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ORIGINAL

May 15, 1998

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Florida Public Service Commission
Division of Water and Wastewater

Ms. Cheryl Johnson, Staff Analyst
Florida Public Service Commission
Water and Wastewater Division
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Transfer of Cypress Lakes Associates, Ltd. (Docket No. 971220-WS)

Dear Ms. Johnson:

This letter is being written to correct certain findings and recommendations contained in Cypress Lakes Associates Ltd.'s Certificate of Transfer Audit for the Period Ended December 31, 1997 (Docket No. 971220-WS, Audit Control No. 97-311-3-1). I've enclosed three sets of schedules, each containing two pages per schedule, to help explain the exceptions to the findings in the above mentioned audit report. For convenience, I have page numbered the schedules in Roman Numerals (ie: I(1)), to aid the reader while referencing the schedules.

Before I begin discussing the exceptions, I would like to give you a little background on the utility system. The Cypress Lakes Development was primarily developed as a mobile home community in which the owners of the mobile homes lease their lots from the park owner/developer. Initially, from 1987 to 1990, all the early developed lots (Phase I) were leased lots and, therefore, the utility system was exempt from rate regulation because there were no separately identified charges for operating the utility system. However, in 1990 the park developed 97 for-sale lots (Phase IIa) which triggered the requirement for the park owner to secure a franchise. In fact, Polk County insisted the park owner file an application for a water and sewer franchise. Cypress Lakes' owner eventually complied with Polk County's request and filed for a franchise in January, 1995. The Board of County Commissioners of Polk County held a hearing on the franchise request on August 6, 1996. Besides service area and other issues, the franchise request also dealt with the issue of the initial

- ACK _____ water and wastewater rates, fees and charges to be approved for Cypress Lakes Utility. The rates,
- AFA _____ fees and charges were eventually accepted by the Florida Public Service Commission (FPSC) in the
- APP _____ grandfather certificate application process.
- CAF _____
- CMUJ _____ The rates approved by the Polk County Commission were determined pursuant to a report of Polk
- CTR _____ County's rate consultant Mr. John Sheahen. Mr. Sheahen, in his report dated July 18, 1996, set forth
- EAG _____ the depreciable lives that were used to establish the water and wastewater rates of Cypress Lakes.
- LEG _____ I have attached the appropriate pages from Mr. Sheahen's report hereto for your convenience. In
- LIN _____ accordance with Rule 25-30.140(3) F.A.C., the rule of average service life depreciation rates based
- OPC _____ on the guideline lives and salvages shall be used in rate proceedings before the Commission. At this
- RCH _____ time, Cypress Lakes is not in a rate proceeding before the FPSC. Therefore, the audit report has
- SEC _____ utilized the depreciable lives contained in Rule 25-30.140 inappropriately. The depreciable lives as
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Ms. Cheryl Johnson
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set forth in Polk County's rate consultant's report are the appropriate depreciable lives to be applied as of the date of transfer and the application of the depreciable lives set forth in Rule 25-30.140 will simply take the utility's prudently invested property without the utility having had a opportunity to adjust its approved rates so as to reflect the change in depreciation expense and properly recover its investment in utility plant in service. For reference purposes, schedules I(1) and I(2) reflect the detail of the FPSC auditor's costs with the accumulated depreciation computed pursuant to Rule 25-30.140, all of which agree to the balances in the FPSC Audit Report. Schedules II(1) and II(2) reflect the FPSC's auditor's costs with the previously approved depreciable lives as established by the Polk County Commission, the Utility's previous regulator and the regulator which established the current water and wastewater rates, fees and charges based on the depreciable lives set forth in Mr. Sheahen's report. As you can see, the difference in the reduction in the accumulated depreciation balances between Schedules I and II, in total, amounts to \$57,184.

The next issue is associated with the cost of the proceedings related to the franchise request which took place before the Polk County Commission. As I previously stated, the franchise request dealt with a number of issues related to the setting up of a regulated public utility, ie: description of service area, maps of facilities, water and wastewater rates, rate structure, etcetera. This request was unusual because Cypress Lakes began as an exempt utility then lost its exemption. Therefore, as opposed to most new certificate requests which, in the main, are based on projections of plant to be constructed, this request had to deal with property which was already constructed. In accordance with Mr. Sheahen's report, Polk County chose to capitalize the \$60,644 of costs associated with the franchise application as franchise costs to be depreciated over a twenty year period. The NARUC water and wastewater plant accounts allow for necessary and reasonable expenses incident to procuring such franchises, consents or certificates of permission and approval. Since Polk County allowed the \$60,644 of costs as a franchise cost, it is Cypress Lakes' position that the FPSC auditor should not ignore them in his findings. No one has established a basis that Polk County committed an error by allowing the costs incurred for the franchise to be capitalized as a franchise cost. Therefore, it is inappropriate at this time to exclude the costs of franchise as previously approved by the Polk County Commission.

The next item that creates an exception is that the auditor simply overlooked \$10,844 of Phase I water distribution system costs and \$6,868 of Phase I collection system sewer costs. A copy of the invoices from the contractor is attached hereto. I believe you will find a similar invoice in the auditor's workpapers.

Finally, the last item of costs deals with the water distribution system and wastewater collection, pumping and transmission system constructed for Phase V-1. Phase V-1 has been constructed, it is in service and the costs associated therewith should be included at the time of transfer. I have enclosed documentation to aid in your review of these costs. As you will see, schedules III(1) and III(2) are the corrected costs of the utility plant-in-service and the related accumulated depreciation

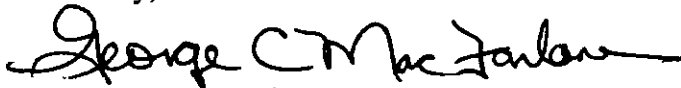
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for the year ended December 31, 1997. Schedules II(1) and II(2) reflect the FPSC auditor's costs and the accumulated depreciation based on Polk County's previous approved methodologies. Schedules I(1) and I(2) are a reflection of what the FPSC auditor set forth in his audit report.

Cheryl, I apologize for the lateness of this letter. I had a really difficult time trying to reconcile the account balances reflected in the auditor's report and the account balances reflected in my Cypress Lakes' workpapers.

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

Sincerely,



George C. MacFarlane
President

GCM:cm
Enclosures

cc: F. Babb
M. Cronin, Esq.
S. Sembler
P. Stross
B. Young

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 PER THE FPSC AUDIT REPORT DATED APRIL 6, 1999

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	
PAGE 1 OF 2									
WATER									
LINE NO.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST	COST PER PSC AUDIT REPORT	LIFE IN YRS.	ACCUM DEPREC. 12-31-97	ACCUM DEPREC. COMP. TO PSC AUDIT REPORT	NET PLANT
FRANCHISE, WELLS, PUMPING AND STORAGE COSTS									
1	302	Franchise Costs	1996	0.00	add 0.00	20	0.00	0.00	0.00
2	304	Pump House, Electrical, Etc.	1987	59,572.00	59,572.00	28	22,339.50	22,339.50	37,232.50
3	307	12" Well	1987	25,152.20		27	9,781.41		15,370.79
4	307	10" Well	1990	20,100.80	45,253.00	27	5,583.56	15,364.97	14,517.24
5	310	Generator	1987	22,000.00	22,000.00	17	13,588.24	13,588.24	8,411.76
6	311	Turbine Pump 12" Well	1987	28,302.00		17	17,480.65		10,821.35
7	311	Turbine Pump 10" Well	1990	22,011.00	50,313.00	17	9,710.74	27,191.38	12,300.26
8	320	Chlorinator & Other Treatment Equip.	1987	6,924.00	6,924.00	17	4,276.59	4,276.59	2,647.41
9	330	Storage Tank	1987	17,138.00		30	5,998.30		11,139.70
10	330	Hydropneumatic Tank	1994	45,093.00	62,231.00	30	5,260.85	11,259.15	39,832.15
11		Total Costs and Equipment to be Sold		246,293.00	246,293.00		94,019.82	94,019.82	152,273.18
12									
WATER LINES, SERVICES, HYDRANTS & METERS:									
14	331	Water Distribution System-Phase I (T&D)	1987	56,388.00		38	15,580.89		40,807.11
15	331	Water Distribution System-Phase I (T&D)	1987	81,151.20		38	22,423.36		58,727.84
16	331	Water Distribution System-Phase I (T&D)	1987	0.00	add	38	0.00		0.00
17	331	Water Distribution System-Phase IV (T&D)	1992	82,152.44		38	11,890.48		70,261.96
18	331	Water Distribution System-Phase IIB (T&D)	1990	42,457.38		38	8,379.75		34,077.63
19	331	Water Distribution System-Phase IIA-CIAC (T&D)	1990	33,638.15		38	6,639.11		26,999.04
20	331	Water Distribution System-Phase IV (T&D)	1992	9,094.06		38	1,316.25		7,777.81
21	331	Water Distribution System-Phase V (T&D)	1995	46,406.00		38	3,053.03		43,352.97
22	331	Water Distribution System-Phase V-1 (T&D)	1997	0.00	add 351,287.23	38	0.00	69,282.86	0.00
23	333	Water Distribution System-Phase I (Services)	1987	61,307.27		35	18,392.18		42,915.09
24	333	Water Distribution System-Phase IV (Services)	1992	34,952.24		35	5,492.49		29,459.75
25	333	Water Distribution System-Phase IIB (Services)	1990	14,770.00		35	3,165.00		11,605.00
26	333	Water Distribution System-Phase IIA-CIAC (Services)	1990	11,340.00		35	2,430.00		8,910.00
27	333	Water Distribution System-Phase V (Services)	1995	24,000.00		35	1,714.29		22,285.71
28	333	Water Distribution System-Phase V-1 (Services)	1997	0.00	add 146,369.51	35	0.00	31,193.96	0.00
29	334	Water Distribution System Meters	1996	38,081.39		17	3,360.12		34,721.27
30	334	Water Distribution System Meters	1996	48,177.61		17	4,250.97		43,926.64
31	334	Water Distribution System-Meters	1997	9,110.00	95,369.00	17	267.94	7,879.03	8,842.06
32	335	Water Distribution System-Phase I (Hydrants)	1987	26,462.00		40	6,946.28		19,515.73
33	335	Water Distribution System-Phase IIB (Hydrants)	1990	4,400.00		40	825.00		3,575.00
34	335	Water Distribution System-Phase IIA-CIAC (Hydrants)	1990	5,200.00		40	975.00		4,225.00
35	335	Water Distribution System-Phase IV (Hydrants)	1992	14,100.00		40	1,938.75		12,161.25
36	335	Water Distribution System-Phase V (Hydrants)	1995	8,250.00		40	515.63		7,734.38
37	335	Water Distribution System-Phase V-1 (Hydrants)	1997	0.00	add 58,412.00	40	0.00	11,200.65	0.00
38		Total Lines To Be Transferred		651,437.74	651,437.74		119,556.50	119,556.50	531,881.24
39									
40		Total Utility Plant in Service-Water		897,730.74	897,730.74		213,576.33	213,576.33	684,154.41
41									
42		Per PSC Total Utility Plant in Service-Water		897,722.00	897,722.00		213,523.00	213,523.00	684,199.00
43									
44		Difference in Cost & Accumulated Depreciation			8.74		53.33	53.33	

I(1)

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 PER THE FPSC AUDIT REPORT DATED APRIL 6, 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	
PAGE 2 OF 2									
WASTEWATER									
LINE NO.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST	COST PER PSC AUDIT REPORT	LIFE IN YRS.	ACCUM DEPREC. 12-31-97	ACCUM DEPREC. COMP. TO PSC AUDIT REPORT	NET PLANT
FRANCHISE, TREATMENT, LAB AND OTHER COSTS									
1	352	Franchise Costs	1994	0.00	add 0.00	20	0.00	0.00	0.00
2	354	60,000 GPD Sewer Plant	1987	118,753.75		27	46,182.01		72,571.74
3	354	100,000 GPD Sewer Plant	1990	6,234.15	124,987.90	27	1,731.71	47,913.72	4,502.44
4	354.5	General Plant Structures (100,000 GPD Stp)	1990	3,000.00	3,000.00	35	642.86	642.86	2,357.14
5	355	Generator (100,000 GPD Sewer Plant)	1990	11,097.16	11,097.16	17	4,895.81	4,895.81	6,201.35
6	362	Special Collecting Structures (100,000 GPD STP)	1990	16,370.15	16,370.15	37	3,318.27	3,318.27	13,051.88
7	380	60,000 GPD Sewer Plant	1987	59,873.00		15	41,911.10		17,961.90
8	380	100,000 GPD Sewer Plant	1990	156,055.37		15	78,027.69		78,027.69
9	380	Plant Additions per PSC Auditor	1997	8,947.00	224,875.37	15	298.23	120,237.02	8,648.77
10	381	Plant Sewers (60,000 GPD Sewer Plant)	1987	8,352.00		32	2,740.50		5,611.50
11	381	Plant Sewers (100,000 GPD Sewer Plant)	1990	10,941.00	19,293.00	32	2,564.30	5,304.80	8,376.70
12	389	Other Plant & Misc. Equip. (100,000 GPD STP)	1990	3,445.00	3,445.00	15	1,722.50	1,722.50	1,722.50
13	394	Laboratory Equipment	1997	3,940.00	3,940.00	12	164.17	164.17	3,775.83
14	396	Communication Equipment	1997	2,875.00	2,875.00	10	143.75	143.75	2,731.25
15		Total Costs & Equipment to be Sold		409,883.58	409,883.58		184,342.89	184,342.89	225,540.69
16									
17									
LIFT STATIONS & FORCE MAINS:									
19	360	Sewer Collection System-Phase I (Force)	1987	10,708.26		27	4,164.32		6,543.94
20	360	Sewer Collection System-Phase IV (Force)	1991	6,072.00		27	1,461.78		4,610.22
21	360	Sewer Collection System-Phase IIB (Force)	1990	5,670.00		27	1,575.00		4,095.00
22	360	Sewer Collection System-Phase V-1 (Force)	1997	0.00	add	27	0.00		0.00
23	371	Sewer Collection System-Phase IIB (Pumping)	1990	29,000.00		27	8,055.56		20,944.44
24	371	Sewer Collection System-Phase IV (Pumping)	1991	34,920.00		27	8,406.67		26,513.33
25	371	Sewer Collection System-Phase V-1 (Pumping)	1997	0.00	add 86,370.26	27	0.00	23,663.32	0.00
26	371	Sewer Collection System-Phase I (Receiving Wells)	1987	70,571.00	70,571.00	25	29,639.82	29,639.82	40,931.18
27		Total Lift Stations & Force mains to be Sold		156,941.26	156,941.26		53,303.14	53,303.14	103,638.12
28									
29									
30		Total Sewer Utility Plant to be Sold		566,824.84	566,824.84		237,646.03	237,646.03	329,178.81
31									
32									
COLLECTION LINES, MANHOLES, AND SERVICES									
34	361	Sewer Collection System-Phase I (Gravity)	1987	178,075.75		40	46,744.88		131,330.87
35	361	Sewer Collection System-Phase I (Gravity)	1987	0.00	add	40	0.00		0.00
36	361	Sewer Collection System-Phase IIB (Gravity)	1990	42,762.96		40	8,018.06		34,744.91
37	361	Sewer Collection System-Phase IIA-CIAC (Gravity)	1990	31,800.00		40	5,962.50		25,837.50
38	361	Sewer Collection System-Phase IV (Gravity)	1991	17,375.05		40	2,823.45		14,551.60
39	361	Sewer Collection System-Phase IV (Gravity)	1991	117,139.20		40	19,035.12		98,104.08
40	361	Sewer Collection System-Phase V (Gravity)	1995	65,116.10		40	4,069.76		61,046.34
41	361	Sewer Collection System-Phase V-1 (Gravity)	1997	0.00	add 452,269.06	40	0.00	86,653.76	0.00
42	362	Sewer Collection System-Phase I (Manholes)	1987	94,925.00		27	36,915.28		58,009.72
43	362	Sewer Collection System-Phase IIA-CIAC (Manholes)	1990	23,400.00		27	6,500.00		16,900.00
44	362	Sewer Collection System-Phase IIB (Manholes)	1990	27,863.05		27	7,739.74		20,123.31
45	362	Sewer Collection System-Phase IV (Manholes)	1991	56,206.00		27	13,531.07		42,674.93
46	362	Sewer Collection System-Phase IV (Manholes)	1992	1,072.00		27	218.37		853.63
47	362	Sewer Collection System-Phase V (Manholes)	1995	43,475.00		27	4,025.46		39,449.54
48	362	Sewer Collection System-Phase V-1 (Manholes)	1997	0.00	add 246,941.05	27	0.00	68,929.92	0.00
49	363	Sewer Collection System-Phase I (Services)	1987	8,860.00		35	2,658.00		6,202.00
50	363	Sewer Collection System-Phase IV (Services)	1991	22,458.00		35	4,170.77		18,287.23
51	363	Sewer Collection System-Phase IIB (Services)	1990	20,233.99		35	4,335.86		15,898.14
52	363	Sewer Collection System-Phase IIA-CIAC (Services)	1990	19,115.00		35	4,096.07		15,018.93
53	363	Sewer Collection System-Phase V (Services)	1995	30,774.00		35	2,198.14		28,575.86
54	363	Additional Services per the PSC Auditor	1996	4,350.00		35	186.43		4,163.57
55	363	Additional Services per the PSC Auditor	1997	5,175.00		35	73.93		5,101.07
56	363	Sewer Collection System-Phase V-1 (Services)	1997	0.00	add 110,965.99	35	0.00	17,719.20	0.00
57		Total Lines To Be Transferred		810,176.10	810,176.10		173,302.88	173,302.88	636,873.22
58									
59									
60		Total Utility Plant in Service-Sewer		1,377,000.94	1,377,000.94		410,948.91	410,948.91	966,052.03
61									
62		Per PSC Total Utility Plant in Service-Sewer		1,377,001.00			410,931.00	410,931.00	966,070.00
63									
64		Difference in Cost & Accumulated Depreciation		(0.06)			17.91	17.91	
65									

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 PER THE FPSC AUDIT REPORT DATED APRIL 6, 1998
 DEPRECIABLE LIVES AS APPROVED BY POLK COUNTY DURING FRANCHISE HEARING

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	
PAGE 1 OF 2									
WATER									
LINE NO.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST	COST PER PSC AUDIT REPORT	LIFE IN YRS.	ACCUM DEPREC. 12-31-97	ACCUM DEPREC. (LIVES BASED ON POLK CTY)	NET PLANT
FRANCHISE, WELLS, PUMPING AND STORAGE COSTS									
1	302	Franchise Costs	1996	0.00	add 0.00	20	0.00	0.00	0.00
2	304	Pump House, Electrical, Etc.	1987	59,572.00	59,572.00	33	18,954.73	18,954.73	40,617.27
3	307	12" Well	1987	25,152.20		30	8,803.27		16,348.93
4	307	10" Well	1990	20,100.80	45,253.00	30	5,025.20	13,828.47	15,075.60
5	310	Generator	1987	22,000.00	22,000.00	20	11,550.00	11,550.00	10,450.00
6	311	Turbine Pump 12" Well	1987	28,302.00		20	14,858.55		13,443.45
7	311	Turbine Pump 10" Well	1990	22,011.00	50,313.00	20	8,254.13	23,112.68	13,756.88
8	320	Chlorinator & Other Treatment Equip.	1987	6,924.00	6,924.00	20	3,635.10	3,635.10	3,288.90
9	330	Storage Tank	1987	17,138.00		33	5,453.00		11,685.00
10	330	Hydropneumatic Tank	1994	45,093.00	62,231.00	33	4,782.59	10,235.59	40,310.41
11		Total Costs and Equipment to be Sold		246,293.00	246,293.00		81,316.56	81,316.56	164,976.44
12									
WATER LINES, SERVICES, HYDRANTS & METERS:									
14	331	Water Distribution System-Phase I (T&D)	1987	56,388.00		43	13,769.16		42,618.84
15	331	Water Distribution System-Phase I (T&D)	1987	81,151.20		43	19,815.99		61,335.21
16	331	Water Distribution System-Phase I (T&D)	1987	0.00	add	43	0.00		0.00
17	331	Water Distribution System-Phase IV (T&D)	1992	82,152.44		43	10,507.87		71,644.57
18	331	Water Distribution System-Phase IIB (T&D)	1990	42,457.38		43	7,405.36		35,052.02
19	331	Water Distribution System-Phase IIA-CIAC (T&D)	1990	33,638.15		43	5,867.12		27,771.03
20	331	Water Distribution System-Phase IV (T&D)	1992	9,094.06		43	1,163.19		7,930.87
21	331	Water Distribution System-Phase V (T&D)	1995	46,406.00		43	2,698.02		43,707.98
22	331	Water Distribution System-Phase V-1 (T&D)	1997	0.00	add 351,287.23	43	0.00	61,226.72	0.00
23	333	Water Distribution System-Phase I (Services)	1987	61,307.27		40	16,093.16		45,214.11
24	333	Water Distribution System-Phase IV (Services)	1992	34,952.24		40	4,805.93		30,146.31
25	333	Water Distribution System-Phase IIB (Services)	1990	14,770.00		40	2,769.38		12,000.63
26	333	Water Distribution System-Phase IIA-CIAC (Services)	1990	11,340.00		40	2,126.25		9,213.75
27	333	Water Distribution System-Phase V (Services)	1995	24,000.00		40	1,500.00		22,500.00
28	333	Water Distribution System-Phase V-1 (Services)	1997	0.00	add 146,369.51	40	0.00	27,294.72	0.00
29	334	Water Distribution System Meters	1996	38,081.39		43	1,328.42		36,752.97
30	334	Water Distribution System Meters	1996	48,177.61		43	1,680.61		46,497.00
31	334	Water Distribution System-Meters	1997	9,110.00	95,369.00	43	105.93	3,114.97	9,004.07
32	335	Water Distribution System-Phase I (Hydrants)	1987	26,462.00		45	6,174.47		20,287.53
33	335	Water Distribution System-Phase IIB (Hydrants)	1990	4,400.00		45	733.33		3,666.67
34	335	Water Distribution System-Phase IIA-CIAC (Hydrants)	1990	5,200.00		45	866.67		4,333.33
35	335	Water Distribution System-Phase IV (Hydrants)	1992	14,100.00		45	1,723.33		12,376.67
36	335	Water Distribution System-Phase V (Hydrants)	1995	8,250.00		45	458.33		7,791.67
37	335	Water Distribution System-Phase V-1 (Hydrants)	1997	0.00	add 58,412.00	45	0.00	9,956.13	0.00
38		Total Lines To Be Transferred		651,437.74	651,437.74		101,592.53	101,592.53	549,845.21
39									
40		Total Utility Plant in Service-Water		897,730.74	897,730.74		182,909.09	182,909.09	714,821.65
41									
42		Per PSC Total Utility Plant in Service-Water		897,722.00	897,722.00		213,523.00	213,523.00	684,199.00
43									
44		Difference in Cost & Accumulated Depreciation			8.74		(30,613.91)	(30,613.91)	

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 COST PER THE FPSC AUDIT REPORT DATED APRIL 6, 1998
 DEPRECIABLE LIVES AS APPROVED BY POLK COUNTY DURING FRANCHISE HEARING

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	
PAGE 2 OF 2									
WASTEWATER									
LINE NO.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST	COST PER PSC AUDIT REPORT	LIFE IN YRS.	ACCUM DEPREC. 12-31-97	ACCUM DEPREC. (LIVES BASED ON POLK CTY)	NET PLANT
1	352	Franchise Costs	1994	0.00	add 0.00	20	0.00	0.00	0.00
2	354	60,000 GPD Sewer Plant	1987	118,753.75		32	38,966.07		79,787.68
3	354	100,000 GPD Sewer Plant	1990	6,234.15	124,987.90	32	1,461.13	40,427.20	4,773.02
4	354.5	General Plant Structures (100,000 GPD Stp)	1990	3,000.00	3,000.00	32	703.13	703.13	2,296.88
5	355	Generator (100,000 GPD Sewer Plant)	1990	11,097.16	11,097.16	18	4,623.82	4,623.82	6,473.34
6	362	Special Collecting Structures (100,000 GPD STP)	1990	16,370.15	16,370.15	30	4,092.54	4,092.54	12,277.61
7	380	60,000 GPD Sewer Plant	1987	59,873.00		18	34,925.92		24,947.08
8	380	100,000 GPD Sewer Plant	1990	156,055.37		18	65,023.07		91,032.30
9	380	Plant Additions per PSC Auditor	1997	8,950.00	224,878.37	18	248.61	100,197.60	8,701.39
10	381	Plant Sewers (60,000 GPD Sewer Plant)	1987	8,352.00		35	2,505.60		5,846.40
11	381	Plant Sewers (100,000 GPD Sewer Plant)	1990	10,941.00	19,293.00	35	2,344.50	4,850.10	8,596.50
12	389	Other Plant & Misc. Equip. (100,000 GPD STP)	1990	3,445.00	3,445.00	18	1,435.42	1,435.42	2,009.58
13	394	Laboratory Equipment	1997	3,940.00	3,940.00	12	164.17		3,775.83
14	396	Communication Equipment	1997	2,875.00	2,875.00	10	143.75		2,731.25
15		Total Costs & Equipment to be Sold		409,886.58	409,886.58		156,637.71	156,637.71	253,248.87
16									
17									
18		LIFT STATIONS & FORCE MAINS:							
19	360	Sewer Collection System-Phase I (Force)	1987	10,708.26		30	3,747.89		6,960.37
20	360	Sewer Collection System-Phase IV (Force)	1991	6,072.00		30	1,315.60		4,756.40
21	360	Sewer Collection System-Phase IIB (Force)	1990	5,670.00		30	1,417.50		4,252.50
22	360	Sewer Collection System-Phase V-1 (Force)	1997	0.00	add	30	0.00		0.00
23	371	Sewer Collection System-Phase IIB (Pumping)	1990	29,000.00		18	12,083.33		16,916.67
24	371	Sewer Collection System-Phase IV (Pumping)	1991	34,920.00		18	12,610.00		22,310.00
25	371	Sewer Collection System-Phase V-1 (Pumping)	1997	0.00	add 86,370.26	18	0.00	31,174.32	0.00
26	371	Sewer Collection System-Phase I (Receiving Vessels)	1987	70,571.00	70,571.00	18	41,166.42	41,166.42	29,404.58
27		Total Lift Stations & Force mains to be Sold		156,941.26	156,941.26		72,340.74	72,340.74	84,600.52
28									
29									
30		Total Sewer Utility Plant to be Sold		566,827.84	566,827.84		228,978.46	228,978.46	337,849.38
31									
32									
33		COLLECTION LINES, MANHOLES, AND SERVICES							
34	361	Sewer Collection System-Phase I (Gravity)	1987	178,075.75		45	41,551.01		136,524.74
35	361	Sewer Collection System-Phase I (Gravity)	1987	0.00	add	45	0.00		0.00
36	361	Sewer Collection System-Phase IIB (Gravity)	1990	42,762.96		45	7,127.16		35,635.80
37	361	Sewer Collection System-Phase IIA-CIAC (Gravity)	1990	31,800.00		45	5,300.00		26,500.00
38	361	Sewer Collection System-Phase IV (Gravity)	1991	17,375.05		45	2,509.73		14,865.32
39	361	Sewer Collection System-Phase IV (Gravity)	1991	117,139.20		45	16,920.11		100,219.09
40	361	Sewer Collection System-Phase V (Gravity)	1995	65,116.10		45	3,617.56		61,498.54
41	361	Sewer Collection System-Phase V-1 (Gravity)	1997	0.00	add 452,269.06	45	0.00	77,025.57	0.00
42	362	Sewer Collection System-Phase I (Manholes)	1987	94,925.00		30	33,223.75		61,701.25
43	362	Sewer Collection System-Phase IIA-CIAC (Manholes)	1990	23,400.00		30	5,850.00		17,550.00
44	362	Sewer Collection System-Phase IIB (Manholes)	1990	27,863.05		30	6,965.76		20,897.29
45	362	Sewer Collection System-Phase IV (Manholes)	1991	56,206.00		30	12,177.97		44,028.03
46	362	Sewer Collection System-Phase IV (Manholes)	1992	1,072.00		30	196.53		875.47
47	362	Sewer Collection System-Phase V (Manholes)	1995	43,475.00		30	3,622.92		39,852.08
48	362	Sewer Collection System-Phase V-1 (Manholes)	1997	0.00	add 246,941.05	30	0.00	62,036.93	0.00
49	363	Sewer Collection System-Phase I (Services)	1987	8,860.00		38	2,448.16		6,411.84
50	363	Sewer Collection System-Phase IV (Services)	1991	22,458.00		38	3,841.50		18,616.50
51	363	Sewer Collection System-Phase IIB (Services)	1990	20,233.99		38	3,993.55		16,240.44
52	363	Sewer Collection System-Phase IIA-CIAC (Services)	1990	19,115.00		38	3,772.70		15,342.30
53	363	Sewer Collection System-Phase V (Services)	1995	30,774.00		38	2,024.61		28,749.39
54	363	Additional Services per the PSC Auditor	1996	4,350.00		38	171.71		4,178.29
55	363	Additional Services per the PSC Auditor	1997	5,175.00		38	68.09		5,106.91
56	363	Sewer Collection System-Phase V-1 (Services)	1997	0.00	add 110,965.99	38	0.00	16,320.31	0.00
57		Total Lines To Be Transferred		810,176.10	810,176.10		155,382.81	155,382.81	654,793.29
58									
59									
60		Total Utility Plant in Service-Sewer		1,377,003.94	1,377,003.94		384,361.26	384,361.26	992,642.68
61									
62		Per PSC Total Utility Plant in Service-Sewer		1,377,001.00			410,931.00	410,931.00	966,070.00
63									
64		Difference in Cost & Accumulated Depreciation		2.94			(26,569.74)	(26,569.74)	
65									

11(2)

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 CORRECT THE FPSC AUDIT REPORT DATED APRIL 6, 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)
		YEAR	ORIGINAL	CORRECTED	LIFE	ACCUM	ACCUM	NET
		ACQ	COST	COSTS BY	IN	DEPREC.	DEPREC.	PLANT
LINE NO.	A/C #	DESCRIPTION		PLANT	YRS.	12-31-97	BY POLK COUNTY	
				ACCOUNT				
PAGE 1 OF 2								
WATER								
FRANCHISE, WELLS, PUMPING AND STORAGE COSTS								
1	302	Franchise Costs	1996	30,322.00	add 30,322.00	20	2,274.15	28,047.85
2	304	Pump House, Electrical, Etc.	1987	59,572.00	59,572.00	33	18,954.73	40,617.27
3	307	12" Well	1987	25,152.20		30	8,803.27	16,348.93
4	307	10" Well	1990	20,100.80	45,253.00	30	5,025.20	15,075.60
5	310	Generator	1987	22,000.00	22,000.00	20	11,550.00	10,450.00
6	311	Turbine Pump 12" Well	1987	28,302.00		20	14,858.55	13,443.45
7	311	Turbine Pump 10" Well	1990	22,011.00	50,313.00	20	8,254.13	13,756.88
8	320	Chlorinator & Other Treatment Equip.	1987	6,924.00	6,924.00	20	3,635.10	3,288.90
9	330	Storage Tank	1987	17,138.00		33	5,453.00	11,685.00
10	330	Hydropneumatic Tank	1994	45,093.00	62,231.00	33	4,782.59	40,310.41
11		Total Costs and Equipment to be Sold		276,615.00	276,615.00		83,590.71	193,024.29
12								
WATER LINES, SERVICES, HYDRANTS & METERS:								
14	331	Water Distribution System-Phase I (T&D)	1987	56,388.00		43	13,769.16	42,618.84
15	331	Water Distribution System-Phase I (T&D)	1987	81,151.20		43	19,815.99	61,335.21
16	331	Water Distribution System-Phase I (T&D)	1987	10,844.30	add	43	2,648.03	8,196.27
17	331	Water Distribution System-Phase IV (T&D)	1992	82,152.44		43	10,507.87	71,644.57
18	331	Water Distribution System-Phase IIB (T&D)	1990	42,457.38		43	7,405.36	35,052.02
19	331	Water Distribution System-Phase IIA-CIAC (T&D)	1990	33,638.15		43	5,867.12	27,771.03
20	331	Water Distribution System-Phase IV (T&D)	1992	9,094.06		43	1,163.19	7,930.87
21	331	Water Distribution System-Phase V (T&D)	1995	46,406.00		43	2,698.02	43,707.98
22	331	Water Distribution System-Phase V-1 (T&D)	1997	80,506.75	add 442,638.28	43	936.13	79,570.63
23	333	Water Distribution System-Phase I (Services)	1987	61,307.27		40	16,093.16	45,214.11
24	333	Water Distribution System-Phase IV (Services)	1992	34,952.24		40	4,805.93	30,146.31
25	333	Water Distribution System-Phase IIB (Services)	1990	14,770.00		40	2,769.38	12,000.63
26	333	Water Distribution System-Phase IIA-CIAC (Services)	1990	11,340.00		40	2,126.25	9,213.75
27	333	Water Distribution System-Phase V (Services)	1995	24,000.00		40	1,500.00	22,500.00
28	333	Water Distribution System-Phase V-1 (Services)	1997	28,310.00	add 174,679.51	40	353.88	27,956.13
29	334	Water Distribution System Meters	1996	38,081.39		43	1,328.42	36,752.97
30	334	Water Distribution System Meters	1996	48,177.61		43	1,680.61	46,497.00
31	334	Water Distribution System-Meters	1997	9,110.00	95,369.00	43	105.93	9,004.07
32	335	Water Distribution System-Phase I (Hydrants)	1987	26,462.00		45	6,174.47	20,287.53
33	335	Water Distribution System-Phase IIB (Hydrants)	1990	4,400.00		45	733.33	3,666.67
34	335	Water Distribution System-Phase IIA-CIAC (Hydrants)	1990	5,200.00		45	866.67	4,333.33
35	335	Water Distribution System-Phase IV (Hydrants)	1992	14,100.00		45	1,723.33	12,376.67
36	335	Water Distribution System-Phase V (Hydrants)	1995	8,250.00		45	458.33	7,791.67
37	335	Water Distribution System-Phase V-1 (Hydrants)	1997	12,200.00	add 70,612.00	45	135.56	12,064.44
38		Total Lines To Be Transferred		783,298.79	783,298.79		105,666.11	677,632.68
39								
40		Total Utility Plant in Service-Water		1,059,913.79	1,059,913.79		189,256.83	870,656.96
41								
42		Per PSC Total Utility Plant in Service-Water		897,722.00	897,722.00		213,523.00	684,199.00
43								
44		Difference in Cost & Accumulated Depreciation			162,191.79		(24,266.17)	(24,266.17)

III (1)

CYPRESS LAKES UTILITY
 UTILITY PLANT IN SERVICE / DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997
 CORRECT THE FPSC AUDIT REPORT DATED APRIL 1, 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	
PAGE 2 OF 2							ACCUM	APPROVED	NET
WASTEWATER		YEAR	ORIGINAL	CORRECTED	LIFE	ACCUM	BY POLK	PLANT	
LINE NO.	A/C #	ACQ	COST	PLANT ACCOUNT	IN YRS.	DEPREC. 12-31-97	COUNTY		
FRANCHISE, TREATMENT, LAB AND OTHER COSTS									
1	352	1994	30,322.00	add 30,322.00	20	2,274.15	2,274.15	28,047.85	
2	354	1987	118,753.75		32	38,966.07		79,787.68	
3	354	1990	6,234.15	124,987.90	32	1,461.13	40,427.20	4,773.02	
4	354.5	1990	3,000.00	3,000.00	32	703.13	703.13	2,296.88	
5	355	1990	11,097.16	11,097.16	18	4,623.82	4,623.82	6,473.34	
6	362	1990	16,370.15	16,370.15	30	4,092.54	4,092.54	12,277.61	
7	380	1987	59,873.00		18	34,925.92		24,947.08	
8	380	1990	156,055.37		18	65,023.07		91,032.30	
9	380	1997	8,950.00	224,878.37	18	248.61	100,197.60	8,701.39	
10	381	1987	8,352.00		35	2,505.60		5,846.40	
11	381	1990	10,941.00	19,293.00	35	2,344.50	4,850.10	8,596.50	
12	389	1990	3,445.00	3,445.00	18	1,435.42	1,435.42	2,009.58	
13	394	1997	3,940.00	3,940.00	12	164.17		3,775.83	
14	396	1997	2,875.00	2,875.00	10	143.75	143.75	2,731.25	
15			440,208.58	440,208.58		158,911.86	158,911.86	281,296.72	
16									
17									
18	LIFT STATIONS & FORCE MAINS:								
19	360	1987	10,708.26		30	3,747.89		6,960.37	
20	360	1991	6,072.00		30	1,315.60		4,756.40	
21	360	1990	5,670.00		30	1,417.50		4,252.50	
22	360	1997	23,627.50	add	30	393.79		23,233.71	
23	371	1990	29,000.00		18	12,083.33		16,916.67	
24	371	1991	34,920.00		18	12,610.00		22,310.00	
25	371	1997	68,996.00	add 178,993.76	18	1,916.56	33,484.67	67,079.44	
26	371	1987	70,571.00	70,571.00	18	41,166.42	41,166.42	29,404.58	
27			249,564.76	249,564.76		74,651.09	74,651.09	174,913.67	
28									
29									
30			689,773.34	689,773.34		233,562.95	233,562.95	456,210.39	
31									
32									
33	COLLECTION LINES, MANHOLES, AND SERVICES								
34	361	1987	178,075.75		45	41,551.01		136,524.74	
35	361	1987	6,867.60	add	45	1,602.44		5,265.16	
36	361	1990	42,762.96		45	7,127.16		35,635.80	
37	361	1990	31,800.00		45	5,300.00		26,500.00	
38	361	1991	17,375.05		45	2,509.73		14,865.32	
39	361	1991	117,139.20		45	16,920.11		100,219.09	
40	361	1995	65,116.10		45	3,617.56		61,498.54	
41	361	1997	132,481.75	add 591,618.41	45	1,472.02	80,100.03	131,009.73	
42	362	1987	94,925.00		30	33,223.75		61,701.25	
43	362	1990	23,400.00		30	5,850.00		17,550.00	
44	362	1990	27,863.05		30	6,965.76		20,897.29	
45	362	1991	56,206.00		30	12,177.97		44,028.03	
46	362	1992	1,072.00		30	196.53		875.47	
47	362	1995	43,475.00		30	3,622.92		39,852.08	
48	362	1997	59,885.00	add 306,826.05	30	998.08	63,035.01	58,886.92	
49	363	1987	8,860.00		38	2,448.16		6,411.84	
50	363	1991	22,458.00		38	3,841.50		18,616.50	
51	363	1990	20,233.99		38	3,993.55		16,240.44	
52	363	1990	19,115.00		38	3,772.70		15,342.30	
53	363	1995	30,774.00		38	2,024.61		28,749.39	
54	363	1996	4,350.00		38	171.71		4,178.29	
55	363	1997	5,175.00		38	68.09		5,106.91	
56	363	1997	29,115.00	add 140,080.99	38	383.09	16,703.41	28,731.91	
57			1,038,525.45	1,038,525.45		159,838.44	159,838.44	878,687.01	
58									
59									
60			1,728,298.79	1,728,298.79		393,401.40	393,401.40	1,334,897.39	
61									
62			1,377,001.00			410,931.00	410,931.00	966,070.00	
63									
64			351,297.79			(17,529.60)	(17,529.60)		
65									

Line No.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST			LIFE IN YRS	DEPRECIATION			USED & USEFUL 1986				
				HARD COSTS	SOFT COSTS	ADJUST		TOTAL	ACCUM. DECPREC. 12/31/84	1986 12 MOS. EXPENSE	ACCUM. DECPREC. 12/31/86	1986 USED & USEFUL %	USED & USEFUL 1986 COST	USED & USEFUL 1986 EXP.	USED & USEFUL 1986 AD
1	302	FRANCHISE COSTS													
2		Franchise Application	1984			30,322.00 a	30,322.00	20	758.05	1,516.10	2,274.15	100.00%	30,322.00	1,516.10	2,274.15
3	304	STRUCTURES & IMPROVEMENTS													
4		12" Well	1987	97,750.00	54,806.15	(25,281.15) b	127,075.00	33	28,880.68	3,850.76	32,731.44	100.00%	127,075.00	3,850.76	32,731.44
5		10" Well	1990	250.00	88.89	0.00	316.89	33	43.19	9.80	52.78	100.00%	316.89	9.80	52.78
6		Hydro-pneumatic Tank	1984	39,565.55	5,894.48	(167.03) c	45,093.00	33	683.23	1,368.45	2,049.68	100.00%	45,093.00	1,368.45	2,049.68
7	307	WELLS AND SPRINGS													
8		12" Well	1987	19,526.00	10,907.82	(5,060.02) b	25,383.80	30	6,345.95	846.13	7,192.08	100.00%	25,383.80	846.13	7,192.08
9		10" Well	1990	20,100.80	5,362.11	0.00	25,462.91	30	3,819.44	846.78	4,666.20	100.00%	25,462.91	846.78	4,666.20
10	311	PUMPING EQUIPMENT													
11		12" Well	1987	40,875.00	22,634.03	(10,571.53) b	53,137.50	20	19,826.88	2,856.88	22,583.44	100.00%	53,137.50	2,856.88	22,583.44
12		10" Well	1990	28,726.53	7,863.13	0.00	36,589.66	20	6,167.67	1,819.48	10,007.18	100.00%	36,589.66	1,819.48	10,007.18
13		Self-priming pump	1983	1,984.00			1,984.00	20	147.30	98.20	246.50	100.00%	1,984.00	98.20	246.50
14	331	TRANSMISSION & DISTRIBUTION MAINS													
15		8" Water Main-Big Cypress Blvd.	1987	33,419.96	0.00	0.00	33,419.96	43	5,829.08	777.21	6,606.27	89.66%	29,829.79	696.04	5,918.36
16		Water Distribution System-Phase IIA	1990	33,638.15	9,082.30	0.00	42,720.45	43	4,470.74	993.50	5,464.24	55.21%	23,586.25	546.49	3,018.72
17		Master Meters (3)-To be installed	1985			12,000.00 d	12,000.00	43		139.53	139.53	89.66%	10,748.80	124.96	124.96
18	333	SERVICES													
19		Water Distribution System-Phase IIA	1990	11,340.00	3,061.80	0.00	14,401.80	40	1,620.20	390.05	1,980.25	55.21%	7,950.99	198.77	1,093.26
20	335	FIRE HYDRANTS													
21		Water Distribution System-Phase IIA	1990	5,200.00	1,404.00	0.00	6,604.00	45	680.40	146.78	807.16	55.21%	3,645.96	81.02	445.62
22		TOTAL UTILITY PLANT IN SERVICE - WATER		\$332,356.96	\$120,982.51	\$1,252.27	\$454,290.78		\$81,372.47	\$16,429.40	\$98,801.87		\$421,003.36	\$14,981.65	\$92,401.34

a Source: Response to Document Request No. 1 (80,644 X 50% to water)

b Allowable cost of facilities		
Cost of facilities requested	87 Plant	90 Plant
Hard cost	158,151.00	49,077.33
Soft cost	88,348.00	13,091.93
Subtotal	246,499.00	62,169.26
Remove portion of soft cost in excess of 30%	(40,802.70)	0.00
Adjusted cost	205,696.30	62,169.26

c Adjust to cost supported in Response to Document Request No. 1

d Projected cost of sub-meters per request

Date: 07/18
 Preparer: J. Sheehan
 File: CYL4.WK4

Line No.	A/C #	DESCRIPTION	YEAR ACQ	ORIGINAL COST				LIFE IN YRS.	DEPRECIATION			USED & USEFUL 1995				
				HARD COSTS	SOFT COSTS	ADJUST	TOTAL		ACCUM. DECPREC. 12/31/94	1995 EXPENSE	ACCUM. DECPREC. 12/31/95	1995 USED & USEFUL %	USED & USEFUL 1995 COST	USED & USEFUL 1995 EXP.	USED & USEFUL 1995 A/O	
1	352	FRANCHISE COSTS														
2		Franchise Application	1990	1,228.00	484.02	(116.22) b	1,595.80	1,434.42	159.38	1,595.80	100.00%	1,603.80	159.38	1,603.80		
3		Franchise Application	1994			30,322.00	30,322.00	758.05	1,516.10	2,274.15	100.00%	30,322.00	1,516.10	2,274.15		
4	354	STRUCTURES & IMPROVEMENTS														
5		60,000 GPD Sewer Plant	1987	118,753.75	66,340.02	(30,713.90) b	154,379.88	36,182.78	4,824.37	41,007.15	78.66%	118,350.48	3,606.45	31,436.65		
6		100,000 GPD Sewer Plant	1990	23,192.15	9,156.14	(2,198.49) b	30,149.80	4,239.81	942.18	5,182.00	78.66%	23,113.39	722.29	3,972.61		
7	360	COLLECTION SEWERS - FORCE														
8		Sewer Collection System-Phase I	1987	10,708.25	5,564.55	(2,342.11) b	13,929.73	3,480.16	484.02	3,944.21	89.56%	12,486.94	415.56	3,532.30		
9		Sewer Collection System-Phase I	1988	1,649.13	1,170.82	(706.88) b	2,013.87	436.34	67.13	503.47	89.56%	1,803.55	80.12	450.89		
10		Sewer Collection System-Phase IIB	1990	5,870.00	1,841.45	0.00	7,311.45	30	1,088.72	243.72	1,340.43	89.56%	6,647.80	218.26	1,200.45	
11		Sewer Collection System-Phase IV	1991	6,072.00	2,273.16	(451.56) b	7,893.60	920.92	263.12	1,184.04	89.56%	7,089.24	236.64	1,080.39		
12	361	COLLECTION SEWERS - GRAVITY														
13		Big Cypress Blvd.:														
14		12" Sewer Main-0'-8' Deep	1987	6,567.60		0.00	6,567.60	1,144.60	162.61	1,297.21	89.56%	6,160.39	136.66	1,161.74		
15		12" Sewer Main-6'-8' Deep	1987	6,863.60		0.00	6,863.60	1,476.60	196.75	1,672.35	89.56%	7,926.99	176.20	1,497.70		
16		12" Sewer Main-8'-10' Deep	1987	4,558.20		0.00	4,558.20	759.70	101.29	880.99	89.56%	4,082.17	90.71	771.08		
17		12" Sewer Main-10'-12' Deep	1987	6,448.00		0.00	6,448.00	1,406.00	187.73	1,596.73	89.56%	7,565.75	166.13	1,429.09		
18		12" Sewer Main-12'-14' Deep	1987	9,094.20		0.00	9,094.20	1,615.70	202.09	1,717.79	89.56%	8,144.48	180.99	1,538.40		
19		Sewer Collection System-Phase IIA	1990	31,800.00	8,586.00	0.00	40,386.00	4,038.80	897.47	4,936.07	55.21%	22,206.44	495.48	2,725.12		
20	362	SPECIAL - MANHOLES														
21		Big Cypress Blvd.:														
22		Manholes-0'-8' Deep	1987	6,080.00		0.00	6,080.00	1,620.00	202.67	1,722.67	89.56%	5,445.04	181.50	1,542.76		
23		Manholes-6'-8' Deep	1987	4,995.00		0.00	4,995.00	1,246.75	166.50	1,415.25	89.56%	4,473.35	149.11	1,267.45		
24		Manholes-8'-10' Deep	1987	3,780.00		0.00	3,780.00	845.00	126.00	1,071.00	89.56%	3,305.24	112.84	969.15		
25		Manholes-10'-12' Deep	1987	4,275.00		0.00	4,275.00	1,068.75	142.50	1,211.25	89.56%	3,826.55	127.82	1,084.75		
26		Manholes-12'-14' Deep	1987	8,700.00		0.00	8,700.00	2,175.00	290.00	2,465.00	89.56%	7,791.43	259.71	2,207.57		
27		Sewer Collection System-Phase IIA	1990	23,400.00	6,318.00	0.00	29,718.00	4,457.70	990.60	5,448.30	55.21%	18,406.81	546.89	3,007.92		

Line No.	A/C #	WASTEWATER DESCRIPTION	YEAR ACQ	ORIGINAL COST				LIFE IN YRS.	DEPRECIATION			USED & USEFUL 1986			
				HARD COSTS	SOFT COSTS	ADJUST	TOTAL		ACCUM. DECPREC. 12/31/84	1986 EXPENSE	ACCUM. DECPREC. 12/31/86	1986 USED & USEFUL %	USED & USEFUL 1986 COST	USED & USEFUL 1986 EXP.	USED & USEFUL 1986 A/D
1		(Continued)													
2	363	SERVICE TO CUSTOMERS													
3		Sewer Collection System-Phase IIA	1980	19,116.00	6,181.06	0.00	24,278.06	30	2,874.80	636.84	3,513.64	86.21%	13,402.40	362.88	1,838.82
4	371	PUMPING EQUIPMENT													
5		Sewer Collection System-Phase I	1987	88,778.01	27,377.88	(7,344.25) b	88,811.42	18	38,171.42	4,822.86	40,994.28	88.60%	77,746.40	4,318.18	38,713.10
6		Sewer Collection System-Phase I	1988	3,857.78	1,581.81	(424.28) b	5,015.09	18	1,811.01	278.82	2,089.82	88.60%	4,481.36	248.82	1,871.40
7		Sewer Collection System-Phase IIB	1990	29,000.00	8,386.42	0.00	37,386.42	18	8,348.88	2,077.82	11,428.38	88.60%	33,480.08	1,880.66	10,233.08
8		Sewer Collection System-Phase IV	1991	34,920.00	13,072.91	(2,688.91) b	46,388.00	18	8,827.00	2,622.00	11,349.00	88.60%	40,866.14	2,268.82	10,163.78
9	380	TREATMENT & DISPOSAL EQUIPMENT													
10		80,000 GPD Sewer Plant	1987	68,873.00	33,447.16	(16,486.28) b	77,834.88	18	32,431.21	4,324.18	36,756.37	78.00%	68,888.88	3,314.88	28,177.36
11		100,000 GPD Sewer Plant	1980	148,801.08	67,868.29	(13,818.87) b	180,841.40	18	47,710.36	10,802.30	58,312.66	78.00%	148,302.67	8,127.82	44,703.66
12		Plant to Irrigation Holding Pond	1986			11,400.00 c	11,400.00	30		180.00	180.00	78.00%	8,738.46	146.88	146.88
13	381	PLANT SEWERS													
14		80,000 GPD Sewer Plant	1987	14,808.26	8,104.82	(3,782.38) b	18,808.73	36	4,041.68	538.88	4,580.48	78.00%	14,488.88	413.11	3,811.47
15	388	OTHER PLANT & MISC. EQUIPMENT													
16		100,000 GPD Sewer Plant	1980	13,848.00	6,388.88	(1,283.88) b	17,748.82	18	4,436.86	886.77	6,421.72	78.00%	13,802.74	786.71	4,188.38
17		TOTAL UTILITY PLANT IN SERVICE - SEWER		<u>2878,526.08</u>	<u>2282,008.48</u>	<u>(230,819.03)</u>	<u>2888,816.54</u>		<u>2217,868.80</u>	<u>238,117.18</u>	<u>2257,076.98</u>		<u>2711,323.71</u>	<u>231,448.84</u>	<u>2308,328.72</u>

a Source: Response to Document Request No. 1 (980,844 X 50% to water)

b Allowable cost of facilities

Cost of facilities requested:	'87 Plant	'88 Plant	'90 Plant	'91 Plant
Hard cost	270,821.26	6,408.88	238,863.32	40,882.00
Soft cost	140,824.24	2,782.23	88,182.88	16,346.07
Subtotal	411,445.50	8,191.12	328,838.28	58,338.07
Remove portion of soft cost in excess of 30%	(58,637.88)	(1,130.16)	(17,624.54)	(3,048.47)
Adjusted cost	<u>352,807.62</u>	<u>7,060.96</u>	<u>311,213.74</u>	<u>55,289.60</u>

c Projected cost of effluent disposal

354 ft. - 12" Sm (0'-6' Deep)
2 Manholes @ 3D4D.00

PERIODICAL ESTIMATE 20 FOR PERIOD 1/26/68 TO 2/23/68
PROJECT: CYPRESS LAKES GOLF & COUNTRY CLUB PROJECT ENGINEER: DAVE ALLEY
CONTRACTOR: FRINKE CONTRACTING CO., 10 RT. 1 BOX 404 PALMETTO FLORIDA 33461

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	VALUE	PREVIOUS QUANTITY	PREVIOUS VALUE	CURRENT QUANTITY	CURRENT VALUE	TO DATE COMPLETED	PERCENT COMPLETED	TO DATE VALUE	PERCENT UNCLD.
SCHEDULE 11- CULVERTS & CURBHOUSE SITE PAVING													
CULVERTS													
1	CULVERT BOXES (PRECAST)	1	LS	52,272.00	52,272.00	1	52,272.00	0	0.00	1	100.00	52,272.00	0.00
2	CAST IN PLACE CONCRETE	1	LS	37,578.00	37,578.00	1.00	37,578.00	0.00	0.00	1.00	100.00	37,578.00	0.00
3	RAILING	1	LS	11,468.00	11,468.00	0	0.00	0	0.00	0	0.00	0.00	0.00
4	RIP ROAD	292	SY	35.50	10,426.00	292	10,426.00	0	0.00	292	100.00	10,426.00	0.00
5	MANHOLES 17A & 17B	2	EA	3,000.00	6,000.00	2	6,000.00	0	0.00	2	100.00	6,000.00	0.00
6	12" PVC SANDS	254	LF	19.00	4,826.00	254	4,826.00	0	0.00	254	100.00	4,826.00	0.00
7	8" C/DW WATERLINE W/FITTINGS	282	LF	24.75	6,979.50	282	6,979.50	0	0.00	282	100.00	6,979.50	0.00
8	6" C/DW WATERLINE	80	LF	6.95	556.00	80	556.00	0	0.00	80	100.00	556.00	0.00
8A	6" DAYLINE	384	LF	6.95	2,668.80	384	2,668.80	0	0.00	384	100.00	2,668.80	0.00
9	6" GATE VALVE	1	EA	250.00	250.00	1	250.00	0	0.00	1	100.00	250.00	0.00
10	6" SAND 35 PVC @ C/DW	1,129	LF	6.48	7,295.52	1,129	7,295.52	0	0.00	1,129	100.00	7,295.52	0.00
11	EARTHWORK UNPAVED IN PLACE	11,429	CY	2.00	22,858.00	11,429	22,858.00	0	0.00	11,429	100.00	22,858.00	0.00
OPTIONAL ITEMS													
12	CONCRETE SIDEWALK 8 FT WIDE	54	LF	14.00	756.00	54	756.00	0	0.00	54	100.00	756.00	0.00
13	CONC. SIDEWALK 13.75 FT WIDE	54	LF	6.44	347.96	54	347.96	0	0.00	54	100.00	347.96	0.00
14	12" LR W/ 2" ASPH	50	LF	65.00	3,250.00	50	3,250.00	25	1,625.00	50	100.00	3,250.00	0.00
CHANGE FRANKLIN ROAD A													
15	CURB	2600	LF	4.85	12,610.00	2,787	13,426.95	-673	-3,266.05	2,114	119.84	15,162.50	-12.80
15A	CURB W/NO LAYED	693	LF	7.50	5,197.50	0	0.00	693	5,197.50	693	100.00	5,197.50	0.00
16	6" LIME ROCK BASE (IMMEDIATELY WITH 1.5" AS	11200	SY	9.50	106,400.00	9,000	85,500.00	2,200	21,000.00	11,017	59.38	106,400.00	0.70
17	8" GOLF CEMENT BASE (IMMEDIATELY WITH 2" AS	2450	SY	12.00	29,400.00	1,960	23,520.00	490	5,880.00	2,450	100.00	29,400.00	0.00
ROAD TO PAINT SHOP													
18	6" LIME ROCK BASE (IMMEDIATELY WITH 1.5" ASP	600	SY	9.50	5,700.00	400	3,800.00	120	1,140.00	600	100.00	5,700.00	0.00
ADD'L DIRT PATH													
19	4" LIME ROCK BASE WITH 1" ASPH (2-D)	634	LF	6.75	4,279.50	366.50	2,463.38	1,333.50	1,166.13	1,667	192.95	14,506.25	-99.50
ROAD A PHASE 1													
20	CURB	3500	LF	4.85	16,975.00	2,500	12,125.00	1,000	4,850.00	2,500	100.00	16,975.00	0.00
21	8" SOIL CEMENT (P) W/ 2" ASPH (1)	5400	SY	17.00	91,800.00	4,120	69,940.00	311	5,260.00	4,631	85.58	75,200.00	14.70
22	ADD'L 1.5" ASP (PHASE 1 ROAD A)	110	LF	17.50	1,925.00	110	1,925.00	0	0.00	110	100.00	1,925.00	0.00
22A	1.5" FLS	1	EA	625.00	625.00	1	625.00	0	0.00	1	100.00	625.00	0.00
23	CATCH BASIN	1	EA	1,275.00	1,275.00	1	1,275.00	0	0.00	1	100.00	1,275.00	0.00
24	MANHOLE FOR SANITARY SEWER	1	EA	1,250.00	1,250.00	1	1,250.00	0	0.00	1	100.00	1,250.00	0.00
25	6" PVC FUTURE USE	1070	LF	4.00	4,280.00	1,070	4,280.00	0	0.00	1,070	100.00	4,280.00	0.00
PAINT FACILITY EARTHWORK													
26	PAINT FACILITY EARTHWORK	1	LS	12,000.00	12,000.00	0	0.00	1	12,000.00	1	100.00	12,000.00	0.00
27	PAINT FAC. 6" LIME ROCK W/1.5" AS	2771	SY	9.50	26,324.50	1,000.00	9,500.00	348.00	3,306.00	1,748.00	63.15	16,524.50	26.70
28	REMOVE ROCK & RAISE CD	1	LS	500.00	500.00	0	0.00	0	0.00	1	100.00	500.00	0.00
29	REMOVE ROCK & STABILIT	1	LS	600.00	600.00	0	0.00	0	0.00	1	100.00	600.00	0.00
30	INTERSECTION CURBLINE @ GARAGEHOUSE	66	TY	78.00	5,148.00	0	0.00	65.50	5,117.25	65.50	100.00	5,117.25	0.00
ORIGINAL CONTRACT AMOUNT				474,002.20	474,002.20								
PLUS: ADDITIONS				0.00									
LESS: REDUCTIONS				0.00									
ADJUSTED CONTRACT AMOUNT TO DATE				474,002.20									
VALUE OF WORK PERFORMED TO DATE				455,356.85									
ADD: MATERIALS STUMED AT CLOSE OF PERIOD				0.00									
TOTAL INCLUDING MATERIALS ON HAND				455,356.85									
LESS: RETAINER @ 10 PERCENT				0.00									
NET AMOUNT				455,356.85									
LESS: PAYMENT RECEIVED				(349,543.90)									
BALANCE DUE THIS ESTIMATE				100,812.95									

WATER COSTS NOT INCLUDED
TOTALS 10,844.30
8" WATER LINES
6" WATER LINES W/GATE VALVES

10 Bldg 30
02-119-01

MR. GEORGE SING, CYPRESS LAKES VENTURE

MR. DAVE ALLEY, COMMUNITY DESIGN & DEVELOPMENT
RB Alley
FRINKE CONTRACTING CO., INC.

354 ft. - 12" Sm (0'-6" Deep)
2 Manholes @ 3,040.00

PERIODICAL ESTIMATE NO. 20 FOR PERIOD 1/26/68 TO 2/23/68
PROJECT: CYPRESS LAKES GOLF & COUNTRY CLUB PROJECT ENGINEER DAVE ALLEY
CONTRACTOR: PRINCE CONTRACTING CO., INC. AT 1 BLUE HAVEN PALMETTO FLORIDA 33541

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	VALUE	PREVIOUS QUANTITY	PREVIOUS VALUE	CURRENT QUANTITY	CURRENT VALUE	TO DATE COMPLETED	PERCENT COMPLETED	TO DATE VALUE	PERCENT UNCOMPL.
SCHEDULE 11- CULVERTS & CLUBHOUSE SITE PAVING													
CULVERTS													
1	CULVERT BOXES (PRECAST)	1	LS	52,272.00	52,272.00	1	52,272.00	0	0.00	1	100.00	52,272.00	0.00
2	CRST IN PLACE CONCRETE	1	LS	37,570.00	37,570.00	1	37,570.00	0	0.00	1	100.00	37,570.00	0.00
3	RAILING	1	LS	11,460.00	11,460.00	1	11,460.00	0	0.00	1	100.00	11,460.00	0.00
4	PIP ROP	292	SY	35.50	10,426.00	292	10,426.00	0	0.00	292	100.00	10,426.00	0.00
5	MANHOLES 17A & 17B	2	EA	2,000.00	4,000.00	2	4,000.00	0	0.00	2	100.00	4,000.00	0.00
6	12" PVC SOLIDS	354	LF	19.40	6,867.60	354	6,867.60	0	0.00	354	100.00	6,867.60	0.00
7	8" ENAM WATERLINE W/ FITTINGS	282	LF	24.75	6,979.50	282	6,979.50	0	0.00	282	100.00	6,979.50	0.00
8	6" ENAM WATERLINE	80	LF	6.95	556.00	80	556.00	0	0.00	80	100.00	556.00	0.00
8A	6" DRYLINE	304	LF	6.95	2,112.80	304	2,112.80	0	0.00	304	100.00	2,112.80	0.00
9	6" GATE VALVE	1	EA	200.00	200.00	1	200.00	0	0.00	1	100.00	200.00	0.00
10	4" SDP 35 PVC @ 12" DIA	1,129	LF	6.44	7,272.76	1,129	7,272.76	0	0.00	1,129	100.00	7,272.76	0.00
11	EARTHWORK UNPAVED IN PLACE	11,429	CY	2.00	22,858.00	11,429	22,858.00	0	0.00	11,429	100.00	22,858.00	0.00
OPTIONAL ITEMS													
12	CONCRETE STRENGTHENING FR W/ID	50	LF	14.00	700.00	50	700.00	0	0.00	50	100.00	700.00	0.00
13	CONC. STRENGTHENING 3.75 FT W/ID	50	LF	6.40	320.00	50	320.00	0	0.00	50	100.00	320.00	0.00
14	12" LR W/ 2" ASPH	50	LF	65.00	3,250.00	50	3,250.00	25	1,625.00	50	100.00	3,250.00	0.00
CLUBHOUSE PARKING/ ROAD A													
15	CURB	2600	LF	4.85	12,610.00	3,787	18,346.95	-673	-3,264.05	2,114	119.88	15,342.50	-12.85
15A	CURB HOOD LAYED	693	LF	7.50	5,197.50	0	0.00	693	5,197.50	693	100.00	5,197.50	0.00
16	4" LINEROCK BASE (ASPH) WITH 1.5" AS	11500	SY	9.50	109,250.00	9,500	87,400.00	2,217	210,150.00	11,017	95.31	104,461.50	0.70
17	4" SOIL CEMENT BASE (PREPARED) WITH 2" AS	2450	SY	12.00	29,400.00	1,900	22,800.00	450	5,400.00	2,450	100.00	29,400.00	0.00
ROAD TO AGENT SHOP													
18	6" LINEROCK BASE (PREPARED) WITH 2" ASP	600	SY	9.50	5,700.00	400	3,800.00	120	1,140.00	600	100.00	5,700.00	0.00
ADD'L DIRT PATH													
19	4" LINEROCK BASE WITH 1" ASPH @ 30	634	LF	6.75	4,272.50	333.50	2,242.13	1,333.50	8,966.13	1,667	198.95	14,506.25	-99.50
ROAD A PHASE I													
20	CURB	3000	LF	4.85	14,550.00	2,500	12,125.00	1,000	4,850.00	2,500	100.00	14,550.00	0.00
21	4" SOIL CEMENT (2" W/ 2" ASPH) @ 30	3000	SY	12.00	36,000.00	4,120	49,440.00	311	3,732.00	4,631	87.65	53,572.00	14.20
22	ADD'L 1.5" ASP (PHASE I ROAD A)	110	LF	17.50	1,925.00	110	1,925.00	0	0.00	110	100.00	1,925.00	0.00
22A	1.5" FES	1	EA	625.00	625.00	1	625.00	0	0.00	1	100.00	625.00	0.00
23	CATCH BASIN	1	EA	1,275.00	1,275.00	1	1,275.00	0	0.00	1	100.00	1,275.00	0.00
24	MANHOLE FOR SANITARY SEWER	1	EA	1,200.00	1,200.00	1	1,200.00	0	0.00	1	100.00	1,200.00	0.00
25	6" PVC FUTURE USE	1070	LF	4.00	4,280.00	1,070	4,280.00	0	0.00	1,070	100.00	4,280.00	0.00
MAINTENANCE BUILDING													
26	PAINT FACILITY EARTHWORK	1	LS	12,000.00	12,000.00	0	0.00	1	12,000.00	1	100.00	12,000.00	0.00
27	PAINT FAC. 6" LINEROCK W/ 1.5" ASP	2771	SY	9.50	26,324.50	1,000.00	9,500.00	3,000.00	28,500.00	1,748.00	63.13	16,606.00	26.90
28	REMOVE ROAD & RAISE CD	1	LS	500.00	500.00	0	0.00	0	0.00	1	100.00	500.00	0.00
29	REMOVE ROAD & SPURROUT	1	LS	500.00	500.00	0	0.00	0	0.00	1	100.00	500.00	0.00
30	INTERSECTION OVERLAY @ GARAGEHOUSE	64	TH	70.00	4,480.00	0	0.00	65.50	4,587.50	65.50	100.00	4,617.20	0.00
SUBTOTALS													
					474,062.20		474,062.20					455,296.85	
ORIGINAL CONTRACT AMOUNT					474,062.20		474,062.20					455,296.85	
PLUS: ADDITIONS					0.00		0.00					0.00	
LESS: DEDUCTIONS					0.00		0.00					0.00	
ADJUSTED CONTRACT AMOUNT TO DATE					474,062.20		474,062.20					455,296.85	
VALUE OF WORK PERFORMED TO DATE					455,296.85		455,296.85					455,296.85	
ADD: MATERIALS STORED AT CLOSE OF PERIOD					0.00		0.00					0.00	
TOTAL INCLUDING MATERIALS ON HAND					455,296.85		455,296.85					455,296.85	
LESS: RETAINAGE @ 10 PERCENT					0.00		0.00					0.00	
NET AMOUNT					455,296.85		455,296.85					455,296.85	
LESS: PAYMENT RECEIVED					134,943.98		134,943.98					134,943.98	
BALANCE DUE THIS ESTIMATE					320,352.87		320,352.87					320,352.87	

687.60

SEWER COSTS NOT RECORDED
12" PVC SEWER LINE 354 @ \$19.40 LF = \$687.60

MR. GEORGE SIDG, CYPRESS LAKES VENTURE
MR. DAVE ALLEY, COMMUNITY DESIGN & DEVELOPMENT
PRINCE CONTRACTING CO., INC.

SUMMARY OF KEARNEY DEVELOPMENT CO., INC.
Cypress Lakes Phase 5-1 - WATER

Item No.	Description of Work	A/C #331 T&D Mains			A/C #333 Services			A/C #335 Hydrants						TOTAL
		Qty	Unit Cost	Amount	Qty	Unit Cost	Amount	Qty	Unit Cost	Amount	Qty	Unit Cost	Amount	
1.	8" CLASS 160 PVC	3,605	9.15	32,985.75										32,985.75
2.	8" D.I.P. Class 50	90	28.00	2,520.00										2,520.00
3.	8" Valves and Fittings:													
	8" x 8" x 8" Tee	2	370.00	740.00										740.00
	8" x 8" x 6" Tee	8	350.00	2,800.00										2,800.00
	8" x 6" Reducer	1	175.00	175.00										175.00
	8" x 8" x 4" Tee	2	330.00	660.00										660.00
	45 Bend	7	365.00	2,555.00										2,555.00
	22 1/2" Bend	3	365.00	1,095.00										1,095.00
	11 1/4" Bend	2	365.00	730.00										730.00
	Gate Valves with box and pad	4	525.00	2,100.00										2,100.00
4.	6" CLASS 160 PVC	2,025	6.40	12,960.00										12,960.00
5.	6" D.I.P. Class 50	75	24.00	1,800.00										1,800.00
6.	6" Valves and Fittings:													
	45 Bend	9	215.00	1,935.00										1,935.00
	22 1/2" Bend	9	215.00	1,935.00										1,935.00
	6" x 3" Reducer	2	150.00	300.00										300.00
	Gate Valves with box and pad	4	375.00	1,500.00										1,500.00
7.	4" CLASS 160 PVC	1,770	5.30	9,381.00										9,381.00
8.	4" Valves and Fittings:													
	4" x 4" x 4" Tee	1	190.00	190.00										190.00
	45 Bend	3	165.00	495.00										495.00
	22 1/2" Bend	8	165.00	1,320.00										1,320.00
	11 1/4" Bend	2	165.00	330.00										330.00
	Gate Valves with box and pad	3	290.00	870.00										870.00
9.	Fire Hydrant Assemblies							8	1,525.00	12,200.00				12,200.00
10.	2" Blowoff Assembly							2	290.00	580.00				580.00
11.	1" Diameter Services:													
	Single Services				38	235.00	8,930.00							8,930.00
	Double Services				68	285.00	19,380.00							19,380.00
12.	Tie-in to existing 8" main	1	550.00	550.00										550.00
				<u>79,926.75</u>			<u>29,310.00</u>			<u>12,780.00</u>		<u>0.00</u>		<u>121,016.75</u>

KEARNEY DEVELOPMENT CO., INC.
 POST OFFICE BOX 76009
 TAMPA, FL 33675-6009
 (813) 621-8855

APPLICATION NO.: 6
 APPLICATION DATE: 6/24/97
 PERIOD TO: 6/25/97
 ARCHITECT'S PROJECT NO.:

TO: CYPRESS LAKES ASSOCIATES, L.P.D
 OBJECT: CYPRESS LAKES PHASE 2-1
 OBJECT #: 96403

APPLICATION FOR PAYMENT

A	B	C	D	E	F	G	H	J	K	L	M
ITEM NO.	DESCRIPTION OF WORK	QUANTITY	UNIT	UNIT COST	SCHEDULED VALUE	FROM PREVIOUS APPLICATION	THIS PERIOD	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
WATER DISTRIBUTION SYSTEM											
1.	4" CLASS 160 PVC	3505	LF	9.15	32,985.75	32,985.75	0.00	32,985.75	100%	0.00	3,298.58
2.	1" D.I.P. Class 50	90	LF	28.00	2,520.00	2,520.00	0.00	2,520.00	100%	0.00	252.00
3.	6" Valves and Fittings										
	8" x 8" x 8" Tee	2	EA	370.00	740.00	740.00	0.00	740.00	100%	0.00	74.00
	8" x 8" x 6" Tee	8	EA	350.00	2,800.00	2,800.00	0.00	2,800.00	100%	0.00	280.00
	6" x 6" Reducer	1	EA	175.00	175.00	175.00	0.00	175.00	100%	0.00	17.50
	8" x 8" x 4" Tee	2	EA	330.00	660.00	660.00	0.00	660.00	100%	0.00	66.00
	45" Bend	7	EA	365.00	2,555.00	2,555.00	0.00	2,555.00	100%	0.00	255.50
	22-1/2" Bend	3	EA	365.00	1,095.00	1,095.00	0.00	1,095.00	100%	0.00	109.50
	11-1/4" Bend	2	EA	365.00	730.00	730.00	0.00	730.00	100%	0.00	73.00
	Gate valves with box and pad	4	EA	525.00	2,100.00	2,100.00	0.00	2,100.00	100%	0.00	210.00
4.	6" CLASS 160 PVC	2025	LF	6.40	12,960.00	12,960.00	0.00	12,960.00	100%	0.00	1,296.00
5.	6" D.I.P. Class 52	75	LF	24.00	1,800.00	1,800.00	0.00	1,800.00	100%	0.00	180.00
6.	6" Valves and Fittings										
	8" x 8" x 6" Tee	0	EA								
	45" Bend	9	EA	215.00	1,935.00	1,935.00	0.00	1,935.00	100%	0.00	193.50
	22-1/2" Bend	9	EA	215.00	1,935.00	1,935.00	0.00	1,935.00	100%	0.00	193.50
	6" x 4" Reducer	2	EA	150.00	300.00	300.00	0.00	300.00	100%	0.00	30.00
	Gate valves with box and pad	4	EA	375.00	1,500.00	1,500.00	0.00	1,500.00	100%	0.00	150.00
7.	4" CLASS 160 PVC	1770	LF	5.30	9,381.00	9,381.00	0.00	9,381.00	100%	0.00	938.10
8.	4" Valves and Fittings										
	4" x 4" x 4" Tee	1	EA	190.00	190.00	190.00	0.00	190.00	100%	0.00	19.00
	45" Bend	3	EA	165.00	495.00	495.00	0.00	495.00	100%	0.00	49.50
	22-1/2" Bend	8	EA	165.00	1,320.00	1,320.00	0.00	1,320.00	100%	0.00	132.00
	11-1/4" Bend	2	EA	165.00	330.00	330.00	0.00	330.00	100%	0.00	33.00
	Gate valves with box and pad	3	EA	290.00	870.00	870.00	0.00	870.00	100%	0.00	87.00
9.	Fire Hydrant Assemblies	8	EA	1,525.00	12,200.00	12,200.00	0.00	12,200.00	100%	0.00	1,220.00
10.	2" Blowoff Assembly	2	EA	290.00	580.00	580.00	0.00	580.00	100%	0.00	58.00
11.	1" diameter service, includes saddles, corporation stops, variable length P.E. tubing, curb stop, and under-roadway sleeves, where required. Also includes service to fire station. Single Service	38	EA	235.00	8,930.00	8,930.00	0.00	8,930.00	100%	0.00	893.00
	Double Service	68	EA	285.00	19,380.00	19,380.00	0.00	19,380.00	100%	0.00	1,938.00
12.	Locate and tie-in proposed 8" main to existing 8" main	1	EA	550.00	550.00	550.00	0.00	550.00	100%	0.00	55.00
TOTAL WATER DISTRIBUTION SYSTEM					121,016.75	121,016.75	0.00	121,016.75	100%	0.00	12,101.68

TO: CYPRESS LAKES ASSOCIATES, LTD
 PROJECT: CYPRESS LAKES PHASE 5-1
 PROJECT #: 96403

POST OFFICE BOX 78009
 TAMPA, FL 33675-6009
 (813) 621-0815

APPLICATION DATE: 8/24/97
 PERIOD TO: 6/25/97
 ARCHITECT'S PROJECT NO.:

APPLICATION FOR PAYMENT

A	B	C	D	E	F	G	H	J	K	L	M
FEM NO.	DESCRIPTION OF WORK	QUANTITY	UNIT	UNIT COST	SCHEDULED VALUE	FROM PREVIOUS APPLICATION	THIS PERIOD	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
WASTEWATER COLLECTION SYSTEM											
1.	Station #5 complete in place per plan and profile Spectra Drawing 6 and 7 and details per Spectra Drawing 12 (includes construction for approx. 1' LF of 1" P.E. water line from curb step to lift station)	1	LS	69,693.00	69,693.00	68,996.07	0.00	68,996.07	99%	696.93	6,899.81
2.	Manhole (4" inside diameter)	29	EA	1,565.00	45,385.00	45,385.00	0.00	45,385.00	100%	0.00	4,538.50
3.	Drop Manhole (4" inside diameter)	4	EA	3,625.00	14,500.00	14,500.00	0.00	14,500.00	100%	0.00	1,450.00
4.	8" Sewer PVC, SDR 35	5155	LF	19.25	99,233.75	99,233.75	0.00	99,233.75	100%	0.00	9,923.38
5.	8" Sewer PVC, SDR 26	328	LF	28.00	9,184.00	9,184.00	0.00	9,184.00	100%	0.00	918.40
6.	8" PVC, SDR 18, C-900	752	LF	32.00	24,064.00	24,064.00	0.00	24,064.00	100%	0.00	2,406.40
7.	6" double sewer services (includes 8" x 4" service wye, double branch wyes, cleanouts, all fittings, riser and caps, etc., as required)	81	EP	305.00	24,705.00	24,705.00	0.00	24,705.00	100%	0.00	2,470.50
8.	4" single sewer service includes 8" x 4" service wye, cleanouts, all fittings, riser and cap, etc., as required	18	EA	245.00	4,410.00	4,410.00	0.00	4,410.00	100%	0.00	441.00
9.	4" Force Main, CL-100, AWWA C-900, DR 25, Stubout from Manhole #5-8	75	LF	5.50	412.50	412.50	0.00	412.50	100%	0.00	41.25
	Fittings 46"	1	EA	165.00	165.00	165.00	0.00	165.00	100%	0.00	16.50
	Fittings 22-1/2"	3	EA	75.00	225.00	225.00	0.00	225.00	100%	0.00	22.50
	1" Plug	1	EA	225.00	225.00	225.00	0.00	225.00	100%	0.00	22.50
10.	6" Force Main, CL-100, AWWA C-900, DR 25, from L.R. Station #5 (includes tie-in to existing 8" PVC Force Main)	2200	LF	6.40	14,080.00	14,080.00	0.00	14,080.00	100%	0.00	1,408.00
	6" D.I.P.	195	LF	23.00	4,485.00	4,875.00	0.00	4,875.00	100%	0.00	487.50
	Fittings 45"	12	EA	215.00	2,580.00	2,580.00	0.00	2,580.00	100%	0.00	258.00
	Fittings 22-1/2"	6	EA	215.00	1,290.00	1,290.00	0.00	1,290.00	100%	0.00	129.00
TOTAL WASTEWATER COLLECTION SYSTEM					314,892.25	314,105.32	0.00	314,105.32	100%	696.93	31,410.53