



# Public Service Commission

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

**DATE:** October 22, 1997  
**TO:** Records and Reporting  
**FROM:** Jackie Gilchrist *JG*  
**RE:** Docket No. 971179-SU - Disposition of Gross-up Funds Collected by North Fort Myers Utility, Inc., in Lee County

Please place the attached documentation into the utility's docket file:

- Letter dated October 15, 1997 from Mr. Deterding
- Letter dated October 7, 1997 to Mr. Deterding
- Letter dated September 30, 1997 from Mr. Deterding
- Letter dated August 28, 1997 from Mr. Deterding
- Letter dated June 23, 1997 from Mr. Deterding
- Letter dated May 20, 1997 from Mr. Reilly
- Letter dated April 7, 1997 from Mr. Deterding
- Letter dated April 7, 1997 from Mr. Deterding (CIAC Report)
- Letter dated March 31, 1997 from Mr. Deterding
- Letter dated March 24, 1997 to Mr. Deterding
- Letter dated February 28, 1997 from Mr. Deterding
- Letter dated January 15, 1997 from Mr. Deterding
- Letter dated January 10, 1997 from Mr. Deterding
- Letter dated January 10, 1997 from Mr. AA "Tony" Reeves
- Letter dated January 9, 1997 from Mr. Nixon
- Letter dated September 30, 1996 from Mr. Deterding (CIAC Report)

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC \_\_\_\_\_
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

*1- memo only*

cc: Jaeger

DOCUMENT NUMBER-DATE  
 970342 OCT 22 97  
 RECORDS AND REPORTING

LAW OFFICES  
ROSE, SUNDSTROM & BENTLEY, LLP  
2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301  
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MAILING ADDRESS  
POST OFFICE BOX 1587  
TALLAHASSEE, FLORIDA 32302-1587  
TELECOPIER (850) 856-4029

October 15, 1997

VIA HAND DELIVERY

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

RECEIVED  
OCT 15 1997

Florida Public Service Commission  
Division of Water and Wastewater

Re: North Fort Myers Utility, Inc.  
Gross-up and Installment Contracts  
Our File No. 16319.29

Dear Jackie:

Mr. Nixon, Mr. Reeves at North Fort Myers Utility and I have now reviewed your calculation of the appropriate disposition of gross-up funds for fiscal year ended May 31, 1995 (which you refer to as 1994), and for the fiscal year ended May 31, 1996 (which you refer to as 1995). We are generally in agreement with the result of your calculations.

I would like to take this opportunity to again reiterate our concern with any proposal that the over-collection calculated for the fiscal year ended May 31, 1995, be refunded to the contributors during that year. As I have noted previously, there are several factors that support the Utility's position that these monies should be booked to CIAC rather than refunded to customers. I have outlined these once again below for your consideration:

1. There are over 500 customers to which refunds would have to be made. These include several commercial customers, and also several customers in the Carriage Village subdivision. The amount of any refund to these customers would average approximately \$11 apiece with by far the largest amounts going to commercial customers. Therefore, the cost of the refunds alone for this many customers will substantially offset any benefit which these customers would receive.

2. All refunds that would be made for the fiscal year ended May 31, 1994, would go only to those residential customers within the Carriage Village subdivision. As these gross-up calculations have been relatively controversial, with the change in the tax law

Ms. Jackie Gilchrist  
October 15, 1997  
Page 2

and with the installment contracts, the most vocal customers would be unaffected by this proposed refund. As such, those other customers are likely to be very upset if customers within the Carriage Village subdivision receive that refund and the others at Lake Arrowhead, etc. do not. For the small amount of the refund involved and the cost related, we believe it is best for all concerned to simply book the excess collection to CIAC.


3. Both because of the tax laws related to recognition of income and fluctuations in taxable income that have occurred over the years, certain customers who contributed and signed installment agreements during one year would be entitled to nothing while those who signed installment agreements in the fiscal year ended May 31, 1995, would be entitled to a small refund. This appears to the customers to be inequitable since nothing they have done has caused this result, and we believe that they will view this as discrimination. As such, it is likely that a refund to a few will be unpopular regardless of the fact that we are able to explain it that based upon the tax laws.

Based upon these facts, we do not believe it is wise or prudent to require a refund of the small amount of excess collection of CIAC gross-up during the fiscal year ended May 31, 1995, and urge you to recommend that it be booked as CIAC, so that all customers will benefit equally.

Should you have any further questions with regard to this case, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/lts  
cc: Ralph Jaeger, Esquire  
Ms. Ann Casseaux  
Mr. Tony Reeves  
Robert C. Nixon, CPA

nfm\8gilchri.ltr

STATE OF FLORIDA

Commissioners:  
JULIA L. JOHNSON, CHAIRMAN  
J. TERRY DEASON  
SUSAN F. CLARK  
DIANE K. KIESLING  
JOE GARCIA



DIVISION OF WATER & WASTEWATER  
CHARLES H. HILL  
DIRECTOR  
(850) 413-6900

**Public Service Commission**

October 7, 1997

Mr. F. Marshall Deterding  
Rose, Sundstrom & Bentley  
Post Office Box 1567  
Tallahassee, FL 32302-1567


**Re: North Ft. Myers Utility**

Dear Mr. Deterding:

The preliminary refund calculation originally sent to you on July 15, 1997 has been revised to incorporate the information provided in your letter dated September 30, 1997. At the request of the Chairman, this item will be heard at the November 4, 1997, Agenda Conference.

If you should have any questions, please do not hesitate to contact me.

Sincerely,

  
Jackie Gilchrist  
Regulatory Analyst

JG:jg

Enclosure

cc: Division of Legal Services (Jaeger)  
Division of AFAD (Causseaux)  
Office of Public Counsel (Reilly)

STAFF CALCULATED GROSS-UP REFUND

North Fort Myers Utility  
SOURCE: (Line references are from CIAC Reports)

	1994	1995
1 Form 1120, Line 30 (Line 15)	\$ 865,768	\$ 1,429,893
2 Less CIAC (Line 7)	(590,150)	(1,068,861)
3 Less Gross-up collected (Line 19)	(338,017)	(402,730)
4 Add First Year's Depr on CIAC (Line 8)	21,090	15,966
5 Add/Less Other Effects (Lines 20 & 21)	(1,462)	(2,296)
6	-----	-----
7 Adjusted Income Before CIAC and Gross-up	\$ (42,771)	\$ (28,028)
8		
9 Actual CIAC Collected	\$ 590,150	\$ 1,068,861
10 Add Installment Contracts - Carriage Village	41,736	
11 Add Installment Contracts - Tamiami Village		114,333
12 Add Installment Contracts - Lake Arrowhead		173,904
13 Add Installment Contracts - Lazy Days		56,855
14 Less CIAC received from Forest Park	(28,676)	(14,738)
15 Less CIAC received from Carriage Village		(10,639)
16 Taxable CIAC	\$ 560,439	1,360,548
17 Less first years depr. (Line 8)	(21,090)	\$ (21,863)
18 Less CIAC associated with purchase of existing systems not grossed-up		(296,184)
19 Adjusted Income After CIAC	\$ 539,349	\$ 1,042,501
20 Less: NOL Carry Forward	0	0
21	-----	-----
22 Net Taxable CIAC	\$ 539,349	\$ 1,042,501
23 Combined Marginal state & federal tax rates	37.63%	37.63%
24	-----	-----
25 Net Income tax on CIAC	\$ 202,957	\$ 392,293
26 Less ITC Realized	0	0
27	-----	-----
28 Net Income Tax	\$ 202,957	\$ 392,293
29 Expansion Factor for gross-up taxes	1.6033349	1.6033349
30	-----	-----
31 Gross-up Required to pay tax effect	\$ 325,408	\$ 628,977
32 Actual Gross-up Collected	338,017	402,730
33 Add Installment Contracts - Carriage Village	25,116	
34 Add Installment Contracts - Tamiami Village		68,802
35 Add Installment Contracts - Lake Arrowhead		104,654
36 Add Installment Contracts - Lazy Days		34,211
38 Less Gross-up Received from Forest Park	(17,301)	(8,868)
39 Less Gross-up Received from Carriage Village		(6,402)
40 Gross-up Charged	\$ 345,832	\$ 595,127
41 (OVER) OR UNDER COLLECTION	\$ (20,424)	\$ 33,850
42 TOTAL YEARLY REFUND	\$ (20,424)	\$ 0
43 Offset of Legal and Accounting Fees	5,904	0
43 PROPOSED REFUND (excluding interest)	\$ (14,520)	\$ 0

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September 30, 1997

VIA FACSIMILE AND HAND DELIVERY

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Gross-up and Installment Contracts  
Our File No. 16319.29

Dear Jackie:

As you requested, attached is a schedule outlining the information concerning payments of gross-up for the Forest Park subdivision, the amounts paid in full, and paid by time payments, up through May 31, 1994. As you know, the Public Service Commission has already issued its final order as to approval of gross-up disposition calculations for fiscal year ended May 31, 1993, and May 31, 1994, by Order No. PSC-97-0062-FOF-SU issued on January 17, 1997. In those reports, the Utility had included the great majority of monies paid from these subdivisions for CIAC and gross-up. If you will look to the last two columns of the attached schedule, all that remains is \$72,385 in CIAC and \$43,603 in gross-up which had not already been accounted for in those two previous fiscal years.

While we understand that the Commission Staff's position on tax recognition of these gross-up monies is that they belong in the years the contracts were entered into, such recategorization will have no effect on the decision reached in the above referenced order as to fiscal year 1993 (when the agreements were entered into), even if these additional amounts are added to the calculation in those years. For these reasons, we believe all such monies not previously accounted for should be considered as part of 1995 gross-up accounting simply for the ease of processing. Since there would be no change in the conclusions of that order by adding them to 1993 and only a very minor effect on considering them as taxable in fiscal year ended May 31, 1995, this seems to be the only practical solution to accounting for these payments.

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OCT 1 - 1997

Florida Public Service Commission  
Division of Water and Wastewater

Ms. Jackie Gilchrist  
September 30, 1997  
Page 2

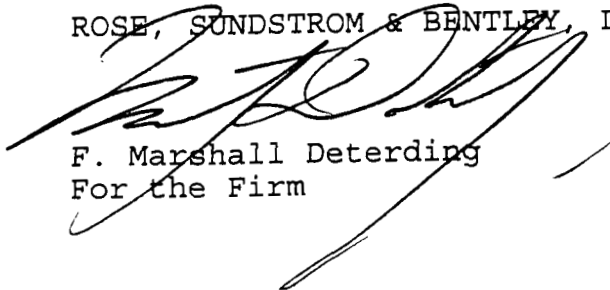
Reopening the fiscal year ended May 31, 1993, to include these amounts would also require reopening 1994 since some of them were included in the calculations submitted by the Utility and approved by the Commission for that fiscal year as well. In any case, regardless of which of these three years these payments are considered as received in, there would be no material change in the final decision on disposition of gross-up funds, since the amounts would be added both to taxable income and to gross-up received in each year.

Based upon this, there is far too immaterial a dollar amount involved to reopen already closed cases or to perform the additional calculations, the end result of which would not be a material change and we recommend the Staff move forward with consideration of these monies in 1995 despite the fact that both the Staff and the Utility agree there is substantial merit to their technically being includable in 1993 taxable income.

Should you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosure  
cc: Mr. Tony Reeves  
Robert C. Nixon, CPA

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**NORTH FORT MYERS UTILITY**  
**Installment Contracts for CIAC and Gross-Up**  
**May 31, 1994**

										CIAC-Time	Gross-Up	
Name MHC	Date	Number	# Customers	# Customers	Total Amt	Total Amt	Amt CIAC	Amt Gross-	Payments	Time Pymts	CIAC-Time	Gross-Up Time
	Connected	Customers	Paid in Full	Time Pymts	CIAC Due	Gross-Up Due	Pd in Full	Up Pd in Full	Collected	Collected	Pmts due 5/94	Pmts due 5/94
Forest Park	7/15/92	437	311	126	305,167	183,648	221,413	133,220	11,389	6,825	72,385	43,603
fpclac												



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August 28, 1997

RECEIVED  
AUG 29 1997

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Florida Public Service Commission  
Division of Water and Wastewater

Re: North Fort Myers Utility, Inc.  
Gross-up and Installment Contracts  
Our File No. 16319.29

Dear Jackie:

I apologize for the delay in getting back with you concerning your most recent calculation of gross-up disposition for the fiscal years ending May 31, 1995 and May 31, 1996.

We have reviewed your findings and generally agree with them as we believe that they generally correspond to the conclusions reached in your letter of May 14, 1997, and our response of June 23, 1997.

We do believe, however, that in accordance with the recent Commission findings on gross-up disposition, that the cost related to processing the reports at the PSC should be included within any calculation of a proposed refund. As such, I am attaching hereto several schedules and copies of bills from myself and Mr. Nixon indicating the total actual and estimated costs related to the processing of the gross-up reports for North Fort Myers Utility for these two fiscal years. In accordance with the recent Commission action if the Staff will recognize one-half of these total costs as an offset to the proposed refund for the fiscal year ending May 31, 1995, we will appear in support the Staff recommendation and this matter can be closed.

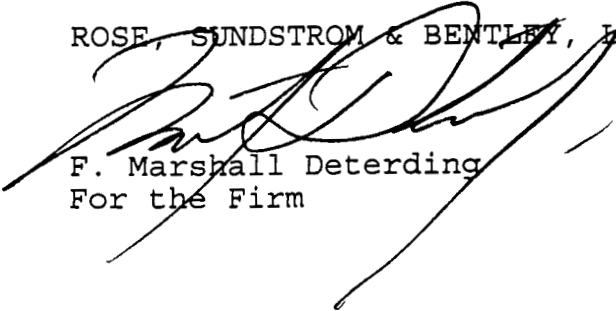
Ms. Jackie Gilchrist  
August 28, 1997  
Page 2

Finally, once the Commission offsets any refund by one-half of the total cost of processing the reports, there is a net remaining refund proposal of approximately \$12,789 for the fiscal year ended May 31, 1995, and no refund due for 1996. There are a large number of individuals who would be entitled to a refund for the fiscal year ended May 31, 1995. In addition, there is an obvious discrimination of allowing a refund only to contributions during this one year, while no refund is applicable to contributors during other years. As such, we would recommend, given these factors, that the entire refund amount be booked to CIAC, thereby benefitting all customers and avoiding the significant additional costs of processing any refund to a large number of contributors.

Should you have any further questions in this regard, please let me know, otherwise I apologize for the delay in getting you this additional information and our general acceptance of the Staff proposal.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosures  
cc: Mr. Tony Reeves  
Robert C. Nixon, CPA

nfm\6gilchri.ltr

*12,789 ÷ 50% = \$24,222 per person*

NORTH FORT MYERS UTILITY, INC.

SUMMARY OF ACTUAL AND ESTIMATED EXPENSES  
TO PROCESS GROSS-UP REFUND REPORTS  
Fiscal Years Ended May 31, 1995 and 1996

<u>Fiscal Year Ended May 31, 1995</u>	<u>Total Fees and Costs</u>
Accounting:	
Actual - Through July 31, 1997	\$ 3,389.00 ✓
Estimate to Complete	539.00 ✓
Legal:	
Actual - Through July 31, 1997	\$ <del>9,419.81</del> ✓
Estimate to Complete	2,050.00
	<i>5,830.17</i>
	<i>11,807.17</i>
Total Actual and Estimated Expenses	<u>\$ 15,397.81</u>

<u>Fiscal Year Ended May 31, 1996</u>	<u>Total Fees and Costs</u>
Accounting:	
Actual - Through July 31, 1997	\$ 5,497.00
Estimate to Complete	336.00
Legal:	
Actual - Through July 31, 1997	\$ 1,381.95
Estimate to Complete	<u>2,050.00</u>
Total Actual and Estimated Expenses	<u>\$ 9,464.95</u>

**NORTH FORT MYERS UTILITY, INC.**  
**Fiscal Year Ended May 31, 1995 Gross-up Costs**

ACTUAL ATTORNEYS FEES AND COSTS THROUGH JULY 31, 1997:

<u>Invoice Number</u>	<u>Billing Date</u>	<u>Fees</u>	<u>Out-of-Pocket</u>	<u>Total</u>
15252*	07/16/96	\$ <del>60.00</del> <i>No</i>	\$ 7.33	\$ <del>67.33</del>
15780*	10/14/96	270.00 ✓	123.40	393.40 ✓
16089*	11/19/96	<del>150.00</del> <i>No</i>	181.23	<del>331.23</del>
16218*	12/23/96	435.00 ✓	428.74	863.74 ✓
16356*	01/27/97	450.00	112.69	562.69
16523*	02/19/97	1,662.50	216.98	1,879.48
16582*	03/21/97	1,400.00	244.53 <i>1/2</i>	1,644.53
16705*	04/15/97	1,015.00 <i>1/2</i>	152.14	1,167.14
16857*	05/14/97	1,050.00 ✓	78.32	1,128.32
✓17015*	06/17/97	140.00 ✓	309.39	449.39 ✓
✓17177*	07/15/97	735.00 ✓	69.73	804.73 ✓
✓17342*	08/15/97	113.75 ✓	14.08	127.83 ✓
Total expense through 07/31/97		\$ 7,481.25	\$1,938.56	\$ <del>9,419.81</del> <sup>5,830.17</sup>
Estimated to complete**		\$ <u>1,900.00</u>	\$ <u>150.00</u>	\$ <u>2,050.00</u>
Total Actual and Estimated Expenses		\$ <u>9,381.25</u>	\$ <u>2,088.56</u>	\$ <u>11,469.81</u> <sup>7,880.17</sup>

\*Pro rata cost allocation and split post May 1997 billings 1/2 to fiscal year ended May 31, 1995 and 1/2 to fiscal year ended May 31, 1996.

\*\* Review and assist in response to additional Staff inquiries; obtain and review Staff Recommendation; prepare for and attendance at Agenda Conference; correspondence and reporting to client re: same; review order and reporting to client; final report to client after protest and appeal period; work with client and Staff re: refund calculation and reporting.

Estimated 20 hours to complete @ \$175 per hour = \$ 3,500 + Costs \$ 300 for total of \$ 3,800 split 1/2 to fiscal year ended May 31, 1995, and 1/2 to fiscal year ended May 31, 1996.

*According to your letter of January dated June 27, 1994, all of the \$100,000 per month installment loans to be made by the utility should be included in the annual cost year ended May 31, 1995, all of the remaining \$100,000 per month installment payments should be included to the utility in the fiscal year ended May 31, 1996, and all of the remaining \$100,000 per month installment payments should be included to the utility in the fiscal year ended May 31, 1997.*

**NORTH FORT MYERS UTILITY, INC.**  
**Fiscal Year Ended May 31, 1996 Gross-up Costs**

ACTUAL ATTORNEYS FEES AND COSTS THROUGH JULY 31, 1997:

<u>Invoice Number</u>	<u>Billing Date</u>	<u>Fees</u>	<u>Out-of Pocket</u>	<u>Total</u>
17015*	06/17/97	140.00 ✓	309.39	449.39
✓17177*	07/15/97	735.00 ✓	69.73	804.73
✓17342*	08/15/97	113.75 ✓	14.08	127.83
Total expense through 7/31/97		\$ 988.75	\$ 393.20	\$ 1,381.95
Estimated to complete**		\$ <u>1,900.00</u>	\$ <u>150.00</u>	\$ <u>2,050.00</u>
Total Actual and Estimated Expenses		\$ <u>2,888.75</u>	\$ <u>543.20</u>	\$ <u>3,431.95</u>

\*Pro rata cost allocation and split post May 1997 billings 1/2 to fiscal year ended May 31, 1995 and 1/2 to fiscal year ended May 31, 1996.

\*\* Review and assist in response to additional Staff inquiries; obtain and review Staff Recommendation; prepare for and attendance at Agenda Conference; correspondence and reporting to client re: same; review order and reporting to client; final report to client after protest and appeal period; work with client and Staff re: refund calculation and reporting.

Estimated 20 hours to complete @ \$175 per hour = \$ 3,500 + Costs \$ 300 for total of \$ 3,800 split 1/2 to fiscal year ended May 31, 1995, and 1/2 to fiscal year ended May 31, 1996.

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**  
 A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
 P. O. BOX 1567  
 TALLAHASSEE, FLORIDA 32302-1567

(904) 877-6955

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16356  
 JANUARY 27, 1997  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

12/09/96 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING SERVICE TO MHC PARKS.	0.30	45.00
12/09/96 FMD	TELEPHONE CONFERENCE WITH CLERK; OBTAIN AND REVIEW STAFF RECOMMENDATION ON GROSS-UP; SEND WITH COVER LETTER TO JACK SCHENKMAN.	1.40	210.00
12/10/96 MSF	RESEARCH AND DRAFT LETTER TO MR. ADAMS REGARDING PASS-THROUGH OF MONTHLY USER FEES.	0.60	90.00
12/11/96 FMD	OBTAIN AND REVIEW HUDSON UTILITIES' STAFF RECOMMENDATION RE: NFMU'S TREATMENT OF INSTALLMENT PAYMENT OF GROSS-UP AND CIAC; TELEPHONE CONFERENCE WITH BOB NIXON AND LETTER TO TONY REEVES RE: SAME.	1.90	285.00
12/18/96 FMD	REVIEW NOTES; DRAFT LETTER TO TONY REEVES RE: AGENDA OUTCOME ON GROSS-UP AND RECENT EXPERIENCE WITH OTHER UTILITY WHICH HAD INSTALLMENT CONTRACTS.	1.10	165.00
		5.30	795.00
	LONG DISTANCE CALLS	59.46	
	FEDERAL EXPRESS	13.25	
	TELECOPIER	32.00	
	PHOTOCOPIES	93.00	

TOTAL COSTS ADVANCED 197.71

TOTAL STATEMENT \$992.71

LAW OFFICES  
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 TALLAHASSEE, FLORIDA 32302-1567  
 (904) 877-6555

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16523  
 FEBRUARY 19, 1997  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

01/06/97 FMD	TELEPHONE CONFERENCE WITH BOB NIXON RE: COST OF GROSS-UP; REVIEW FILES RE: SAME; ORGANIZE AND DRAFT SCHEDULE RE: COSTS; BEGIN WORK ON LETTER TO STAFF; TELEPHONE CONFERENCE WITH STAFF ATTORNEY AND ANALYST RE: RESPONSE TO INQUIRIES.	2.20	385.00
01/07/97 FMD	REVIEW BOB NIXON'S DRAFT SCHEDULES ON GROSS-UP FOR 1995; TELEPHONE CONFERENCE WITH MR. NIXON RE: SAME.	1.00	175.00
01/08/97 FMD	LETTER TO BOB NIXON RE: GROSS-UP COST; FINALIZE SAME; REVIEW FILES RE: INQUIRIES AND VARIANCE; REVIEW ORDERS AND CORRESPONDENCE; TELEPHONE CONFERENCE WITH MR. NIXON; DRAFT LETTER TO PSC RE: SAME AND SEND TO TONY REEVES WITH	4.10	717.50
01/08/97 FMD	COVER LETTER.	0.00	0.00
01/10/97 FMD	FINALIZE LETTER TO JACKIE GILCHRIST RE: GROSS-UP REPORTS; REVIEW BOB NIXON'S FINAL RESPONSE LETTER RECEIVED; FILE LETTER TO MS. GILCHRIST.	0.80	140.00
01/15/97 FMD	REVIEW INFORMATION RECEIVED FROM TONY REEVES RE: INSTALLMENT PAYMENTS; TELEPHONE CONFERENCE WITH BOB NIXON RE: SAME; LETTER TO STAFF AND FILE SAME.	1.40	245.00
01/29/97 FMD	OBTAIN AND REVIEW ORDER ON GROSS-UP FOR 1992 AND 1993; COMPARE TO ORIGINAL FILINGS AND STAFF RECOMMENDATION; DRAFT LETTER TO TONY REEVES RE: SAME.	1.80	315.00
		11.30	

1,977.50

LONG DISTANCE CALLS

76.41

Continued

FMD

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**  
A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
P. O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567  
(904) 877-6955

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 16523  
FEBRUARY 19, 1997  
FILE # 16319-0029

PAGE 2

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TRAVEL EXPENSE	75.00	
TELECOPIER	41.00	
PHOTOCOPIES	23.40	
PHOTOCOPIES	42.50	
TOTAL COSTS ADVANCED		258.31
TOTAL STATEMENT		\$2,235.81

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P. O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567  
(904) 877-8555

PLEASE REFER TO INVOICE NUMBER  
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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
P O BOX 2547  
FORT MYERS, FL 33902

INVOICE # 16582  
MARCH 21, 1997  
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
02/03/97 FMD	TELEPHONE CONFERENCE WITH TONY REEVES RE: GROSS-UP ISSUES; TELEPHONE	0.70	122.50
02/05/97 FMD	CONFERENCE WITH STAFF ANALYST RE: SAME. TELEPHONE CONFERENCE WITH JACKIE GILCHRIST RE: INFORMATION ON GROSS-UP; TELEPHONE CONFERENCE WITH BOB NIXON RE: SAME.	0.50	87.50
02/11/97 FMD	REVIEW FILE AND ORDER; TELEPHONE CONFERENCE WITH CLIENT RE: STATUS OF ORDER AND LETTER TO TONY REEVES RE: SAME.	0.70	122.50
02/17/97 MSF	REVIEW CORRESPONDENCE REGARDING BAYSHORE MOBILE HOME PARK COLLECTION SYSTEM AND TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME.	0.30	52.50
02/17/97 MSF	REVIEW MOBILE OIL DEVELOPER AGREEMENT AND LETTER TO MS. BAYO AT PSC REGARDING SAME.	0.20	35.00
02/26/97 FMD	TELEPHONE CONFERENCE WITH STAFF RE: NEEDED RESPONSE ON GROSS-UP AND INSTALLMENT CONTRACTS; TELEPHONE CONFERENCE WITH NIXON RE: SAME; BEGIN DRAFT LETTER.	1.50	262.50
02/27/97 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANERR, LAKE FAIRWAYS AND PINE LAKES	0.30	52.50
02/27/97 FMD	DRAFT LETTER TO PSC RE: POST-JUNE 12, 1996 GROSS-UP COLLECTED AND INSTALLMENT ARRANGEMENTS; SEND DRAFT WITH COVER LETTER TO MR. NIXON AND MR. REEVES; TELEPHONE CONFERENCE WITH MR. REEVES.	3.40	595.00
02/28/97 FMD	TELEPHONE CONFERENCE WITH MR. NIXON; TELEPHONE CONFERENCE WITH MR. REEVES RE: REVISIONS TO LETTER FOR PSC; REVISE SAME AND FINALIZE AND FILE.	1.90	332.50

Continued

LAW OFFICES

**ROSE, SUNDBSTROM & BENTLEY**

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(904) 877-6555

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NORTH FORT MYERS UTILITY, INC

INVOICE # 16582  
MARCH 21, 1997  
FILE # 16319-0029

PAGE 2

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	9.50	1,662.50
LONG DISTANCE CALLS	29.86	
TRAVEL EXPENSE	240.00	
TELECOPIER	15.00	
PHOTOCOPIES	6.25	
TOTAL COSTS ADVANCED		-291.11
TOTAL STATEMENT		\$1,953.61

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16705  
 APRIL 15, 1997  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

03/07/97 MSF	REVIEW GOODWILL DEVELOPER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME.	0.20	35.00
03/14/97 FMD	REVIEW NOTES FROM STAFF; DISCUSSIONS RE: ADDITIONAL QUESTIONS; DRAFT LETTER TO TONY REEVES RE: SAME AND QUESTIONS RAISED; TELEPHONE CONFERENCE WITH MR. REEVES RE: RESPONSE TO ALL; MAKE NOTES RE: SAME.	1.20	210.00
03/17/97 MSF	REVIEW PROPOSED AGREEMENT WITH BAYSHORE MOBILE HOME PARK FOR CONVEYANCE OF COLLECTION SYSTEMS AND TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME.	0.50	87.50
03/17/97 FMD	REVIEW VARIOUS DOCUMENTS RE: RESPONSES TO GROSS-UP INQUIRY FROM STAFF; TELEPHONE CONFERENCE WITH TONY REEVES RE: SAME AND DRAFT RESPONSE LETTER.	1.30	227.50
03/27/97 FMD	REVIEW INFORMATION FROM STAFF RE: POST-JUNE 12TH GROSS-UP; SEND WITH COVER LETTER TO MR. REEVES; TELEPHONE CONFERENCE WITH MR. REEVES.	1.40	245.00
03/31/97 FMD	DRAFT RESPONSES TO GILCHRIST'S FAX TO REEVES; FINALIZE AND SEND.	1.90	332.50
		6.50	1,137.50
	LONG DISTANCE CALLS	83.94	
	TELECOPIER	23.00	
	PHOTOCOPIES	64.00	

TOTAL COSTS ADVANCED

170.94  
 Continued

LAW OFFICES  
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 (904) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER  
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NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16218  
 DECEMBER 23, 1996  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

11/04/96 JSB	TELEPHONE CONFERENCE WITH TONY REEVES RE: POLLUTION REMEDIATION INSURANCE PROPOSAL.	0.40	54.00
11/05/96 MSF	TELEPHONE CONFERENCE WITH MS. XANDER AT PSC WHO TELEPHONED REGARDING LAZY DAYS; TELEPHONE CONFERENCE WITH MR. REEVES REGARDING VARIOUS MATTERS; LETTER TO MS. XANDER.	0.80	120.00
11/05/96 JSB	TELEPHONE CONFERENCE WITH TONY REEVES RE: POLLUTION INSURANCE PROPOSAL.	0.90	121.50
11/06/96 MSF	LETTER TO PSC CLERK REGARDING KINSER OIL COMPANY DEVELOPER AGREEMENT; LETTER TO MS. BOLEY REGARDING CHANGE IN BAD CHECK CHARGE LAW.	0.40	60.00
11/21/96 MSF	REVIEW COMMUNITY DENTAL DEVELOPER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME.	0.30	45.00
11/21/96 FMD	TELEPHONE CONFERENCE WITH STAFF RE: NEEDED INFORMATION ON GROSS-UP AND INSTALLMENT PAYMENTS OF CIAC AND GROSS-UP AND TIMING OF SAME; TELEPHONE CONFERENCE WITH BOB NIXON AND PAUL DECHARIO RE: SAME; INTRA-OFFICE	1.40	210.00
11/21/96 FMD	CONFERENCE RE: SAME AND REVIEW TARIFF.	0.00	0.00
11/22/96 FMD	TELEPHONE CONFERENCE WITH BOB NIXON; CONFERENCE CALL WITH MR. NIXON AND TONY REEVES RE: RESPONSE TO STAFF INQUIRY ON GROSS-UP; INTRA-OFFICE CONFERENCE RE: SAME.	1.50	225.00

1995

LAW OFFICES  
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(904) 877-6855

F.E.I. # 59-2783536

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NORTH FORT MYERS UTILITY, INC

INVOICE # 16218  
DECEMBER 23, 1996  
FILE # 16319-0029

PAGE 2

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LONG DISTANCE CALLS	124.89	835.50
FEDERAL EXPRESS	16.55	
TRAVEL EXPENSE	450.00	
TELECOPIER	29.00	
PHOTOCOPIES	222.25	

TOTAL COSTS ADVANCED 842.69

TOTAL STATEMENT \$1,678.19

PLEASE REFER TO INVOICE # WHEN REMITTING

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 (904) 877-6555

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16089  
 NOVEMBER 19, 1996  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

10/04/96 MSF	REVIEW EXECUTED DEVELOPER AGREEMENT FOR FT. MYERS COMMUNITY PARK AND LETTER TO PSC CLERK REGARDING SAME.	0.20	30.00
10/08/96 FMD	REVIEW OF INFORMATION FROM CLIENT RE: PAYMENT OF GROSS-UP REFUNDS.	0.50	75.00
10/09/96 FMD	FINALIZE REVIEW OF CHECKS AND SCHEDULES AND SEND TO PSC WITH COVER LETTER.	0.50	75.00
10/16/96 JSE	TELEPHONE CONFERENCE WITH TONY REEVES RE: INSURANCE PROPOSAL FROM POE & BROWN; REVIEW OF PROPOSAL AND RESEARCH RE: ENVIRONMENTAL REGULATION.	1.20	162.00
10/22/96 MSF	TELEPHONE CONFERENCE REGARDING BAD CHECK CHARGE; DRAFT NOTICE; LETTER TO MS. BOLEY REGARDING SAME.	0.40	50.00
10/24/96 MSF	TELEPHONE CONFERENCE WITH MS. BOLEY WHO TELEPHONED REGARDING PREPARING DEVELOPMENT AGREEMENT; REVIEW INFORMATION FROM MR. RIVERS REGARDING SAME; TELEPHONE CONFERENCE WITH MR. RIVERS; DRAFT DEVELOPER AGREEMENT AND LETTER TO MS. BOLEY REGARDING SAME.	2.90	435.00
10/24/96 MSF		0.00	0.00

*Remove*

3.70  
337.00

LONG DISTANCE CALLS	28.25
FEDERAL EXPRESS	13.25
TRAVEL EXPENSE	398.00
TELECOPIER	2.00
PHOTOCOPIES	15.50

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NORTH FORT MYERS UTILITY, INC

INVOICE # 16089  
NOVEMBER 19, 1996  
FILE # 16319-0029

PAGE 2

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TOTAL COSTS ADVANCED	1,033.00
TOTAL STATEMENT	\$1,870.00

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*JK*

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY**

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NORTH FORT MYERS UTILITY, INC  
P O BOX 2547  
FORT MYERS, FL 33902

INVOICE # 15780  
OCTOBER 14, 1996  
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
09/03/96 FMD	ATTEND PSC AGENDA CONFERENCE AND MAKE ARGUMENTS RE: CANCELLATION OF GROSS-UP TARIFFS AND REQUIRED REFUNDS OF POST-JUNE 12TH COLLECTIONS AND ARGUMENTS RE: INTEREST CALCULATION.	0.20	30.00
09/05/96 JRJ	ATTEND MEETINGS WITH CLIENT AND LAVON WISHER OF PFM RE: ARBITRAGE REBATE REPORT AND INVESTMENT ADVICE RE: BOND PROCEEDS.	2.00	300.00
09/16/96 MSF	REVIEW EXECUTED WASTEWATER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME.	0.30	45.00
09/17/96 MSF	OBTAIN AND REVIEW FERC-SIX 1995 ANNUAL REPORT; INTRA-OFFICE CONFERENCE REGARDING SAME.	0.50	75.00
09/24/96 MSF	RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR GOODWILL AFFORDABLE HOUSING; LETTER TO MR. REEVES REGARDING SAME.	2.30	345.00
09/26/96 FMD	REVIEW PSC ORDER ON POST-JUNE 12TH GROSS-UP COLLECTION AND REFUNDS RE: SAME AND GROSS-UP AUTHORITY CANCELLATION; DRAFT LETTER TO CLIENT RE: SAME AND RE: REQUIREMENTS OF ORDER; TELEPHONE CONFERENCE WITH TONY REEVES RE: GROSS-UP.	1.20	180.00
9/30/96 FMD	FINAL REVIEW AND FILING OF GROSS-UP FOR 1995; FILE SAME WITH COVER LETTER TO CHUCK HILL AND FILE TAX RETURNS TO CLERK WITH COVER LETTER.	1.40	210.00

7.80

1 185 00



LAW OFFICES  
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NORTH FORT MYERS UTILITY, INC

INVOICE # 15780  
OCTOBER 14, 1996  
FILE # 16319-0029

PAGE 2

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LONG DISTANCE CALLS	76.21
TRAVEL EXPENSE	367.00
TELECOPIER	26.00
PHOTOCOPIES	65.00
COPY OF ANNUAL REPORT	7.40

TOTAL COSTS ADVANCED

541.61

TOTAL STATEMENT

\$1,726.61

PLEASE REFER TO INVOICE # WHEN REMITTING

123.40

OK

LAW OFFICES

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 15252  
JULY 16, 1996  
FILE # 16319-0029

PAGE 3

DATE	INITIALS	DESCRIPTION	RATE	AMOUNT
06/27/96	MSF	FINALIZE AND FAX ALL. RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR GREASE MONKEY OIL CHANGE; LETTER TO MR. REEVES REGARDING SAME.	2.40	360.00
06/27/96	FMD	REVIEW INFORMATION ON PROPOSED LEGISLA- TION TO REPEAL TAX ON CIAC; RESEARCH RE: STATUS OF SAME THROUGH INTERNET; CONTACTS WITH HOUSE OF REPRESENTATIVES AND U.S. SENATE; TELEPHONE CONFERENCE WITH NAWC REPRESENTATIVE RE: SAME;	1.20	180.00
06/27/96	FMD	DRAFT LETTER TO CLIENT RE: ALL; TELEPHONE CONFERENCE WITH TONY REEVES RE: ALL AND RE: NEW GROSS-UP FILING.	0.00	0.00
06/28/96	WES	DISCUSSION WITH RAY JUDAH RELATIVE TO ASSISTANCE WITH THE CONSTRUCTION OF A LINE TO THE CRA REBUILD PROJECT ALONG THE NORTH SHORE OF THE CALOOSAHATCHEE RIVER; DISCUSSION WITH TONY REEVES RELATIVE TO VARIOUS MATTERS.	1.00	150.00

*1/3 1995*

*RSMC*

31.40

4,710.00

LONG DISTANCE CALLS	134.98
FEDERAL EXPRESS	53.00
TELECOPIER	30.00
PHOTOCOPIES	187.50
MISCELLANEOUS EXPENSE	150.00

TOTAL COSTS ADVANCED 575.48

TOTAL STATEMENT \$5,285.48

North Fort Myers Utility, Inc.  
Actual and Estimated Accounting Fees to Prepare and  
Process Gross-up Refund Reports  
Fiscal Years Ended May 31, 1995 and 1996

<u>Cronin, Jackson, Nixon &amp; Wilson</u>	Fiscal Report Year Ended	
	05/31/95	05/31/96
<u>Invoice Date</u>		
05/24/96	\$ 1,115 ✓ <i>b/c</i>	
07/16/96	880 ✓ <i>e/s</i>	
01/16/97 (1/2 to 1995)	469 ✓ <i>o/s</i>	
02/19/97		\$ 2,492
03/17/97		1,907
04/23/97		173
06/19/97 (1/2 to each year)	234 ✓ <i>vok</i>	234
08/15/97 (1/2 to each year)	691 ✓ <i>vok</i>	691
	<u>3,389</u> ✓	<u>5,497</u>
<u>Estimate to complete (1/2 to each year):</u>		
Prepare Summary of Expense for filing		
R. Nixon - 2 hours @ \$150	150 ✓	150
Clerical - 1 hour @ \$25	13 ✓	12
Review Staff revised calculations and discuss with client & attorney		
R. Nixon - 3 hours @ \$150	225 ✓	225
Review PAA Order		
R. Nixon - 1.5 hours @ \$150	113 ✓	112
Phone, copies, Federal Express charges	38 ✓	37
	<u>539</u> ✓	<u>536</u>
Total actual and estimated accounting expense	<u>\$ 3,928</u> ✓	<u>\$ 6,033</u>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
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2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

May 24, 1996

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
April, 1996, as follows:

1. Preparation and review of the 1995 PSC Annual Report	\$2,750.00
2. Partial billing for preparation of the 1995 gross-up refund report	1,115.00 ✓ OK
3. Telephone, Federal Express charges, and copies	<u>93.00</u>
Total	<u>\$3,958.00</u>

# Cronin, Jackson, Nixon & Wilson

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
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## I N V O I C E

July 16, 1996

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
June, 1996, as follows:

1. Preparation and review of the 1996 Indexed Rate Adjustment	\$ 532.50
2. Prepare response to PSC staff calculation of gross up refunds for fiscal years ended 1992 and 1993	1,120.00
3. Preparation of gross up refund report for fiscal year ended May 31, 1995	840.00
4. Telephone, postage and copies	39.51
<b>Total</b>	<b><u>\$2,532.01</u></b>

\$880 ← (840.00 + 39.51) → OK

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602



**I N V O I C E**

January 16, 1997

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
December, 1996, as follows:

1. Work related to the 1994 and 1995 gross-up refund reports, including response to Staff's calculations	\$935.00
2. Telephone charges	<u>3.43</u>
<b>Total</b>	<b><u>\$938.43</u></b>

*1/2 to 1995 F.Y. Report \$469*

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
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(813) 791-4020  
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**I N V O I C E**

February 19, 1997

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
January, 1997, as follows:

1. Preparation of 1996 gross-up refund report for the fiscal year ended May 31, 1996	\$2,412.50
2. Telephone, postage, Federal Express charges, and copies	<u>79.30</u>
<b>Total</b>	<b><u>\$2,491.80</u></b>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
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**I N V O I C E**

March 17, 1997

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
February, 1997, as follows:

1. Preparation of the PSC gross-up refund report for the fiscal year ended May 31, 1996	\$1,887.50
2. Telephone, postage, and copies	<u>19.32</u>
Total	<u>\$1,906.82</u>



**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

April 23, 1997

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
March, 1997, as follows:

1. Final preparation and transmission of 1996 gross-up refund report to Mr. Deterding for filing	\$156.25
2. Telephone and Federal Express charges	<u>17.13</u>
Total	<u>\$173.38</u>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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(813) 797-3602

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**I N V O I C E**

June 19, 1997

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
May, 1997, as follows:

1. Work related to the 199 <sup>5</sup> and 199 <sup>6</sup> gross-up refund reports related to Staff request for information	\$456.25
2. Telephone charges and copies	<u>11.88</u>
Total	<u>\$468.13</u>

OK

*1/2 to each year*

**Cronin, Jackson, Nixon & Wilson**  
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
 JOHN H. CRONIN, JR., C.P.A.  
 ERIC M. DOAN, C.P.A.  
 ROBERT H. JACKSON, C.P.A.  
 BRENDA M. McBARRON, C.P.A.  
 ROBERT C. NIXON, C.P.A.  
 TRACY A. RIZZO, C.P.A.  
 HOLLY M. TOWNER, C.P.A.  
 JAMES L. WILSON, C.P.A.

COMPTON

2560 GULF-TO-BAY BOULEVARD  
 SUITE 200  
 CLEARWATER, FLORIDA 33765-4419  
 (813) 791-4020  
 FACSIMILE  
 (813) 797-3602

**I N V O I C E**

August 15, 1997

Ms. Jo Ann Boley  
 North Fort Myers Utility, Inc.  
 P.O. Box 2547  
 Fort Myers, FL 33902

#551

For professional services rendered during  
 July, 1997, as follows:

1. Prepare calculation of gross-up refunds for the fiscal years ending May 31, 1995 and 1996, using PSC Staff approach to installment gross-up contracts	\$1,375.00
2. Telephone charges	<u>5.85</u>
Total	<u>\$1,380.85</u> OK

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

P. O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

(904) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 16705  
APRIL 15, 1997  
FILE # 16319-0029

PAGE 2

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TOTAL STATEMENT

\$1,308.44

PLEASE REFER TO INVOICE # WHEN REMITTING

01/11/97

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
P O BOX 2547  
FORT MYERS, FL 33902

INVOICE # 16857  
MAY 14, 1997  
FILE # 16319-0029

X  
X

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

04/04/97 FMD	TELEPHONE CONFERENCE WITH MR. REEVES RE: POST-JUNE 12, 1996 GROSS-UP AND INSTALLMENT ARRANGEMENT; REVIEW SCHEDULE FROM REEVES RE: SAME AND HAVE REFORMATTED; TELEPHONE CONFERENCE WITH MR. NIXON RE: ALL.	1.30	227.50
04/07/97 FMD	REVIEW FILES RE: TAX RETURN FOR 1995; DRAFT LETTER TO GILCHRIST RE: POST-JUNE 12, 1996 COLLECTIONS; TELEPHONE CONFERENCE WITH REEVES RE: SAME; REVIEW 1996 GROSS-UP REQUEST AND SEND WITH COVER LETTER TO HILL AND TAX RETURNS WITH COVER LETTER TO CLERK.	3.60	630.00
04/07/97 FMD	WORK ON CORPORATE AND OLD BRIDGE ACTIONS OF DIRECTORS AND SHAREHOLDERS.	0.00	0.00
04/10/97 JRJ	TELEPHONE CONFERENCE WITH MR. NIXON RE: SAME; ADDITIONAL TELEPHONE CONFERENCE WITH STAFF.	0.50	87.50
04/24/97 FMD	TELEPHONE CONFERENCE WITH STAFF RE: TAX RETURNS; REVIEW FILE RE: SAME; TELEPHONE CONFERENCE WITH MR. REEVES; TELEPHONE CONFERENCE WITH MR. NIXON RE: SAME; ADDITIONAL TELEPHONE CONFERENCE WITH STAFF.	1.10	192.50
04/28/97 MSF	RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR WINDMILL VILLAGE AND LETTER TO MR. REEVES REGARDING SAME.	2.50	437.50

9.00 1,575.00

LONG DISTANCE CALLS 85.47  
FEDERAL EXPRESS 13.26  
TELECOPIER 9.00

Continued

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NORTH FORT MYERS UTILITY, INC

INVOICE # 16857  
MAY 14, 1997  
FILE # 16319-0029

PAGE 2

PHOTOCOPIES  
EXTRA CLERICAL SUPPORT

2.25  
35.05

TOTAL COSTS ADVANCED

145.03

TOTAL STATEMENT

\$1,720.03

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NORTH FORT MYERS UTILITY, INC  
P O BOX 2547  
FORT MYERS, FL 33902

INVOICE # 17015  
JUNE 17, 1997  
FILE # 16319-0029

PAGE 1

MATTER

MISCELLANEOUS LEGAL ADVICE

05/15/97 FMD	REVIEW LETTER FROM PSC STAFF RE: QUESTION ON INSTALLMENT SALES AND GROSS-UP AND SEND WITH COVER LETTER TO MR. NIXON AND MR. REEVES.	1.00	175.00
05/16/97 FMD	TELEPHONE CONFERENCE WITH REEVES; TELEPHONE CONFERENCE WITH NIXON RE: STAFF LETTER ON GROSS-UP.	0.60	105.00
		1.60	280.00
	LONG DISTANCE CALLS	86.28	
	TRAVEL EXPENSE	451.00	
	TELECOPIER	11.50	
	PHOTOCOPIES	70.00	
	TOTAL COSTS ADVANCED		618.78
	TOTAL STATEMENT		\$898.78

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ms

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**ROSE, SUNDBSTROM & BENTLEY**

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

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FE.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 17177  
 JULY 15, 1997  
 FILE # 16319-0029

PAGE 1

MATTER

MISCELLANEOUS LEGAL ADVICE

06/04/97 FMD	REVIEW LETTER FROM OPC RE: INTEREST IN GROSS-UP CASE; SEND WITH COVER LETTER TO TONY REEVES.	0.80	140.00
06/09/97 MSF	REVIEW FINANCIAL SCHEDULES FROM MR. NIXON; RESEARCH AND DRAFT NOTICE OF INTENTION TO INCREASE RATES; DRAFT CUSTOMER NOTICE; DRAFT REVISED TARIFF SHEETS; LETTER TO MR. HILL AT PSC CONCERNING SAME.	2.00	350.00
06/10/97 JRJ	REVISE ANNUAL CORPORATE ACTIONS TO MINUTES AND DRAFT COVER LETTER TO CLIENT RE: SAME.	0.40	70.00
06/11/97 MSF	RESEARCH AND DRAFT RESPONSE TO AUDITORS REQUEST FOR INFORMATION; DRAFT LETTER TO AUDITORS REGARDING SHARES OF STOCK.	0.90	157.50
06/12/97 FMD	TELEPHONE CONFERENCE WITH NIXON RE: GROSS-UP AND INSTALLMENTS; REVIEW FILES AND CORRESPONDENCE RE: SAME.	0.90	157.50 ✓
06/13/97 FMD	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RE: RESPONSES TO PROVIDE TO STAFF; REVIEW SCHEDULES FROM REEVES RE: SAME; TELEPHONE CONFERENCE WITH GILCHRIST RE: STAFF POSITION ON ISSUES AND INTERPRETAION OF LETTER RE: GROSS-UP AND INSTALLMENT PAYMENTS.	1.70	297.50 ✓
06/13/97 FMD		0.00	0.00
06/20/97 MSF	FINALIZE AND FILE 1997 INDEXING; LETTER TO MR. HILL AT PSC; LETTER TO MR. REEVES.	1.00	175.00
06/22/97 FMD	BEGIN WORK ON LETTER TO GILCHRIST RE: GROSS-UP AND INSTALLMENT CONTRACTS; REVIEW VARIOUS DOCUMENTS.	2.40	420.00 ✓
06/23/97 FMD	FINALIZE LETTER TO GILCHRIST RE: GROSS-UP AND INSTALLMENT CONTRACTS; REVIEW FILE AND VARIOUS DOCUMENTS RE: SAME; SEND TO NIXON AND REEVES FOR FINAL	2.60	455.00 ✓

Continued



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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 17177  
JULY 15, 1997  
FILE # 16319-0029

PAGE 2

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06/24/97 FMD	COMMENT; TELEPHONE CONFERENCE WITH NIXON AND REEVES; FINALIZE AND SEND. TELEPHONE CONFERENCE WITH TONY REEVES RE: LETTER TO PSC ON GROSS-UP.	0.30	52.50
		13.00	2,275.00
	LONG DISTANCE CALLS	123.55	
	TELECOPIER	19.50	
	PHOTOCOPIES	71.50	
	TOTAL COSTS ADVANCED		214.55
	TOTAL STATEMENT		\$2,489.55

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## ROSE, SUNDSTROM &amp; BENTLEY, LLP

P. O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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WHEN REMITTING

F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC  
P O BOX 2547  
FORT MYERS, FL 33902INVOICE # 17342  
AUGUST 15, 1997  
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
07/08/97 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: MISCELLANEOUS CORPORATE MATTERS.	0.20	35.0
07/10/97 JRJ	TELEPHONE CONFERENCE WITH TONY REEVES; DRAFT LETTER TO JACK SCHENKMAN WITH ANNUAL CORPORATE ACTIONS.	0.20	35.0
07/14/97 MSF	REVIEW INFORMATION FROM MR. REEVES REGARDING WASTEWATER AGREEMENT WITH NEW PHARMACY AND TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME; DRAFT WASTEWATER AGREEMENT FOR PHARMACY AND LETTER TO MR. REEVES.	2.50	437.5
07/17/97 FMD	REVIEW REVISED GROSS-UP CALCULATION FROM STAFF; CCMPARE TO FILE AND SEND WITH COVER LETTER TO TONY REEVES.	1.30	227.5
		4.20	735.00
	LONG DISTANCE CALLS	58.60	
	FEDERAL EXPRESS	22.72	
	TELECOPIER	9.50	
	TOTAL COSTS ADVANCED		90.82
	TOTAL STATEMENT		\$825.82

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LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

(904) 877-6555

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JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
ROBERT M. C. ROSE  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

MAILING ADDRESS  
POST OFFICE BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567  
TELECOPIER (904) 656-4029

June 23, 1997

VIA HAND DELIVERY

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

**RECEIVED**  
JUN 24 1997

Re: North Fort Myers Utility, Inc.  
Gross-up and Installment Contracts  
Our File No. 16319.29

Florida Public Service Commission  
Division of Water and Wastewater

Dear Jackie:

I am writing in response to your letter of May 14th. I apologize for the delay in getting back to you on this. As you know, we had to get a few points of clarification before we could accurately respond. First of all, let me note that I agree with your comment that if the Staff is taking the positions outlined in your letter with regard to the installment contracts, that it may impact your calculations as listed in your attached schedule. I will address that after responding to your specific questions and clarifying some of the information included in your letter.

1. Please note as we discussed by phone that the \$120,652 figure noted on the third line of your second paragraph should be \$152,460 in accordance with the schedule previously provided to you.

154,308

2. As to your question about the amount of CIAC and gross-up collected for the remaining Carriage Village customers, as of May 31, 1995, please see the attached schedule.

3. As to the next question concerning the Lake Arrowhead customers, this system was connected to NFMU on February 23, 1994. However, the Utility did not get approval to implement the installment contracts until later. Therefore, installment arrangements were in place for these customers until the fiscal year ended May 31, 1996. All of the Carriage Village installments became effective, at the earliest, in July of 1994, and as such, belong in the fiscal year ended May 31, 1995. As to the timing of the Tamiami Village collections, since none of these occurred until the fiscal year ended May 31, 1996, all such installment payments

Ms. Jackie Gilchrist  
June 23, 1997  
Page 2

would belong in the 1996 year according to the Staff theories espoused in the middle of Page 2 of your letter. The specific response about the amount of CIAC and gross-up collected from these customers as of May 31, 1996, is shown on the schedule previously provided to you about 1996 balances.

4. You should note that the differences between the amount paid in full and the amount shown as owing on installment contracts has changed from the 1995 schedule to the 1996 schedule in major part because some of the installment contracts have been paid off as the properties are sold and a new owner takes possession.

5. As to your question about the amount of CIAC and gross-up collected as of May 31, 1996, from Forest Park customers, please see the previously provided schedule for 1996. Also, you should be aware that the contracts for Forest Park were entered into in the fiscal year ended May 31, 1993, though payments have been received in subsequent years.

6. Please see the previously provided schedule concerning installment payments for Lake Arrowhead, Carriage Village and Lazy Days as of May 31, 1996.

7. As we discussed by phone, the information requested in the second full paragraph of Page 2 of your letter concerns other CIAC which includes both property and cash. It is my understanding you agreed that a further breakdown of this information is not relevant to the issues at hand.

8. You are correct as to the Utility's tax and book treatment of the installment contracts. As indicated in our letter of February 28, 1997, the installment contracts were not booked as income in the year entered into, but instead have been treated as income in the year in which the payments themselves were received. We agree that the theory stated in your letter has much validity to it from the IRS point of view. If it is to be utilized by the Staff as the basis for determining the appropriate CIAC and gross-up to be booked in each year and to be treated as income, then all of the Forest Park installment contracts should be considered to fall within the fiscal year ended May 31, 1994, all of the Carriage Village installment contracts should be considered to fall within the fiscal year ended May 31, 1995, and all others, including Tamiami Village, Lake Arrowhead and Lazy Days should be considered to fall within fiscal year ended May 31, 1996, since these are the dates the installment contracts relate to.

9. Your question in the last paragraph on Page 2, whether the Utility would agree to making refunds up front to all customers in

Ms. Jackie Gilchrist  
June 23, 1997  
Page 3

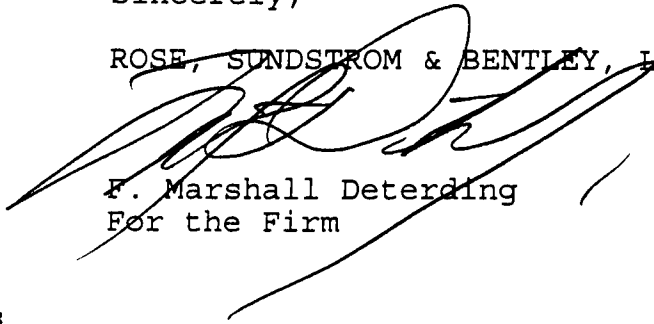
order to avoid changing the installment arrangements. The Utility believes a much simpler and more reasonable approach would be simply to reduce the principal amount owing under those installment contracts, to notify each customer of that reduction, and to otherwise keep the payment amount and terms the same. The Utility would not be asked to make a refund before payments were received. Under our alternative proposal, the customers would get full benefit of the lower amount of gross-up owed based upon the theory as outlined above. The Utility would be willing to make the appropriate calculations for the customer depending upon the year of the installment contract and notify the customers in accordance with that revision.

10. Finally, as to the legal and accounting cost related to the gross-up reports, we will need to update our estimate of the total cost since the Utility has obviously incurred additional cost since the January 9th letter from Mr. Nixon. Hopefully, we will have that information to you in short order. I am asking that Mr. Nixon assist me in preparing that in the coming weeks.

Should you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosure  
cc: Mr. Tony Reeves  
Robert C. Nixon, CPA

nfmu\5gilchri.ltr



**JACK SHREVE**  
PUBLIC COUNSEL

**STATE OF FLORIDA**  
**OFFICE OF THE PUBLIC COUNSEL**

c/o The Florida Legislature  
111 West Madison Street  
Room 812  
Tallahassee, Florida 32399-1400  
904-488-9330

May 20, 1997

**RECEIVED**

MAY 20 1997

Ralph Jaeger, Esquire  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Florida Public Service Commission  
Division of Water and Wastewater

RE: Public Records Request

Dear Mr. Jaeger:

Our office has requested Jackie Gilchrist, with the Commission's Bureau of Special Assistance, to supply us with copies of everything in her CIAC gross-up files relating to the Commission's review of North Fort Myers Utility's (NFMU) tax gross-up on CIAC collections for the years 1994 through 1996. We particularly desire to receive copies of everything filed by NFMU with the Commission for these years. We also wish to review all of the Staff's workpapers and calculations to determine if any refunds are required for these years.

I understand that there is no problem in providing us copies of all of the requested materials, except for the signed tax returns (federal and state), which are deemed "confidential", pursuant to the requirements of Commission Order No. 16971. By this letter, please be advised that the Office of Public Counsel and our consultant, who will review the returns, will treat the tax returns as "confidential", as that term is defined by Commission Rule No. 25-22.006, Florida Administrative Code, until such time as there is a determination by the Commission that the material is no longer proprietary confidential business information.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen C. Reilly".

Stephen C. Reilly  
Associate Public Counsel

SCR/dsb

cc: Jackie Gilchrist

C:\STEVEN\FMYSUAJGER.LTR

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

(904) 877-6555

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DIANE D. TREMOR, P.A.  
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MAILING ADDRESS  
POST OFFICE BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

TELECOPIER (904) 656-4029

April 7, 1997

VIA HAND DELIVERY

**RECEIVED**  
APR 07 1997

Florida Public Service Commission  
Division of Water and Wastewater

Ms. Jackie Gilchrist  
Regulatory Analyst  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Post June 12 Gross-up Collections  
Our File No. 16319.29

Dear Jackie:

Attached is a spread sheet showing the information which you recently requested in your letter of March 24, 1997. I believe this answers your questions 1 through 5.

As to how the installment payments are being treated, as taxable income on the utility's tax return, the answer is that each payment off sets an accounts receivable which was booked at the time the contract was entered into for the entire amount of the contract and payments are included as income in the year in which the installment payment is received. The entire amount of the installment payment is at the time of receipt, treated as income.

In addition, you requested a copy of the 1995 tax return. It was unclear whether you intended for me to provide the tax return for the fiscal year ended May 31, 1995 or the year ended May 31, 1996 since these are the utility's tax years. The tax return for the year ended May 31, 1995, was supplied to the Commission Clerk,

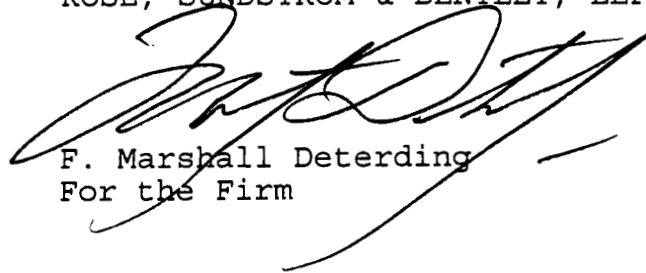
Ms. Jackie Gilchrist  
April 7, 1997  
Page 2

along with the gross-up report for that year, by letter dated September 30, 1996. By copy of letter of today's date, I am providing the Clerk with the tax return for the Utility's tax year ended May 31, 1996.

Should you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/bsr

cc: Maggi O'Sullivan, Esquire  
Mr. Jack Schenkman  
Mr. Tony Reeves  
Robert C. Nixon, CPA

nfm\gilchris.fmd



Installment Contracts for CIAC and Gross-Up

Name MHC	Date Conveyed To WW System	Total # of Customers	# of Customers Paid in Full	# of Customers Times Payments	Total Amt. CIAC Due	Total Amt. Gross-up Due	Amt. CIAC Paid In Full	Amt. of Gross-up Paid In Full	Amt. CIAC Collected Time Payment 5/31/96	Amt. Gross-up Collected Time Payment 5/31/96	Amt. CIAC Time Payment Due 5/31/96	Amt. Gross Time Paym Due 5/31/96
Forest Park Residential	✓ 7-15-92	437	357	80	305,167	183,648	249,301	150,028	26,895	16,186	28,971	17,434
Lake Arrowhead/LE Residential Commercial	2-23-94	533 1	108	425 1	246,246 4,620	148,174 2,780	49,896	30,024	26,447 619	15,903 373	169,903 4,001	102,247 2,407
Carriale Village Residential	✓ 7-15-94	434	334	100	200,508	120,652	154,308	92,852	15,103	9,086	31,097	18,714
Tamiami Village Residential Commercial	6-28-95	717 20	459 20	258	331,254 44,764	199,326 26,939	212,058 44,764	127,602 26,939	4,863	2,922	114,333	68,802
Lazy Days Residential	3-13-96	420	289	131	194,040	116,760	133,518	80,342	3,667	2,207	56,855	34,211
Total Residential Commercial		2541 21	1547 20	994 1	1,277,215 49,384	768,560 29,719	799,081 44,764	480,848 26,939	76,975 619	46,304 373	401,159 4,001	241,408 2,407
<b>TOTAL</b>		<b>2,562</b>	<b>1,567</b>	<b>995</b>	<b>1,326,599</b>	<b>798,279</b>	<b>843,845</b>	<b>507,787</b>	<b>77,594</b>	<b>46,677</b>	<b>405,160</b>	<b>243,815</b>

Lake Arrowhead  
 119,896  
 27,066  
 76,962  
 250,866  
 173,904

Total CIAC Installments Due 405,160  
 Forest Park -14,738 (43,709 - 28,971)  
 Carriale Village -10,639 (41,736 - 31,097)  
 Total 379,783

Total Gross-Up Due 243,815  
 (26,302 - 17,434) - 8,868 - Forest Park  
 (25,116 - 18,714) - 6,402 - Carriale Village  
 Total 228,545

Installment Contracts for CI

Name MHC	Date Conveyed To WW System	Total # of Customers	# of Customers Paid in Full	# of Customers Times Payments	Total Amt. CIAC Due	Total Amt. Gross-up Due
✓ Forest Park Residential	✓ 7-15-92	437	357	80	305,167	183,648
Lake Arrowhead/LE Residential ✓ Commercial	2-23-94	533 1	108	425 1	246,246 4,620	148,174 2,780
✓ Carriale Village Residential	✓ 7-15-94	434	334	100	200,508	120,652
Tamiami Village Residential ✓ Commercial	6-28-95	717 20	459 20	258	331,254 44,764	199,326 26,939
✓ Lazy Days Residential	3-13-96	420	289	131	194,040	116,760
Total Residential Commercial		2541 21	1547 20	994 1	1,277,215 49,384	768,560 29,719
<b>TOTAL</b>		<b>2,562</b>	<b>1,567</b>	<b>995</b>	<b>1,326,599</b>	<b>798,279</b>

Lake Arrowhead

119,896

77,066

76,962

250,866

173,904

Total CIAC Installments Due 405,166

Forest Park -14,738

Tamiami Village -10,639

Total 379,783

LAW OFFICES  
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TALLAHASSEE, FLORIDA 32302-1567

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April 7, 1997

VIA HAND DELIVERY

Charles H. Hill, Director  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Proposed Disposition of Gross-up Funds  
Our File No. 16319.29

Dear Mr. Hill:

Attached are six copies of a schedule showing our calculation of the appropriate disposition of gross-up funds collected for the tax year ended May 31, 1996. You will note that the Utility undercollected gross-up by \$27,723; therefore, no refund is proposed.

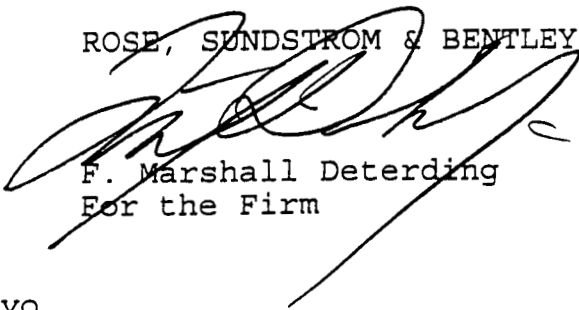
In accordance with the correspondence received from your office on confidential treatment of tax returns, I am submitting one copy of the tax return directly to the Clerk.

I believe after review of the calculations made by the Utility, you will agree that the disposition proposed by them is appropriate.

Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY



F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosures  
cc: Ms. Blanca S. Bayo

195 RFD

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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April 4, 1997

Officers and Directors  
North Fort Myers Utility, Inc.

As requested, we have prepared the accompanying Special Report of North Fort Myers Utility, Inc., consisting of Schedules No. 1 through No. 6. This report is intended solely for use in fulfilling certain reporting requirements related to collection of tax impact charges on contributions in aid of construction, for the year ended May 31, 1996, to be filed with the Florida Public Service Commission. We have not audited or reviewed this Special Report and express no opinion or any other form of assurance on it.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

North Fort Myers Utility, Inc.  
 Income Tax on CIAC and Gross-up Required to Pay Tax  
 For the Year Ended May 31, 1996

Line  
No.

1	Above the line taxable income	1,443,563	<del>\$ 1,434,249</del>
2	Less: Gross-up collected (Schedule No. 2)	<i>per NIXON</i>	<u>(402,730)</u>
		<i>ON 5/9/97</i>	<u>1,040,833</u>
3	Net taxable CIAC		<del>1,031,519</del>
4	Less: First year's depreciation of CIAC		(21,863)
5	CIAC associated with purchase of existing		
6	systems not grossed-up		<u>(296,184)</u>
			722,786
7	Net taxable CIAC for gross-up		713,472
8	Combined federal and state tax rate		<u>.3763</u>
			271,934
9	Income tax on CIAC		268,480
10	Tax expansion factor for gross-up taxes		<u>1.6033</u>
			436,072
11	Gross-up required to pay tax on CIAC		<del>430,453</del>
12	Actual gross-up collected		<u>(402,730)</u>
			33,342
13	Gross-up undercollected		<u>\$ 27,723</u>
14	Note: The Company undercollected gross-up by \$27,723; therefore, no		
15	refund is proposed.		

North Fort Myers Utility, Inc.  
 Schedule of Above and Below the Line Taxable Income (Loss)  
 For the Year Ended May 31, 1996

<u>Line No.</u>		
1	<u>Above the line taxable income</u>	
2	Gross receipts/sales (Statement 1, Line 1c)	\$ 1,637,154 ✓
3	Cost of goods sold (Statement 1, Line 2; Schedule 6)	<u>(464,353) ✓</u>
4	Gross profit	<u>1,172,801</u>
5	Deductions:	
6	Salaries and wages (Statement 1, Line 13)	78,293 ✓
7	Repairs and maintenance (Statement 1, Line 14)	1,062 ✓
8	Bad debts (Statement 1, Line 15)	2,840 ✓
9	Rents (Statement 1, Line 16)	7,123 ✓
10	Taxes (Statement 1, Line 17; Schedule 3)	159,904 ✓
11	Interest (Statement 1, Line 18; Schedule 3)	121 1/2% 226,819 ✓
12	Depreciation (Statement 1, Line 21b; Schedule 3)	15,966 + 488,494 ✓
13	Other deductions (Statement 1, Line 26; Schedule 4)	<u>236,294 ✓</u>
14		1,216,795 <u>1,200,829</u>
15	Above the line taxable loss before CIAC	(143,994) <u>(28,028)</u>
16	<u>CIAC</u>	
17	Net taxable CIAC additions (Schedule No. 3)	1,068,861 ✓
18	Gross-up	402,730
19	Interest earned on Gross-up Federal Account + 2,296.00	2,296 + 1,471,591 = 1,473,887
20	Total above the line taxable income	1,423,893 per Nixon 5/17/97 <u>1,443,563</u>
21	<u>Below the line taxable income</u>	
22	Income:	
23	Interest (Statement 1, Line 5)	176,931 179,227
24	Other income (Statement 1, Line 10; Schedule No. 3)	<u>10,560</u>
25		<u>189,787</u> 187,491
26	Deductions:	
27	Cost of sales (Statement 1, Line 2; Schedule No. 6)	186,807 ✓
28	Compensation of officers (Statement 1, Line 12)	224,952 ✓
29	Taxes (Statement 1, Line 17; Schedule No. 3)	29,088 ✓
30	Interest (Statement 1, Line 18; Schedule No. 3)	939,934 ✓
31	Depreciation (Statement 1, Line 21c; Schedule No. 3)	137,602 253,568 ✓
32	Other deductions (Statement 1, Line 26;	
33	Schedule No. 4)	<u>317,615 ✓</u>
34		1,935,998 <u>1,951,964</u>
35	Total below the line loss	(1,773,507) <u>(1,762,177)</u>
36	Total tax loss (Statement 1, Line 30)	<u>\$ (318,614) ✓</u>

North Fort Myers Utility, Inc.  
 Above and Below the Line Taxes, Interest, and Depreciation  
 For the Year Ended May 31, 1996

Line  
 No.

1	A. <u>Taxes</u>		
2	1. <u>Property taxes</u>		
3	Total property taxes	\$ 69,869	
4	Composite non-used and useful percentage		
5	(Schedule No. 5)	<u>26.97%</u> ✓	
6	Below the line property taxes	<u>18,844</u> ✓	
7	2. <u>Payroll taxes</u>		
8	Officer's salary subject to social security		
9	tax	112,620	
10	Social security tax rate	<u>6.20%</u> ✓	
11		<u>6,982</u>	
12	Officer's salary subject to Medicare tax	224,952	
13	Medicare tax rate	<u>1.45%</u> ✓	
14		<u>3,262</u>	
15	Total below the line payroll taxes	<u>10,244</u> ✓	
16	Below the line taxes	29,088 ✓	
17	Above the line taxes	<u>159,904</u> ✓	
18	Total taxes	<u>\$ 188,992</u> ✓	
19	B. <u>Interest</u>		
20	Total long-term debt	<u>\$13,698,237</u> ✓	
21	Rate base (Schedule No. 5)	\$ 2,694,178	
22	Less: Customer deposits	<u>(110,649)</u>	
23	Rate base supported by long-term debt	<u>\$ 2,583,529</u> ✓	
24	Long-term debt in excess of rate base	<u>\$11,114,708</u> ✓	
25	Percentage excess	$11,114,708 \div 13,698,237 = 81.14\%$ ✓	
26	Interest expense, net of \$8,343 interest on		
27	customer deposits, plus amortization of		
28	loan costs of \$172,740	<u>\$ 1,158,410</u>	
29	Below the line interest expense	- 172,740	
30	Above the line interest expense	<u>939,934</u> ✓	
31	Total interest expense	<u>\$ 1,166,753</u> ✓	

*L-T Debt Tax Return*  
 13,262,460  
 422,780 - ... (Statement # 25)  
 6,227 - ... (Statement # 24)

North Fort Myers Utility, Inc.  
 Above and Below the Line Taxes, Interest, and Depreciation  
 For the Year Ended May 31, 1996

Line  
No.

1	C. <u>Depreciation</u>		
2	1. <u>Net depreciation</u>		
3	Total depreciation per Line 21b	\$	793,781 ✓
4	Less: Depreciation on pre-1987 CIAC		
5	assets (1)		<u>(51,719) ✓</u>
6	Net depreciation expense included on return		742,062
7	Less: Depreciation on prior years		
8	contributed property		(51,304) ✓
9	First year depreciation on CIAC		<u>(21,863) ✓</u>
	<i>SIC above the line</i>		
10	Net depreciation	\$	<u>668,895 ✓</u>
11	2. <u>Above and below the line depreciation</u>		
12	Net depreciation on invested property,		
13	per above	\$	668,895
14	Composite used and useful percentage <sup>1st 11 months</sup>		
15	(Schedule No. 5)		<u>73.03%</u>
			<i>21,203</i>
			<i>73.03%</i>
16	Above the line depreciation		<i>15,966</i>
17	Below the line depreciation		<u>15,966 + 488,494 = 504,460</u>
18		\$	<u>742,062</u>
19	Note (1): Other income on Line 10 and Statement 16 consists of the		
20	following:		
21	Cash CIAC additions	\$	340,113 ✓
22	Property CIAC additions		<u>728,748 ✓</u>
23	Gross-up received		402,730 ✓
24	Pre-1987 CIAC amortization		<u>51,719</u>
25			1,523,310 ✓
26	Other income		<u>10,560 ✓</u>
27	Total	\$	<u>1,533,870 ✓</u>



North Fort Myers Utility, Inc.  
 Schedule of Above and Below the Line "Other Deductions"  
 For the Year Ended May 31, 1996

<u>Line</u> <u>No.</u>		
1	Above the line "other deductions" (Statement 16)	
2	Accounting	\$ 100,973
3	Auto expense	6,475
4	Bank charges	1,399
5	Contract services	217
6	Customer records and collection	11,441
7	Insurance	67,025
8	Miscellaneous	16,526
9	Office expenses	20,611
10	Telephone	9,373
11	Training	<u>2,254</u>
12	Total above the line "other deductions"	<u>236,294</u>
13	Below the line "other deductions"	
14	Amortization of plant retirement	123,118
15	Christmas expense	325
16	Legal	151,518
17	Travel and entertainment	23,294
18	Trustee expense	<u>19,360</u>
19	Total below the line "other deductions"	<u>317,615</u>
20	Total "other deductions"	<u>\$ 553,909</u>

*Appraisal, or certain of these expenses  
 would be allocated above the line,  
 but for tax year and annual report  
 are based on different time periods,  
 therefore, the portion of expenses  
 that may be allocated above  
 the line can not be determined.  
 See - utility numbers.*

North Fort Myers Utility, Inc.  
 Schedule of Rate Base and Composite Non-Used & Useful Percentage  
 For the Fiscal Year Ended May 31, 1996

Line  
No.

1	I. <u>Rate base</u>		
2	Utility plant in service		\$11,943,550
3	Land		303,250
4	Non-used and useful plant (IIc)		(2,586,750)
5	Accumulated depreciation		(2,299,152)
6	CIAC (net)		<u>(4,666,720)</u>
7	Rate base		<u>\$ 2,694,178</u>
8	II. <u>Non-used &amp; useful plant</u>		
9	A. <u>Treatment plant</u>		
10	Peak average month flow (October, 1995) mgd		<u>1.039</u>
11	Divide by plant capacity mgd		2.000
12	Percent used and useful		51.95%
13	Percent non-used and useful		<u>48.05</u>
14			<u>100.00%</u>
15	B. <u>Deep well</u>		
16	Peak average month flow to deep well		
17	(December, 1995)		<u>.700</u>
18	Divide by deep well capacity (mgd)		2.000
19	Percent used and useful		35.00%
20	Percent non-used and useful		<u>65.00</u>
21			<u>100.00%</u>
22	C. <u>Amounts non-used and useful</u>		
23		<u>Treatment</u>	<u>Deep Well</u>
24	Total plant costs	\$ 5,445,335	\$ 929,523
25	Accumulated depreciation	<u>(1,121,301)</u>	<u>(146,366)</u>
26	Net plant	4,324,034	783,157
27	Percent non-used and useful	<u>48.05</u>	<u>65.00</u>
28	Net non-used and useful plant	<u>\$ 2,077,698</u>	<u>\$ 509,052</u>
29	Total net non-used and useful plant		<u>\$2,586,750</u>

North Fort Myers Utility, Inc.  
 Schedule of Rate Base and Composite Non-Used & Useful Percentage  
 For the Fiscal Year Ended May 31, 1996

Line  
 No.

1	III. <u>Composite used and useful percentage</u>			
2			<u>Treatment</u>	<u>Deep Well</u>
3	Total plant costs, per above	\$ 5,445,335		\$ 929,523
4	Percent non-used and useful	<u>48.05</u>		<u>65.00</u>
5	Amount non-used and useful	<u>\$ 2,616,483</u>		<u>\$ 604,190</u>
6	Total non-used and useful plant			
7	(\$2,616,483 + \$604,190)		<u>\$ 3,220,673</u>	
8	Divide by total depreciable plant		\$11,943,550	
9	Composite non-used and useful percentage			<u>26.97%</u>
10	Composite used and useful percentage			<u>73.03%</u>

North Fort Myers Utility, Inc.  
Above and Below the Line Cost of Sales  
For the Year Ended May 31, 1996

Line  
No.

1	<u>Above the line cost of sales</u>	
2	Cost of labor	\$ 246,825
3	Other costs (Statement 19):	
4	Utilities	136,483
5	Repairs and maintenance	52,412
6	Supplies	28,403
7	Insurance	<u>230</u>
8	Total above the line cost of sales	<u>464,353</u>
9	<u>Below the line cost of sales</u>	
10	Other costs (Statement 19):	
11	Engineering and testing	186,713
12	Security	<u>94</u>
13	Total below the line cost of sales	<u>186,807</u>
14	Total cost of sales	<u>\$ 651,160</u>

LAW OFFICES  
ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

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March 31, 1997

**VIA HAND DELIVERY**

**RECEIVED**

APR 01 1997

Florida Public Service Commission  
Division of Water and Wastewater

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Post-June 12, 1996 Gross-up Collections  
Our File No. 16319.29

Dear Jackie:

I am writing in response to the several questions that you sent to me concerning gross-up fees and the installment contracts utilized by North Fort Myers under the authority granted by the Public Service Commission. I have outlined below, the question as I understand it and our response:

**1. What recourse does the company have for non-payment?**

Answer: The Utility believes it has the authority to disconnect service pursuant to Rule 25-30.320, or to seek recovery through small claims court.

**2. How does the Utility collect or do they?**

Answer: The Utility separately bills on a monthly basis each of the customers served pursuant to one of these installment contracts.

**3. Does the Utility believe the agreement is enforceable in court?**

Answer: Yes.

**4. Does the Utility go to court?**

Answer: As yet, the Utility has not found itself in a position to have to go court in order to enforce these installment arrangements, but if needed, the Utility will do so.

**5. Does the Utility send these to a collection agency?**

Answer: The Utility has not as yet sent any of these to a collection agency and does not intend to do so.

**6. Can the customer sell the contract?**

Answer: It is unclear what is meant by this question. However, if the question is "can the customer transfer his obligations under the contract and the buyer assume", the Utilities have agreed to allow that in several circumstances. However, the general practice has been that these are paid off at closing of the properties when the seller has such an obligation. The Utility has notified all the title companies in the area of the installment arrangement and the neighborhoods that it effects so that this cloud on title is generally removed at closing upon any sales of property.

**7. Can the Utility sell the contract and, if so, do they?**

Answer: Yes, as with any installment debt arrangement, the Utility could sell the contract agreements, but the Utility has not considered doing so and in many cases the contract itself has never been signed by some of the individuals despite the PSC order authorizing the Utility to set up the installment arrangements.

**8. Can the contract be assumed by a new customer at the same location or does the new customer start all over?**

Answer: See answer to Question 6 above. However, the customer would not start over, but instead would assume the remaining liability under the installment arrangement.

**9. Does the agreement result in a lien on the property if not paid?**

Answer: No lien is applicable until such time as the Utility goes to court and obtains a judgment. Thereafter, a lien on the property would be appropriate. However, as noted above, the Utility has not yet had to pursue enforcement of these contracts in court, though that possibility certainly exists.

**10. How does the Utility account for the agreements when there is no payment? What are all of the journal entries?**

Ms. Jackie Gilchrist  
March 31, 1997  
Page 3

Answer: The installment arrangements are carried on the books of the Utility solely as a receivable and the Utility attempts to collect them at closing on any sales of the property and has thus far been successful. It should be noted that at the time the installment arrangements were entered into with these developments, the Utility immediately booked the entire amount of CIAC and the gross-up on its books instead of booking these two items only as the installments are received. Therefore, the books currently carry the full amount of the CIAC owed under these installment contracts as well as the gross-up.

**11. Where are the agreements reflected for rate-making purposes?**

Answer: The installment agreements themselves are not reflected anywhere which would affect ratemaking materially. The entire amount is reflected as a receivable and the entire amount of CIAC underlying the agreements and the gross-up is in its entirety already on the books of the Utility and therefore, the payments required under the agreements themselves when paid require no further accounting which would affect ratemaking.

The following questions posed by Staff relate primarily to pre-1986 installment contracts. The Utility did not enter into any installment arrangements until 1991 and, as such, for the most part these are inapplicable. However, for the sake of clarity, we have responded to each of them individually:

**12. Did the Utility have any installment agreements in existence prior to 1/01/87 for which they received payment after 12/31/86?**

Answer: No.

**13. When did the Utility recognize income on those contracts?**

Answer: Not applicable.

**14. Provide proof as to the timing of when the income was recognized on those pre-1987 contracts.**

Answer: Not applicable.

**15. Has the IRS ever questioned the practice of recognizing the income after 1986 on contracts entered into prior to 1986?**

Ms. Jackie Gilchrist  
March 31, 1997  
Page 4

Answer: Not applicable.

16. Has the IRS ever questioned the treatment of installment agreements entered into since the beginning of 1987?

Answer: This issue has never been audited by the IRS since the beginning of the use of the installment arrangements in 1991.

17. Did the Utility collect gross-up on installment agreements entered into prior to 1/01/87 that were collected after 12/31/86?

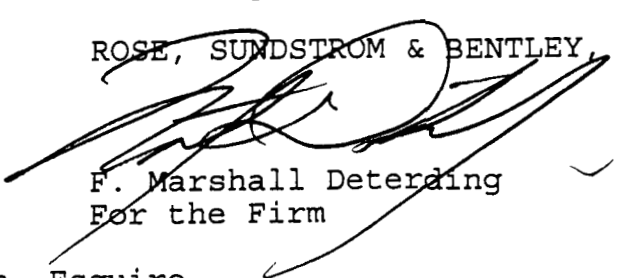
Answer: Not applicable.

I trust that this provides you with answers to all your questions. However, it should be noted that the Utility feels that for the most part the key issue involved in this case is one of appropriate and fair treatment to the Utility and to its customers, rather than tax or accounting issues. Any proposal for a reduction in the installment contracts is not only unfair to those customers who paid in advance, but is discriminatory toward them. The most reasonable way in which to avoid that discrimination (and a further discrimination that may result from the possibility that IRS may ultimately determine that receipt of those installment payments are taxable) is to allow the Utility to book those monies as CIAC permanently or until such time as such an adverse IRS determination is made.

Should you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP

  
F. Marshall Deterding  
For the Firm

FMD/lts

cc: Maggi O'Sullivan, Esquire  
Mr. Charles H. Hill  
Ms. Blanca Bayo  
Mr. Tony Reeves  
Robert C. Nixon, CPA  
Mr. Jack Schenkman  
Dr. Joel H. Schenkman  
Dr. Michael H. Schenkman

nfm\4gilchri.ltr



Commissioners:  
 JULIA L. JOHNSON, CHAIRMAN  
 SUSAN F. CLARK  
 J. TERRY DEASON  
 JOE GARCIA  
 DIANE K. KIESLING



DIVISION OF WATER &  
 WASTEWATER  
 CHARLES HILL  
 DIRECTOR  
 (904) 413-6900

## Public Service Commission

March 24, 1997

Mr. F. Marshall Deterding  
 Rose, Sundstrom and Bentley  
 Post Office Box 1567  
 Tallahassee, FL 32302-1567

Re: North Fort Myers Utility, Inc. (NFMU)

Dear Mr. Deterding:

According to the information provided by NFMU, the utility collected CIAC and gross-up from Lazy Days, Carriage Village, Lake Arrowhead, Forest Park and Tamiami Village. For each of these mobile home parks, please provide the following information:

1. The number of customers and the amount of CIAC collected from the customers who paid the CIAC in full.
2. The amount of gross-up collected from customers who paid the CIAC in full.
3. The number of installment contracts entered into for the year and the amount of gross-up collected on the installment contracts entered into for the year.
4. The amount of CIAC and gross-up collected during the year on prior year installment contracts.
5. The amount of CIAC the utility would have been entitled to receive if all customers had paid the CIAC in full.

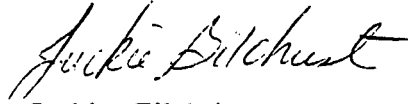
In your letter dated February 28, 1997, you indicated that the installment payments should be viewed as loan payments, not as payments on gross-up. Based on this, are the installment payments being reflected in taxable income on the utility's tax return? If so, what is the amount? If not, when is the utility recording the loan payments as taxable CIAC income?

In addition to the above, please provide the utility's 1995 tax return.

Letter to Mr. Deterding  
March 24, 1997  
Page 2

The information requested above should be filed by April 4, 1997. If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,



Jackie Gilchrist  
Regulatory Analyst

cc: Division of Legal Services (O'Sullivan)  
Division of AFAD (Causseaux)  
Office of the Public Counsel (Riley)

LAW OFFICES

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FEB 28 1997

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Division of Water and Wastewater  
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February 28, 1997

**VIA HAND DELIVERY**

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Post-June 12, 1996 Gross-up  
Our File No. 16319.29

Dear Jackie:

As you know, North Fort Myers Utility, Inc. provides wastewater service to several subdivisions formerly receiving service through package plants. In each case, under the authority granted in its tariff, the Utility allowed each customer to either pay the connection charge and applicable gross-up at the time of connection of this system onto North Fort Myers's central sewer system, or to pay installment payments over a several year period for the total of such connection fee and gross-up monies owed. This installment arrangement was undertaken and authorized for the convenience of the customers who could not or chose not to pay those connection fees and gross-up at the time of connection. Several of these agreements continue to be outstanding and require payments after June 12, 1996.

In the recent case involving Hudson Utilities and similar installment contracts, it was determined that installment payments should be continued on a going forward basis. In addition, the Commission allowed the Utility to retain all such installment payments received after June 12, 1996. It was not until we heard of this case after issuance of the order that we realized that the Commission perceived the collection of monies on these installment agreements to represent continuing gross-up of CIAC. North Fort Myers Utility, Inc. still does not agree with that characterization. Instead, the debt owing originally represented CIAC and gross-up. However, for those customers who chose to pay the amount owing over time, it became simply an installment debt authorized by tariff from the date that those individuals became

Ms. Jackie Gilchrist  
February 28, 1997  
Page 2

customers of North Fort Myers and agreed to make the installment payments.

After extensive review of tax returns, North Fort Myers has come to the conclusion that these installment contracts were not booked as income in the year entered into, but instead have been treated for the most part as income in the year in which the payments themselves were received. Therefore, installment payments received after June 12, 1996, are not being treated as taxable income on the Utility's tax return. This is the one distinction between North Fort Myers' situation and that of the recently processed Hudson Utilities case, where the utility was allowed to continue to collect the full amount of the installment payments. We believe that this difference should not represent the basis for a different conclusion in the case of North Fort Myers Utility, Inc.

There are two major factors that lend support to North Fort Myers' position that it should continue to collect the installment payments.

First, North Fort Myers views these payments as installment loan payments, not as payments of gross-up. Though the Utility must account for all gross-up collections in accordance with Commission orders, from the moment they were reduced to installment contracts, the future payments under those contracts no longer have the character of new gross-up. The alternative of installment payments with interest was undertaken for the convenience of the customers. As such, the continued collection of these installment payments does not represent continued collection of gross-up funds.

Secondly and most importantly, many of the customers within these subdivisions paid the applicable connection fees with gross-up in cash at the time of their connection rather than taking advantage of the installment contract arrangement. To now allow those customers using the installment option to pay a substantial lesser fee simply because of a change in the tax law works a discrimination against those persons who paid those charges in a timely manner. Such discrimination is unreasonable from those many individuals' perspectives.

Instead, the Utility proposes that all collections of post-June 12th installment payments which are not treated as income for tax purposes should be treated as CIAC after applicable interest is removed. In this way, all customers pay an equal and non-

Ms. Jackie Gilchrist  
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Page 3

discriminatory charge and all customers equally benefit from any change in the tax law. We believe this is the only reasonable solution under this set of circumstances.

The Utility's tax accountants at Arthur Anderson still have not provided the Utility with a definitive statement of whether or not the entire amount of those installment arrangements constituted CIAC and therefore taxable income at the time of connection and execution of the installment agreements. In fact, in the case of Hudson Utilities, the Commission specifically found merit to the contention apparently arrived at by Hudson's tax consultants that these installment contracts did constitute income at the time of connection and execution of the installment agreements. Therefore, there is certainly some risk (which the Commission obviously recognized by its approval of Hudson's continued collection of installment payments), that the IRS may ultimately determine that the monies collected under the installment contracts by North Fort Myers will, at some point, be determined to be taxable. If the Utility is authorized to continue the collection of these installment payments and treat them as CIAC, the Utility will be in position to be able to pay those taxes should that determination by the IRS arise, and simply reduce the CIAC level in an amount equal to the tax owed. If the Commission requires a refund of those post-June 12th installment payments at this point and requires the Utility to discontinue the collection of some portion of those payments, the Commission runs the risk that those payments may ultimately be found to be taxable. If so, an even greater discrimination will result based upon the receipt of gross-up from some customers and little or no gross-up payments from those customers utilizing the installment arrangement and a required investment in tax which all customers (even those who paid gross-up) will be required to pay for through rates.

In conclusion, North Fort Myers Utility, Inc. believes the continued collection of the entire installment payments is necessary to avoid a severe discrimination and injustice to those customers who paid their connection fees in a timely manner rather than on the installment basis. The only reasonable way in which this discrimination can be prevented and all of the customers treated equally (while at the same time preventing the Utility from receiving some windfall as a result of this change in tax law), is to allow the Utility to continue to collect the full amount of the installment payments and book all such payments not included in taxable income on the Utility's federal tax returns as CIAC. This

Ms. Jackie Gilchrist  
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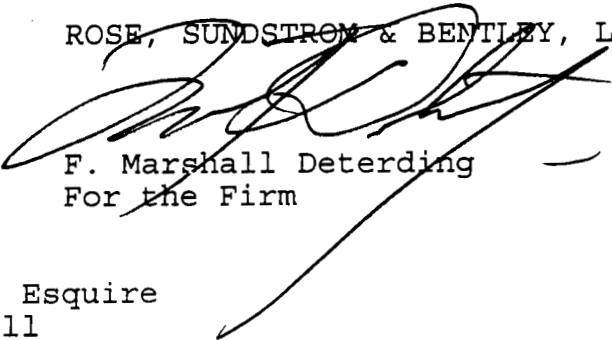
will benefit all customers equally and place an equal burden for funding the cost of the Utility's system on all customers.

While North Fort Myers Utility still does not believe that this situation constitutes one in which a variance from the Commission order discontinuing gross-up collections is necessary, to the extent the Commission deems that to be necessary, please consider this to be the request of North Fort Myers Utility, Inc. for such a variance. By copy of this letter to the Division of Records and Reporting, we are asked that it be treated as a variance from the requirements of Order No. PSC-96-1180-FOF-WS in the manner and for the reasons as outlined above.

Should you have any questions in this regard, please let me know. Otherwise, I trust that the Staff after full consideration of these facts will see that the Utility's proposal is the only reasonable one to prevent an unfair discrimination between customers.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY, LLP



F. Marshall Deterding  
For the Firm

FMD/lts

cc: Maggi O'Sullivan, Esquire  
Mr. Charles H. Hill  
Ms. Blanca Bayo  
Mr. Tony Reeves  
Robert C. Nixon, CPA  
Mr. Jack Schenkman  
Dr. Joel H. Schenkman  
Dr. Michael H. Schenkman

NORTH FORT MYERS UTILITY  
 Installment Contracts for CIAC and Gross-Up  
 May 31, 1995

Name MHC	Date Connected To WW System	Total # of Customers	# of Customers Paid in Full	# of Customers Time Payments	Total Amt. CIAC Due	Total Amt. Gross-up Due	Amt. CIAC Paid In Full	Amt. of Gross-up Paid In Full	Amt. CIAC Collected Time Payment	Amt. Gross-up Collected Time Payment	Amt. CIAC Time Payment Due 5/31/95	Amt. Gross-up Time Payment Due 5/31/95
Forest Park	7-15-92	437	342	95	305,167	183,648	238,826	143,726	22,632	13,620	43,709	26,302
Carriage Village	7-15-94	434	330	104	200,508	120,652	152,460	91,740	6,312	3,796	41,736	25,116
<b>TOTAL</b>		871	672	199	505,675	304,300	391,286	235,466	28,944	17,416	85,445	51,418

52,466  
 6,312  
 158,748  
 391,286

22,632  
 13,620  
 36,252

install - JF

Installment Contracts for CIAC and Gross-Up

Name MHC	Date Conveyed To WW System	Total # of Customers	# of Customers Paid in Full	# of Customers Times Payments	Total Amt. CIAC Due	Total Amt. Gross-up Due	Amt. CIAC Paid in Full	Amt. of Gross-up Paid in Full	Amt. CIAC Collected Time Payment 5/31/96	Amt. Gross-up Collected Time Payment 5/31/96	Amt. CIAC Time Payment Due 5/31/96	Amt. Gross-up Time Payment Due 5/31/96
Forest Park Residential	✓ 7-15-92	437	357	80	305,167	183,648	249,301	150,028	26,895	16,186	28,971	17,434
Lake Arrowhead/LE Residential Commercial	2-23-94	533 1	108	425 1	246,246 4,620	148,174 2,780	49,896	30,024	26,447 619	15,903 373	169,903 4,001	102,247 2,407
Carriale Village Residential	✓ 7-15-94	434	334	100	200,508	120,652	154,308	92,852	15,103	9,086	31,097	18,714
Tamiami Village Residential Commercial	6-28-95	717 20	459 20	258	331,254 44,764	199,326 26,939	212,058 44,764	127,602 26,939	4,863	2,922	114,333	68,802
Lazy Days Residential	3-13-96	420	289	131	194,040	116,760	133,518	80,342	3,667	2,207	56,855	34,211
Total Residential Commercial		2541 21	1547 20	994 1	1,277,215 49,384	768,560 29,719	799,081 44,764	480,848 26,939	76,975 619	46,304 373	401,159 4,001	241,408 2,407
<b>TOTAL</b>		<b>2,562</b>	<b>1,567</b>	<b>995</b>	<b>1,326,599</b>	<b>798,279</b>	<b>843,845</b>	<b>507,787</b>	<b>77,594</b>	<b>46,677</b>	<b>405,160</b>	<b>243,815</b>

Lake Arrowhead  
 119,896  
 77,066  
 76,962  
 150,866  
 173,704

Total CIAC Installments Due 405,160  
 Forest Park -14,738 (43,709 - 28,971)  
 Carriale Village -10,639 (41,736 - 31,097)  
 Total 379,783

Total Gross-Up Due 243,815  
 (26,302 - 17,434) - 8,868 - Forest Park  
 (25,116 - 18,714) - 6,402 - Carriale Village  
 Total 228,545



LAW OFFICES

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January 15, 1997

VIA HAND DELIVERY

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

**RECEIVED**  
JAN 15 1997

Florida Public Service Commission  
Division of Water and Wastewater

Re: North Fort Myers Utilities, Inc.  
Gross-up Matters  
Our File No. 16319.29

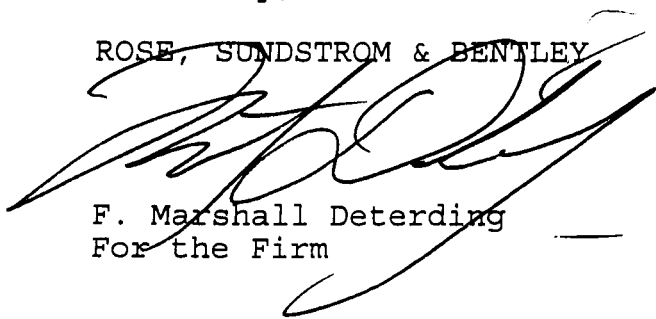
Dear Jackie:

Attached in accordance with your recent request is information concerning the installment payment plan set up by North Fort Myers Utilities for payment of capacity fees and gross-up for the five communities in which this arrangement was authorized by tariff for the Utility. This information is as of December 31, 1996. I trust that this is the information which you desired. Should you need anything further, please let me know.

We will be providing additional information concerning the tax treatment for these monies in the near future.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

  
F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosure

cc: Maggi O'Sullivan, Esquire  
Mr. Charles H. Hill  
Ms. Blanca Bayo  
Mr. Tony Reeves  
Robert C. Nixon, CPA

(A)

LAKE ARROWHEAD / L.E

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-38-1110a 302-38-11102	Fernandez David L 2803 Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-1500a 302-38-15004	Sipe Rufus 1091 Laurel Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-1600a 302-38-16001	Holeman Christine A 2722 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-1700a 302-38-17001	Fugh Jack N 2726 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-1800a 302-38-18001	Montrose, Sr Dominick T 2730 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-1900a 302-38-19001	Benjamin Albert F 2734 Indianwood Dr	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-38-2000a 302-38-20001	Graves Avril 2738 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2100a 302-38-21001	Love Alexander 2742 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2200a 302-38-22005	Niemczyk Anthony 2746 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2300a 302-38-23002	Winner Maurice B 2750 Indianwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-2400a 302-38-24002	Deloge Albert J 2754 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2500a 302-38-25002	Caldwell Lanora 2758 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2700a 302-38-27003	Cummings Frank 2766 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2800a 302-38-28003	Conrad EmmaGene 2768 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-2900a 302-38-29001	Miller James W 2770 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Amortization Report for North Fort Myers Utility, Inc.  
 Route Number 15302  
 Specific Codes: LA

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-38-3000a 302-38-30003	Franklin Thelma S 2776 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-3100a 302-38-31001	Tomaino Robert F 2778 Indianwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-3400a 302-38-34004	Angert DP 2790 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-3500a 302-38-35003	Ray Doris M 2794 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5300a 302-38-53001	Wendland Kenneth 2785 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5400a 302-38-54002	Yeomans Frances W. 2781 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5600a 302-38-56007	Cummings Frank J. 2773 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5700a 302-38-57003	Ford C.F. 2769 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5800a 302-38-58004	Watson Jerry 2765 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-5900a 302-38-59003	Collier Forest 2763 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-6000a 302-38-60008	Clark Madeline B. 2759 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-6200a 302-38-62003	Washkovick Gerald J 2751 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-6300a 302-38-63003	Graff Howard J 2747 Indianwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-6400a 302-38-64002	Hudson J. 2743 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-6600a 302-38-66004	Harkness Normand 2735 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-38-6700a 302-38-67002	Toles John D 2731 Indianwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-6800a 302-38-68002	Toleikis John E 2727 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-6900a 302-38-69001	Elwell Eugene L 2726 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7000a 302-38-70010	McKim James A 2730 Teakwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-7100a 302-38-71002	Copp M J 2734 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7200a 302-38-72009	Long Daniel H 2738 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7300a 302-38-73007	Cwik Walter 2742 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7500a 302-38-75002	Cox Esther 2750 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7800a 302-38-78003	Beyer Marie R 2762 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-7900a 302-38-79002	Geeskie Mable 2766 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-8000a 302-38-80003	Swick Jack 2770 Teakwood Dr	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-38-8100a 302-38-81001	Hacker Hanspeter 2774 Teakwood Dr	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-38-8200a 302-38-82002	Steward Donald C 2778 Teakwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-38-8500a 302-38-85001	Hunter Clifford 2790 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-8600a 302-38-86004	Hitt Donald E 2794 Teakwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Amortization Report for North Fort Myers Utility, Inc.  
 Route Number 15302  
 Specific Codes: LA

Service ID	Customer Name	Current Utility Balance	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-38-8700a	Branchieri Gerald L	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-8800a	Canterbury Marilyn B	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-8900a	Haller Orval	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9000a	Tremblay John R	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9100a	Hagovsky R.A.	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9200a	Kohn Del	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9300a	Rotondo Marion K	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9400a	Harris Robert C.	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9500a	Tomlinson James	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9700a	Smith Lester D	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9800a	Winn Wallace	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-38-9900a	Ritter Estate Alice M	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1100a	Wojcik Rudolph	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1200a	Perry Roy A	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1400a	Buchanan RP	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-39-1500a 302-39-15001	Ackley Maynard 2786 Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1600a 302-39-16002	Harford Eleanor E 2790 Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1800a 302-39-18003	Christoph Reda 2798 Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-1900a 302-39-19002	Myers Robert F 2826 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2000a 302-39-20001	Gensheimer Fred 2830 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2100a 302-39-21001	Torre Anthony 2834 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2200a 302-39-22003	Occhibone Larry A 2838 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2400a 302-39-24003	Menzel R.J. 2846 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2600a 302-39-26001	Denning Lucy 2854 Indianwood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-39-2700a 302-39-27002	Reed Wilma J 2858 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-2900a 302-39-29003	Carr, Sr William E 2845 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3000a 302-39-30002	Smith Dean L 2841 Indianwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3100a 302-39-31001	Loranger Glenn A 2797 Wedgewood Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-39-3200a 302-39-32002	Pion Alonzo 2793 Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3300a 302-39-33001	Wirick Paul 2789 Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Amortization Report for North Fort Myers Utility, Inc.  
 Route Number 15302  
 Specific Codes: LA

Service ID	Customer Name	Account No	Service Address	Current Balance	Utility	Next Pay#	Fast Due	Prinicipal Remaining	Interest Remaining	Prinicipal Payments	Payoff
302-39-3400a	Ferrenberg Max	2785	Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3500a	Engle James W	2781	Wedgewood Dr	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-39-3600a	Leas Donis B	2777	Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3800a	Brandes Peter	2769	Wedgewood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-3900a	Weatherholtz H.L.	2778	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-4000a	Woodson Gradie	2784	Deerfield Dr	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-39-4100a	Wallace Lawrence	2788	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-4300a	Miks Richard J	2796	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-4400a	Wilson Kertha	2800	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-5000a	May R.M.	2815	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-5400a	Park Beatrice C	2799	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-5600a	Shellbenberger Willis	2791	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-5700a	Frovencher Andre A.	2787	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-5800a	Starr Bam	2783	Deerfield Dr	13.72	C & L Chg	17	13.72	566.32	109.64	0.00	582.04
302-39-5900a	Crouch Thomas J.	2779	Deerfield Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-39-6000a 302-39-60001	Miller Robert 2777 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-6100a 302-39-61006	Norris Phyllis 2775 Deerfield Dr	-31.44 C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-39-6300a 302-39-63002	Stroble Blaine 2771 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-6400a 302-39-64001	Watkins Vivian E. 2767 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-6500a 302-39-65002	Burke Norman 2763 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-6800a 302-39-68002	Leonard Wilbur F 2751 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-6900a 302-39-69004	Bishop A.J. 2747 Deerfield Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-7000a 302-39-70001	Turner, Jr. Willbird R 2743 Teakwood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-39-7100a 302-39-71004	Sykula Stanley 2739 Teakwood Dr	-15.72 C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-39-7200a 302-39-72003	Pritchard Harold 2735 Teakwood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-39-7300a 302-39-73007	Sanger Howard C 2731 Teakwood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-7400a 302-39-74001	Glowacki Zaida Z 2727 Teakwood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-7600a 302-39-76002	Diver William J 2730 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-7700a 302-39-77003	Mavis Cletus 2734 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-7900a 302-39-79003	Valentine Clifford 2742 Breezewood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04



Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-39-8000a 302-39-80001	Torvinen Emil G 2748 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8100a 302-39-81002	Heun William R 2750 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8200a 302-39-82001	Bacon Donald L 2754 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8300a 302-39-83001	Maitland Hazel M. 2758 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8400a 302-39-84003	Fritz Leighton 2762 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8600a 302-39-86001	McRee C.M. 2768 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8800a 302-39-88002	Atwell Harold 2776 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-8900a 302-39-89002	Lucas Dorothy 2780 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9000a 302-39-90001	Winterstaller Rolland 2784 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9100a 302-39-91003	Groves M. Harvey 2788 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9200a 302-39-92003	Stutzman Frank 2792 Breezewood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-39-9300a 302-39-93001	Sofia Philip 2796 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9400a 302-39-94001	Tufts Beulah 2800 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9500a 302-39-95001	Neuenschwander Harry E 2804 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9700a 302-39-97005	Zimmer Harold M 2812 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-39-9800a 302-39-98002	Badeau Donald H 2816 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-39-9900a 302-39-99001	Jackson Charles 2820 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-0500a 302-40-05001	Balzer Otto 2775 Breezewood Dr	78.60 C & L Chg	17	78.60	566.32	109.64	0.00	644.92
302-40-1100a 302-40-11004	Goodin Myrtle 2824 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-1300a 302-40-13003	Dominy Nancy E 2821 Breezewood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-40-1500a 302-40-15001	Murphy Martha 2813 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-1600a 302-40-16001	Groom Leonard E 2809 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-1700a 302-40-17002	Morse Edward 2805 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-1800a 302-40-18004	Herter Leroy 2801 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-1900a 302-40-19001	Hamory Richard V 2797 Breezewood Dr	94.32 C & L Chg	17	94.32	566.32	109.64	0.00	660.64
302-40-2100a 302-40-21001	Rotondo Joseph J 2793 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-2200a 302-40-22001	Woodard Catherine S 2791 Breezewood Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-40-2300a 302-40-23001	Murphy Robert 2787 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-2400a 302-40-24003	Egnew Frank & Mary 2783 Breezewood Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-40-2500a 302-40-25003	Winters Robert L 2779 Breezewood Dr	267.24 C & L Chg	17	267.24	566.32	109.64	0.00	833.56

Route Number 15302  
Specific Codes: LA

Service ID	Customer Name	Current Utility	Next Utility	Next Pay#	Balance	Principal	Interest	Remaining	Remaining	Principal Payoff
302-40-28004	Russell Howard	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-29004	Brooks Martha	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-30004	Radcliff Leo L	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-31004	Hurt Lawrence	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-35004	Celiucci John	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-36004	Walter Roy F	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-37004	Krutel Clark	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-39004	Maul John P	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-40004	Hayden Floyd H	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-41004	Finch Rex	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-42004	Corbin Ronald	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-40-43004	Bull Earl W	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-90-29004	Bento Helen A	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-90-29204	Farmentier Jeanna	.00 C & L Chg	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32	566.32
302-90-29304	King Robert	15.72 C & L Chg	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04	582.04

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-90-2940a 302-90-29401	Kemper Marquerite E 3046 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-2940a 302-90-29401	Stevens Betty M 3038 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-2990a 302-90-29901	Rhodes Warren 3038 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3010a 302-90-30101	Fascoe Gordon 3062 Rain Dance Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-3020a 302-90-30201	Scaffidi John 3010 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3030a 302-90-30301	Nase William 3022 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3040a 302-90-30401	Aiello Gabriel 3062 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3050a 302-90-30501	Keally James 3053 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3070a 302-90-30701	Lopez Noreen 3057 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3080a 302-90-30801	Schamboeck Johann 3034 Artesian Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-3100a 302-90-31005	Sobocinski June M 2960 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3110a 302-90-31101	Comfort Robert 3054 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3120a 302-90-31201	Comer Janice H 3170 Longview Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-3130a 302-90-31301	Poznanski Gerald R 3146 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3160a 302-90-31601	Barton James 3058 Rain Dance Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-90-3170a 302-90-31701	Desimone Domenick 2949 Rain Dance	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
302-90-3200a 302-90-32003	Fischer Charles 2964 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3300a 302-90-33002	Clauer Ernest E 2968 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3400a 302-90-34003	McClain Glenn C 2972 Longview Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-3500a 302-90-35002	Powell Lois J 2976 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3600a 302-90-36002	Lopresti Rocco J 2980 Longview Ln	-31.44 C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-90-3700a 302-90-37001	Behrens Lester W 2984 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3800a 302-90-38001	Bye Josephine K 2988 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-3850a 302-90-38503	All Star Lanes 2818 N. Tamiami Trail	.00 C & L Chg	17	0.00	5662.49	1098.26	0.00	5662.49
302-90-3900a 302-90-39003	Hatch Edward J 2992 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-4100a 302-90-41002	Zeik Geneva R 3000 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-4300a 302-90-43001	Wainwright John E 3008 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-4500a 302-90-45003	Stutzman Sally A 3016 Longview Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-4900a 302-90-49001	McKee Donald R 3032 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-5000a 302-90-50002	Bateman James R 3036 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-90-5400a 302-90-54002	Bradley Barbara 3052 Longview Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-5500a 302-90-55001	Stamm Gerald K 3056 Longview Ln	-15.72 C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-90-5700a 302-90-57001	Anthony Eileen P 3064 Longview Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-6000a 302-90-60002	Espenship Thomas 3076 Longview Ln NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-6100a 302-90-61003	Feldmann Lois N 3080 Longview Ln NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-7800a 302-90-78001	Redman Albert M 3122 Glenbrook Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-8000a 302-90-80004	Koch Wilbert W 3176 Sun Dance Ct	.00 C & L Chg	17	0.00	566.32	109.64	252.84	313.48
302-90-8100a 302-90-81003	St.Hilaire Yvon A 3180 Sun Dance Ct	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-8700a 302-90-87002	Deming Auren F 3138 Orchard Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-90-9000a 302-90-90001	Carew James P 3150 Orchard Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-9100a 302-90-91002	White Charles 3154 Orchard Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-9300a 302-90-93001	Jones Edward 3162 Orchard Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-9400a 302-90-94003	Stellhorn Wilbert 3166 Orchard Dr NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-9700a 302-90-97003	Worden Frank 3187 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-90-9800a 302-90-98005	Janssen Frederick Weart 3183 Rain Dance Lane	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-90-9900a 302-90-99004	Gerus Marie 3179 Rain Dance Ln	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-91-0100a 302-91-01001	McGrew Paul J 3175 Rain Dance Ln	-94.32	C & L Chg	17	-94.32	566.32	109.64	220.08	251.92
302-91-0200a 302-91-02003	Scharon Robert E 3171 Rain Dance Ln	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-91-0400a 302-91-04001	Levitsky Alex 3163 Rain Dance Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-1900a 302-95-19004	Lang Wilmer 3170 Glenbrook Dr	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-95-2100a 302-95-21002	Grettenberger Marty 3165 Orchard Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-2300a 302-95-23004	Whyte Riley 3157 Orchard Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-2800a 302-95-28003	Knight George 3137 Orchard Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3000a 302-95-30001	Feppler Duane G 3129 Orchard Dr	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-95-3100a 302-95-31001	Blume Allen 3125 Orchard Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3200a 302-95-32003	Johnson Edward J 3126 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3300a 302-95-33005	Battle Sam 3130 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3600a 302-95-36001	Stash Joseph 3142 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3700a 302-95-37002	McDonnell Robert 3146 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-3800a 302-95-38002	Sherman Orville L 3150 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-95-3900a 302-95-39001	Dragotta Jennie M 3154 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-4000a 302-95-40004	Reedy Harold W 3158 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-95-4200a 302-95-42003	Barkley G. Mae 3166 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-96-8400a 302-96-84002	Hall Robert 3168 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-96-8450a 302-96-8450	Dona Joe/Marie 3149 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-96-8500a 302-96-85002	Hamberger William 3145 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-96-8600a 302-96-86002	Sullivan Robert B 3141 Glenbrook Dr	31.44	C & L Chg	17	31.44	566.32	109.64	0.00	597.76
302-96-8700a 302-96-87004	Mudd Charles E. 3137 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-96-9000a 302-96-90001	Castanitino Augustine 3125 Glenbrook Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1100a 302-97-11001	Wagoner Leonard B 3168 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1150a 302-97-11502	Waddell Robert A 3079 Longview Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1200a 302-97-12002	McKinley E.B. 3073 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1400a 302-97-14003	McQuat Howard 3065 Longview Ln NE	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-1500a 302-97-15004	Woida Robert W 3061 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1700a 302-97-17002	Lynch Lois Marie 3053 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32



Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-97-1800a 302-97-18011	Clark Floyd W 3049 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-1900a 302-97-19002	Smith William F 3045 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2000a 302-97-20003	Dressler Clarence M 3041 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2100a 302-97-21001	Denyse William 3037 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2200a 302-97-22004	Coletti Paul M 3033 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2300a 302-97-23001	Liebert Winifred 3029 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2400a 302-97-24001	Burns James Clair 3025 Longview Ln NE	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-97-2500a 302-97-25002	Siswick Elliot Sidney 3021 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2700a 302-97-27001	Kelso Betty 3013 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2800a 302-97-28001	Marzec John E 2997 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-2900a 302-97-29002	Slater Donald D 2993 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3000a 302-97-30002	Rohrey William 3101 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3100a 302-97-31003	Dillon Russell J 2973 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3200a 302-97-32002	Coggins R Paul 2969 Longview Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3300a 302-97-33001	Lego Arthur 2965 Longview Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-97-3600a 302-97-36003	Keller Harry 2953 Longview Ln NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3650a 302-97-36502	Tarini Anteo J 3153 Arrowhead Blvd	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-3700a 302-97-37001	Hinkle Russell 3121 Running Deer Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-3900a 302-97-39003	Keiser Richard 3117 Running Deer Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-4000a 302-97-40001	Smith Erma B 3113 Running Deer Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-4100a 302-97-41002	DeTrompe Mary A 3107 Running Deer Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-4300a 302-97-43003	Pekau Ewald A 3104 Running Deer Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-4700a 302-97-47001	Fischer Stephan 3120 Running Deer Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-4900a 302-97-49003	Myers Lee 3117 Old Farmhouse Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-5000a 302-97-50003	Dilling Henry 3113 Old Farmhouse Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5100a 302-97-51001	Diebold, Sr Frank M 3109 Old Farmhouse Rd	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5200a 302-97-52005	Uhren Stephen G 3105 Old Farmhouse Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5300a 302-97-53002	Oldrieve Isabelle 3001 Longview Ln NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5400a 302-97-54001	Shoemaker William G 3009 Longview Ln NE	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5500a 302-97-55002	Juliano Lucy 3100 Indian Village Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Utility C & L Chg	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-97-5600a 302-97-56001	Lorenz Robert 3104 Indian Village Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-5700a 302-97-57002	Robison Russell 3108 Indian Village Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-6000a 302-97-60004	Costa, Jr Carol 3120 Indian Village Ln	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-6200a 302-97-62008	Newsom Ronald 3128 Indian Village Ln	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-97-6500a 302-97-65002	Wilson Martha 3140 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-6600a 302-97-66001	Kaminski Henry J 3144 Indian Village Ln	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-97-6700a 302-97-67003	Rossetto Domenic 3148 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-6800a 302-97-68001	Moore Harold 3152 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-6900a 302-97-69001	Schumerth John R 3156 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-7000a 302-97-70002	Wolfe Catherine 3160 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-7100a 302-97-71002	Bartig Clare 3164 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-7400a 302-97-74001	Monticelli Charles A 3163 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-7500a 302-97-75004	Scharf Gerald 3159 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-7600a 302-97-76001	Schultz George 3155 Indian Village Ln NE	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-7900a 302-97-79001	Woodruff Joan P 3143 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-97-8100a 302-97-81001	Senecal John 3135 Indian Village Ln NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-8200a 302-97-82001	O'Hara Lynn J. 3131 Indian Village Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-8300a 302-97-83004	McCallister Danny Edward 3127 Indian Village Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-8600a 302-97-86002	Doyle Harry J 3115 Indian Village Ln	-94.32	C & L Chg	17	-94.32	566.32	109.64	0.00	472.00
302-97-8700a 302-97-87001	Gilliver Harry 3111 Indian Village Ln	-125.76	C & L Chg	17	-125.76	566.32	109.64	0.00	440.56
302-97-8800a 302-97-88002	Hoose Norbert E. 3107 Indian Village Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9200a 302-97-92001	Dolkowski Ronald 3142 Old Farmhouse Rd	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-9350a 302-97-93501	Dutra George 3002 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9400a 302-97-9400	Adams George 3006 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9460a 302-97-94601	Daliendo Angelo 3018 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9500a 302-97-95002	Coggins Donald 3026 Artesian Ln	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-97-9520a 302-97-95201	Elf Roy W. 3030 Artesian Ln	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-9580a 302-97-95801	Bongiovanni Vincent 3042 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9620a 302-97-96202	Spahr James G 3050 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9760a 302-97-97601	Maitland Joan E 3061 Artesian Ln	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-97-9800a 302-97-98001	Toth Laverne L 3053 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9820a 302-97-98201	Pirrella Joseph T. 3049 Artesian Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-97-9840a 302-97-98401	Duperre Edmund 3045 Artesian Lane	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9860a 302-97-98601	Cole Pearl 3041 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9880a 302-97-98801	Coleman Richard 3037 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-97-9900a 302-97-99003	Fleming Jesse C 3033 Artesian Ln	-31.44 C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-98-1000a 302-98-10001	Hahn Louise 3029 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1060a 302-98-10601	Hays Eleanor 3017 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1100a 302-98-11001	Madison Rosetta M 3009 Artesian Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1140a 302-98-11401	Clamage Perlina 3001 Artesian Ln	-31.44 C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-98-1160a 302-98-11601	Hunter Patricia 3002 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1180a 302-98-11803	Reinl William 3006 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1250a 302-98-12501	Botelho James 3018 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1290a 302-98-12901	Millner Jesse M 3026 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1300a 302-98-13001	Beaulieu George H 3030 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-98-1410a 302-98-14102	Plummer Edward C 3050 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1610a 302-98-16101	Sanger Howard 3017 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1630a 302-98-16301	Sieloff John 3009 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1700a 302-98-17001	Szambelan Norbert 3005 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1780a 302-98-17801	Bosnick Barbara 3001 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1800a 302-98-18001	Biesecker Ruth 2997 Rain Dance Ln	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-98-1900a 302-98-19002	Cashin Leonard H 2993 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-1950a 302-98-19502	Titsworth Marjorie M 2989 Rain Dance Ln	-15.72 C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-98-2100a 302-98-21005	Haywood Mary K 2981 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-2240a 302-98-22401	Miesenbacher William 2965 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-2250a 302-98-2250	Sellers Richard W 2961 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-2270a 302-98-22706	Cohen Jean 2953 Rain Dance Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-3500a 302-98-35001	Kelly Helen 3169 Old Farmhouse Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-3600a 302-98-36002	Barkdoll Carl 3161 Old farmhouse Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-3650a 302-98-36504	Hall Melvin 3157 Old Farmhouse Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-98-3850a 302-98-38501	Zehder Walter 3141 Old Farmhouse Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-3950a 302-98-39502	Sickels Dale 3133 Old Farmhouse Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-4100a 302-98-41002	Good Maurice S 3122 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-4200a 302-98-42002	Heinrich Theresa B 3138 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-4250a 302-98-42504	Harrison Dewey 3142 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-7400a 302-98-74002	Cole Thomas M 3169 Running Deer Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-98-7600a 302-98-76003	Casper David P 3161 Running Deer Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-98-7650a 302-98-76502	Bischoff Robert B 3157 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-7800a 302-98-78001	McFarland Robert F 3145 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-7830a 302-98-78301	Riemenschneider Raymond 3141 Running Deer Dr	15.72	C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-98-7850a 302-98-78501	Hans Noah W 3137 Running Deer Dr	-31.44	C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-98-7900a 302-98-79002	Haynes Rollin 3133 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8000a 302-98-80002	Downs Morgan W 3125 Running Deer Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8100a 302-98-81002	Mendrek Leonard 3124 Linwood Dr NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8200a 302-98-82001	Rasbeck John 3138 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-98-8250a 302-98-82501	Hopkins Robert 3142 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8300a 302-98-83001	Sciarello Nunzio 3146 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8340a 302-98-83402	Ankudowich Kostanty 3154 Linwood Dr NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8500a 302-98-85001	Pantanella Anthony 3162 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8520a 302-98-85202	Newton Howard J 3166 Linwood Dr NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8720a 302-98-87202	Williams Claribel 3169 Linwood Dr NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8810a 302-98-88101	Wenskus Joseph 3161 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-8850a 302-98-88501	Janssen William 3153 Linwood Dr NE	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-98-8900a 302-98-89004	Skon Paul R 3149 Linwood Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-98-9050a 302-98-90502	Hunter Drucilla 3137 Linwood Dr NE	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-2500a 302-99-25006	Weaver Ben 2949 Arrowhead Blvd	-15.72	C & L Chg	17	-15.72	566.32	109.64	0.00	550.60
302-99-7020a 302-99-70202	Lovell Harriet C 3130 Longview Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7060a 302-99-70603	Longest Samuel L 3138 Longview Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7120a 302-99-71202	Evans Charles C 3150 Longview Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7180a 302-99-71802	Robinson Eugenie 3162 Longview Dr	.00	C & L Chg	17	0.00	566.32	109.64	0.00	566.32



Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-99-7200a 302-99-72002	KC Emerson Enterprises 3166 Longview Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7230a 302-99-72302	LaCoste Elsworth J 3170 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7260a 302-97-72602	Kendall Ellis 3167 Longview Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-99-7280a 302-99-72802	Quinn Marjorie E 3161 Longview Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-99-7300a 302-99-73002	Banks Leon 3157 Longview Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7340a 302-99-73402	Sarratori Joseph John 3149 Longview Dr NE	-31.44 C & L Chg	17	-31.44	566.32	109.64	0.00	534.88
302-99-7360a 302-99-73602	Russell Carlton J 3145 Longview Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7440a 302-99-74402	Charron Robert A 3150 Bunny Run Dr	15.72 C & L Chg	17	15.72	566.32	109.64	0.00	582.04
302-99-7460a 302-99-74604	Amsler Charles R. 3154 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7480a 302-99-74802	Marriner Richard E 3158 Bunny Run Dr	125.76 C & L Chg	17	125.76	566.32	109.64	0.00	692.08
302-99-7540a 302-99-75403	LaCoste Donald J 3173 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7550a 302-99-75501	Franklin Patricia 3139 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7580a 302-99-75801	Romard D.Jean 3165 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7600a 302-99-76001	Tucker Charles 3161 Bunny Run Ln	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32
302-99-7620a 302-99-76201	Schaener Raymond W 3157 Bunny Run Dr	.00 C & L Chg	17	0.00	566.32	109.64	0.00	566.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-99-7660a	Poulos Robert 3149 Bunny Run Dr	.00	C & L Chg 17	0.00	566.32	109.64	0.00	566.32
302-99-7680a	Johnson James 3145 Bunny Run Lane	.00	C & L Chg 17	0.00	566.32	109.64	0.00	566.32
302-99-7700a	Weyant Carl 3141 Bunny Run Dr	15.72	C & L Chg 17	15.72	566.32	109.64	0.00	582.04
302-99-7780a	French Jack 3133 Longview Dr	.00	C & L Chg 17	0.00	566.32	109.64	0.00	566.32
302-99-7840a	Happy Robert 2948 Longview Ln	.00	C & L Chg 17	0.00	566.32	109.64	0.00	566.32
AMORTIZATION PAYOFF SUMMARY								
C & L Chg	393.00	211867.09	41037.42	472.92	211787.17			
TOTALS	* 393.00	211867.09	41037.42	472.92	211787.17	**		

\* Principal 244.72  
 Interest 148.28  
393.00

\*\* Amt Due 12-31-96  
 Principal 211,638.89  
 Interest 148.28  
TOTAL 211,787.17

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-30-1600A 302-30-16001	Sprague Mrs. JE 5 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-2100A 302-30-21005	Cox Evelyn M 18 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-2300A 302-30-23004	Schortman Bernard 17 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-2600A 302-30-26002	Good James F 25 Homestead Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-2700A 302-30-27007	Hopkins Marie 15 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-3200A 302-30-32002	O'loughlin Stephen F 41 Winterest Way	94.32	C & L Chg	8	94.32	661.32	156.12	0.00	755.64
302-30-3600A 302-30-36001	Felton Vasile 43 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-3900A 302-30-39003	Parrish Harlan 36 Homestead Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-4200A 302-30-42012	Tarro Joseph M 63 Home Folk Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-4300A 302-30-43003	Behymer Versa M 53 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-4500A 302-30-45002	Ott Elizabeth K 52 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-4800A 302-30-48005	O'Brien August R 60 Home Folks Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-4900A 302-30-49001	Mackan Mrs. FL 50 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-5400A 302-30-54003	Westbrook Dale L 78 Roses Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-5500A 302-30-55001	Moh Edwin 70 Home Folks Dr	125.76	C & L Chg	8	125.76	661.32	156.12	0.00	787.08

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-30-5700A 302-30-57006	Thompson Dian J 71 Home Folke Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-7300A 302-30-73004	Albright Theron L 92 Park Ave	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-7500A 302-30-75002	Storlie Fred 93 Park Ave	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-8100A 302-30-81004	Munroe John 104 Leisure Ln	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-30-8600A 302-30-86002	Brown James F 111 Coral Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-30-8800A 302-30-88003	Patterson Marilyn 129 Vista Dr	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-30-9100A 302-30-91005	Alguire Max 122 Coral Ln	-47.16	C & L Chg	8	-47.16	661.32	156.12	0.00	614.16
302-30-9200A 302-30-92002	Bailey Eva K 131 Vista Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-1300A 302-31-13004	Korbmacher John 142 Vista Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-1600A 302-31-16002	King Ruth B 150 Daisy Dr	15.72	C & L Chg	8	15.72	661.32	156.12	100.00	577.04
302-31-3900A 302-31-39001	Choquette Felix 175 Freedom St	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-4100A 302-31-41005	Bolivar Kenneth J. 174 Freedom St.	125.76	C & L Chg	8	125.76	661.32	156.12	666.00	121.08
302-31-7300A 302-31-73002	Clabaugh John E. 172 Freedom St.	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-31-7800A 302-31-78008	Bicker Elaine R 161 Freedom St.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-7900A 302-31-79001	Gifford Heather 152 Daisy Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-31-8000A 302-31-80002	Ryder Theodore R 162 Freedom St	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-8100A 302-31-81004	Mailhot Rita A 153 Daisy Dr	125.76	C & L Chg	8	125.76	661.32	156.12	592.00	195.08
302-31-8900A 302-31-89001	Quintilliano Maryann 136 Vista Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-31-9300A 302-31-93008	McKenna John 134 Vista Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-1300A 302-32-13002	Neal John R 128 Vista Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-1400A 302-32-14002	Kaiser Donald W 119 Coral Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-1500A 302-32-15007	Kaiser Helen A 110 Coral Ln	-31.44	C & L Chg	8	-31.44	661.32	156.12	0.00	629.88
302-32-2200A 302-32-22013	Hamilton Edward C 98 Leisure Ln	-15.72	C & L Chg	8	-15.72	661.32	156.12	0.00	645.60
302-32-5700A 302-32-57003	Gomez Vicente 64 Home Folks Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-5800A 302-32-58005	Maze Malcom 55 Home Folks Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-6200A 302-32-62004	Facinoli Frank 57 Home Folks Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-6300A 302-32-63005	Riter Emerson 48 Winterest Way	15.72	C & L Chg	8	15.72	661.32	156.12	450.00	227.04
302-32-6400A 302-32-64008	Saur Peter W 58 Home Folks Dr	.00	C & L Chg	8	0.00	661.32	156.12	77.84	583.48
302-32-6600A 302-32-66003	Thackray John 40 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-6800A 302-32-68001	Parmelee Barbara C 39 Winterest Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-32-7300A 302-32-73002	Schoenradt John W 28 Homestead Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-7600A 302-32-76003	Walsh Neil 20 Homestead Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-7700A 302-32-77002	Gleske Vincent L 11 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-32-7800A 302-32-78002	Drozowski Michael 21 Homestead Dr	15.72	C & L Chg	8	15.72	661.32	156.12	105.68	571.36
302-32-7900A 302-32-79005	Schreiber Jerome 12 Lazy Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-2500A 302-33-25001	Lowe Gertrude 217 Days Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-2800A 302-33-28001	Alexander Alice 229 Rainbow Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-3200A 302-33-32003	Reading Georgiana 250 Moonlight Dr	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-33-4200A 302-33-42004	MacDonald John G. 268 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-4500A 302-33-45005	Schoales Ross 259 Moonlight Dr.	-62.88	C & L Chg	8	-62.88	661.32	156.12	100.00	498.44
302-33-5000A 302-33-50003	Jacobsen John H. 272 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-5600A 302-33-56003	White Ralph 294 Roses Lane	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-6000A 302-33-60001	Callahan John H. 292 Roses Lane	.00	C & L Chg	8	0.00	661.32	156.12	100.00	561.32
302-33-6100A 302-33-61003	Hooper Frances E. 280 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-6300A 302-33-63001	Williams Glen 279 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-33-7100A 302-33-71002	McKinney W.T. 333 Dream Ln	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-33-7300a 302-33-73002	Neitzel Walter 332 Dream Ln	15.72	C & L Chg	8	15.72	661.32	156.12	400.00	277.04
302-33-7900A 302-33-79001	Lanfranchi Joseph 329 Dream Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-9000A 302-33-90001	Trovinger Ruby 343 Dream Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-33-9200A 302-33-92002	Boelens Albert J. 344 Dream Ln	-15.72	C & L Chg	8	-15.72	661.32	156.12	0.00	645.60
302-33-9300A 302-33-93001	Henshaw Lora M 355 Future Dr	31.44	C & L Chg	8	31.44	661.32	156.12	0.00	692.76
302-34-1100A 302-34-11005	Morrison Ray C 366 Future Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-34-1400A 302-34-14002	Hassett Blair R 376 Friendly Pl	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-34-1600A 302-34-16002	Bere John 375 Friendly Pl	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-34-1700A 302-34-17003	Peddycoart James P 363 Future Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-34-2400A 302-34-24005	Brodie WH 394 Winning Way	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-34-2500A 302-34-25002	Obertein John Arthur 384 Friendly Pl	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-34-3800A 302-34-38001	Bates Elise H 420 Sun Up St	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-35-3100A 302-35-31001	Ross Helen D 414 Sun Up St	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-35-3200A 302-35-32001	Florio Annette/Gary 403 Winning Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-35-3400A 302-35-34003	Burns Anna M 402 Winning Way	47.16	C & L Chg	8	47.16	661.32	156.12	0.00	708.48
302-35-3600A 302-35-36003	Felos, Sr Walter 401 Winning Way	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-35-4300A 302-35-43003	Carter Stephen 391 Winning Way	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-35-5100A 302-35-51002	Schroeder Herman E 370 Friendly Pl	-31.44	C & L Chg	8	-31.44	661.32	156.12	0.00	629.88
302-35-6100A 302-35-61001	Cincinnati Mary 346 Future Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-35-6500A 302-35-65002	Barnett Bank of Lee Cnty James 348 Future Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-1300A 302-36-13001	Pollitt Bernice 302 Pleasant View	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-2400A 302-36-24008	Berthiaume David 276 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-2800A 302-36-28001	Wenzler August 278 Peaceful Dr.	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-3600A 302-36-36002	Child Thomas C 253 Moonlight Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-3800A 302-36-38014	Williams Kenneth E 252 Moonlight Dr	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-3900A 302-36-39002	Westman Barbara 241 Moonlight Dr	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-36-4400A 302-36-44002	Nault Roland J 232 Rainbow Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-4600A 302-36-46001	Young ER 233 Rainbow Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-4700A 302-36-47002	Clerc Lawrence 245 Moonlight Dr	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04



Route Number 15302  
Specific Codes: LD

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
302-36-4900A 302-36-49001	Graham Roland F 223 Rainbow Ln	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-5500A 302-36-55002	Robinaugh G M 220 Rainbow Ln	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04
302-36-6200A 302-36-62002	Suartz Walter W 199 Restful Rd	.00	C & L Chg	8	0.00	661.32	156.12	0.00	661.32
302-36-7200A 302-36-72003	Brinneman Ralph 196 Restful Rd	15.72	C & L Chg	8	15.72	661.32	156.12	0.00	677.04

AMORTIZATION PAYOFF SUMMARY

Utility	Past Due	Principal	Interest	Prin Pmts	Payoff
C & L Chg	*597.36	62164.08	14675.28	2591.52	60169.92
TOTALS	597.36	62164.08	14675.28	2591.52	60169.92 **

\* PRINCIPAL 374.09  
INTEREST 223.27  
TOTAL

\*\* BAL. DUE 12/31/96  
PRINCIPAL 59,946.65  
INTEREST 223.27  
3  
60,169.92

## CARRIAGE VILLAGE

Specific Codes: CV

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
304-01-0310a 304-01-03107	Bland Beulah M. 15381 Hart Rd.	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-0320a 304-01-03205	Helsel Deloris 15391 Hard Rd.	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-0390a 304-01-03905	Atkins William E. 103 Conestoga Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-0440a 304-01-04401	Morris Rose A. 113 Conestoga Tr	78.60	C & L Chg	29	78.60	428.10	59.22	2.84	503.86
304-01-0550a 304-01-05504	Lee Dennis F. 135 Conestoga Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-0610a 304-01-06104	Krakowiak Lula B. 134 Conestoga Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-0660a 304-01-06601	Queen Alexander 124 Conestoga Tr	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-0700a 304-01-07004	Satterlee Michael G. 116 Conestoga Trail	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-0710a 304-01-07103	James Lynn 114 Conestoga Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-0760a 304-01-07602	Lundeen Donovan A. 113 Overland Tr	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-0790a 304-01-07904	Maynard Ken 119 Overland Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-1050a 304-01-10506	Clower Renova A. 377 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-1340a 304-01-13403	Boland Vaughan R. 177 Overland Trail	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-1720a 304-01-17203	Weddle Steve 130 Overland Tr	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-1840a 304-01-18403	Sayers Frank 111 Chisholm Tr	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82

Specific Codes: CV

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
304-01-1850a 304-01-18609	Inkster James H. 115 Chisholm Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-01-1950a 304-01-19503	Baker Virginia E. 133 Chisholm Trail	-62.88	C & L Chg	29	-62.88	428.10	59.22	105.68	259.54
304-01-2100a 304-01-21002	Hoitsma Lois 173 Chisholm Trail	-15.72	C & L Chg	29	-15.72	428.10	59.22	0.00	412.38
304-01-2110a 304-01-21103	Squier Elmer A. 175 Chisholm Trail	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-01-2200a 304-01-22001	Petts James M. 193 Chisholm Trail	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0120a 304-02-01201	Neutts Joanne M. 240 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0290a 304-02-02901	Harper David E. 206 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0360a 304-02-03606	Seabrooke Russell F. 205 Santa Fe Trail	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-02-0420a 304-02-04201	Yugas David 217 Santa Fe Tr	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-02-0700a 304-02-07002	Bitzinger Elizebeth J. 209 Cobbleston Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0710a 304-02-07105	Short Imogene 211 Cobblestone Lane	345.84	C & L Chg	29	345.84	428.10	59.22	0.00	773.94
304-02-0720a 304-02-07202	Vancise Earl 213 Cobblestone Lane	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0740a 304-02-07404	Scarberry Maryl 217 Cobblestone Lane	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-0820a 304-02-08204	Morgan H.E. 216 Capt. Walk	31.44	C & L Chg	29	31.44	428.10	59.22	0.00	459.54
304-02-0870a 304-02-08701	Holtsclaw Vernie L. 206 Captains Walk	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82

## Specific Codes: CV

Service ID Account No	Customer Name Service Address	Current Utility Balance	Utility	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
304-02-1000a 304-02-10010	Vaught Myron 209 Captains Walk	47.16	C & L Chg	29	47.16	428.10	59.22	0.00	475.26
304-02-1060a 304-02-10602	Watt Jack 216 Brandywine Ln	31.44	C & L Chg	29	31.44	428.10	59.22	0.00	459.54
304-02-1070a 304-02-10705	Hibbard Donald W. 214 Brandywine Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-1100a 304-02-11004	Triplet N.B. 208 Brandywine Lane	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-02-1130a 304-02-11301	Walker E.L. 202 Brandywine Lane	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-1140a 304-02-11401	Heck E.T. 200 Brandywine Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-1150A 304-02-11504	Harms David 178 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-1190A 304-02-11905	Fletcher Douglas R. 170 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-3000A 304-02-30001	Huntley John 210 Shenandoah Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-3700a 304-02-37002	Holderer Kenneth 166 Santa Fe Tr	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-4000a 304-02-40003	Hoffman William 160 Santa Fe Tr	47.16	C & L Chg	29	47.16	428.10	59.22	0.00	475.26
304-02-6200a 304-02-62008	Zandlo Stephen 214 Carriage Lane	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-6300a 304-02-63005	Munnik Edward B. 212 Carriage Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-6400a 304-02-64004	Hutchins Milton 210 Carriage Lane	15.72	C & L Chg	29	15.72	428.10	59.22	184.28	259.54
304-02-6600a 304-02-66003	Egizi John F. 206 Carriage Lane	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10

Specific Codes: CV

Service ID	Customer Name	Account No	Service Address	Current Balance	Utility	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
304-02-7200a	Sullivan John T.	304-02-72006	201 Carriage Ln	-00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-02-8600a	Pierce Richard	304-02-86002	204 Harvest Lane	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
304-02-8900a	Ladenstein Larry	304-02-89010	112 Carriage Ln	.00	C & L Chg	29	0.00	428.10	59.22	0.00	428.10
304-03-1300a	Wade Walter	304-03-13004	208 Village Ln	15.72	C & L Chg	29	15.72	428.10	59.22	0.00	443.82
305-10-1000a	Royal Coach Estates	305-10-10001	15390 Hart Rd	2122.59	C & L Chg	29	2122.59	19258.92	2674.51	0.00	21381.51

AMORTIZATION PAYOFF SUMMARY

Utility	Past Due	Principal	Interest	Prin Pmts	Payoff
C & L Chg	2845.71	40235.82	5576.29	292.80	42788.73
TOTALS	* 2845.71	40235.82	5576.29	292.80	42788.73 **

\* Principal 214378  
 Interest 701.93  
 2845.71

\*\* Amt Due 12.31.96

Principal \$ 42,086.80  
 Interest 701.93  
 Total \$ 42,788.73

*FOREST PARK*

Specific Codes: FP

Service ID Account No	Customer Name Service Address	Current Utility Balance	Utility Chg	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
305-10-5500A 305-10-55001	Eastburn William 39KnottyPine	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-10-6200A 305-10-62001	Black Zigmund 32KnottyPine	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-10-8300A 305-10-83002	Grimes Nadine 11KnottyPine	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-10-9400A 305-10-94001	Fieglund Arlene 50KnottyPine	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-11-2100A 305-11-21002	Desabato Agnes 5411ForestPk	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-11-3400A 305-11-34003	Clarey Donald 43ForestPalm	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-3500A 305-11-35003	Gibson John 42ForestPalm	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-4800A 305-11-48002	Hill Helen 29SandLakeCt	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-11-5100A 305-11-51001	Jesberger Eugene 26SandLakeCt	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-11-5400A 305-11-54002	Zimmerman Charles 5311ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-5500A 305-11-55002	Hummel Lorraine 5301ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-5800A 305-11-58001	Krebs Josephine 19PeaceLakeC	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-6000A 305-11-60005	Waugh Beulah 17PeaceLakeC	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-11-8200A 305-11-82006	Bicknell Guy 11PeaceLake	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-11-8600A 305-11-86002	Hinton Bob 7PeaceLakeCt	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61

Specific Codes: FF

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
305-11-9200A 305-11-92004	Kovacs Shirley 1PeaceLakeCt	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-1300A 305-12-13002	Haseman Edward 5221ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-1500A 305-12-15003	Curry Clifford 5201ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-1600A 305-12-16002	Hall Margaret 5191ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-1700A 305-12-17004	McClain Betty 5181ForestPk	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-1900A 305-12-19002	Saucier Maurice 131PineTreeC	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-2000A 305-12-20003	Debellis Dana 130PineTreeC	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-2300A 305-12-23002	Madill William 127PineTreeC	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-12-3100A 305-12-31007	Call Beatrice 119PineTreeC	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-12-3400A 305-12-34001	Babel Mortgage Co 116PineTreeC	37.14	C & L Chg	53	37.14	505.45	70.22	0.00	542.59
305-12-4200A 305-12-42003	Lynch Mary 108TimberLnN	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-5100A 305-12-51009	Williams Keith K. 99TimberLnN	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-5200A 305-12-52010	Sullivan George 98TimberLnN	.00	C & L Chg	59	0.00	417.48	46.77	0.00	417.48
305-12-5400A 305-12-54010	Natale Gertrude 96TimberLane	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-6300A 305-12-63003	Jatzke Gustave 87JacarambaC	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18

Specific Codes: FP

Service ID Account No	Customer Name Service Address	Current Balance	Utility	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
305-12-6600A 305-12-66004	Chapple Frank 84Jacaramba	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-7300A 305-12-73003	Kurko Doris 77JacarambaC	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-12-7800A 305-12-78002	Warias Alfred 72TimberLnN	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-12-9900A 305-12-99002	French Lillian 51N.TwigCt	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-13-2400A 305-13-24003	Bagshaw Bob & Gerri 39ShrubLaneN	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-13-2500A 305-13-25001	Bauer Gerard 38ShrubLane	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-13-2600A 305-13-26002	Barnett Betty 37ShrubLane	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-13-3100A 305-13-31002	Bagshaw Donald 32ShrubLnN	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-13-3800A 305-13-38004	Henderson William 25ShrubLaneN	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-13-4400A 305-13-44001	Sachs Bea 19ShrubLaneN	37.14	C & L Chg	54	37.14	491.09	66.01	0.00	528.23
305-13-5700A 305-13-57003	Stafford Dale 6ShrubLaneN	18.57	C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-13-5800A 305-13-58003	Mazza, Jr. Joseph 5ShrubLnN	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-13-5900A 305-13-59005	Kolb Edward 4ShrubLaneNo	.00	C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-16-1600A 305-16-16002	Fornier Raphael 7ShrubLaneS	-18.57	C & L Chg	55	-18.57	476.61	61.92	0.00	458.04
305-16-1700A 305-16-17002	Shindelar Harry 8ShrubLnS	.00	C & L Chg	55	0.00	476.61	61.92	0.00	476.61



Amortization Report for North Fort Myers Utility, Inc.

Specific Codes: FP

Service ID	Customer Name	Current Utility Balance	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
305-16-1900A	Forco David	-00 C & L Chg	53	0.00	505.45	70.22	0.00	505.45
305-16-3000A	Butler Dorothy	-00 C & L Chg	53	0.00	476.61	61.92	0.00	476.61
305-16-3100A	Haines Tass	18.57 C & L Chg	54	18.57	491.09	66.01	0.00	509.66
305-16-3400A	Warner Wallace	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-16-3900A	Brewer Omer	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-16-6200A	Gross Robert	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-16-8100A	Thomas Erlie	-00 C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-16-8500A	Woodruff Dorothy	-00 C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-16-9800A	Brewer Omer	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-17-2100A	Sorrels Laurence F.	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-17-2300A	Neal Sylvia	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-17-6900A	Schwertfager James	-00 C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-17-7200A	Jenkins Helen	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-17-8200A	Rooney Lois	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-17-8300A	Locke Mary Lou	-00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61

Specific Codes: FF

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
305-17-8900A 305-17-89003	Collins Robert 5410ForestPk	.00 C & L Chg	53	0.00	476.61	61.92	0.00	476.61
305-17-9500A 305-17-95004	Wratten John 46HollyBerry	18.57 C & L Chg	54	18.57	491.09	66.01	0.00	509.66
305-17-9900A 305-17-99001	Lander Julianne 50HollyBerry	.00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-18-1500A 305-18-15003	Meadus Carl 53HollyBerry	.00 C & L Chg	54	0.00	491.09	66.01	0.00	491.09
305-18-1600A 305-18-16001	Smith Stanley 54HollyBerry	.00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-18-2800A 305-18-28002	Smith Edward 65HollyBerry	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-18-3100A 305-18-31005	Fosterino Frank 68HollyBerry	.00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-18-3200A 305-18-32001	Lamb Rosemary 69HollyBerry	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-18-4200A 305-18-42001	Dieck Jeff 79HollyBerry	.00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61
305-18-4400A 305-18-44001	Thompson Alice R. 81HollyBerry	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-18-4800A 305-18-48001	Zeiber Wilbur 85HollyBerry	18.57 C & L Chg	55	18.57	476.61	61.92	0.00	495.18
305-18-5600A 305-18-56006	McFall Joyce 5460ForestPk	.00 C & L Chg	55	0.00	476.61	61.92	0.00	476.61

Specific Codes: FP

AMORTIZATION PAYOFF SUMMARY

Utility	Past Due	Principal	Interest	Prin Fmts	Payoff
C & L Chg	371.40	34531.67	4521.04	0.00	34903.07
TOTALS	371.40	34531.67	4521.04	0.00	34903.07

\*  
 PRINCIPAL 288.28  
 INTEREST 83.12  
 371.40

\*\* AMT. DUE 12-31-96  
 PRINCIPAL 34,819.95  
 INTEREST 83.12  
 TOTAL 34,903.07

TAMPAMI VILLAGE

ROUTE NUMBER 13600

Service ID	Customer Name	Current Utility	Next Past Due	Principal	Interest	Principal	Payoff
Account No	Service Address	Balance	Pay#	Remaining	Remaining	Payments	
600-10-1002A	Kycraft Nelson/Daisie	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10020	9004 Flamingo Circle						
600-10-1008A	Davis Donald/Helen M.	-15.72 C & L Chg	11	-15.72	630.44	139.84	0.00 614.72
600-10-10080	9016 Flamingo Circle						
600-10-1014A	Merthe Philip	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10141	9028 Flamingo Circle						
600-10-1015A	Minnicks Frank/Lois	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10150	9030 Flamingo Circle						
600-10-1018A	Barr Arnold/Irene	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10180	9036 Flamingo Circle						
600-10-1026A	Morse/Belanger Judith/Jeanette	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10260	9052 Flamingo Circle						
600-10-1027A	Liptak John	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10270	9054 Flamingo Cir						
600-10-1029A	Anderson Daniel/Virginia	15.72 C & L Chg	11	15.72	630.44	139.84	0.00 646.16
600-10-10290	9058 Flamingo Cir						
600-10-1030A	Marshall Frances E.	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10300	9060 Flamingo Cir						
600-10-1031A	Dicks Myrtle Y	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10310	9062 Flamingo Cir						
600-10-1032A	Chouese Clarence/Eve	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10321	9064 Flamingo Cir						
600-10-1034A	Mitchell Dorothy	15.72 C & L Chg	11	15.72	630.44	139.84	0.00 646.16
600-10-10340	9068 Flamingo Circle						
600-10-1042A	Mitchell Frank/Fernand	15.72 C & L Chg	11	15.72	630.44	139.84	0.00 646.16
600-10-10420	9084 Flamingo Circle						
600-10-1046A	Noble Anna	15.72 C & L Chg	11	15.72	630.44	139.84	0.00 646.16
600-10-10460	9092 Flamingo Cir						
600-10-1047A	Geraghty Margaret	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-10470	9094 Flamingo Cir						

Account Statement Report for North Fort Myers Utility, Inc.  
Route Number 15000

Service ID	Customer Name	Account No	Service Address	Current Utility Balance	Inst. Pay#	Inst. Due	Principal Remaining	Interest Remaining	Principal Payments	Inst. Due
600-10-10510	Maria Dan/Margaret	9102	Flamingo Cir	00 C & L Chg	11	9.00	630.44	139.84	0.00	630.44
600-10-10530	Frederica Robert/Viviana	9106	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10560	Manna Joseph/Louis	9112	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10610	Wiegand Christi/Dennis	9122	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10630	Wertzbauber Lorenza/Jean	9126	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10640	Marks Richard/Betty	9128	Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-10660	Wissen Gordon/Caral	9132	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	524.24	56.20
600-10-10690	Erice James/Daniel	9138	Flamingo Ave	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10700	Kletzbauber William	9140	Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-10720	Raty Phyllis	9144	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10740	Oldham Mel/Peg	9148	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10760	Sauerberg Janet	9003	Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-10770	Shamberger Marguerite	9005	Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-10790	Nazarenko Ruth	9009	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-10800	Jacobs Joseph/Katie	7011	Flamingo Cir	00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44

AMORTIZATION REPORT FOR North Fort Myers Utility, Inc.

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1082A 600-10-10821	Barnett Arlo & Jean 9015 Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1084A 600-10-10840	Fitzgerald Ed/Ruth 9019 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1088A 600-10-10880	Hyde WM/Patricia 9027 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1091A 600-10-10910	Frite Bob 9033 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	374.24	256.20
600-10-1102A 600-10-11020	Cleaver Frank/Phyllis 9055 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1105A 600-10-11050	Diewald Earl/Violet 9061 Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1106A 600-10-11060	Stewart Robert/Carolyn 9063 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1107A 600-10-11070	Provence Maxine 9065 Flamingo Circle	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1122A 600-10-11220	Salemme John/Mary 9095 Flamingo Circle	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1125A 600-10-11250	Mancuso Stephanie 9101 Flamingo Cir	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1128A 600-10-11280	Thauvette Laurent 9107 Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-1129A 600-10-11290	McCall James/Mary 9109 Flamingo Cir	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-1132A 600-10-11320	Gilliam Phyllis 9004 Arbor Dr	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1133A 600-10-11330	Wynn Jesse/Donna 9006 Arbor Dr	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-1134A 600-10-11340	Farrell William 9008 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1135A	Mendyk Joseph/Velma 9010 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1136A	Smith Harold/Bette 9012 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1137A	Paap Peter/Anne 9014 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1139A	Teschler Robert/Margaret 9018 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1150A	Chamberlain Sterling/Donna 9021 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1156A	Gaudina Bernie 9009 Arbor Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1161A	Bouchard Raymond/Ruth M. 9200 Bonita Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1163A	Martin Raymond/Lilli 9204 Bonita Dr	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-1166A	Fitzelle William/Kathy 9210 Bonita Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1168A	Fernandes Anthony/Selma 9214 Bonita Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1174A	Carleton Floyd/Lorriane 9225 Bonita Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1182A	Lang Janet 9209 Bonita Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1189A	White Richard/Arlen 9232 Caloosa Dr	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1198A	Remano Pasquale/Paul 9250 Caloosa Dr	204.36 C & L Chg	11	204.36	630.44	139.84	0.00	426.08
600-10-1202A	Mulligan Paul/Audrey 9253 Caloosa Dr	62.88 C & L Chg	11	62.88	630.44	139.84	0.00	693.32

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1207A 600-10-12070	Foster Keith/Roberta 9243 Caloosa Dr	125.76 C & L Chg	11	125.76	630.44	139.84	0.00	756.20
600-10-1214A 600-10-12140	Corley Ed/Pat 9258 Desoto Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1221A 600-10-12210	Carpentier Carmela 9272 Desoto Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1229A 600-10-12290	Dampier Glen S./Evelyn 9277 Desoto Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1231A 600-10-12310	Birk Frank/Sandy 9273 Desoto Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1234A 600-10-12340	Miller Clara M. 9267 Desoto Dr	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1235A 600-10-12350	Mazzuca Louis 9265 Desoto Dr	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1236A 600-10-12360	Femberton William/Janet 9263 Desoto Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1237A 600-10-12370	Cox Ronald 9261 Desoto Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1238A 600-10-12381	West Edward/Constant 9259 Desoto Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1245A 600-10-12450	Fullan Patrick/Bert 16259 Pelican Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1246A 600-10-12461	Mosang Edward/Sharon 16261 Pelican Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1251A 600-10-12511	Fianthaber John B. 16271 Pelican Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1252A 600-10-12520	Sherwood Claude 16273 Pelican Dr.	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1255A 600-10-12550	Wenz Alan G. 138 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44



Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Est Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1261A 600-10-12610	Incardona Frank/Toni 144 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1262A 600-10-12620	Mangan William/Katie 145 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1269A 600-10-12690	Mason Waldo/Edna 152 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1273A 600-10-12730	Morong Raymond/June 156 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1274A 600-10-12740	Roark Bernie/Paulin 157 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1278A 600-10-12780	Howerth Walter/Christin 161 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1279A 600-10-12790	Ablatt Christina 162 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1282A 600-10-12820	Waldrip Walter 165 Celestial Way	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1283A 600-10-12830	McCloskey Frances 166 Celestial Way	31.44 C & L Chg	11	31.44	630.44	139.84	0.00	661.88
600-10-1284A 600-10-12840	Viera Raymond/Joann 167 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1288A 600-10-12880	Rias Rae Ann 171 Celestial Way	47.16 C & L Chg	11	47.16	630.44	139.84	0.00	677.60
600-10-1290A 600-10-12900	Smith Robert/Lucille 173 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1291A 600-10-12910	Brown William/Betty 174 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1292A 600-10-12920	Tyson Edward/Ruth 175 Celestial Way	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1295A 600-10-12950	Stout Duane/June 178 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44

Service ID	Customer Name	Current Utility	Next	Past Due	Principal	Interest	Principal	Payoff
Account No	Service Address	Balance	Pay#		Remaining	Remaining	Payments	
600-10-1395A	Cleary Richard/Barb	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-13951	225 Citron Way							
600-10-1397A	White William	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-13970	224 Tangelo Way							
600-10-1400A	Keystone Properties LP	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-14001	221 Tangelo Way							
600-10-1408A	Fimmeinans Johannes/Dertru	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-14080	213 Tangelo Way							
600-10-1416A	(Mail) Whitworth Mary	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14160	205 Tangelo Way							
600-10-1444A	Van Anthony/Ariene	31.44 C & L Chg	11	31.44	630.44	139.84	0.00	597.00
600-10-14440	89 Rainbow Ln							
600-10-1453A	Roberts Houston/Jewel	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14530	98 Rainbow Ln							
600-10-1461A	Murphy Joseph/Jackie	.00 C & L Chg	11	0.00	630.44	139.84	342.80	287.64
600-10-14610	105 Rainbow Ln							
600-10-1463A	Deering Felicia/Dolly	.00 C & L Chg	11	0.00	630.44	139.84	39.34	591.10
600-10-14631	107 Rainbow Ln							
600-10-1464A	Krauch Alma	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14640	108 Rainbow Ln							
600-10-1472A	Peterson Esther	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-14720	60 Rainbow Ln							
600-10-1476A	Sweeney Richard/Carol	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	614.72
600-10-14760	64 Rainbow Ln							
600-10-1480A	Wilhite Ralph/Beverly	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14800	68 Rainbow Ln							
600-10-1482A	Eblin Delmar/Margaret	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14820	70 Rainbow Ln							
600-10-1484A	Stapleton James/Horma	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-14841	72 Rainbow Ln							

Service ID Account No	Customer Name Service Address	Current Utility Balance	Utility	Next Pay#	Fast Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1493A	Hardin Joseph/Benedett 109 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1496A	Sparger Eugene/Betty L 112 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1499A	Leonard Barbara 115 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1500A	Weeks Stanley/Edna 116 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1501A	Drew Donald/Annie 117 Celestial Way	-47.16	C & L Chg	11	-47.16	630.44	139.84	0.00	583.28
600-10-1504A	Corl Charles/Mae 120 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1514A	Stanley/Thelma The Estate of 130 Celestial Way	157.20	C & L Chg	11	157.20	630.44	139.84	0.00	787.64
600-10-1515A	Eblin Clarence/Mary 131 Celestial Way	-15.72	C & L Chg	11	-15.72	630.44	139.84	100.00	514.72
600-10-1516A	Stanfill Robert/Dorothy 132 Celestial Way	.00	C & L Chg	11	0.00	630.44	139.84	0.00	630.44

AMORTIZATION PAYOFF SUMMARY

Utility	Fast Due	Principal	Interest	Prin Pmts	Payoff
C & L Chg	0.00	90793.36	20136.96	2007.82	98775.54
<b>TOTALS</b>	<b>0.00*</b>	<b>90783.36</b>	<b>20136.96</b>	<b>2007.82</b>	<b>98775.54**</b>

\*  
PRINCIPAL <25.32>  
INTEREST 25.32  
TOTAL - 0 -

\*\* AMT DUE 12-31-96  
PRINCIPAL \$ 88,750.22  
INTEREST 25.32  
TOTAL \$ 88,775.54

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Pay#	Past Due	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1301A 600-10-13010	Summers Lloyd/Jane 184 Celestial Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1307A 600-10-13071	Croft Newton C. 4 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1309A 600-10-13090	Nedwick Gilbert/Joann 6 Galaxy Way	204.36 C & L Chg	11	204.36	630.44	139.84	172.92	253.16
600-10-1311A 600-10-13110	Spardy William/Jean 8 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1323A 600-10-13230	Skinner William/Elizabeth 21 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1324A 600-10-13241	Johnson Harry 22 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1329A 600-10-13290	Guell Richard 27 Galaxy Way	15.72 C & L Chg	11	15.72	630.44	139.84	0.00	646.16
600-10-1330A 600-10-13300	Bauer John/Berta 28 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1334A 600-10-13340	Schmidt Marjorie 32 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1339A 600-10-13390	Clement Edward/F.J. 37 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1350A 600-10-13500	Maine Herbert/Marti 47 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1351A 600-10-13510	Steffanic Lawrence 48 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1353A 600-10-13530	Powers Joseph/Cather 50 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1354A 600-10-13540	Gast Marvin/Sharon 51 Galaxy Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00	630.44
600-10-1359A 600-10-13591	Palm City Brokers 260 Hibiscus Way	.00 C & L Chg	11	0.00	630.44	139.84	404.28	226.16

Service ID Account No	Customer Name Service Address	Current Utility Balance	Next Past Due Pay#	Principal Remaining	Interest Remaining	Principal Payments	Payoff
600-10-1361A	Banks Frank/Maryann 600-10-13610 258 Orchards Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1364A	Sampedro Joan 600-10-13640 256 Orchard Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1367A	Crisan John/Sondra 600-10-13670 253 Orchard Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1368A	Terry John/Harriet 600-10-13680 252 Orchard Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1369A	Collison WM/Juanita 600-10-13690 251 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1370A	Heverly Loyal/Norma 600-10-13700 250 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1374A	Hall William 600-10-13740 246 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1378A	DeLacey Charles 600-10-13780 242 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1379A	MacMurray Mary 600-10-13790 241 Citron Way	-31.44 C & L Chg	11	-31.44	630.44	139.84	0.00 599.00
600-10-1381A	Bishop Charles/Aileen 600-10-13810 239 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1384A	Taylor Isaac/Isabell 600-10-13840 236 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1389A	Vack Inez 600-10-13890 231 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1390A	Shafner WM/Peggy 600-10-13900 230 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1392A	Fierce Francis/Agnes 600-10-13920 228 Citron Way	.00 C & L Chg	11	0.00	630.44	139.84	0.00 630.44
600-10-1393A	Stanton Barbara 600-10-13930 227 Citron Way	-15.72 C & L Chg	11	-15.72	630.44	139.84	0.00 644.16

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January 10, 1997

VIA HAND DELIVERY

Ms. Jackie Gilchrist  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

**RECEIVED**

JAN 10 1997

Florida Public Service Commission  
Division of Water and Wastewater

Re: North Fort Myers Utility, Inc.  
Gross-up Report for 1995  
Our File No. 16319.29

Dear Jackie:

As a follow-up to my telephone conversation with you and with Maggi O'Sullivan earlier this week, I contacted Utility representatives to inquire about the status of the information necessary to respond to your December 10th letter, the verbally requested information on installment payment of CIAC and to provide the additional information concerning a possible request for variance to Commission Order No. PSC-96-1180-FOF-WS. I have addressed each of these issues separately below:

Response to December 10th Letter and Installment Information - Mr. Nixon has forwarded to me a draft of the response to the information requested in your December 10th letter. You should receive that response in final form from Bob Nixon by separate letter today. That is a response related to gross-up monies collected for the fiscal year ended May 31, 1995 with a due date of January 10, 1997.

As you will recall, you also requested information in late November concerning the number of customers affected and amounts collected and still owing on the installment payment arrangements for service availability fees which the Utility had entered into with a significant number of customers. Shortly thereafter, in early December, I had responded to you that we did not believe that that information was pertinent to the 1995 gross-up report since all such collections were in fact taxable in our view. The Commission's recent action involving Hudson Utilities in Docket No. 961270-SU, taken at its December 17, 1996 Agenda Conference, represents a very similar situation and a result that coincides

Ms. Jackie Gilchrist  
January 10, 1997  
Page 2

with our position in this regard. Shortly thereafter, you had indicated once again your desire to have this information in any case. I relayed that request to the company representatives. However, due to the holidays which occurred immediately thereafter, the accumulation of that substantial amount of information has not been completed to date. We expect to be able to provide you with that information within the next couple of weeks. I apologize for the delay, however, because of the volume of such accounts, the Utility must accumulate by customer, the information concerning collections, total owed, and amounts owing and format that date to respond to your questions in a manner in which that information is not normally kept.

Variance From Requirements of Order No. PSC-96-1180-FOF-WS - Until I saw the Staff Recommendation in the Hudson case which I received a copy of on approximately December 15, 1996, I was unaware that the Commission considered these installment contracts as somehow requiring a variance from the Commission's Order No. PSC-96-1180-FOF-WS. Until I brought this recommendation to the attention of my client, North Fort Myers Utility, apparently they too were unaware of that interpretation. We have always taken the position that the installment contract arrangement which is authorized pursuant to the provisions of the Utility's tariff (other than the gross-up provisions) simply was allowing the customers to pay a debt for service availability charges and gross-up fees over an extended period of time. It is not now and has never been considered by us to be continued collection of gross-up. However, it is apparent now from the Hudson Utilities decision reached at the December 17th Agenda Conference, that the Commission has taken the position that this requires a variance. We will be filing for such a variance within the very near future. As we discussed and from my review of the requirements of the Commission's decision in the Hudson Utilities case, I am attempting to get tax return information and other documents explaining tax treatment from the Utility's tax accountants. Again, the holiday season has presented some delays in this regard. However, I plan to have this information to you within the next two weeks as well.

While I recognize that the Commission's Order No. PSC-96-1180-FOF-WS authorized only a certain period of time to request a variance from the cancellation of gross-up authority. I believe the circumstances as outlined above are clearly outside those envisioned by that deadline and it is readily apparent that many persons very conversant in the areas of utility accounting, and familiar with that order as well, did not perceive this to

Ms. Jackie Gilchrist  
January 10, 1997  
Page 3

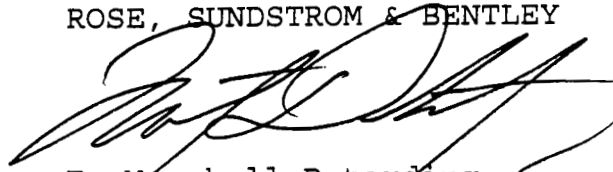
represent a case requiring a variance. We are however willing to request such a variance if the Commission takes the position that it is appropriate and that these set of circumstances make the granting of the variance appropriate despite the deadline in the order.

I appreciate your understanding with regard to our putting together this information. You should have the direct response to your December 10th letter today and thereafter we will work diligently to make sure that we meet the two week deadline outlined above for the remaining information.

If you have any questions or comments in this regard, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDSTROM & BENTLEY



F. Marshall Deterding  
For the Firm

FMD/lts

cc: Maggi O'Sullivan, Esquire  
Mr. Jack Schenkman  
Mr. Tony Reeves  
Robert C. Nixon, CPA



**NORTH FORT MYERS UTILITY, INC.**

Mailing Address  
P.O. Box 2547  
Ft. Myers, FL 33902

5660 Bayshore Rd., Suite 51  
North Fort Myers, Florida 33917  
Phone: 543-1005

January 10, 1997

Bob Nixon, CPA  
Cronin, Jackson, Nixon & Wilson  
2560 Gulf-To-Bay Blvd. Suite 200  
Clearwater, FL. 34625-4419

**RE: NFMU CAPACITY FEE & GROSS-UP INCOME TAX RECEIVABLES**

Dear Bob,

Pursuant to our phone conversation below is the calculated amount of Gross-Up tax due North Fort Myers Utility on the financing of the customer capacity fees.

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
<b>LAZY DAYS</b>	<b>\$59,946.65</b>	<b>\$223.27</b>	<b>\$60,169.92</b>
<b>CARRIAGE VILLAGE</b>	<b>42,086.80</b>	<b>701.93</b>	<b>42,788.73</b>
<b>LAKE ARROWHEAD</b>	<b>211,638.89</b>	<b>148.28</b>	<b>211,787.17</b>
<b>FOREST PARK</b>	<b>34,819.95</b>	<b>83.12</b>	<b>34,903.07</b>
<b>TAMIAMI VILLAGE</b>	<b><u>88,750.22</u></b>	<b><u>25.32</u></b>	<b><u>88,775.54</u></b>
	<b>\$437,242.51</b>	<b>\$1,181.92</b>	<b>\$438,424.43</b>

The amount of Gross-Up tax is computed as follows:

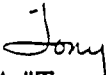
CAPACITY FEE	\$462.00	62.43%
GROSS-TAX	<u>\$278.00</u>	<u>37.57%</u>
TOTAL	\$740.00	100 %

PRINCIPLE AMT. DUE	\$437,242.51
% TAX	<u>X 37.57</u>
GROSS-UP	\$164,272.01

Enclosed is a list of the amount due by customer for each of the parks.

Should you need additional information or have any questions please feel free to call me.

Sincerely,

  
AA "Tony" Reeves  
Utility Director

cc: F.M. DETERDING,ESQ. w/enc.

# Cronin, Jackson, Nixon & Wilson

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**RECEIVED**

JAN 10 1997

Florida Public Service Commission  
Division of Water and Wastewater

January 9, 1997

Ms. Jackie Gilchrist  
Regulatory Analyst  
Division of Water & Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

BY FEDERAL EXPRESS

Re: 1995 CIAC Gross-up Report for North Fort Myers Utility, Inc.  
(Fiscal year ended May 31, 1995)

Dear Ms. Gilchrist:

On behalf of our client, North Fort Myers Utility, Inc., I am responding to your letter dated December 10, 1996.

North Fort Myers Utility, Inc. disagrees with Staff's computation of excess gross-up collected of \$33,409. The Company believes that the appropriate excess collected (as revised) is \$7,771, before consideration of legal and accounting expenses incurred in connection with this matter. The difference appears to be related solely to Staff's imputation of first year's depreciation on CIAC of \$33,331, with which we disagree, and the revision discussed in further detail below.

The Company believes that the imputed CIAC depreciation benefit does not exist for the following reasons:

1. All plant additions were funded through increases in Company debt, including refinancing of previously incurred debt.
2. Staff's belief that cash CIAC should be used to pay off the Company's debt is unfounded, since there is no Commission rule or policy requiring a specific use of cash CIAC collections.

In addition, Staff's position ignores the reality of the Company's financial state of affairs and its use of debt to fund plant additions.

Ms. Jackie Gilchrist  
January 9, 1997  
Page Two

The amount of cash CIAC collected during fiscal year 1995 was not enough to pay interest on outstanding debt, much less any principal. Thus, Staff's belief simply could not occur or result in any tax benefit attributable to the receipt of cash CIAC.

3. Staff's estimate of first year's depreciation on CIAC is greater than the first year's depreciation shown on Form 4562, attached to the return previously filed with the Commission.

Also, you asked for the dollar amount of contributed property resulting from acquisitions of existing systems. During the fiscal year, North Fort Myers acquired \$206,675 of CIAC resulting from acquisitions of existing systems.

On Schedule No. 3 of the Company's filing, interest expense of \$924,418 was used to determine the amount of below the line interest expense. You asked for the gross amount of interest on customer deposits and the amount of amortization of loan costs. The gross amount of interest on customer deposits was \$2,356, and the amount of amortization of loan costs was \$25,212. The net interest expense on Schedule No. 3 was determined as follows:

Interest on long-term debt	\$750,150
AFUDC	(17,109)
Short-term line of credit	166,165
Customer deposits	2,356
Amortization of loan costs	<u>25,212</u>
	926,774
Less: Interest on customer deposits	<u>(2,356)</u>
Net interest expense	<u>\$924,418</u>

Additionally, you asked how much interest was earned during the fiscal year on the gross-up escrow account. Such interest earnings amounted to \$1,462.

I have revised the Company's originally proposed refund to include \$9,175 of miscellaneous income as above the line income. Such income was determined by the Utility to be miscellaneous service revenue from reconnect fees and, as such, should be classified above the line. The Utility filed a corrected Regulatory Assessment Fee to correct the misclassification. As a result, I have enclosed revised Schedules No. 1 and 2 which result in a revised over collection of gross-up of \$7,771, before reduction for legal and accounting expense.

Ms. Jackie Gilchrist  
January 9, 1997  
Page Three

Finally, the Company believes that the legal and accounting expenses incurred to file and process the 1995 gross-up refund report should offset the revised excess gross-up collected of \$7,771. Actual and estimated accounting fees to process this report total \$3,545, while actual and estimated legal fees total \$5,806, resulting in total expense of \$9,351. Since such total expenses exceed the revised excess gross-up collected, no refund is required.

Please contact me if you have additional questions concerning this matter.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON



Robert C. Nixon

RCN/apf

cc: F. M. Deterding, Esq. (w/encl.)  
T. Reeves (w/encl.)

*Revised*

North Fort Myers Utility, Inc.  
Income Tax on CIAC and Proposed Gross-up Refund  
Fiscal Year Ended May 31, 1995

Line  
No.

1	Total above the line taxable income (Schedule No. 2)	\$ 885,396
2	Less: Gross-up collected (Schedule No. 2)	<u>(338,017)</u>
3	Net taxable CIAC (1)	547,379
4	Combined Federal and State tax rate	<u>.3763</u>
5	Income tax on CIAC	205,979
6	Tax expansion factor for gross-up	<u>1.6033</u>
7	Gross-up required to pay tax on CIAC	330,246
8	Actual gross-up collected	<u>(338,017)</u>
9	Under (over) collection of gross-up (2)	<u>\$ (7,771)</u>
10	Notes: (1) The Company did not receive any contributions of physical	
11	property during the fiscal year. Increases in contributed property	
12	resulted entirely from the acquisition of existing systems and their	
13	historic cost basis. Therefore, no adjustment for first year	
14	depreciation is made. Plant additions were funded through increases	
15	in Company debt.	
16	(2) The Company overcollected \$7,771 of gross-up before	
17	reduction for legal and accounting fees of \$9,351. As a result, no	
18	refund is proposed.	

*Kerned*

North Fort Myers Utility, Inc.  
 Schedule of Above and Below the Line Taxable Income (Loss)  
 Fiscal Year Ended May 31, 1995

Line  
No.

1	<u>Above the line taxable income</u>	
2	Gross receipts/sales (Line 1c)	\$ 1,334,763
3	Miscellaneous (Line 10, Statement 1) (Schedule No. 3)	<u>9,175</u>
4		<u>1,343,938</u>
5	Cost of goods sold (Line 2, Schedule A, Statement 3):	
6	Cost of labor	254,751
7	Utilities	113,061
8	Repairs and maintenance	21,798
9	Supplies	<u>23,448</u>
10		<u>413,058</u>
11	Gross profit	<u>930,880</u>
12	Deductions:	
13	Salaries and wages (Line 13)	121,226
14	Repairs and maintenance (Line 14)	12,770
15	Rents (Line 16)	7,123
16	Taxes and licenses (Line 17) (Schedule No. 3)	106,982
17	Interest (Line 18) (Schedule No. 3)	201,845
18	Depreciation (Line 21b) (Schedule No. 3)	380,765
19	Other deductions (Line 26) (Schedule No. 4)	<u>142,940</u>
20		<u>973,651</u>
21	Above the line taxable income before CIAC	<u>(42,771)</u>
22	CIAC (Line 10, Schedule No. 3)	590,150
23	Gross-up (Line 10, Schedule No. 3)	<u>338,017</u>
24		<u>928,167</u>
25	Total above the line taxable income	<u>885,396</u>
26	<u>Below the line taxable income (loss)</u>	
27	Income:	
28	Interest (Line 5)	<u>37,412</u>
29	Deductions:	
30	Cost of goods sold (Line 2, Schedule A, Statement 3):	
31	Security	140
32	Engineering and testing	184,511
33	Officers compensation (Line 12)	199,940
34	Taxes (Line 17) (Schedule No. 3)	15,479
35	Interest (Line 18) (Schedule No. 3)	724,929
36	Depreciation (Line 21b) (Schedule No. 3)	254,265
37	Other deductions (Line 26) (Schedule No. 4)	<u>161,218</u>
38		<u>1,540,482</u>
39	Total below the line tax loss	<u>(1,503,070)</u>
40	Total taxable income (loss) (Line 28)	(617,674)
41	Below the line net operating loss deduction (Line 29c)	<u>(2,215,483)</u>
42	Total taxable income (loss) (Line 30)	<u>\$(2,833,157)</u>

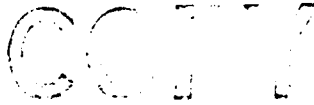
Schedule No. 2  
(Revised)

North Fort Myers Utility, Inc.  
 Actual and Estimated Accounting Fees to  
 Process Gross-up Refund Reports for  
 the Fiscal Year Ended May 31, 1995

<u>Cronin, Jackson, Nixon &amp; Wilson</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Out-of-Pocket Expense</u>	<u>Total</u>
June, 1996	07/16/96	\$ 840	\$ 40	\$ 880 ✓
April, 1996	05/24/96	1,115		1,115 ✓
<b>Total actual expense</b>		<u>1,955</u>	<u>40</u>	<u>1,995</u> -OK
<b>Estimate to complete:</b>				
Respond to Staff letter, Review Staff Recommendation and PAA Order - R. Nixon				
10 hours @ \$150		<u>1,500</u>	<u>50</u>	<u>1,550</u> ✓ -OK
<b>Total actual and estimated expense</b>		<u>\$ 3,455</u>	<u>\$ 90</u>	<u>\$ 3,545</u> ✓ OK

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
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SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

I N V O I C E

May 24, 1996

Ms. Jo Ann Boley  
North Fort Myers Utility, Inc.  
P.O. Box 2547  
Fort Myers, FL 33902

#551

For professional services rendered during  
April, 1996, as follows:

1. Preparation and review of the 1995 PSC Annual Report	\$2,750.00
2. Partial billing for preparation of the 1995 gross-up refund report	1,115.00 ✓
3. Telephone, Federal Express charges, and copies	<u>93.00</u>
Total	<u>\$3,958.00</u>



NORTH FORT MYERS UTILITY, INC.  
1995 Gross-up Costs

ACTUAL ATTORNEYS FEES AND COSTS THROUGH NOVEMBER 30, 1996:

<u>Invoice Number</u>	<u>Billing Date</u>	<u>Fees</u>	<u>Out-of Pocket</u>	<u>Total</u>
15252*	07/16/96	\$ 60.00 - NO	\$ 7.33 - NO	\$ 67.33 - NO
15780*	10/14/96	270.00 ✓	123.40 ✓ ?	393.40 - YES
16089*	11/19/96	150.00 ✓ - NO	181.23 ? NO	331.23 - NO
16218*	12/23/96	435.00 ✓	428.74 ? ✓	863.74 - YES
Total expense through 11/30/96		\$ 915.00	\$ 740.70	\$ 1,655.70 <sup>\$ 1,257.14</sup>
Estimated to complete**		\$ 3,850.00	\$ 300.00	\$ 4,150.00
Total Actual and Estimated Expenses		\$ 4,765.00	\$ 1,040.70	\$ 5,805.70

\*Pro rata cost allocation

\*\* Review and assist in response to additional Staff inquiries; obtain and review Staff Recommendation; prepare for and attendance at Agenda Conference; correspondence and reporting to client re: same; review order and reporting to client; final report to client after protest and appeal period.

Estimated 22 hours to complete @ \$175 per hour = \$3,850 + Costs \$300 for total of \$4,150.

1655.70  
- 67.33  
- 331.23  

---

1257.14

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

P. O. BOX 1587  
 TALLAHASSEE, FLORIDA 32302-1587

(904) 877-8555

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

FE. I. # 59-2783538

NORTH FORT MYERS UTILITY, INC

INVOICE # 15252  
 JULY 16, 1996  
 FILE # 16319-0029

PAGE 3

DATE	DESCRIPTION	HOURS	AMOUNT
06/27/96	MSF FINALIZE AND FAX ALL. RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR GREASE MONKEY OIL CHANGE; LETTER TO MR. REEVES REGARDING SAME	2.40	360.00
06/27/96	FMD REVIEW INFORMATION ON PROPOSED LEGISLA- TION TO REPEAL TAX ON CIAC; RESEARCH RE: STATUS OF SAME THROUGH INTERNET; CONTACTS WITH HOUSE OF REPRESENTATIVES AND U.S. SENATE; TELEPHONE CONFERENCE WITH NAWC REPRESENTATIVE RE: SAME;	1.20	180.00
06/27/96	FMD DRAFT LETTER TO CLIENT RE: ALL; TELEPHONE CONFERENCE WITH TONY REEVES RE: ALL AND RE: NEW GROSS-UP FILING.	0.00	0.00
06/28/96	WES DISCUSSION WITH RAY JUDAH RELATIVE TO ASSISTANCE WITH THE CONSTRUCTION OF A LINE TO THE CRA REBUILD PROJECT ALONG THE NORTH SHORE OF THE CALOOSAHATCHEE RIVER; DISCUSSION WITH TONY REEVES RELATIVE TO VARIOUS MATTERS.	1.00	150.00

*1/3 1995*

*Remit*

WILLIAM E SUNDBSTROM	5.70	855.00
MARTIN S FRIEDMAN	11.40	1,710.00
JOHN R JENKINS	2.40	360.00
F MARSHALL DETERDING	5.00	750.00
DAREN L SHIPPY	6.90	1,035.00

31.40 4,710.00

LONG DISTANCE CALLS	134.98
FEDERAL EXPRESS	53.00
TELECOPIER	50.00
PHOTOCOPIES	187.50
MISCELLANEOUS EXPENSE	150.00

TOTAL COSTS ADVANCED 575.48  
 TOTAL STATEMENT \$5,285.48

Continued

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY**  
 A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
 P O BOX 1567  
 TALLAHASSEE, FLORIDA 32302-1567  
 (904) 877-8885

FE. # 59-2783838

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 15780  
 OCTOBER 14, 1996  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

09/03/96 FMD	ATTEND PSC AGENDA CONFERENCE AND MAKE ARGUMENTS RE: CANCELLATION OF GROSS-UP TARIFFS AND REQUIRED REFUNDS OF POST-JUNE 12TH COLLECTIONS AND ARGUMENTS RE: INTEREST CALCULATION.	0.20	30.00
09/05/96 JRD	ATTEND MEETINGS WITH CLIENT AND LAVON WISHER OF PFM RE: ARBITRAGE REBATE REPORT AND INVESTMENT ADVICE RE: BOND PROCEEDS.	2.00	300.00
09/16/96 MSF	REVIEW EXECUTED WASTEWATER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME.	0.30	45.00
09/17/96 MSF	OBTAIN AND REVIEW FERC-SIX 1995 ANNUAL REPORT; INTRA-OFFICE CONFERENCE REGARDING SAME.	0.50	75.00
09/24/96 MSF	RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR GOODWILL AFFORDABLE HOUSING; LETTER TO MR. REEVES REGARDING SAME	2.30	345.00
9/25/96 FMD	REVIEW PSC ORDER ON POST-JUNE 12TH GROSS-UP COLLECTION AND REFUNDS RE: SAME AND GROSS-UP AUTHORITY CANCELLATION; DRAFT LETTER TO CLIENT RE: SAME AND RE: REQUIREMENTS OF ORDER; TELEPHONE CONFERENCE WITH TONY REEVES RE: GROSS-UP.	1.20	180.00
9/30/96 FMD	FINAL REVIEW AND FILING OF GROSS-UP FOR 1995; FILE SAME WITH COVER LETTER TO CHUCK HILL AND FILE TAX RETURNS TO CLERK WITH COVER LETTER.	1.40	210.00
	MARTIN S FRIEDMAN	3.10	465.00
	JOHN R JENKINS	2.00	300.00
	F MARSHALL DETERDING	2.80	420.00

*Y3 1995*  
*OK*  
*1995*

7.30 1,135.00

4165.00  
 300.00  
 1125.00

LAW OFFICES  
**ROSE, SUNDBTROM & BENTLEY**  
 A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
 P. O. BOX 1567  
 TALLAHASSEE, FLORIDA 32302-1567  
 (904) 877-8885

F.E.I. # 58-2783636

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

NORTH PORT MYERS UTILITY, INC

INVOICE # 15780  
 OCTOBER 14, 1996  
 FILE # 16319-0029

PAGE 2

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LONG DISTANCE CALLS	76.21
TRAVEL EXPENSE	367.00
TELECOPIER	26.00
PHOTOCOPIES	65.00
COPY OF ANNUAL REPORT	7.40

TOTAL COSTS ADVANCED

541.61

TOTAL STATEMENT

\$1,726.61

PLEASE REFER TO INVOICE # WHEN REMITTING

123.40 OK

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**  
 A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
 P. O. BOX 1557  
 TALLAHASSEE, FLORIDA 32302-1557  
 (904) 877-8855

FEI # 59-2783536

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16089  
 NOVEMBER 19, 1996  
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

10/04/96 MSF	REVIEW EXECUTED DEVELOPER AGREEMENT FOR FT. MYERS COMMUNITY PARK AND LETTER TO PSC CLERK REGARDING SAME.	0.20	30.00
10/08/96 FMD	REVIEW OF INFORMATION FROM CLIENT RE: PAYMENT OF GROSS-UP REFUNDS.	0.50	75.00
10/09/96 FMD	FINALIZE REVIEW OF CHECKS AND SCHEDULES AND SEND TO PSC WITH COVER LETTER.	0.50	75.00
10/16/96 JSB	TELEPHONE CONFERENCE WITH TONY REEVES RE: INSURANCE PROPOSAL FROM POE & BROWN; REVIEW OF PROPOSAL AND RESEARCH RE: ENVIRONMENTAL REGULATION.	1.20	152.00
10/22/96 MSF	TELEPHONE CONFERENCE REGARDING BAD CHECK CHARGE; DRAFT NOTICE; LETTER TO MS. BOLEY REGARDING SAME.	0.40	60.00
10/24/96 MSF	TELEPHONE CONFERENCE WITH MS. BOLEY WHO TELEPHONED REGARDING PREPARING DEVELOPMENT AGREEMENT; REVIEW INFORMATION FROM MR. RIVERS REGARDING SAME; TELEPHONE CONFERENCE WITH MR. RIVERS; DRAFT DEVELOPER AGREEMENT AND LETTER TO MS. BOLEY REGARDING SAME.	2.90	135.00
10/24/96 MSF		0.00	0.00

*Handwritten initials and a star symbol.*

MARTIN S. FRIEDMAN	3.50	525.00
F. MARSHALL OSTERDING	1.00	150.00
JENNIFER S. BRUBAKER	1.00	150.00

5.70 337.00

LONG DISTANCE CALLS	29.75
FEDERAL EXPRESS	13.75
TRAVEL EXPENSE	293.00
TELECOPIER	2.00
PHOTOCOPIES	15.50

505.00  
 50.00  
 162.50

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

P. O. BOX 1867  
TALLAHASSEE, FLORIDA 32302-1867

(904) 877-8855

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WHEN REMITTING

F.E.I. # 58-2743538

NORTH FORT MYERS UTILITY, INC

INVOICE # 16089  
NOVEMBER 19, 1996  
FILE # 16319-0029

PAGE 2

TOTAL COSTS ADVANCED	1,033.00
TOTAL STATEMENT	\$1,870.00

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**  
 A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
 P. O. BOX 1567  
 TALLAHASSEE, FLORIDA 32302-1567  
 (904) 877-8888

PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

FEI # 58-2783538

NORTH FORT MYERS UTILITY, INC  
 P O BOX 2547  
 FORT MYERS, FL 33902

INVOICE # 16218  
 DECEMBER 23, 1996  
 FILE # 16319-0029

PAGE 1

**MATTER MISCELLANEOUS LEGAL ADVICE**

11/04/96 JSB	TELEPHONE CONFERENCE WITH TONY REEVES RE: POLLUTION REMEDIATION INSURANCE PROPOSAL.	0.40	54.00
11/05/96 MSF	TELEPHONE CONFERENCE WITH MS. XANDER AT PSC WHO TELEPHONED REGARDING LAZY DAYS; TELEPHONE CONFERENCE WITH MR. REEVES REGARDING VARIOUS MATTERS; LETTER TO MS. XANDER.	0.80	120.00
11/05/96 JSB	TELEPHONE CONFERENCE WITH TONY REEVES RE: POLLUTION INSURANCE PROPOSAL.	0.90	121.50
11/06/96 MSF	LETTER TO PSC CLERK REGARDING KINSER OIL COMPANY DEVELOPER AGREEMENT; LETTER TO MS. BOLEY REGARDING CHANGE IN BAD CHECK CHARGE LAW.	0.40	60.00
11/21/96 MSF	REVIEW COMMUNITY DENTAL DEVELOPER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME.	0.30	45.00
11/21/96 FMD	TELEPHONE CONFERENCE WITH STAFF RE: NEEDED INFORMATION ON GROSS-UP AND INSTALLMENT PAYMENTS OF CIAC AND GROSS-UP AND TIMING OF SAME; TELEPHONE CONFERENCE WITH BOB NIXON AND PAUL DECHARIO RE: SAME; INTRA-OFFICE	1.40	210.00
11/21/96 FMD	CONFERENCE RE: SAME AND REVIEW TARIFF.	0.00	0.00
11/22/96 FMD	TELEPHONE CONFERENCE WITH BOB NIXON; CONFERENCE CALL WITH MR. NIXON AND TONY REEVES RE: RESPONSE TO STAFF INQUIRY ON GROSS-UP; INTRA-OFFICE CONFERENCE RE: SAME.	1.50	225.00

*1995*

*OK*

MARTIN S FRIEDMAN	1.50	225.00
F MARSHALL DETERDING	2.90	435.00
JENNIFER S BRUBAKER	1.30	175.50

225.00  
 435.00  
 175.50

5.70

Continued

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY**  
A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS  
P. O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567  
(904) 877-8568

F.E.I. # 58-2783538

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

NORTH FORT MYERS UTILITY, INC

INVOICE # 16218  
DECEMBER 23, 1996  
FILE # 16319-0029

PAGE 2

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		835.50
LONG DISTANCE CALLS	124.89	
FEDERAL EXPRESS	16.55	
TRAVEL EXPENSE	450.00	
TELECOPIER	29.00	
PHOTOCOPIES	222.25	
TOTAL COSTS ADVANCED		842.69
TOTAL STATEMENT		\$1,678.19

PLEASE REFER TO INVOICE # WHEN REMITTING



LAW OFFICES

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A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

2548 BLAIRSTONE PINES DRIVE

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F. MARSHALL DETERDING  
BRIAN L. DOSTER  
MARTIN S. FRIEDMAN, P.A.  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
ROBERT M. C. ROSE  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

MAILING ADDRESS  
POST OFFICE BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

TELECOPIER (904) 656-4029

September 30, 1996

VIA HAND DELIVERY

**RECEIVED**

SEP 30 1996

Florida Public Service Commission  
Division of Water and Wastewater

Charles H. Hill, Director  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re: North Fort Myers Utility, Inc.  
Proposed Disposition of Gross-up Funds  
Our File No. 16319.29

Dear Mr. Hill:

Attached are six copies of a schedule showing our calculation of the appropriate disposition of gross-up funds collected for the tax year ended May 31, 1995. You will note that the actual gross-up collected exceeds the Utility calculated tax on CIAC by \$13,307. The Utility is proposing that this amount be refunded pro rata to all contributors of CIAC.

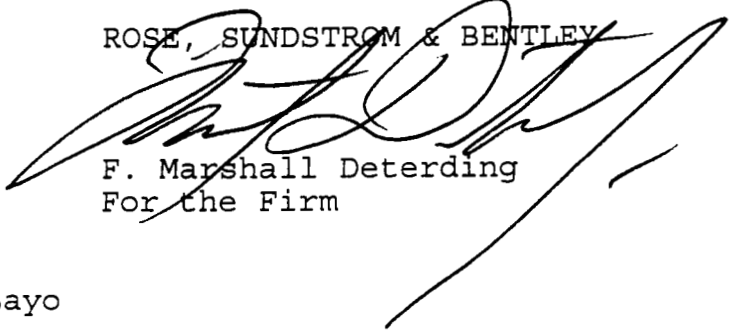
In accordance with the correspondence received from your office on confidential treatment of tax returns, I am submitting one copy of the tax return directly to the Clerk.

I believe after review of the calculations made by the Utility, you will agree that the disposition proposed by them is appropriate.

Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY

  
F. Marshall Deterding  
For the Firm

FMD/lts  
Enclosures  
cc: Ms. Blanca S. Bayo

Revised

STAFF CALCULATED GROSS-UP REFUND

North Fort Myers Utility

SOURCE: (Line references are from CIAC Reports)

	1994
1 Form 1120, Line 30 (Line 15)	\$ 865,768
2 Less CIAC (Line 7)	(590,150)
3 Less Gross-up collected (Line 19)	(338,017)
4 Add First Year's Depr on CIAC (Line 8)	21,090
5 Add/Less Other Effects (Lines 20 & 21)	(1,462)
6	-----
7 Adjusted Income Before CIAC and Gross-up	\$ (42,771)
8	
9 Taxable CIAC (Line 7)	\$ 590,150
10 Less first years depr. (Line 8)	\$ (21,090)
11	-----
12 Adjusted Income After CIAC	\$ 526,289
13 Less: NOL Carry Forward	\$ 0
14	-----
15 Net Taxable CIAC	\$ 526,289
16 Combined Marginal state & federal tax rates	37.63%
17	-----
18 Net Income tax on CIAC	\$ 198,043
19 Less ITC Realized	0
20	-----
21 Net Income Tax	\$ 198,043
22 Expansion Factor for gross-up taxes	1.6033349
23	-----
24 Gross-up Required to pay tax effect	\$ 317,529
25 Less CIAC Gross-up collected (Line 19)	(338,017)
26	-----
27 (OVER) OR UNDER COLLECTION	\$ (20,488)
28	=====
29	
30 TOTAL YEARLY REFUND	\$ (20,488)
31	=====
32	
33 PROPOSED REFUND (excluding interest)	(20,488)
34	=====

*Revised*

North Fort Myers Utility, Inc.  
Income Tax on CIAC and Proposed Gross-up Refund  
Fiscal Year Ended May 31, 1995

Line  
No.

1	Total above the line taxable income (Schedule No. 2)	865,768 <del>\$ 385,396</del>
2	Less: Gross-up collected (Schedule No. 2)	<u>(338,017)</u>
3	Net taxable CIAC (1)	547,379
4	Combined Federal and State tax rate	<u>.3763</u>
5	Income tax on CIAC	205,979
6	Tax expansion factor for gross-up	<u>1.6033</u>
7	Gross-up required to pay tax on CIAC	330,246
8	Actual gross-up collected	<u>(338,017)</u>
9	Under (over) collection of gross-up (2)	<u>\$ (7,771)</u>
10	Notes: (1) The Company did not receive any contributions of physical	
11	property during the fiscal year. Increases in contributed property	
12	resulted entirely from the acquisition of existing systems and their	
13	historic cost basis. Therefore, no adjustment for first year	
14	depreciation is made. Plant additions were funded through increases	
15	in Company debt.	
16	(2) The Company overcollected \$7,771 of gross-up before	
17	reduction for legal and accounting fees of \$9,351. As a result, no	
18	refund is proposed.	

*1st year Depreciation*

*547,379 - 326,749*  
*total amt 11,089,071 = 6.19%*

*547,379 - Net Taxable CIAC*  
*- 206,675*  


---

*340,704 x 6.19% = \$21,090*

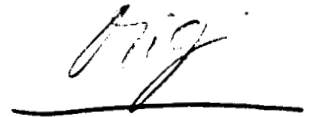
*Kirwood*

North Fort Myers Utility, Inc.  
Schedule of Above and Below the Line Taxable Income (Loss)  
Fiscal Year Ended May 31, 1995

Line  
No.

1	<u>Above the line taxable income</u>	
2	Gross receipts/sales (Line 1c)	\$ 1,334,763
3	Miscellaneous (Line 10, Statement 1) (Schedule No. 3)	<u>9,175</u>
4		<u>1,343,938</u>
5	Cost of goods sold (Line 2, Schedule A, Statement 3):	
6	Cost of labor	254,751
7	Utilities	113,061
8	Repairs and maintenance	21,798
9	Supplies	<u>23,448</u>
10		<u>413,058</u>
11	Gross profit	<u>930,880</u>
12	Deductions:	
13	Salaries and wages (Line 13)	121,226
14	Repairs and maintenance (Line 14)	12,770
15	Rents (Line 16)	7,123
16	Taxes and licenses (Line 17) (Schedule No. 3)	106,982
17	Interest (Line 18) (Schedule No. 3)	201,845
18	Depreciation (Line 21b) (Schedule No. 3)	380,765
19	Other deductions (Line 26) (Schedule No. 4)	<u>142,940</u>
20		<u>973,651</u>
21	Above the line taxable income before CIAC	<u>(42,771)</u>
22	CIAC (Line 10, Schedule No. 3)	590,150
23	Gross-up (Line 10, Schedule No. 3)	<u>338,017</u>
24	<i>Int on Gross-up</i>	<u>928,167</u>
		+ 1,462
25	Total above the line taxable income	<u>865,768 335,396</u>
26	<u>Below the line taxable income (loss)</u>	
27	Income:	
28	Interest (Line 5) <i>Less Int. earned on Gross-up</i>	<u>35,950 37,412</u>
29	Deductions:	
30	Cost of goods sold (Line 2, Schedule A, Statement 3):	
31	Security	140
32	Engineering and testing	184,511
33	Officers compensation (Line 12)	199,940
34	Taxes (Line 17) (Schedule No. 3)	15,479
35	Interest (Line 18) (Schedule No. 3)	724,929
36	Depreciation (Line 21b) (Schedule No. 3)	<u>254,265</u>
37	Other deductions (Line 26) (Schedule No. 4)	<u>161,218</u>
38		<u>1,519,392 1,540,482</u>
39	Total below the line tax loss	<u>(1,483,442) (1,503,070)</u>
40	Total taxable income (loss) (Line 28)	(617,674)
41	Below the line net operating loss deduction (Line 29c)	<u>(2,215,483)</u>
42	Total taxable income (loss) (Line 30)	<u>\$ (2,833,157)</u>

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.



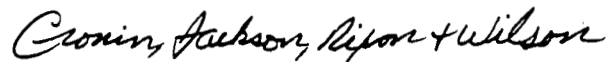
JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

June 18, 1996

Officers and Directors  
North Fort Myers Utility, Inc.

As requested, we have prepared the accompanying Special Report of North Fort Myers Utility, Inc., consisting of Schedules No. 1 through No. 5. This report is intended solely for use in fulfilling certain reporting requirements related to collection of tax impact charges on contributions in aid of construction, for the year ended May 31, 1995, to be filed with the Florida Public Service Commission. We have not audited or reviewed this Special Report and express no opinion or any other form of assurance on it.



CRONIN, JACKSON, NIXON & WILSON

North Fort Myers Utility, Inc.  
 Income Tax on CIAC and Proposed Gross-up Refund  
 Fiscal Year Ended May 31, 1995

Line  
No.

1	Total above the line taxable income (Schedule No. 2)	\$ 876,221
2	Less: Gross-up collected (Schedule No. 2)	<u>(338,017)</u>
3	Net taxable CIAC (1)	538,204
4	Combined Federal and State tax rate	<u>.3763</u>
5	Income tax on CIAC	202,526
6	Tax expansion factor for gross-up	<u>1.6033</u>
7	Gross-up required to pay tax on CIAC	324,710
8	Actual gross-up collected	<u>(338,017)</u>
9	Under (over) collection of gross-up (2)	<u>\$ (13,307)</u>
10	Notes: (1) The Company did not receive any contributions of physical	
11	property during the fiscal year. Increases in contributed property	
12	resulted entirely from the acquisition of existing systems and their	
13	historic cost basis. Therefore, no adjustment for first year	
14	depreciation is made. Plant additions were funded through increases	
15	in Company debt.	
16	(2) The Company proposes a refund of \$13,307.	

1st Year's Depreciation Estimated

Total Dep't  $\frac{686,749}{11,089,071} = 6.19\%$   
 Plant Per Tax Return  
 Net Taxable CIAC  $538,204 \times 6.19\% = \underline{\underline{\$33,331}}$

$\frac{538,204}{-206,675} \times 6.19\% = \underline{\underline{324,522}}$

North Fort Myers Utility, Inc.  
 Schedule of Above and Below the Line Taxable Income (Loss)  
 Fiscal Year Ended May 31, 1995

Line  
 No.

1	<u>Above the line taxable income</u>	
2	Gross receipts/sales (Line 1c)	\$ 1,334,763 ✓
3	Cost of goods sold (Line 2, Schedule A, Statement 3):	
4	Cost of labor	254,751 ✓
5	Utilities	113,061
6	Repairs and maintenance	21,798
7	Supplies	23,448
8		<u>413,058</u>
9	Gross profit	<u>921,705</u>
10	<u>Deductions:</u>	
11	Salaries and wages (Line 13)	121,226 ✓
12	Repairs and maintenance (Line 14)	12,770 ✓
13	Rents (Line 16)	7,123 ✓
14	Taxes and licenses (Line 17) (Schedule No. 3)	106,982 ✓
15	Interest (Line 18) (Schedule No. 3)	201,845 ✓
16	Depreciation (Line 21b) (Schedule No. 3)	380,765 ✓
17	Other deductions (Line 26) (Schedule No. 4)	142,940 ✓
18		<u>973,651</u>
19	Above the line taxable income before CIAC	(125,277) <u>(51,946)</u>
20	CIAC (Line 10, Schedule No. 3)	590,150 ✓
21	Gross-up (Line 10, Schedule No. 3)	338,017 ✓
22	Interest earned on Escrow Account	<u>928,167</u> ✓
23	Total above the line taxable income	840,390 + <u>876,221</u>
24	<u>Below the line taxable income (loss)</u>	
25	<u>Income:</u>	
26	Interest (Line 5) - loss Interest earned on Escrow Account	37,412 ✓
27	Miscellaneous (Line 10, Statement 1) (Schedule No. 3)	9,175 ✓
28		<u>46,587</u>
29	<u>Deductions:</u>	
30	Cost of goods sold (Line 2, Schedule A, Statement 3):	
31	Security	140 ✓
32	Engineering and testing	184,511 ✓
33	Officers compensation (Line 12)	199,940 ✓
34	Taxes (Line 17) (Schedule No. 3)	15,479 ✓
35	Interest (Line 18) (Schedule No. 3)	724,929 ✓
36	Depreciation (Line 21b) (Schedule No. 3)	254,265 ✓
37	Other deductions (Line 26) (Schedule No. 4)	161,218 ✓
38		<u>1,540,482</u>
39	Total below the line tax loss	(1,460,564) <u>(1,493,895)</u>
40	Total taxable income (loss) (Line 28)	(617,674) ✓
41	Below the line net operating loss deduction (Line 29c)	<u>(2,215,483)</u> ✓
42	Total taxable income (loss) (Line 30)	<u>\$ (2,833,157)</u> ✓

North Fort Myers Utility, Inc.  
Above and Below the Line Taxes, Interest, and Depreciation  
Fiscal Year Ended May 31, 1995

Line  
No.

1	(A) <u>Taxes</u>		
2	(1) <u>Property taxes</u>		
3	Total property taxes	\$ 16,552	
4	Composite non-used and useful percent		
5	(Schedule No. 5)	<u>36.14%</u> ✓	
6	Below the line property taxes	<u>5,982</u>	
7	(2) <u>Payroll taxes</u>		
8	Officers salary subject to social		
9	security tax	111,120	
10	Payroll tax rate	<u>6.2%</u> ✓	
11		<u>6,889</u>	
12	Officers salary subject to Medicare tax	179,888	
13	Medicare tax rate	<u>1.45%</u> ✓	
14		<u>2,608</u>	
15	Total below the line payroll taxes	<u>9,497</u> ✓	
16	Below the line taxes	15,479 ✓	
17	Above the line taxes	<u>106,982</u> ✓	
18	Total taxes	<u>\$ 122,461</u> ✓	
19	(B) <u>Interest</u>		
20	Total long-term debt	<u>\$10,596,227</u> ✓	
21	Rate base	\$ 2,367,013	
22	Less: Customer deposits	<u>(80,780)</u>	
23	Rate base supported by long-term debt	<u>\$ 2,286,233</u> ✓	
24	Long-term debt in excess of rate base	<u>\$ 8,309,994</u> ✓	
25	Percentage excess	78.42%	
26	Interest expense, net of \$2,356 interest on		
27		customer deposits, plus amortization of	
28		loan costs	<u>\$ 924,418</u> ✓
		<i>25,212 x 78.42% = 19,771 - Below</i>	
29	Below the line interest expense	724,929 ✓	OK
30	Above the line interest expense	<u>201,845</u> ✓	OK
31	Total interest expense	<u>\$ 926,774</u> ✓	

*2,181,783*  
*6,853,915*  
*1,566,469*  
*100,703*

*926,774*  
*- 2,356*  
*- 25,212*  
*399,206*  
*527,428*  
*926,634*

*724,929*  
*+ 19,771 (25,212 x 78.42%)*  
*744,700*  
*182,134 - Below*  
*100,703 - Above*

Schedule No. 3  
Page 1 of 2



North Fort Myers Utility, Inc.  
Above and Below the Line Taxes, Interest, and Depreciation  
Fiscal Year Ended May 31, 1995

Line  
No.

1	(C) <u>Depreciation</u>		
2	(1) <u>Net depreciation</u>		
3	Total depreciation per Line 21b	\$	686,749 ✓
4	Less: Depreciation on pre-1987 CIAC assets (1)		<u>(51,719) ✓</u>
5	Net depreciation expense included on return		635,030
6	Less: Depreciation on prior years		
7	contributed property		<u>(38,967) ✓</u>
8	Net depreciation	\$	<u>596,063 ✓</u>
9	(2) <u>Above and below the line depreciation</u>		
10	Net depreciation on invested property		
11	per above	\$	596,063
12	Composite used and useful percentage		
13	(Schedule No. 5)		<u>63.88% ✓</u>
14	Above the line depreciation		380,765 ✓
15	Below the line depreciation		<u>254,265 ✓</u>
16	Total net depreciation	\$	<u>635,030</u>
17	Note (1): "Other income" on Line 10 and Statement 1 consists of the		
18	following:		
19	Taxable CIAC	\$	590,150 ✓
20	Taxable gross-up		338,017 ✓
21	Amortization of pre-1987 CIAC assets		<u>51,719 ✓</u>
22			<u>979,886</u>
23	Miscellaneous income		<u>9,175 ✓</u>
24	Total	\$	<u>989,061 ✓</u>

North Fort Myers Utility, Inc.  
 Schedule of Above and Below the Line "Other Deductions"  
 Fiscal Year Ended May 31, 1995

Line  
No.

1	Above the line "Other deductions":	
2	Insurance	\$ 69,921
3	Accounting	39,970
4	Telephone	9,810
5	Miscellaneous expense	1,734
6	Contract services	3,058
7	Office expense and bank charges	<u>18,447</u>
8	Total above the line "Other deductions"	<u>142,940</u>
9	* Below the line "Other deductions":	
10	Legal	128,509
11	Travel and entertainment	12,094
12	Amortization of plant retirement	<u>20,615</u>
13	Total below the line "Other deductions"	<u>161,218</u>
14	Total "Other deductions"	<u>\$304,158</u>

\* Homebased, or portable, travel expenses would be allocated over the line, but in fact they are annual report year or different, therefore the portable part can be allocated across the line even not to determine.

North Fort Myers Utility, Inc.  
 Schedule of Rate Base and Composite Non-Used and Useful Percentage  
 Fiscal Year Ended May 31, 1995

Line  
No.

1	I. <u>Rate base</u>		
2	Utility plant in service		\$10,836,618
3	Land		252,453
4	Non-used and useful plant (1)		(3,249,877)
5	Accumulated depreciation		(1,595,804)
6	CIAC (net)		<u>(3,876,377)</u>
7	Rate base		<u>\$ 2,367,013</u>
8	Note (1): Non-used and useful plant was calculated as follows:		
9	(A) <u>Treatment plant</u>		
10	Peak average month flow (September, 1994) (mgd)	.862	
11	Divide by plant capacity (mgd)	2.000	
12	Percent used and useful		43.10%
13	Percent non-used and useful		<u>56.90</u>
14	Total		<u>100.00%</u>
15	(B) <u>Deepwell</u>		
16	Peak average month flow to deepwell		
17	(January, 1995) (mgd)	.285	
18	Divide by deepwell capacity (mgd)	2.000	
19	Percent used and useful		14.25%
20	Percent non-used and useful		<u>85.75</u>
21	Total		<u>100.00%</u>
22	(C) <u>Amounts non-used and useful</u>		
23		<u>Treatment</u>	<u>Deepwell</u>
24	Total plant costs	\$5,484,667	\$ 925,774
25	Accumulated depreciation	<u>(983,331)</u>	<u>(122,722)</u>
26	Net plant	4,501,336	803,052
27	Percent non-used and useful	<u>56.90%</u>	<u>85.75%</u>
28	Net non-used and useful plant	<u>\$2,561,260</u>	<u>\$ 688,617</u>
29	Total net non-used and useful plant		<u>\$3,249,877</u>

North Fort Myers Utility, Inc.  
 Schedule of Rate Base and Composite Non-Used and Useful Percentage  
 Fiscal Year Ended May 31, 1995

Line  
No.

1	II. <u>Composite non-used and useful percentage</u>				
2	Total plant costs per above		\$5,484,667	\$	925,774
3	Percent non-used and useful		56.90%		85.75%
4	Amount non-used and useful		\$3,120,776	\$	793,851
5	Total non-used and useful plant costs				
6	(\$3,120,776 + \$793,851)			\$	3,914,627
7	Divide by total depreciable plant				\$10,836,618
8	Composite non-used and useful percentage				36.12%
9	Composite used and useful percentage				63.88%