128.26	\$25,380.64
May 95		\$25,380.64	\$25,380.64	\$25,380.64	0.506%	\$128.38	\$25,509.03
Jun 95		\$25,509.03	\$25,509.03	\$25,509.03	0.507%	\$129.35	\$25,638.38
Jul 95		\$25,638.38	\$25,638.38	\$25,638.38	0.498%	\$127.76	\$25,766.14
Aug 95		\$25,766.14	\$25,766.14	\$25,766.14	0.488%	\$125.61	\$25,891.75
Sept 95		\$25,891.75	\$25,891.75	\$25,891.75	0.491%	\$127.09	\$26,018.84
Oct 95		\$26,018.84	\$26,018.84	\$26,018.84	0.490%	\$127.38	\$26,146.22
Nov 95		\$26,146.22	\$26,146.22	\$26,146.22	0.485%	\$126.70	\$26,272.92
Dec 95		\$26,272.92	\$26,272.92	\$26,272.92	0.478%	\$125.45	\$26,398.37
Jan 96		\$26,398.37	\$26,398.37	\$26,398.37	0.460%	\$121.43	\$26,519.81
Feb 96		\$26,519.81	\$26,519.81	\$26,519.81	0.447%	\$118.57	\$26,638.37
Mar 96		\$26,638.37	\$26,638.37	\$26,638.37	0.451%	\$120.21	\$26,758.58
Apr 96		\$26,758.58	\$26,758.58	\$26,758.58	0.454%	\$121.53	\$26,880.11
May 96		\$26,880.11	\$26,880.11	\$26,880.11	0.450%	\$120.96	\$27,001.07
Jun 96		\$27,001.07	\$27,001.07	\$27,001.07	0.457%	\$123.30	\$27,124.37
Jul 96		\$27,124.37	\$27,124.37	\$27,124.37	0.457%	\$123.98	\$27,248.35
Aug 96		\$27,248.35	\$27,248.35	\$27,248.35	0.452%	\$123.19	\$27,371.54
Sept 96		\$27,371.54	\$27,371.54	\$27,371.54	0.452%	\$123.63	\$27,495.17
Oct 96		\$27,495.17	\$27,495.17	\$27,495.17	0.451%	\$123.96	\$27,619.12
Nov 96		\$27,619.12	\$27,619.12	\$27,619.12	0.451%	\$124.63	\$27,743.76
Dec 96		\$27,743.76	\$27,743.76	\$27,743.76	0.492%	\$136.41	\$27,880.16
Jan 97		\$27,880.16	\$27,880.16	\$27,880.16	0.475%	\$132.43	\$28,012.59
Feb 97		\$28,012.59	\$28,012.59	\$28,012.59	0.453%	\$126.99	\$28,139.58
Mar 97		\$28,139.58	\$28,139.58	\$28,139.58	0.465%	\$130.97	\$28,270.55
Apr 97		\$28,270.55	\$28,270.55	\$28,270.55	0.473%	\$133.81	\$28,404.36
May 97		\$28,404.36	\$28,404.36	\$28,404.36	0.473%	\$134.45	\$28,538.81
Totals	\$23,261.72						(\$23,261.72)
					Interest on Refund =		\$5,277.09