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RECEIVED-FPSC

SEP 30 PM 12:43

RECORDS AND
REPORTING

September 30, 1998

ORIGINAL

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

VIA HAND DELIVERY

Re: Docket No. 950387-SU (Remand)
Application of Florida Cities Water Company - North Ft. Myers
Division - for increased wastewater rates in Lee County.

Dear Ms. Bayo:

Enclosed on behalf of Florida Cities Water Company, for filing
in the above docket, are an original and fifteen (15) copies of
following:

1. Remand Testimony of Mike Acosta, along with exhibits (MA-1) through (MA-4); **10756-98**
2. Remand Testimony of Larry Coel, along with exhibit (LC-1); **10757-98**
3. Remand Testimony of Thomas A. Cummings, along with exhibits (TAC-01) and (TAC-2); and **10758-98**
4. our Certificate of Service.

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

Sincerely,

B. Kenneth Gatlin

B. Kenneth Gatlin

RECEIVED & FILED

mas
FPSC-BUREAU OF RECORDS

ACK 2
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG 1
LIN 3 logs
OPC _____
RCH _____
SEC _____
WAS Willis
OTH _____

TAL:18783:1

FORT LAUDERDALE ■ MIAMI ■ NAPLES ■ ST. PETERSBURG ■ SARASOTA ■ TALLAHASSEE ■ TAMPA ■ WEST PALM BEACH

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate) DOCKET NO. 950387-SU
increase for North Ft. Myers)
Division in Lee County by)
Florida Cities Water Company -) Filed: September 30, 1998
Lee County Division.)

Certificate of Service

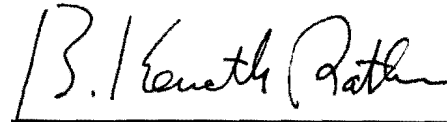
I HEREBY CERTIFY that a true and correct copy of Remand Testimonies and Exhibits of Mike Acosta, Larry Coel, and Thomas A. Cummings have been furnished by U.S. Mail this 30th day of September, 1998 to:

Cheryl Walla
1750 Dockway Drive
North Fort Myers, FL 33903

Jerilyn Victor
1740 Dockway Drive
North Fort Myers, FL 33903

Harold McLean, Associate
Public Counsel
Office of Public Counsel
c/o The Florida Legislature
Claude Pepper Building,
Room 812
111 W. Madison Street
Tallahassee, FL 32399-1400

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



B. KENNETH GATLIN
Fla. Bar No.: 0027966
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Schuster & Russell, P.A.
215 South Monroe Street,
Suite 815
Tallahassee, FL 32301
Phone: (850) 681-9027
Attorneys for Florida Cities
Water Company

ORIGINAL

1 FLORIDA CITIES WATER COMPANY

2 NORTH FT. MYERS DIVISION

3 WASTEWATER OPERATIONS

4 REMAND TESTIMONY OF LARRY N. COEL

5 Docket No. 950387-SU

6 Q. Please state your name and business address.

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

9 Q. Are you the same Larry N. Coel who previously filed
10 testimony in this rate proceeding, Docket No. 950387-
11 SU?

12 A. Yes.

13 Q. What is the purpose of this testimony?

14 A. The purpose of this testimony is to provide an update
15 of rate case expenses for this continued proceeding
16 under Docket No. 950387-SU.

17 Q. Has the PSC previously authorized rate case expenses
18 in this proceeding?

19 A. Yes, in order no. PSC-96-1133-FOF-SU (9/10/96), pages
20 32-34, the PSC found the appropriate amount to be
21 \$90,863 as was supported by my Rebuttal Testimony,
22 Exhibit 30 (LC-5). This amount covered the period
23 from January 1995 through August 1996.

24 Q. Do you have any comments regarding rate case expenses
25 for this continued rate proceeding?

1 A. Yes. I have generated a rate case expense schedule
2 which summarizes the previously authorized amounts per
3 PSC-96-1133-FOF-SU and then presents the second phase
4 of this proceeding with a starting point of September
5 1996 (beginning point of appeal process), Exhibit
6 ____ (LC-1). This schedule shows the additional
7 actual and estimated amounts to complete this rate
8 proceeding. As of August 31, 1998, the total second
9 phase actual/estimated amount of rate case expenses is
10 \$138,536. This amount plus the previously authorized
11 \$90,863 brings the total amount of rate case expenses
12 for this entire proceeding to \$229,399. Related
13 documentation is attached to Exhibit ____ (LC-1).

14 Q. Can you briefly describe the major cost components
15 included in your rate case expense exhibit?

16 A. Yes, I can. As in most of FCWC's recent rate cases
17 involving hearings, legal expenses have always been
18 the largest component. The next three levels of rate
19 case expenses have included: outside professional
20 consulting services (engineering and/or rates); my
21 services which have included rate case administration
22 and preparing MFRs, testimony, and exhibits; and
23 Avatar Utility Services Inc. (AUSI) which has provided
24 for customer notice labeling and mailing, maintaining
25 customer records, and maintaining duplicate billing

1 registers during periods of interim rates or rates
2 subject to refund, as has been the situation in this
3 extended proceeding since December 13, 1995.

4 Q. What is the purpose of this duplicate billing
5 register?

6 A. First, it is the only record of each customer's bill
7 calculated at the previously authorized, non-interim,
8 rate structure. It is a record of active customers
9 by class at that time, their meter size, and their
10 consumption. Second, this register is utilized to
11 tabulate, by class, revenues generated using the prior
12 rates. These amounts are currently being used on
13 FCWC's North Ft. Myers monthly reports to the PSC
14 pursuant to order number PSC-96-0038-FOF-SU (1/10/96),
15 since January 1996. These reports are required to
16 show the amount of revenue billed each month and
17 inception-to-date using interim rates, prior rates,
18 and the difference.

19 Q. Has the PSC previously allowed FCWC to recover the
20 duplicate register costs as a rate case expense?

21 A. Yes. Throughout the 1990's this expense has been
22 accepted as a legitimate rate case expense when
23 interim rates have been implemented. Specifically, in
24 this current Docket No. 950387-SU, the PSC issued
25 order no. PSC-96-1133-FOF-SU (9/10/96), which

1 identified AUSI rate case expenses of \$18,358 on page
2 32. \$6,144 of these costs (\$1,024 x 6 months) were
3 related to maintaining a duplicate billing register
4 for six months. Unfortunately, this rate case will
5 incur these costs for three years, while in other rate
6 proceedings these costs were incurred for only a few
7 months. From September 1996 through August 1998
8 these costs have accumulated to \$20,521. From
9 September 1998 through April 1999 an estimated
10 additional \$9,700 will be incurred for duplicate
11 billing registers and customer notice mailings.

12 Q. Do you have any additional comments regarding rate
13 case expenses for this rate proceeding?

14 A. Yes. FCWC will probably be filing an updated rate
15 case expense exhibit prior to the hearing in order to
16 provide more current actual rate case expenses.

17 Q. Does that conclude your testimony?

18 A. Yes, it does.

EXHIBITS

FLORIDA CITIES WATER COMPANY

Division: North Fl. Myers Docket No: 950387-SU
Operations: Wastewater Test Year: 12/31/95
Account No. 110011-18600.011

RATE CASE EXPENSES
(Non-Legal Appellate Costs through Remand Proceeding w/Hearing)

ACTUAL

MONTH /YEAR	MAIL, PRINTING SUPPLIES, & MISC.	FCWC [Rate Dept.]	AVATAR UTILITY SERVICES (AUSI)	AVATAR UTILITIES	LEGAL (Gatlin)	ENGINEERING CONSULTANT (B & V)	T & E	FILING FEE	TOTAL
Previously Authorized per PSC-96-1133-FOF-SU (9/10/96).....									
	\$4,478.58	\$15,262.63	\$18,358.27 *	\$840.00	\$41,511.69	\$5,000.00	\$911.86	\$4,500.00	\$90,863.03
Beginning of Appeal Process...									
SEP 1996	0.00	747.32	731.71 *x	0.00	N/A	0.00	0.00	0.00	1,479.03
OCT	0.00	0.00	814.85 *	0.00	N/A	0.00	0.00	0.00	814.85
NOV	0.00	0.00	746.30 *	0.00	N/A	0.00	0.00	0.00	746.30
DEC	0.00	0.00	757.78 *	0.00	N/A	0.00	0.00	0.00	757.78
JAN 1997	0.00	0.00	766.64 *	0.00	N/A	0.00	0.00	0.00	766.64
FEB	0.00	0.00	772.38 *	0.00	N/A	0.00	0.00	0.00	772.38
MAR	0.00	254.55	778.45 *	0.00	N/A	0.00	0.00	0.00	1,033.00
APR	0.00	0.00	816.05 *y	0.00	N/A	0.00	0.00	0.00	816.05
MAY	0.00	0.00	825.85 *	0.00	N/A	0.00	0.00	0.00	825.85
JUN	0.00	0.00	825.85 *	0.00	N/A	0.00	0.00	0.00	825.85
JUL	0.00	0.00	844.61 *	0.00	N/A	0.00	0.00	0.00	844.61
AUG	0.00	0.00	856.11 *	0.00	N/A	0.00	0.00	0.00	856.11
SEP	0.00	0.00	864.72 *	0.00	N/A	0.00	0.00	0.00	864.72
OCT	0.00	0.00	872.33 *	0.00	N/A	0.00	0.00	0.00	872.33
NOV	0.00	0.00	872.33 *	0.00	N/A	0.00	0.00	0.00	872.33
DEC	0.00	0.00	887.71 *	0.00	N/A	0.00	0.00	0.00	887.71
JAN 1998	0.00	0.00	895.99 *	0.00	N/A	0.00	0.00	0.00	895.99
FEB	0.00	0.00	902.07 *	0.00	N/A	0.00	0.00	0.00	902.07
Beginning of Remand Proceeding.....									
MAR 1998	0.00	0.00	909.68 *	0.00	1,807.13	0.00	0.00	0.00	2,716.81
APR	0.00	0.00	937.71 *z	0.00	8,117.34	0.00	0.00	0.00	9,055.05
MAY	0.00	0.00	947.22 *	0.00	10,438.03	0.00	0.00	0.00	11,385.25
JUN	0.00	0.00	955.70 *	0.00	7,664.28	0.00	0.00	0.00	8,619.98
JUL	0.00	211.29	966.25 *	0.00	620.00	0.00	0.00	0.00	1,797.54
AUG 1998	0.00	0.00	973.00 *	0.00	2,674.55	0.00	0.00	0.00	3,647.55
SUBTOTAL	0.00	1,213.16	20,521.29	0.00	31,321.33	0.00	0.00	0.00	53,055.78
ESTIMATED									
SEP 1998	0.00	70.71	950.00 *a	0.00	30.00 c.	0.00	0.00	0.00	1,050.71
OCT	0.00	141.42 b	950.00 *	0.00	5,000.00	1,000.00	0.00	0.00	7,091.42
NOV	350.00 a.	424.25	2,000.00 *	0.00	10,000.00	2,000.00	0.00	0.00	14,774.25
DEC	0.00	777.79	950.00 *	0.00	10,000.00 b	4,000.00	1,000.00	0.00	16,727.79
JAN 1999	0.00	141.42	950.00 *a	0.00	20,000.00 b	0.00	0.00	0.00	21,091.42
FEB	0.00	212.12	950.00 *	0.00	10,000.00	0.00	0.00	0.00	11,162.12
MAR	0.00	141.42	950.00 *	0.00	5,000.00	0.00	0.00	0.00	6,091.42
APR	350.00 a.	141.42	2,000.00 *	0.00	5,000.00	0.00	0.00	0.00	7,491.42
MAY	0.00	0.00	0.00 *	0.00	0.00	0.00	0.00	0.00	0.00
JUN	0.00	0.00	0.00 *	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	700.00	2,050.54	9,700.00	0.00	65,030.00	7,000.00	1,000.00	0.00	85,480.54
TOTAL 2nd Phase	\$700.00	\$3,263.70	\$30,221.29	\$0.00	\$96,351.33	\$7,000.00	\$1,000.00	\$0.00	\$138,536.32
TOTAL Proceeding	\$5,178.58	\$18,526.33	\$48,579.56	\$840.00	\$137,863.02	\$12,000.00	\$1,911.86	\$4,500.00	\$229,399.35

* Duplicate Billing Registers for Interim Rates, Subject to Refund.

a. Customer Notice/Mailing (Hearing & Final Rates)

b. Pre-Hearing & Hearing related expenses

c. Actual through 9/16/98.

x. AUSI rates:

\$0.164 / Record + \$150.000 / rate case

y. AUSI rate increase to:

\$0.169 / Record + \$158.979 / rate case

z. AUSI rate increase (2%) to:

\$0.173 / Record + \$162.318 / rate case

Amortized over 4 years	
ANNUAL EXPENSE:	\$57,349.84

FLORIDA CITIES WATER COMPANY

Division: North Ft. Myers Docket No: 950387-SU
Operations: Wastewater Test Year: 12/31/95
Account No. 110011-18600.011

RATE CASE EXPENSES

(Non-Legal Appellate Costs through Remand Proceeding w/Hearing)

REMAINING ESTIMATED RATE CASE EXPENSES

MONTH/YEAR	FCWC [Rate Dept.] Hours	x	RATE (\$/Hour) \$35.35	=	Total Billed	Notes	Comments
SEP 1998	2		35.35		70.71	1.	
OCT	4		35.35		141.42	2.	
NOV	12		35.35		424.25	3.	
DEC	22		35.35		777.79	4.	
JAN 1999	4		35.35		141.42	5.	
FEB	6		35.35		212.12	6.	
MAR	4		35.35		141.42	7.	
APR	4		35.35		141.42	8.	
MAY	0		35.35		0.00		
JUN	0		35.35		0.00		
TOTALS	58				\$2,050.54		

1. SEP 1998 Telephone conferences and correspondence with Legal Consultant.
Prepare Direct Testimony.
Review other Direct Testimony.
2. OCT Telephone conferences and correspondence with Legal Consultant.
Review Intervenor & PSC Staff Testimony.
3. NOV Telephone conferences and correspondence with Legal Consultant.
Prepare & Distribute Rebuttal Testimony.
Review Prehearing Statements.
Prepare & Distribute Hearing Notice.
Preparation for Hearing
4. DEC Telephone conferences and correspondence with Legal Consultant.
Preparation for Hearing & attend Hearing.
Review transcripts & draft brief.
5. JAN 1999 Telephone conferences and correspondence with Legal Consultant.
Review transcripts & all partys' briefs.
6. FEB Telephone conferences and correspondence with Legal Consultant.
Review PSC Staff Recommendation.
Prepare & file Final Rates Notice & Tariffs.
7. MAR Telephone conferences and correspondence with Legal Consultant.
Review PSC Final Order.
8. APR Distribute Final Rates Notice and Tariffs.
Prepare & file Final Rate Case Expense Exhibit

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 TALLAHASSEE, FLORIDA 32301

TELEPHONE: (850) 681-9027
 FAX: (850) 224-2032

E-MAIL: KGC@RUDEN.COM

MEMORANDUM

To: Larry Coel

From: Kathryn G.W. Cowdery *KGC*

Re: Docket No. 950387-SU (Remand)
 Application of Florida Cities Water Company - North Ft.
 Myers Division - for increased wastewater rates in Lee
 County.

Date: September 17, 1998

This memorandum contains this firm's estimate of legal expenses for the remainder of the rate case remand in Docket No. 950387-SU.

Estimated Legal

October 1998	\$ 5,000
November 1998	10,000
December 1998	10,000
January 1999	20,000
February 1999	10,000
March 1999	5,000
April 1999	5,000

October (September billing) (includes preparation and filing of testimony and exhibits; settlement meetings and discussions);

November (October billing) (includes reviewing Staff testimony and Intervenor testimony, preparation of rebuttal testimony and exhibits);

Memorandum to Larry Coel
September 17, 1998
Page 2

December (November billing) (includes preparation for hearing; preparation and filing of prehearing statement; review other parties' prehearing statements; preparation for and attendance at prehearing conference);

January (December billing) (includes preparation and attendance at hearing; preparation and filing of late-filed exhibits, preparation of brief, travel and court reporter costs);

February (January billing) (includes preparation and filing of brief, review other parties' briefs; review Staff recommendation);

March (February billing) (includes agenda conference, review Order).

Note: for each month, the estimate for legal fees includes possible time spent reviewing filings, phone calls and conferences with client, witnesses, and other parties. Additionally, costs are included in the estimate (telephone, postage, copy cost, mailings, transcripts).

09200

Account Ledger Inquiry

From Date/Period 01/01/98
Thru Date/Period 08/31/98
Ledger Type . . . AA
Subledger . . . *

Account 110011.18600 .011
Deferred Rate Case Exp
Skip to Doc/Type . . .
Y-T-D Period End . . . 14,188.14-
Cumul Period End . . . 93,301.23

Less: DoAM
Add: Fees
Credit

Q	DT	Document	Date	Explanation	Check #	Debit	Credit	P
	J6	209	01/31/98	FCWC-AUSI Invoice		895.99		P
	J6	209	02/28/98	FCWC-AUSI Invoice		1,146.57		P
	PV	2724	02/28/98	Gatlin, Schiefelbe	139426	382.50	-382.50 = 0	P
	J6	209	03/31/98	FCWC-AUSI Invoice		909.68		P
	PV	3603	03/31/98	Gatlin, Schiefelbe	139939	2,714.98		P
	J6	209	04/30/98	FCWC-AUSI Invoice		937.71		P
	PV	5108	04/30/98	Gatlin, Schiefelbe	140952	11,234.84	-3117.50 = 8117.34	P
	J6	209	05/31/98	FCWC-AUSI Invoice		947.22		P
	PV	7448	05/31/98	Gatlin, Schiefelbe		1,122.00	DoMH	P
	PV	7447	05/31/98	Management & Regul		1,867.50	DoMH	P
	PV	6450	05/31/98	Gatlin, Schiefelbe	141164	16,325.51	-5887.48 = 10438.03	P
	J6	209	06/30/98	FCWC-AUSI Invoice		955.70		P
	PV	8212	06/30/98	Gatlin, Schiefelbe	142502	15,053.58	-7389.30 = 7664.28	P
	T2	3546	07/10/98	Payroll Labor Dist		101.74		P
	T2	3549	07/25/98	Payroll Labor Dist		50.87		P
	J7	661	07/31/98	FCWC-Cashbook Entr			211.29 check from PSC	P
	J2	593	07/31/98	FCWC-Payroll Overh		58.68	74,648.14-	P
	J6	209	07/31/98	FCWC-AUSI Invoice		966.25		P
	PV	10060	07/31/98	Gatlin, Schiefelbe		16,250.00		P
	PV	9466	07/31/98	Gatlin, Schiefelbe	143106	800.00	-180 = 620.00	P
	J6	1381	08/31/98	Reclass CK#143636			16,250.00	P
	J6	209	08/31/98	FCWC-AUSI Invoice		973.00		P
	PV	11024	08/31/98	Gatlin, Schiefelbe	144158	3,015.68	-341.13 = 2674.55	P
						76,710.00	90,898.14-	

Ledger Total 14,188.14-
Unposted Total

Opt: 1/2=Orig Entry 5=Details F21=Prt Ledg F17=Top F18=Totals F24=More

RECEIVED
SEP 08 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

RECEIVED
SEP 14 1998

TELEPHONE (850) 385-9996
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

GENERAL OFFICE

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

September 10, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowderly, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 7/26/98 - 8/31/98

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY EXTENSION /10030.23308/110021.73308	\$75.00 <i>VDY</i>
3.	RE: DOJ COST RECOVERY /11001.18600.010	\$25,311.85 <i>SA-MA MM</i>
25.	RE: FIESTA VILLAGE /110013.73308	\$87.50 <i>MM</i>
26.	RE: GENERAL/MISCELLANEOUS /1024200.105	\$12.45 <i>MA</i>
28.	RE: LEE COUNTY OVERTURNINGS /110013.73308	\$175.00 <i>MM</i>
29.	RE: <u>NFM RATE CASE PSC DKT. #950387-SU</u> <u>REMAND REOPEN RECORD</u> /110011.18600.011	<u>\$30.00</u> <i>MA/LC</i>
30.	RE: NFM RECOVERY OF ATTORNEY FEES	\$68.93 <i>MA</i>
32.	RE: PAR ONE V FCWC /110021.73308	\$3,738.15 <i>MA</i>
TOTAL AMOUNT DUE		<u>\$29,438.88</u> <i>js</i>

Please Pay This Amount: \$29,438.88

RECEIVED
SEP 08 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.

Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE (850) 385-9996
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

September 10, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 7/26/98 - 8/31/98

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-SU
REMAND REOPEN RECORD

08/03/98	KWC	0.20	Prepare Cummings draft testimony.	\$30.00
Total Legal Services				\$30.00
(KGWC .20 hr. @ \$150.00)				
TOTAL AMOUNT DUE THIS STATEMENT				\$30.00

xl

CHECK NO. 144158
CHECK DATE 08/20/98

144158

DA CITIES WATER COMPANY

NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIBLES	AMOUNT PAID
080198		LEGAL SERVICES	23,181.94		23,181.94
			23,181.94		23,181.94

DETACH STATEMENT BEFORE DEPOSITING

DA CITIES WATER COMPANY

4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone (941) 925-3088

NationsBank

NationsBank N.A.
Asheville, North Carolina
Member Federal Deposit Insurance Corporation

CHECK NO. 144158

66-798
531

DATE	AMOUNT
08/20/98	*****23,181.94

19334

VOID AFTER 90 DAYS

THREE THOUSAND ONE HUNDRED EIGHTY ONE AND 94/100 *****

ORDER OF:

GATLIN, SCHIEFELBEIN & COMERY
3301 THOMASVILLE RD
SUITE 300
TALLAHASSEE FL

32312

REDACTED

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

INVOICE ATTACHMENT FORM

Vendor # 110- 19334	FCWC	Invoice # 83	Date Received:
Invoice Date(s) 8-3		Due Date 8-3	Division:
Spread-Ct.		Invoice Total 23181.94	General Office:
Description 1-24 Positions Legal Fees			
Description 2-21 Positions			
Special Instructions:			
Detail Account		Amount	
1	110012.63308	15.00	
2	110013.73308	463.00	PAYABLE TO:
3	110001.18600.010	18775.76	
4	130.24200.105	336.25	Requested By _____ Date _____
5	110.24200.105	336.25	Invoice Addition Checked _____
6	110011.18600.011	3015.68 (X)	Verified to P.O. # _____
7	110021.73308	240.00	Verified Receipt of Goods/Services _____
8			Approved By _____ Date _____
9		18775.76	Requested By _____ Date _____
10		3015.68	Sam
11	ATT- Fees	<341.13>	
12		2674.55	Audit #
13			110
14			
Invoice(s) Total:			

COUNTY 110013.73308

20
21.

RECEIVED
AUG 05 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & CO
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

TELEPHONE
E-MAIL:

OF COUNSEL
THOMAS F. WOODS

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

August 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 6/26/98 - 7/25/98

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: ALICO INTERNATIONAL TRADE CENTER <i>110012.63308/110013.73308</i>	\$30.00 MA
3.	RE: DOJ COST RECOVERY <i>110001.18600.010</i>	\$18,775.76 LL
14.	RE: GENERAL/MISCELLANEOUS <i>110.24200.105 7548.76</i>	\$672.50 LL
15.	RE: LEE COUNTY OVERTIME <i>130.24200.105 9123.74</i>	\$347.50
16.	RE: NFM RATE CASE PSC DKT. #950387-SU <i>110013.73308</i>	\$2,674.55 LL
	REMAND REOPEN RECORD <i>110011.18600.011</i>	\$341.13
19.	RE: NFM RECOVERY OF ATTORNEY FEES	\$240.00 MA
20.	RE: PAR ONE V FCWC <i>110021.73308</i>	\$100.50 MA
21.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY) <i>110013.73308</i>	\$100.50 MA
TOTAL AMOUNT DUE		\$23,181.94

Please Pay This Amount: \$23,181.94

RECEIVED
AUG 14 1998
GENERAL OFFICE

J. Schiefelbein
8-12-98

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AUG 05 1998
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GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE
TELETYPE
E-MAIL: B

Florida Cities Water Company
4837 Swift Rd., Suite 100
Sarasota, FL 34231

August 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 6/26/98 - 7/25/98

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-SU
REMAND REOPEN RECORD

06/26/98	WLS	0.20	Telephone conference with H. McLean.	\$30.00
06/29/98	KWC	0.20	Review Motion for Continuance.	\$30.00
06/29/98	WLS	0.40	Research; telephone conference with R. Vandiver regarding recovery of DOAH fees and costs in remand proceedings.	\$60.00
06/29/98	BKG	1.50	Research; draft Motion to Continue.	\$262.50
06/29/98	BKG	0.20	Telephone conference with H. McClean.	\$35.00
06/29/98	BKG	0.20	Telephone conference with H. McClean.	\$35.00
06/30/98	WLS	0.30	Conferences with R. Vandiver, R. Jaeger at PSC; research.	\$45.00
06/30/98	BKG	0.20	Telephone conference with H. McClean.	\$35.00
07/01/98	KWC	3.00	Review testimony of Tom Cummings.	\$450.00
07/01/98	BKG	1.00	Review rate case documents.	\$175.00
07/01/98	BKG	0.50	Telephone conference with G. Allen and D. Getman.	\$87.50
07/02/98	KWC	4.30	Prepare memo to M. Acosta regarding issues to be addressed in testimony; review draft testimony of Tom Cummings; telephone conference with T. Cummings; prepare legal fee estimate.	\$645.00
07/02/98	BKG	1.30	Review and draft rate case documents.	\$227.50

Florida Cities Water Company

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-89
REMAND REOPEN RECORD

07/03/98	KWC	2.00	Prepare estimate of legal rate case expenses; prepare testimony coverage memo.	\$300.00
07/06/98	KWC	0.30	Prepare and mail memo to M. Acosta on testimony issues.	\$45.00
07/06/98	BKG	0.50	Research; telephone conference with M. Murphy.	\$87.50
07/08/98	KWC	0.50	Prepare memos to L. Coel regarding estimated legal expenses; research.	\$75.00
07/16/98	KWC	0.20	Telephone conference with L. Coel regarding legal expenses for remand; finalize and send memo regarding same.	\$30.00
Total Legal Services				\$2,655.00
(BKG 5.40 hrs. @ \$175.00; KGWC 10.50 hrs. @ \$150.00; WLS .90 hr. @ \$150.00)				

--- Costs Advanced ---

07/14/98			Kinkos, copy of Index to Appendix for Petition for Review of Non-Final Agency Action ... (copy made 6/5/98)	\$19.55
Total Costs Advanced				\$19.55
TOTAL AMOUNT DUE THIS STATEMENT				\$2,674.55

2 ✓

kinko's

The new way to office:

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

INVOICE#: 220300093232

Please remit payment to:

Kinko's Customer
Administrative Services

P.O. Box 105522
Atlanta, GA 30348-5522

Questions? Please call:

1-800-488-3705

Extension: 3954
Pam Ward

Receipt # : 371905 Reg: 3 Page: 1
Customer #: 0000297449 0000
Customer : GATLIN SCHIEFELBEIN & COWDERY
Auth. User: GATLIN SCHIEFELBEIN & COWDERY
Reference :
FCWC- NF MAPPEAL

Date: 08/08/98 1:51 PM Co-Worker: 72
Qty Price Disc. Amount

FS	S/S	FT	Prc	White, Ltr.	Legal	3H
211#			0.07		0.00	14.77 T
						BIND SPIRAL SPECIAL PRICE
			1#	2.50	0.00	2.50 T
						BIND SPIRAL REBIND
			1#	1.00	0.00	1.00 T

SUBTOTAL	18.27
TAX	1.28
TOTAL	19.55

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Kinko's - The copy center (904) 668-5679
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TALLAHASSEE FL 32312

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page 18

Mappeal

fcwc/nfm Ramon

CHECK NO. - 143106
CHECK DATE - 07/09/98

143106

FLORIDA CITIES WATER COMPANY

MOICE NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIONS	AMOUNT PAID
07/1/98	070198	LEGAL SERVICES	12,177.84		12,177.84
			12,177.84		12,177.84

DETACH STATEMENT BEFORE DEPOSITING

FLORIDA CITIES WATER COMPANY
4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone (941) 925-3088

NationsBank
NationsBank N.A.
Asheville, North Carolina
Member Federal Deposit Insurance Corporation

CHECK NO. **143106**
00143106

DATE	AMOUNT
07/09/98	*****12,177.84

19334

PAY

TWELVE THOUSAND ONE HUNDRED SEVENTY SEVEN AND 84/100 *****

VOID AFTER 90 DAYS

TO THE ORDER OF:

GATLIN, SCHIEFELBEIN & COWDERY
3301 THOMASVILLE RD
SUITE 300
TALLAHASSEE FL

32312

REDACTED

NON-NEGOTIABLE
AUTHORIZED SIGNATURES

INVOICE ATTACHMENT FORM

Vendor # 110- 19334	FCWC	Invoice #(s) 7-1	Date Received:
Invoice Date(s) 7-1		Due Date 7-10	Division:
Spread-Ct.		Invoice Total 12177.84	General Office:
Description 1-24 Positions L.S.			Special Instructions:
Description 2-21 Positions			
Detail Account		Amount	PAYABLE TO: Requested By _____ Date _____ Invoice Addition Checked _____ Verified to P.O. # _____ Verified Receipt of Goods/Services _____ Approved By _____ Date _____ Requested By _____ Date _____ _____ Audit # 9466
1 110001.18600.010		10042.84	
2 110001.18600.011		800.00 (X)	
3 013.78308		992.50	
4 300.16200.135		297.50	
5 110021.13358		45.00	
6			
7			
8			
9		(X) 810 (180)	
10		620	
11		_____	
12			
13			
14			
Invoice(s) Total:			

RECEIVED
JUL 06 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN &
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TEL:
E-MAIL:

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JUL 06 1998
GENERAL OFFICE

July 1, 1998

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 5/26/98 - 6/25/98

RECAP

Page Current

2.	RE: DOJ COST RECOVERY	110001.18600.010	\$10,042.84
10.	RE: NFM RATE CASE PSC DKT. #950387-SU REMAND REOPEN RECORD	110011.18600.011	\$187.50
12.	RE: NFM RECOVERY OF ATTORNEY FEES		\$180.00
13.	RE: NFM INTERLOCUTORY APPEAL		\$432.50
14.	RE: LEE COUNTY OVERTURNINGS	110013.73308	\$827.50
15.	RE: OCALA SPRINGS, MARION COUNTY CERTIFICIATE		\$297.50
16.	RE: PAR ONE V FCWC	110021.73308	\$45.00
17.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY)	110013.73308	\$165.00
TOTAL AMOUNT DUE			\$12,177.84

620.00

Please Pay This Amount: \$12,177.84

[Signature]
7-7-98

RECEIVED
886: 8/1/98

RECEIVED
JUL 06 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN &
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TEL: 904-224-1111
E-MAIL: kcg@schiefelbein.com

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

July 1, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 5/26/98 - 6/25/98

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-SU
REMAND REOPEN RECORD

05/27/98	WLS	0.20	Review and transmit Second Amended Order Establishing Procedure.	\$30.00
06/23/98	BKG	0.20	Telephone conference with R. Jaeger.	\$35.00
06/24/98	BKG	0.40	Telephone conference with M. Acosta.	\$70.00
06/24/98	BKG	0.20	Telephone conference with M. Murphy.	\$35.00

Total Legal Services				\$170.00

(BKG .80 hr. @ \$175.00; WLS .20 hr. @ \$150.00)

--- Costs Advanced ---

06/19/98	Jane Faurot Transcription Service, transcript, 5/12/98 Agenda Conference.	\$17.50

Total Costs Advanced		\$17.50

TOTAL AMOUNT DUE THIS STATEMENT. \$187.50 *LC*

I N V O I C E

JANE FAUROT TRANSCRIPTION S
P.O. BOX 10751
TALLAHASSEE, FLORIDA 32302
(850) 561-5598

DATE: May 22, 1998
INVOICE: G05268
SS#: 264-94-2063

Gatlin Schiefelbein & Cowdery
3301 Thomasville Road, Suite 3
Tallahassee, Florida 32312

Agenda Conference: May 12, 1998

Appearance Fee:	\$ no charge
Item No. 29, Docket No. 950387-SU	
7 pages at 2.50 per page	17.50
TOTAL	\$ 17.50

THANK YOU

Gatlin Schiefelbein & Cowdery / 7/7/98 Appeal

JUL 06 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN &
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TEL.
E-MAIL

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

July 1, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 5/26/98 - 6/25/98

RE: NORTH FORT MYERS INTERLOCUTORY APPEAL

05/26/98	WLS	0.75	Research; review documents obtained from Supreme Court regarding Citizens v Beard.	\$112.50
06/03/98	WLS	0.50	Telephone conferences with R. Jaeger; review revised CASR; transmit Order.	\$75.00
06/16/98	WLS	0.30	Conference with R. Vandiver at PSC; research.	\$45.00
06/17/98	BKG	0.50	Review security on stay.	\$87.50
06/18/98	WLS	0.75	Review court orders denying petitions and motions; legal research (caselaw).	\$112.50

Total Legal Services \$432.50

(BKG .50 hr. @ \$175.00; WLS 2.30 hrs. @ \$150.00)

TOTAL AMOUNT DUE THIS STATEMENT \$432.50

CHECK NO. - 142502
CHECK DATE - 06/18/98

142502

TALLAHASSEE FLORIDA CITIES WATER COMPANY

LINE NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIONS	AMOUNT PAID
198	060398	LEGAL SERVICES	28,775.63		28,775.63
			28,775.63		28,775.63

DETACH STATEMENT BEFORE DEPOSITING

TALLAHASSEE FLORIDA CITIES WATER COMPANY
4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone (941) 925-3088

NationsBank
NationsBank N.A.
Asheville, North Carolina
Member Federal Deposit Insurance Corporation

CHECK NO. **142502**
00142502

66-798
531

19334

DATE	AMOUNT
06/18/98	*****28,775.63

VOID AFTER 90 DAYS

AMOUNT IN WORDS: EIGHT THOUSAND SEVEN HUNDRED SEVENTY FIVE AND 63/100 *****

IN THE ORDER OF:

GATLIN, SCHIEFELBEIN & CONROY
3301 THOMASVILLE RD
SUITE 300
TALLAHASSEE

32312

REDACTED

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

INVOICE ATTACHMENT FORM

Vendor # 110- 19334 <small>FCWC</small>	Invoice #(s) 6-3	Date Received																																
Invoice Date(s) 6-3	Due Date 6-10	Division																																
Spread-Ct.	Invoice Total 28715.63	General Office:																																
Description 1-24 Positions <i>Legal Fees</i>		RECEIVED JUN 11 1996 GENERAL OFFICE																																
Description 2-21 Positions																																		
Special Instructions:																																		
<table border="1"> <thead> <tr> <th>Detail Account</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1 110012.63308</td> <td>60.00</td> </tr> <tr> <td>2 110013.73308</td> <td>475.00</td> </tr> <tr> <td>3 110001.8606010</td> <td>10,105.93</td> </tr> <tr> <td>4 110011.8606011</td> <td>15,053.58</td> </tr> <tr> <td>5 110021.73308</td> <td>2941.12</td> </tr> <tr> <td>6 110050.63308</td> <td>87.50</td> </tr> <tr> <td>7 110051.73308</td> <td>52.50</td> </tr> <tr> <td>8</td> <td></td> </tr> <tr> <td>9</td> <td></td> </tr> <tr> <td>10</td> <td>15,053.58</td> </tr> <tr> <td>11</td> <td>(7389.30) <small>DOAH</small></td> </tr> <tr> <td></td> <td><u>7664.28</u></td> </tr> <tr> <td>12</td> <td></td> </tr> <tr> <td>13</td> <td></td> </tr> <tr> <td>14</td> <td></td> </tr> </tbody> </table>		Detail Account	Amount	1 110012.63308	60.00	2 110013.73308	475.00	3 110001.8606010	10,105.93	4 110011.8606011	15,053.58	5 110021.73308	2941.12	6 110050.63308	87.50	7 110051.73308	52.50	8		9		10	15,053.58	11	(7389.30) <small>DOAH</small>		<u>7664.28</u>	12		13		14		PAYABLE TO:
Detail Account	Amount																																	
1 110012.63308	60.00																																	
2 110013.73308	475.00																																	
3 110001.8606010	10,105.93																																	
4 110011.8606011	15,053.58																																	
5 110021.73308	2941.12																																	
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	<u>7664.28</u>																																	
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Requested By		Date																																
Invoice Addition Checked																																		
Verified to P.O. #																																		
Verified Receipt of Goods/Services																																		
Approved By		Date																																
Requested By		Date																																
Less: 15,053.58 (7389.30) <small>DOAH</small> <u>7664.28</u>		<i>Law</i>																																
Audit #		<i>8212</i>																																

Invoice(s) Total:

WISCONSIN FIRE REFUND 110050 / 3908 \$87.50 M/M/LC

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GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
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TELEPHONE (850) 385-9996
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

OF COUNSEL
THOMAS F. WOODS

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

June 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 4/26/98 - 5/25/98

RECAP

<u>Page</u>		<u>Current</u>
	110012.63308 / 110013.73308	
2.	RE: ALICO INTERNATIONAL TRADE CENTER	\$120.00 ✓ MA
3.	RE: DOJ COST RECOVERY	11001.18600.010 \$10,105.93 ✓
6.	RE: FIESTA VILLAGE	110013.73308 → \$385.00 MM
7.	RE: NFM RATE CASE PSC DKT. #950387-SU	\$39.50
	REMAND REOPEN RECORD	110011.18600.011 →
9. X	RE: NFM RECOVERY OF ATTORNEY FEES	110011.18600.011 → \$7,389.30 76642
12.	RE: NFM INTERLOCUTORY APPEAL	110011.18600.011 → \$7,624.78
17.	RE: PAR ONE V FCWC	110021.73308 → \$2,941.12
18.	RE: SARASOTA FIRE REFUND	110050.63308 → \$87.50
19.	RE: SARASOTA FRANCHISE EXTENSION	110051.73308 → \$52.50
20.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY)	110013.73308 → \$30.00
TOTAL AMOUNT DUE		\$28,775.63

Please Pay This Amount: \$28,775.63

[Signature]
6/9/98

RECEIVED
JUN 11 1998
GENERAL OFFICE

RECEIVED
JUN 05 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law
3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELE
TELECO
E-MAIL: bkg

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

June 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 4/26/98 - 5/25/98

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-SU
REMAND REOPEN RECORD

--- Costs Advanced ---

05/19/98	Federal Express, express packages	\$39.50
Total Costs Advanced		\$39.50
TOTAL AMOUNT DUE THIS STATEMENT		\$39.50



Payment Type Detail

Shipped off: Apr 20, 1998

Payor: Shipper

Reference: FCWC-RATE REMAND

Distance Based Pricing, Region 3

Airbill 802826170017
 Service Type FedEx Priority Overnight
 Package Type FedEx Pak
 Region 3
 Pieces 1
 Weight 1.0 lbs
 Delivered Apr 21, 1998 10:17
 Service
 Area Code A1
 Signed by V.HATOS

Sender
 B KENNETH GATLIN
 GATLIN SCHIEFELBEIN COWDERY
 3301 THOMASVILLE RD STE 300
 TALLAHASSEE FL 32312-2946 US

Recipient
 MR TOM CUMMINGS P E
 BLACK & VEATCH
 200 S ORANGE AVENUE STE 500
 ORLANDO FL 32801 US

Transportation Charges

Total Transportation Charges

USD \$

17.50

FedEx Internal Use: 011128434/01588/_

Shipped off: Apr 21, 1998

Payor: Shipper

Reference: FCWC-NFM-REMAND

Distance Based Pricing, Region 3

Airbill 802826169995
 Service Type FedEx Priority Overnight
 Package Type FedEx Box
 Region 3
 Pieces 1
 Weight 5.0 lbs
 Delivered Apr 22, 1998 09:13
 Service
 Area Code AA
 Signed by LWOLFF

Sender
 B KENNETH GATLIN
 GATLIN SCHIEFELBEIN COWDERY
 3301 THOMASVILLE RD STE 300
 TALLAHASSEE FL 32312-2946 US

Recipient
 GERALD ALLEN PRESIDENT
 FLORIDA CITIES WATER COMPANY
 4837 SWIFT RD STE 100
 SARASOTA FL 34231 US

Transportation Charges

Total Transportation Charges

USD \$

22.00

22.00

FedEx Internal Use: 011289342/01588/_

39.50

FCWC/NFM Rate Remand

RECEIVED
JUN 05 1998

GENERAL SERVICE

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TEL
E-MAIL

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

June 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 4/26/98 - 5/25/98

RE: NORTH FORT MYERS INTERLOCUTORY APPEAL

04/28/98	WLS	0.20	Review letter from K. Hoffman.	\$30.00
04/29/98	WLS	2.00	Edit draft petition.	\$300.00
04/30/98	WLS	3.25	Edit draft petition; legal research; telephone conferences with K. Hoffman.	\$487.50
04/30/98	WLS	2.00	Legal research on Westlaw.	\$300.00
05/01/98	WLS	5.00	Legal research; finalize revised draft Petition; assemble Appendix.	\$750.00
05/01/98	KWC	0.50	Review draft Petition for Interlocutory Appeal.	\$75.00
05/04/98	BKG	0.70	Review Staff Recommendation on Motion to Stay.	\$122.50
05/05/98	KWC	0.65	Read Staff Recommendation of Amended Motion to Stay; research regarding interlocutory appeal.	\$97.50
05/06/98	WLS	1.60	Research.	\$240.00
05/07/98	WLS	2.00	Legal research.	\$300.00
05/08/98	WLS	5.20	Edit draft petition, index, request for oral argument; telephone conference with K. Hoffman.	\$780.00
05/10/98	WLS	0.50	Edit and proofread.	\$75.00
05/11/98	WLS	5.50	Edit and proof petition; cite check.	\$825.00
05/11/98	BKG	1.00	Review documents.	\$175.00
05/11/98	WLS	1.00	Review draft FWA Request for Notice, Amicus Petition; assemble appendix.	\$150.00

Florida Cities Water Company
 RE: NORTH FORT MYERS INTERLOCUTORY APPEAL, continued

1

05/12/98	BKG	4.00	Attend PSC Agenda Conference regarding Motion to Stay.	\$700.00
05/12/98	WLS	5.75	Finalize Petition, Appendix, Request for Oral Argument, and letter to Clerk; telephone conferences with K. Hoffman, G. Allen.	\$862.50
05/12/98	BKG	1.50	Review Petition.	\$262.50
05/12/98	KWC	0.60	Review Petition for Review.	\$90.00
05/13/98	WLS	0.25	Telephone conference with office of K. Hoffman; file Petition for Review etc, Request for Oral Argument, Appendix.	\$37.50
05/14/98	BKG	0.20	Telephone conference with M. Murphy.	\$35.00
05/15/98	WLS	1.50	Review correspondence and forms from First District Court; complete Docketing Statement; telephone conference with R. Melson, Division of Records and Reporting; prepare letter to Clerk of District Court and file Docketing Statement.	\$225.00
05/19/98	WLS	0.75	Review Florida Waterworks Association Motion for Leave to File Petition as Amicus Curiae, Request for Judicial Notice, and Amicus Curiae Petition.	\$112.50

Total Legal Services \$7,032.50

(BKG 7.40 hrs. @ \$175.00; KGWC 1.75 hrs. @ \$150.00; WLS 36.50 hrs. @ \$150.00)

--- Costs Advanced ---

05 17 98	Florida Public Service Commission, copies of documents.	\$17.60
05 22 98	Kinko's, copying and binding	\$60.68
05 22 98	Clerk, First District Court, Filing fee.	\$250.00
05 25 98	Photocopies (1320 pages @ \$.20 each) Petitions, Appendix, etc.	\$264.00

Total Costs Advanced \$592.28

TOTAL AMOUNT DUE THIS STATEMENT \$7,624.78

Florida Cities Water Company
 RE: NORTH FORT MYERS INTERLOCUTORY APPEAL, continued

05/12/98	BKG	4.00	Attend PSC Agenda Conference regarding Motion to Stay.	\$700.00
05/12/98	WLS	5.75	Finalize Petition, Appendix, Request for Oral Argument, and letter to Clerk; telephone conferences with K. Hoffman, G. Allen.	\$862.50
05/12/98	BKG	1.50	Review Petition.	\$262.50
05/12/98	KWC	0.60	Review Petition for Review.	\$90.00
05/13/98	WLS	0.25	Telephone conference with office of K. Hoffman; file Petition for Review etc, Request for Oral Argument, Appendix.	\$37.50
05/14/98	BKG	0.20	Telephone conference with M. Murphy.	\$35.00
05/15/98	WLS	1.50	Review correspondence and forms from First District Court; complete Docketing Statement; telephone conference with R. Melson, Division of Records and Reporting; prepare letter to Clerk of District Court and file Docketing Statement.	\$225.00
05/19/98	WLS	0.75	Review Florida Waterworks Association Motion for Leave to File Petition as Amicus Curiae, Request for Judicial Notice, and Amicus Curiae Petition.	\$112.50

Total Legal Services \$7,032.50

(BKG 7.40 hrs. @ \$175.00; KGW 1.75 hrs. @ \$150.00; WLS 36.50 hrs. @ \$150.00)

--- Costs Advanced ---

05/07/98	Florida Public Service Commission, copies of documents.	\$17.60
05/12/98	Kinko's, copying and binding	\$60.68
05/12/98	Clerk, First District Court, Filing fee.	\$250.00
05/25/98	Photocopies (1320 pages @ \$.20 each) Petitions, Appendix, etc.	\$264.00

Total Costs Advanced \$592.28

TOTAL AMOUNT DUE THIS STATEMENT \$7,624.78

kinko's

The new way to office

For the appropriate
Payment Processing Center
 please refer to map on reverse

Questions? Please call:

1-800-488-3705

1-800-488-3705
 1-800-488-3705
 1-800-488-3705
 1-800-488-3705

INVOICE

Official Bill of Sale
 Terms Net 30
 Price & Terms Subject to Below

Invoice # **500092683**

Receipt # **50005** Res: **3** Page: **1**

Customer # **0000297419-0003**

Customer Name **SEBASTIAN & CONDEY**

Address **1000**

Reference **EQM-INTERLOC**

Date: **05/12/98 2:34 PM** Co-Worker # **77**

Qty Price Disc Amount

Delivery Address

VLT

Co-worker's Initials

M. Maguire - Friedman

Signature

M. Maguire - Friedman

Print Name

FS S/S F1 Pro 8.5 x 11 Cardstock

100 @ 0.16 0.00 1.60 T

FS S/S F1 Pro White, LR Lasa

2138 @ 0.07 0.00 14.91 T

BIND CENTRAL SPECIAL

100 @ 3.56 0.00 356.00 T

AUX OTHER CORRELATING

528 @ 0.10 0.00 52.80 T

SUBTOTAL **\$6.71**

TAX **0.87**

TOTAL **\$7.58**

Thank you for choosing Kinko's
 Your Branch Office
 Kinko's - the copy center (850) 668-5679
 1410 MARKET STREET
 TALLAHASSEE, FL 32312

Visit the Kinko's Web Site at
<http://www.kinkos.com>

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

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

3475

Date: 5/6/98

To: Hatter

Date Paid 5-7-98

Amount Paid 17.60

Check # 8371

Check Cash

PSC Signature [Signature]

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

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	<p style="font-size: 1.2em;">Copies for Public Records Request CASE NO. 79,675</p>		17.60
		TOTAL	17.60

PSC/RAR-8 Rev. 11/94

7 cwc / Interlocutory Appeal

DISTRICT COURT OF APPEAL
 FIRST DISTRICT
 301 MARTIN LUTHER KING BLVD.
 TALLAHASSEE, FLORIDA 32399-1850

(850) 488-6151

 * RECEIPT *

RECEIPT NUMBER: R-980740

ISSUE DATE: 05/13/98

Form of Payment: CK
 (CK: Check, MO: Money Order,
 CA: Cash, CC: Cashiers Check)
 Check Number: 8377
 Drawer: Gatlin, Schiefelbein & Cowd

Name: Wayne Schiefelbein
 Firm: Gatlin Schiefelbein & Cowdery
 Address: 3301 Thomasville Road

City: Tallahassee State: FL
 Zip: 32312-

 Case Filing Fee Y
 Copy of Opinion 0.00
 Worthless Check 0.00
 Photocopies 0.00
 Video Conferencing 0.00
 TOTAL 250.00

Certification 0.00
 Verifying Transcript 0.00
 Postage Fee 0.00
 Miscellaneous 0.00

Case No.	Case Style	Amount/Invoice#
83-01833	Florida Cities Water V. State, Florida Public	250.00

Ycwc/77M Interlocutory Appeal

FLORIDA CITIES WATER COMPANY

CHECK NO. - 141464
CHECK DATE - 05/11/98

1414

OFFICE NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIONS	AMOUNT
129	042998	LEGAL SERVICES	17,451.62		17,451.62
			17,451.62		17,451.62

DETACH STATEMENT BEFORE DEPOSITING

FLORIDA CITIES WATER COMPANY

4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone (941) 925-3088

NationsBank

NationsBank N.A.
Asheville, North Carolina
Member Federal Deposit Insurance Corporation

CHECK NO. **141464**
00141464

DATE	AMOUNT
05/11/98	*****17,451.62

19334

PAY

VOID AFTER 90 DAYS

SEVENTEEN THOUSAND FOUR HUNDRED FIFTY ONE AND 62/100 *****

TO THE ORDER OF:

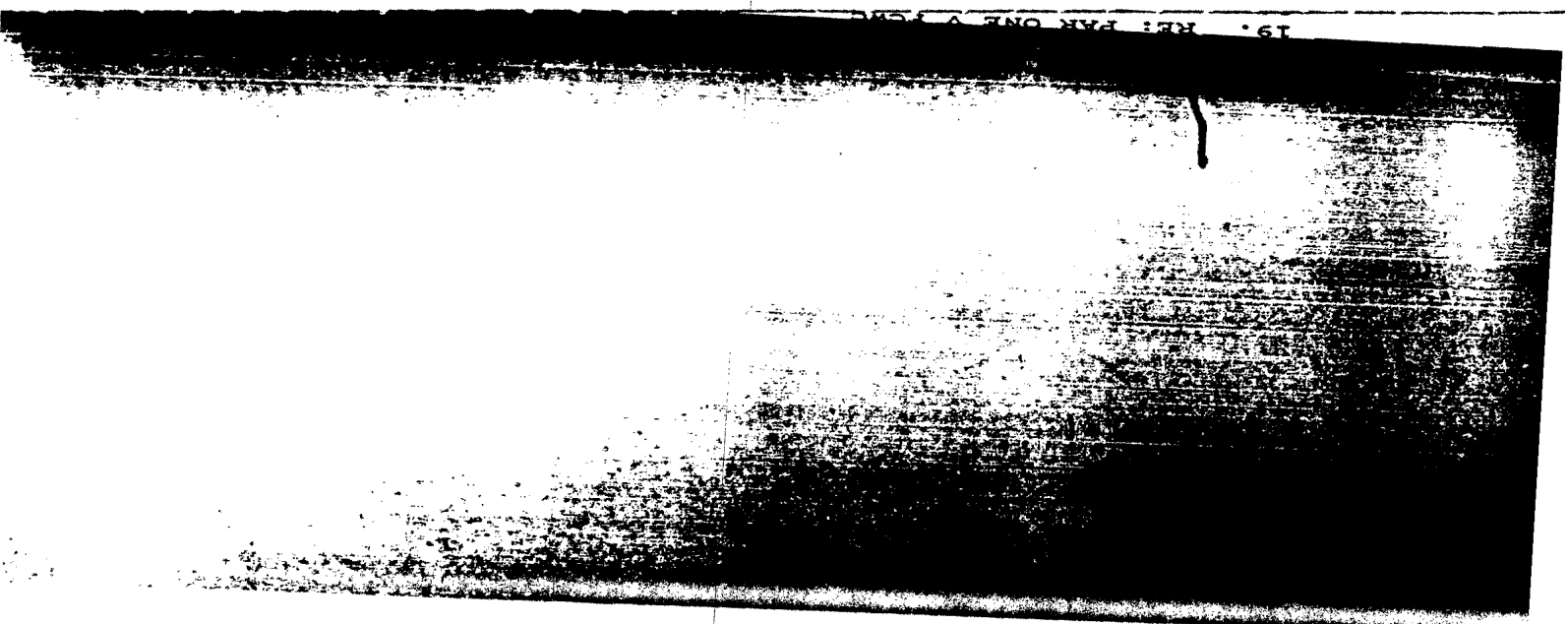
GATLIN, SCHIEFELBEIN & COWDERY
3301 THOMASVILLE RD
SUITE 300
TALLAHASSEE

32312

REDACTED

NON-NEGOTIABLE

AUTHORIZED SIGNATURES



INVOICE ATTACHMENT

Vendor # 110- 19334	FCWC	Invoice #(s) 429
Invoice Date(s) 4-29		Due Date 5-10
Spread-Ct.		Invoice Total 17451.62

Description 1-24 Positions

Legal Fees

Description 2-21 Positions

1

Detail Account	Amount
1 110030-63308	90.00
2 110031-73308	90.00
3 110001-18600-010	13.50
4 110-24260-105	355.36
5 110013-73308	322.50
6 110011-18600-011	16325.51 (X)
7 110021-73308	324.74
8	
9	
10	
11	Less : (X) 16325.51 <5887.48> PO AMT
	<u>10438.03</u>
12	
13	
14	

Division: _____
General Office: _____

Special Instructions: _____

PAYABLE TO: _____

Requested By _____ Date _____

Invoice Addition Checked _____

Verified to P.O. # _____

Verified Receipt of Goods/Services _____

Approved By _____ Date _____

Requested By _____ Date _____

ju

Audit # **6450**

Invoice(s) Total:

RECEIVED
MAY 01 1998

GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.

Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

TELEPHONE (850) 385-9996
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

OF COUNSEL
THOMAS F. WOODS

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

April 29, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 3/26/98 - 4/25/98

RECAP

Page Current

2.	RE: BAREFOOT BAY EXTENSION	110030.63308/110031.73308	\$180.00	✓
3.	RE: DOJ COST RECOVERY	110001.18600.010	\$13.50	✓
5.	RE: GENERAL-MISCELLANEOUS	110.24200.105	\$385.36	✓
8.	RE: LEE COUNTY OVERTURNINGS	110013.73308	\$35.00	✓
9.	RE: ✓NFM INTERLOCUTORY APPEAL	110011.18600.011	\$8,583.03	✓
14.	RE: ✓NFM RATE CASE PSC DKT. #950387-SU REMAND REOPEN RECORD	110.011.18600.011	\$1,855.00	✓
15.	RE: XNFM RECOVERY OF ATTORNEY FEES	110011.18600.011	\$5,887.48	✓
19.	RE: PAR ONE V FCWC	110021.73308	\$324.75	✓
21.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY)	110013.73308	\$187.50	✓
TOTAL AMOUNT DUE			\$17,451.62	✓

10438.03

+10,438.03

Please Pay This Amount: \$17,451.62

[Handwritten signature]

RECEIVED
MAY 07 1998
GENERAL OFFICE

RECEIVED
MAY 01 1998 **GATLIN, SCHIEFELBEIN & COWDERY, P.A.**
Attorneys at Law
GENERAL OFFICE

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE (850) 385-9999
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

April 29, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 3/26/98 - 4/25/98

RE: NORTH FORT MYERS INTERLOCUTORY APPEAL

03/27/98	BKG	2.00	Research.	\$350.00
03/30/98	CS	0.40	Research.	\$20.00
03/31/98	CS	0.70	Work on Petition.	\$35.00
04/01/98	CS	3.00	Read several PSC transcripts; completed draft of Petition.	\$150.00
04/03/98	WLS	1.50	Legal research.	\$225.00
04/03/98	CS	3.00	Research for the Interlocutory Petition.	\$150.00
04/06/98	WLS	5.00	Review Order Establishing Procedures and Issues; legal research; edit draft Petition for Review of Non-Final Agency Action.	\$750.00
04/06/98	CS	5.50	Research and prepare memos to WLS regarding Petition.	\$275.00
04/06/98	BKG	3.50	Research; drafting of documents.	\$612.50
04/07/98	WLS	2.25	Legal research; draft Petition.	\$337.50
04/07/98	BKG	2.50	Research; draft documents.	\$437.50
04/07/98	BKG	0.40	Telephone conference with D. Getman, G. Allen.	\$70.00
04/08/98	WLS	5.50	Complete first draft of Petition for Review of Non-Final Agency Action; draft Motion for Stay; draft letter to R. Vandiver; draft Request for Judicial Notice; draft Motion for Attorney's Fees; draft Requests for Oral Argument.	\$825.00

Florida Cities Water Company
 Re: North Fort Myers Interlocutory Appeal, continued

04/08/98	BKG	0.20	Letter written.	\$35.00
04/08/98	BKG	0.80	Review and draft documents.	\$140.00
04/08/98	BKG	0.40	Telephone conference with R. Jaeger, D. Caldwell, Rob Vandiver, H. McLean.	\$70.00
04/09/98	WLS	3.20	Proof and edit petition, requests and motions; telephone conference with R. Jaeger; research.	\$480.00
04/10/98	WLS	1.25	Finalize and file Motion for Stay; telephone conference with R. Vandiver; draft Notice of Filing.	\$187.50
04/12/98	WLS	0.75	Edit draft petition; legal research.	\$112.50
04/13/98	WLS	4.80	File Notice of Filing transcripts; edit draft petition; legal research.	\$720.00
04/13/98	BKG	0.50	Review documents.	\$87.50
04/13/98	KWC	0.25	Review Petition for Review of Non-Final Agency Action.	\$37.50
04/14/98	KWC	1.50	Review Petition for Review of Non-Final Agency Action.	\$225.00
04/14/98	WLS	3.25	Review Order on Remand; prepare Amended Motion to Stay; edit draft petition.	\$487.50
04/14/98	BKG	2.00	Review documents.	\$350.00
04/14/98	BKG	0.20	Telephone conference with R. Gervasi.	\$35.00
04/15/98	WLS	0.60	Legal research.	\$90.00
04/15/98	WLS	0.20	Telephone conference with C. Beck.	\$30.00
04/16/98	BKG	1.50	Research.	\$262.50
04/16/98	BKG	0.20	Telephone conference with G. Allen.	\$35.00
04/17/98	WLS	2.00	Edit draft petition.	\$300.00
04/20/98	BKG	1.50	Research.	\$262.50
04/24/98	WLS	0.10	Review letter from H. McLean.	\$15.00

Total Legal Services \$8,200.00

(BKG 15.70 hrs. @ \$175.00; CS 12.60 hrs. @ \$50.00; WLS 30.40 hrs. @ \$150.00; KWC 1.75 hrs. @ \$150.00)

--- Costs Advanced ---

04/03/98	Florida Public Service Commission, Public Records Request.	\$13.60
04/24/98	West Group, Westlaw computer research, March, 1998.	\$171.43
04/24/98	Jane Faurot Transcription Service, Agenda Conference 3/24/98, Dkt. No. 950387-WS.	\$105.00
04/24/98	Photocopies (465 pages @ \$.20 each).	\$93.00

Total Costs Advanced \$383.03

TOTAL AMOUNT DUE THIS STATEMENT \$8,583.03

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

Date: 4/3/98

To: Matlin

Date Paid 4-3-98
 Amount Paid 13.60
 Check # 8297
 Check Cash
 PSC Signature [Signature]

3302

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

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	Public Records Request Information from Appeals.		13.60

PSC/RAR-8 Rev. 11/94 *Acwc / N. F. M. Interlocutory Appeal* TOTAL 13.60



ACCT# 735-361-878
B KENNETH GATLIN PA
TALLAHASSEE FL 32312

USAGE PERIOD
MAR 01,98 - MAR 31,98

INVOICE DATE
APR 08,98

INVOICE NUMBER
97610

PAGE
1

D070833333,CO03689380

7879A

CLIENT BY USER BY DAY SUMMARY

CLIENT	DATA BASE TIME	TRANS	CONNECT/ COMMUNICATION	LINES	TOTAL CHARGE*
FCWC APPEAL 1336254 B KENNETH GATLIN PA	03/02/98		14:52		70.23
	03/18/98		17:08		77.95
	03/19/98		1:58		8.43
TOTAL FCWC APPEAL CHARGES	32:25S	OS	33:58S	OS	156.615
FCWC-APPEAL 1336254 B KENNETH GATLIN PA	03/18/98		3:20		14.14
TOTAL FCWC-APPEAL CHARGES	3:04S	OS	3:20S	OS	14.14

Page 12

FCWC/Appeal

14.14

I N V O I C E

JANE FAUROT TRANSCRIPTION SERVICE
P.O. BOX 10751
TALLAHASSEE, FLORIDA 32302
(850) 561-5598

DATE: April 6, 1998
INVOICE: G0398
SS#: 264-94-2063

Gatlin Schiefelbein & Cowdery
3301 Thomasville Road, Suite 3
Tallahassee, Florida 32312

Agenda Conference: March 24, 1998

Appearance Fee: \$ no charge

Item No. 20, Docket No. 950387-WS
42 pages at 2.50 per page

105.00

fcwc / nfm Interloc Appeal

THANK YOU

RECEIVED
MAY 01 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE (850) 385-9996
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

April 29, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowderly, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 3/26/98 - 4/25/98

RE: NORTH FORT MYERS RATE CASE PSC DKT. #950387-SU REMAND REOPEN RECORD

04/02/98	BKG	2.50	Research.	\$437.50
04/02/98	BKG	0.20	Telephone conference.	\$35.00
04/03/98	BKG	1.00	Research regarding discovery.	\$175.00
04/03/98	BKG	0.20	Telephone conference with M. A. Helton regarding discovery.	\$35.00
04/06/98	BKG	1.00	Review Discovery.	\$175.00
04/09/98	BKG	3.00	Research; letter written.	\$525.00
04/14/98	BKG	0.20	Telephone conference with M. A. Helton.	\$35.00
04/20/98	BKG	1.00	Telephone conference with G. Allen, M. Murphy, M. Acosta.	\$175.00
04/21/98	BKG	1.00	Review documents.	\$175.00
04/23/98	BKG	0.50	Telephone conference with G. Allen, M. Acosta, T. Cummings.	\$87.50

Total Legal Services \$1,855.00

(BKG 10.60 hrs. @ \$175.00)

TOTAL AMOUNT DUE THIS STATEMENT \$1,855.00

CHECK NO. - 140952
CHECK DATE - 04/21/98

140952

FLORIDA CITIES WATER COMPANY

LINE NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIONS	AMOUNT PAID
-98	040198	LEGAL SERVICES	22,246.75		22,246.75
			22,246.75		22,246.75

MFM WH Remand

DETACH STATEMENT BEFORE DEPOSITING

FLORIDA CITIES WATER COMPANY
4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone (941) 925-3088

NationsBank
NationsBank N.A.
Asheville, North Carolina
Member Federal Deposit Insurance Corporation

66-798
531

CHECK NO. 140952

DATE	AMOUNT
04/21/98	*****22,246.75

19334

VOID AFTER 90 DAYS

Y TWO THOUSAND TWO HUNDRED FORTY SIX AND 75/100 *****
ORDER OF:

GATLIN, SCHIEFELBEIN & COWDERY
3301 THOMASVILLE RD
SUITE 300
TALLAHASSEE

32312 REDACTED

NON-NEGOTIABLE

AUTHORIZED SIGNATURES

#0

INVOICE ATTACHMENT FORM

Vendor # 110-19334	FCWC	Invoice #(s) 4-1	Date Received:																																																
Invoice Date(s) 4-1		Due Date 4-10	Division:																																																
Spread-Ct.		Invoice Total 22246.75	General Office:																																																
Description 1-24 Positions <i>Legal Sec.</i>			Special Instructions:																																																
Description 2-21 Positions																																																			
<table border="1"> <thead> <tr> <th>Detail</th> <th>Account</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>110030.63308</td> <td>198.90</td> </tr> <tr> <td>2</td> <td>110031.73308</td> <td>198.90</td> </tr> <tr> <td>3</td> <td>110001.18600.010</td> <td>6021.22</td> </tr> <tr> <td>4</td> <td>110.24205105</td> <td>117.50</td> </tr> <tr> <td>5</td> <td>110013.73308</td> <td>1595.00</td> </tr> <tr> <td>6</td> <td>110011.18600011</td> <td>11234.84</td> </tr> <tr> <td>7</td> <td>110021.73308</td> <td>2495.39</td> </tr> <tr> <td>8</td> <td>110012.63308</td> <td>210.00</td> </tr> <tr> <td>9</td> <td>110030.63308</td> <td>140.00</td> </tr> <tr> <td>10</td> <td>110051.73308</td> <td>350.00</td> </tr> <tr> <td>11</td> <td></td> <td></td> </tr> <tr> <td>12</td> <td></td> <td>11234.84</td> </tr> <tr> <td></td> <td>Less</td> <td>(3117.50) DOAH</td> </tr> <tr> <td>13</td> <td></td> <td>8117.34</td> </tr> <tr> <td>14</td> <td></td> <td></td> </tr> </tbody> </table>			Detail	Account	Amount	1	110030.63308	198.90	2	110031.73308	198.90	3	110001.18600.010	6021.22	4	110.24205105	117.50	5	110013.73308	1595.00	6	110011.18600011	11234.84	7	110021.73308	2495.39	8	110012.63308	210.00	9	110030.63308	140.00	10	110051.73308	350.00	11			12		11234.84		Less	(3117.50) DOAH	13		8117.34	14			PAYABLE TO: Requested By _____ Date _____ Invoice Addition Checked _____ Verified to P.O. # _____ Verified Receipt of Goods/Services _____ Approved By _____ Date _____ Requested By _____ Date _____ See Audit # 5108
Detail	Account	Amount																																																	
1	110030.63308	198.90																																																	
2	110031.73308	198.90																																																	
3	110001.18600.010	6021.22																																																	
4	110.24205105	117.50																																																	
5	110013.73308	1595.00																																																	
6	110011.18600011	11234.84																																																	
7	110021.73308	2495.39																																																	
8	110012.63308	210.00																																																	
9	110030.63308	140.00																																																	
10	110051.73308	350.00																																																	
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12		11234.84																																																	
	Less	(3117.50) DOAH																																																	
13		8117.34																																																	
14																																																			
Invoice(s) Total:			Rev. 2/94 acctpay.frm																																																

20. RE: SARASOTA FRANCHISE EXTENSION
 21. RE: SHELL POINT
 110071.73308 → \$35.00

GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

TELEPHONE (850) 383-9996
TELECOPIER (850) 383-6755
E-MAIL: bkgatlin@ncally.com

OF COUNSEL
THOMAS F. WOODS

RECEIVED
APR 1 0 1998
GENERAL OFFICE

April 1, 1998

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 2/26/98 - 3/25/98

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY EXTENSION 110030.63308/10031.73308	\$240.30
3.	RE: BAREFOOT BAY INDEX	\$157.50
4.	RE: DOJ COST RECOVERY 110001.18600.010	\$6,021.22
7.	RE: GENERAL-MISCELLANEOUS 11024200.105	\$117.50
8.	RE: LEE COUNTY OVERTURNINGS 110013.73308	\$1,155.00
10.	RE: NFM APPEAL NON-FINAL AGENCY ACTION 110011.18600.011	\$512.34
12.	RE: NFM RECOVERY OF ATTORNEY FEES 110011.18600.011	\$3,117.50
14.	RE: NORTH FORT MYERS REMAND REOPEN RECORD	\$7,605.00
16.	RE: PAR ONE V FCWC 110021.73308	\$2,495.39
18.	RE: SAN CARLOS PARK FIRE PROTECTION DISTRICT 110050.63308	\$122.50 110012.63308
19.	RE: SARASOTA FIRE REFUND	\$140.00
20.	RE: SARASOTA FRANCHISE EXTENSION 110051.73308	\$35.00
21.	RE: SHELL POINT 110012.63308	\$87.50
22.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY) 110013.73308	\$440.00
TOTAL AMOUNT DUE		<u>\$22,246.75</u>

8117.34

Please Pay This Amount: \$22,246.75

(4/8/98)

Corrected Page 1

RECEIVED
APR 03 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE (850) 385-4444
TELECOPIER (850) 385-6755
E-MAIL: bkgatlin@nettally.com

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

April 1, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 2/26/98 - 3/25/98

RE: NFM APPEAL NON-FINAL AGENCY ACTION

03/18/98 CS	2.60	Research and memo regarding Procedure to Appeal Non-Final Agency Action.	\$130.00
03/18/98 KWC	1.00	Research regarding appeal of nonfinal order.	\$150.00

Total Legal Services \$280.00

(KGWC 1.00 hr. @ \$150.00; CS 2.60 hrs. @ \$50.00)

--- Costs Advanced ---

03/24/98		West Group, Westlaw computer research, February 1998.	\$232.34
----------	--	---	----------

Total Costs Advanced \$232.34

TOTAL AMOUNT DUE THIS STATEMENT \$512.34



ACCT# 735-361-878
B KENNETH GATLIN PA
TALLAHASSEE FL 32312

USAGE PERIOD
FEB 01,98 - FEB 28,98

INVOICE DATE
MAR 08,98

INVOICE NUMBER
68566

PAGE
1

D070833333, C003684450

1923A

CLIENT BY USER BY DAY SUMMARY

CLIENT	DATA BASE TIME	TRANS	CONNECT/ COMMUNICATION	LINES	TOTAL CHARGE*
FCWC APEAL 1336254 B KENNETH GATLIN PA TOTAL FCWC APEAL CHARGES	02/20/98 2:52 2:52S	 OS	 3:09 3:09S	 OS	 13.86 13.86S
FCWC-APPEAL 1336254 B KENNETH GATLIN PA TOTAL FCWC-APPEAL CHARGES	02/27/98 23:17 23:17S	 OS	 24:03 24:03S	 3414 3414S	 207.54 207.54S
FCWC-ATTORNEY'S FEES APPEAL 1336254 B KENNETH GATLIN PA TOTAL FCWC-ATTORNEY'S FEES APPEAL CHARGES	02/27/98 1:52 1:52S	 OS	 2:06 2:06S	 96 96S	 10.94 10.94S

232.34

*FCWC / 774M Appeal -
pd 3/24/98 ct # 8268*

page 11

GENE

RECEIVED
APR 03 1998

GENERAL OFFICE

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Attorneys at Law

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Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

April 1, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowderly, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 2/26/98 - 3/25/98

RE: NORTH FORT MYERS REMAND REOPEN RECORD

02/27/98	CS	0.30	Westlaw cite check for WLS.	\$15.00
02/27/98	BKG	2.50	Research.	\$437.50
02/27/98	WLS	1.80	Telephone conference with L. Coel; legal research regarding remand.	\$270.00
03/02/98	WLS	5.00	Legal research regarding remand and reopen record.	\$750.00
03/02/98	CS	1.90	Research on remand issue.	\$95.00
03/02/98	BKG	0.20	Telephone conference.	\$35.00
03/03/98	BKG	2.00	Research.	\$350.00
03/05/98	WLS	0.90	Research regarding reopen record.	\$135.00
03/06/98	WLS	3.00	Legal research regarding reopen record.	\$450.00
03/09/98	KWC	1.50	Review record regarding flow data; telephone conference with L. Coel; research.	\$225.00
03/09/98	BKG	0.70	Review documents.	\$122.50
03/09/98	WLS	0.25	Research regarding reopen record; review letter from C. Walla regarding reopen record.	\$37.50
03/17/98	BKG	4.00	Review documents.	\$700.00
03/17/98	KWC	0.75	Read staff recommendation on remand; research.	\$112.50
03/17/98	WLS	1.00	Telephone conference with K. Hoffman; legal research (reopen record).	\$150.00
03/18/98	BKG	3.50	Review documents; research.	\$612.50

RECEIVED

APR 03 1998

Florida Cities Water Company
RE: North Fort Myers Remand Reopen Record

APR 11 1998

03/18/98	KWC	1.45	Read Staff Recommendation; read record, etc., regarding staff recommendation.	
03/18/98	WLS	1.00	Research (reopen record).	
03/19/98	BKG	1.50	Research.	\$150.00
03/20/98	WLS	1.70	Legal research (reopen record).	\$262.50
03/20/98	BKG	4.00	Research.	\$255.00
03/20/98	BKG	0.20	Telephone conference with G. Allen.	\$700.00
03/23/98	BKG	5.50	Research.	\$35.00
03/25/98	BKG	3.00	Research; review documents; letter written.	\$962.50
				\$525.00

Total Legal Services \$7,605.00

(BKG 27.10 hrs. @ \$175.00; KGWC 3.70 hrs. @ \$150.00; WLS 14.65 hrs. @ \$150.00; CS 2.20 hrs. @ \$50.00)

TOTAL AMOUNT DUE THIS STATEMENT \$7,605.00

LC

CHECK NO. - 139939
 CHECK DATE - 03/12/98

139939

FLORIDA CITIES WATER COMPANY

CHECK NUMBER	DATE	DESCRIPTION	GROSS	DEDUCTIONS	AMOUNT PAID
030498		LEGAL SERVICES	11,667.70		11,667.70
			11,667.70		11,667.70

DETACH STATEMENT BEFORE DEPOSITING

FLORIDA CITIES WATER COMPANY
 4837 Swift Road, Suite 100
 Sarasota, Florida 34231
 Telephone (941) 925-3088

NationsBank
 NationsBank N.A.
 Asheville, North Carolina
 Member Federal Deposit Insurance Corporation

66-798
 531

CHECK NO. 139939

DATE	AMOUNT
03/12/98	\$11,667.70

19334 03/12/98 \$11,667.70

VOID AFTER 90 DAYS

SEVEN THOUSAND SIX HUNDRED SIXTY SEVEN AND 70/100 *****

GATLIN, SCHIEFELBEIN & COWDERY
 3301 THOMASVILLE RD
 SUITE 300
 TALLAHASSEE

REDACTED

NON-NEGOTIABLE

32312

AUTHORIZED SIGNATURES

MC

INVOICE ATTACHMENT FORM

Vendor # 110- 19334	FCWC	Invoice #(s) 3-4	Date Received:																																													
Invoice Date(s) 3-4		Due Date 3-14	Division:																																													
Spread-Ct.		Invoice Total 11667.70	General Office:																																													
Description 1-24 Positions Leg Svc			Special Instructions:																																													
Description 2-21 Positions																																																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;">Det</th> <th style="width:75%;">Account</th> <th style="width:20%;">Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>11030.63308</td> <td>120.00</td> </tr> <tr> <td>2</td> <td>11031.73308</td> <td>120.00</td> </tr> <tr> <td>3</td> <td>11000.19600.010</td> <td>1767.50</td> </tr> <tr> <td>4</td> <td>11030.18610.000</td> <td>486.36</td> </tr> <tr> <td>5</td> <td>11031.18600.000</td> <td>486.36</td> </tr> <tr> <td>6</td> <td>11013.73308</td> <td>2480.00</td> </tr> <tr> <td>7</td> <td>11011.18610.011</td> <td>2714.98</td> </tr> <tr> <td>8</td> <td>11021.73308</td> <td>3370.00</td> </tr> <tr> <td>9</td> <td>11005173308</td> <td>122.50</td> </tr> <tr> <td>10</td> <td></td> <td></td> </tr> <tr> <td>11</td> <td></td> <td></td> </tr> <tr> <td>12</td> <td></td> <td></td> </tr> <tr> <td>13</td> <td></td> <td></td> </tr> <tr> <td>14</td> <td></td> <td></td> </tr> </tbody> </table>			Det	Account	Amount	1	11030.63308	120.00	2	11031.73308	120.00	3	11000.19600.010	1767.50	4	11030.18610.000	486.36	5	11031.18600.000	486.36	6	11013.73308	2480.00	7	11011.18610.011	2714.98	8	11021.73308	3370.00	9	11005173308	122.50	10			11			12			13			14			PAYABLE TO:
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<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Requested By</td> <td style="width:40%;">Date</td> </tr> <tr> <td>Invoice Addition Checked</td> <td></td> </tr> <tr> <td>Verified to P.O. #</td> <td></td> </tr> <tr> <td>Verified Receipt of Goods/Services</td> <td></td> </tr> <tr> <td>Approved By</td> <td>Date</td> </tr> <tr> <td>Requested By</td> <td>Date</td> </tr> </table>			Requested By	Date	Invoice Addition Checked		Verified to P.O. #		Verified Receipt of Goods/Services		Approved By	Date	Requested By	Date																																		
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Approved By	Date																																															
Requested By	Date																																															
Invoice(s) Total:			Audit #																																													

RECEIVED
MAR 06 1998

GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
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TELEPHONE (850) 399-1111
TELECOPIER (850) 399-1112
E-MAIL: bkgatlin@netally.com

OF COUNSEL
THOMAS F. WOODS

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

March 4, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowderly, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 1/26/98 - 2/25/98

RECAP

<u>Page</u>		<u>Current</u>
2.	RE: BAREFOOT BAY EXTENSION 110030.63308/110031.73308	\$240.00
3.	RE: DOJ COST RECOVERY 110001.18600.010	\$1,767.50
4.	RE: GENERAL-BAREFOOT BAY RATE COMPILATION	\$972.72
6.	RE: LEE COUNTY OVERTURNINGS 110020.73308.200/110031.18600.200	\$1,435.00
7.	RE: NORTH FORT MYERS RATE CASE 110011.18600.011	\$909.63
10.	RE: NORTH FORT MYERS RATE CASE APPEAL 110011.18600.011	\$907.85
14.	RE: NORTH FORT MYERS REMAND 110011.18600.011	\$897.50
15.	RE: PAR ONE V FCWC 110021.73308	\$3,370.00
16.	RE: SARASOTA FRANCHISE EXTENSION 110057.73308	\$122.50
17.	RE: SOUTH FORT MYERS EXTENSION (LEE COUNTY) 110013.73308	\$1,045.00
TOTAL AMOUNT DUE		\$11,667.70

Please Pay This Amount: \$11,667.70

RECEIVED
MAR 06 1998
GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE
TELECOPIER
E-MAIL: bkgatlin

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

March 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 1/26/98 - 2/25/98

RE: NORTH FORT MYERS RATE CASE

01/28/98	BKG	1.00	Research; drafting documents regarding rate case expenses.	\$175.00
01/29/98	BKG	0.30	Telephone conference with L. Coel.	\$52.50
02/02/98	BKG	1.00	Review documents; letter written.	\$175.00
02/03/98	BKG	0.30	Telephone conference with L. Coel regarding petition for rate case expense.	\$52.50
02/03/98	BKG	1.00	Final preparation of rate case expense petition.	\$175.00

Total Legal Services \$630.00

(BKG 3.60 hrs. @ \$175.00)

--- Costs Advanced ---

02/04/98	Kinkos, copies of FCWC Appendix A to Petition to allow additional rate case expenses.	\$275.33
02/24/98	Florida Public Service Commission, indexes.	\$4.30

Total Costs Advanced \$279.63

TOTAL AMOUNT DUE THIS MATTER \$909.63

26

RECEIVED
MAR 06 1998
GENERAL OFFICE

kinko's

The new way to office:

For the appropriate
Payment Processing Center,
please refer to map on reverse.

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

INVOICE
Official bill of Sale
Terms Net 30 Days
Please Reference Invoice #

Invoice#: 220300090

Receipt #: 334954 Res: 1 Part:
Customer #: 0000297449 0008
Customer: GATLIN SCHIEFELBEIN & COMPANY
Auth: User: CORPORATE CARD
Reference: FCWC APPENDIX A

Date: 02/04/98 9:40 AM Co-Worker: 116
Qty Price Disc. Amount

Delivery Address

TK
Co-worker's Initials

X Maggie Friedman
Signature

X Maggie Friedman
Print Name

Qty	Price	Disc.	Amount
FS S/S FI 35258	0.07	0.00	246.75 T
FS S/S FI 750	0.09	0.00	6.75 T
FS S/S FI 250	0.16	0.00	4.00 T

FCWC / N7-Myers Rate

SUBTOTAL	257.50
TAX	0.00
TOTAL	257.50

Visit the Kinko's Web Site at
<http://www.kinkos.com>

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

Thank you for choosing Kinko's
your Branch Office
Kinko's - the copy center (904) 669-5679
1410 MARKET STREET
TALLAHASSEE, FL 32310

275.33

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MAR 06 1998
GENERAL SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

2-24-98

Satlin

Date Paid 2-24-98
Amount Paid 4.30
Check # 8178
 Check Cash
PSC Signature Marta K.

3048

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

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

TITY	DESCRIPTION	PRICE	AMOUNT
	COPY		4.30
		TOTAL	4.30

FCWC / 77M Rate Case

RECEIVED
MAR 06 1998

GENERAL OFFICE

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

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KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE
TELECOPIER
E-MAIL: bkgatlin

March 3, 1998

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 1/26/98 - 2/25/98

RE: NORTH FORT MYERS RATE CASE APPEAL, DKT. #9603812

01/30/98	BKG	1.30	Research; letter written.	\$227.50
02/17/98	BKG	1.00	Conference with R. Vandiver at the Florida Public Service Commission regarding attorney fees.	\$175.00
02/18/98	CS	0.90	Research regarding attorney's fees.	\$45.00
02/18/98	BKG	1.00	Research regarding attorney's fees.	\$175.00
02/19/98	CS	0.50	Research regarding attorney's fees.	\$25.00
02/20/98	CS	0.60	Memo written regarding attorney's fees.	\$30.00
Total Legal Services				\$677.50
(BKG 3.30 hrs. @ \$175.00; CS 2.00 hrs. @ \$50.00)				
--- Costs Advanced ---				
02/25/98			Florida Overnight, express	\$17.86
02/25/98			Jane Faurot Transcription Service, transcript of PSC Agenda Conference Item No. 2, February 3, 1998.	\$172.25
02/25/98			Postage	\$10.24
02/25/98			Photocopies (150 pages @ \$.20 each)	\$30.00
Total Costs Advanced				\$230.35
TOTAL AMOUNT DUE THIS MATTER				\$907.85

jc

DECEMBER
MAR 06 1998

GENERAL OFFICE



GATLIN SCHIEFELBEIN & COMERY

3301 THOMASVILLE RD # 306
TALLAHASSEE, FL 32312

ADDITIONAL
BILLING
PAGE

Remit #
1271 La Quinta Dr
Orlando, Florida
(407) 859-0109

INVOICE

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

DATE	JOB# B/L #	CALLER AUTH	ORIGIN	DESTINATION/ POD	BASE CHARGE	SURCHARGES
SUMMARY OF CURRENT ORDERS						
01/21/98	A2180098 941342	KENNETH NFM APPEAL	GATLIN SCHIEFELBEIN & COMERY 3301 THOMASVILLE RD # 306 TALLAHASSEE, FL 32312 PCS 1 WE 1 DEL 18:38	FLORIDA CITIES WATER CO 4837 SWIFT RD #100 SARASOTA, FL 34231 SIGN L WOLFF NFM APPEAL	8.50 Letter Letter	0.43 FC SUBTOTAL

FLORIDA OVERNIGHT

GATLIN SCHIEFELBEIN & COWDERY

3301 THOMASVILLE RD # 300
TALLAHASSEE, FL 32312

RECEIVED
MAR 06 1998

GENERAL DELIVERY

INVOICE

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

DATE	JOB# B/L #	CALLER AUTH	ORIGIN	DESTINATION/POD	BASE CHARGE	SURCHARGES		
			SUMMARY OF CURRENT ORDERS					
01/29/98	A2980126 541343	FCMC 03812	GATLIN SCHIEFELBEIN & COWDERY 3301 THOMASVILLE RD # 300 TALLAHASSEE, FL 32312 PCS 1 WE 1 SIGN RIVERO	GREENBURG AND ASSOC 1221 BRICKELL AVE MIAMI, FL 33131	0.50 Letter Letter	0.43 FC	8.93	
				FCMC03812		SUBTOTAL	8.93	

Yewc/m 7 m app

BRICKELL

I N V O I C E

RECEIVED
MAR 06 1998
GENERAL OFFICE

JANE FAUROT TRANSCRIPTION SERVICE
P.O. BOX 10751
TALLAHASSEE, FLORIDA 32302
(850) 561-5598

DATE: February 20, 1997
INVOICE: S0220
SS#: 264-94-2063

Gatlin Schiefelbein & Cowdery
3301 Thomasville Road, Suite 3
Tallahassee, Florida 32312

RE: Docket No. 950495-WS, Consider Whether to Concede Error
in the Appeals of Florida Water Services Corp. Concerning
the Use of Annual Average Daily Flow in Determining Used and
Useful.

Item No. 2, February 3, 1998

53 pages at 3.25 per page \$ 172.25

*Bill FCW
N. Est. Myers*

TOTAL \$ 172.25

THANK YOU

*pd 2/26/98
CK# 8190*

RECEIVED
MAR 06 1998

GATLIN, SCHIEFELBEIN & COWDERY
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

GENERAL COUNSEL

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE
TELECOPIER
E-MAIL: bkgatlin

Florida Cities Water Company
4837 Swift Road, Suite 100
Sarasota, FL 34231

March 3, 1998

Please Make Check Payable to Gatlin, Schiefelbein & Cowdery, P.A.
ID#59-2540412

STATEMENT PAYABLE UPON RECEIPT

Legal Services Rendered 1/26/98 - 2/25/98

RE: NORTH FORT MYERS RATE CASE REMAND

02/10/98	WLS	0.60	Telephone conference with J. Faurot, Court Reporter; review document; prepare memo.	\$90.00
02/11/98	WLS	0.20	Telephone conference with R. Vandiver; research.	\$30.00
02/18/98	WLS	1.50	Research; review document.	\$225.00
02/23/98	BKG	0.80	Review documents.	\$140.00
02/25/98	BKG	1.50	Research.	\$262.50
02/25/98	WLS	1.00	Legal research.	\$150.00
Total Legal Services				\$897.50

(BKG 2.30 hrs. @ \$175.00; WLS 3.30 hrs. @ \$150.00)

TOTAL AMOUNT DUE THIS STATEMENT \$897.50

AUSI Invoices

JAN '97 - _____ '98

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

JAN - 1997

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$820.80
PAYROLL		\$461.70
PAYROLL DISTRIBUTION		\$307.80
ACCTS PAYABLE @ .564 CHECK	836	\$471.50
INVENTORY		\$153.90

SUB-TOTAL

\$2,215.70

OTHER:

SARASOTA - PROGRAMMING (SEE ATTACHED) \$10.26

TAMPA - PROGRAMMING (SEE ATTACHED) \$10.26

FT MYERS - PROGRAMMING (SEE ATTACHED) \$10.26

N FT MYERS - RATE CASE \$150.00 \$150.00

N FT MYERS - RATE CASE .164 MASTER RECORD 3760 \$616.64

766.64

B BAY - PROGRAMMING (SEE ATTACHED) \$10.26

B BAY - RATE CASE \$150.00 \$150.00

B BAY - RATE CASE .164 @ MASTER RECORD 4628 \$758.99

G GATE - PROGRAMMING (SEE ATTACHED) \$10.26

GENERAL OFFICE:

PROGRAMMING - UPDATE PAYROLL SYSTEM (SEE ATTACHED) \$4,801.68

SUB-TOTAL \$6,528.61

OTHER:

TOTAL CHARGES \$47,849.67

AVAIAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

Feb 97

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$820.80
PAYROLL		\$461.70
PAYROLL DISTRIBUTION		\$307.80
ACCTS PAYABLE @ .564 CHECK	596	\$336.14
INVENTORY		\$153.90

SUB-TOTAL

\$2,080.34

OTHER:

TAMPA - RATE ANALYSIS 2/05/97		\$150.00
TAMPA - RATE ANALYSIS 2/28/97		

N FT MYERS - RATE CASE \$150.00		\$150.00
N FT MYERS - RATE CASE .164 MASTER RECORD	3795	\$622.38

FT MYERS - PROGRAMMING (SEE ATTACHED)		\$123.12
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B BAY - RATE CASE \$150.00		\$150.00
B BAY - RATE CASE .164 @ MASTER RECORD	4655	\$763.42
B BAY - PROGRAMMING (SEE ATTACHED)		\$246.24

GENERAL OFFICE:

PROGRAMMING (SEE ATTACHED)		\$2,339.28
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SUB-TOTAL		\$4,544.44
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OTHER:

TOTAL CHARGES		\$45,188.56
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AVATAR UTILITY SERVICES, INC.

MAR 97

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$820.80
PAYROLL		\$461.70
PAYROLL DISTRIBUTION		\$307.80
ACCTS PAYABLE @ .564 CHECK	653	\$368.29
INVENTORY		\$153.90

SUB-TOTAL \$2,112.49

OTHER:

SARASOTA - PROGRAMMING (SEE ATTACHED) \$10.26

TAMPA - PROGRAMMING (SEE ATTACHED) \$10.26

FT MYERS - PROGRAMMING (SEE ATTACHED) \$10.26

N FT MYERS - RATE CASE \$150.00 \$150.00

N FT MYERS - RATE CASE .164 MASTER RECORD 3832 \$628.45 } 718.95

B BAY - PROGRAMMING (SEE ATTACHED) \$10.26

B BAY - RATE CASE \$150.00 \$150.00

B BAY - RATE CASE .164 @ MASTER RECORD 4690 \$769.16

G GATE - PROGRAMMING (SEE ATTACHED) \$10.26

RADIX MAINT MARCH THRU MAY:

SARASOTA - HANDHELD @ \$29.06, CRADLE @ \$4.49, SITE LICENSE FEE @ \$23. \$169.65

TAMPA - HANDHELD @ \$29.06, CRADLE @ \$4.49, SITE LICENSE FEE @ \$23. \$169.65

FT MYERS - 4 HANDHELDS @ \$29.06, 2 CRADLES @ \$4.49, \$375.66

-SITE LICENSE FEE @ \$23. \$69.00

B BAY - HANDHELD @ \$29.06, CRADLE @ \$4.49, SITE LICENSE FEE @ \$23. \$169.65

G GATE - HANDHELD @ \$29.06, CRADLE @ \$4.49, SITE LICENSE FEE @ \$23. \$169.65

GENERAL OFFICE:

SUB-TOTAL \$2,872.17

OTHER:

TOTAL CHARGES \$42,507.62

AVATAR UTILITY SERVICES, INC.

APR 97

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	783	\$456.49
INVENTORY		\$158.98

SUB-TOTAL \$2,258.25

OTHER:

SARASOTA - EZ PAY STUFFERS 7962 @ .032		\$254.78
SARASOTA - PROGRAMMING FOR PROJECTS # 50,12,6,60 (SEE ATTACHED)		\$1,528.92

TAMPA - PROGRAMMING FOR PROJECTS #50,12,6 (SEE ATTACHED)		\$1,456.92
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FT MYERS - PROGRAMING FOR PROJECTS #50,12,6,60 (SEE ATTACHED)		\$1,528.92
N FT MYERS - RATE CASE \$158.979 (Rate Incr)		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	3888	\$657.07

816.05

B BAY - PROGRAMMING FOR PROJECTS #50,12,6,60 (SEE ATTACHED)		\$1,528.92
B BAY - LABELS 4467 @ .064 PER MIKE ACOSTA		\$285.89

G GATE - PROGRAMMING FOR PROJECTS #50,12,6,60 (SEE ATTACHED)		\$1,528.92
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GENERAL OFFICE:

PROGRAMMING TO REPRINT RIO RICO REGISTER FOR ALEX MLADEK		\$127.18
2HRS @ \$63.59		
SUB-TOTAL		\$9,056.50

OTHER:

TOTAL CHARGES		\$52,144.67
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

MAY 97

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	678	\$395.27
INVENTORY		\$158.98

SUB-TOTAL

\$2,197.03

OTHER:

SARASOTA - PROGRAMMING - PROJECT ID#28,62,		\$41.37
SARASOTA - PC CONNECTOR FOR ITRON		\$5.34

TAMPA - PROGRAMMING - PROJECT ID #28,62		\$41.38
TAMPA - PC CONNECTOR FOR ITRON		\$5.34

N FT MYERS - RATE CASE \$158.979		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	3946	\$666.87
FT MYERS - PROGRAMMING - PROJECT ID#28,62,		\$41.38

B BAY - PROGRAMMING - PROJECT ID#28,62		\$41.38
B BAY - LASER LABELS ON FLYERS 4668 @ .064		\$298.75
B BAY - FOLDING FLYERS 4668 @ .01		\$46.68
B BAY - POSTAGE FOR FLYERS		\$1,360.44

G GATE - PROGRAMMING (SEE ATTACHED)		\$63.59
G GATE - PROGRAMMING - PROJECT ID#28,62		\$41.38
G GATE - PC CONNECTOR FOR ITRON		\$5.34

GENERAL OFFICE: PROGRAMMING (SEE ATTACHED)		\$63.59
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SUB-TOTAL		\$2,881.81
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OTHER:

TOTAL CHARGES		\$45,695.09
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

JUNE 97

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	777	\$452.99
INVENTORY		\$158.98

SUB-TOTAL \$2,254.75

OTHER:

SARASOTA - ITRON POCKET GUIDE		\$16.55
SARASOTA - PAYROLL PROGRAMMING		\$199.85
SARASOTA - INSERTS IN BILLS 7953 @ .032		\$254.50

TAMPA - PAYROLL PROGRAMMING		\$199.85
TAMPA - ITRON POCKET GUIDE		\$16.55
TAMPA - INSERTS IN BILLS 1197 @ .032		\$38.30

FT MYERS - ITRON POCKET GUIDE		\$16.55
N FT MYERS - RATE CASE \$158.979		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	3946	\$666.87
FT MYERS - PAYROLL PROGRAMMING		\$199.85
FT MYERS - INSERTS IN BILLS 19069 @ .032		\$610.21

825.85

B BAY - PROGRAMMING (SEE ATTACHED)		\$635.90
B BAY - PAYROLL PROGRAMMING		\$199.85
B BAY - PC CONNECTOR		\$5.05
B BAY - ITRON POCKET GUIDE		\$16.55
B BAY - INSERTS IN BILLS 4574 @ .032		\$146.37

G GATE - PAYROLL PROGRAMMING		\$199.85
G GATE - ITRON POCKET GUIDE		\$16.55
G GATE - INSERTS IN BILLS 2766 @ .032		\$88.51

GENERAL OFFICE:

SUB-TOTAL \$3,686.69

OTHER:

TOTAL CHARGES \$47,645.19

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

July 97

WC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	723	\$421.51
INVENTORY		\$158.98

SUB-TOTAL \$2,223.27

OTHER:

SARASOTA - INSERTS IN BILLS 7956 @ .032		\$254.59
SARASOTA - PROGRAMMING PROJECT ID 47,53		\$71.82

TAMPA - PROGRAMMING PROJECT ID 47,53		\$71.82
TAMPA - INSERTS IN BILLS 1206 @ .032		\$38.59
TAMPA - MESSAGE ON BILLS		\$21.20

N FT MYERS - RATE CASE \$158.979		\$158.98	} 844.61
N FT MYERS - RATE CASE .169 MASTER RECORD	4057	\$685.63	
FT MYERS - RATE ANALYSIS PER LARRY COEL		\$150.00	
FT MYERS - INSERTS IN BILLS 19099 @ .032		\$611.17	
FT MYERS - MESSAGE ON BILLS		\$21.20	
FT MYERS - PROGRAMMING PROJECT ID 47, 53		\$71.82	

B BAY - PROJECT ID 47, 53		\$71.82
B BAY - INSERTS IN BILLS 4580 @ .032		\$146.56

G GATE - PROGRAMMING PROJECT ID 47, 53		\$71.82
G GATE - INSERTS IN BILLS 2778 @ .032		\$88.90

GENERAL OFFICE:

SUB-TOTAL \$2,535.92

OTHER:

TOTAL CHARGES \$46,918.45

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

AUG 77

CWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	626	\$364.96
INVENTORY		\$158.98

SUB-TOTAL

\$2,166.72

OTHER:

SARASOTA - PROGRAMMING (SEE ATTACHED)		\$158.30
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TAMPA - PROGRAMMING (SEE ATTACHED)		\$158.30
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TAMPA - INSTALL CC MAIL		\$127.18
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FT MYERS - PROGRAMMING (SEE ATTACHED)		\$158.30
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N FT MYERS - RATE CASE \$158.979		\$158.98
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FT MYERS - RATE CASE .169 MASTER RECORD	4125	\$697.13
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856.11

B BAY - PROGRAMMING (SEE ATTACHED)		\$158.30
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G GATE - PROGRAMMING (SEE ATTACHED)		\$158.30
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GENERAL OFFICE:

PROGRAMMING (SEE ATTACHED) ID 76		\$127.18
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SUB-TOTAL		\$1,901.97
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OTHER:

TOTAL CHARGES		\$45,795.21
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AVATAR UTILITY SERVICES, INC.

Sep 97

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER
PAYROLL AND PAYROLL DISTRIBUTION
ACCTS PAYABLE @ .583 CHECK
INVENTORY

753
\$847.89
\$794.89
\$439.00
\$158.98

SUB-TOTAL

\$2,240.78

OTHER:

SARASOTA - INSTALL CC:MAIL ON 2 PC - 4HRS @ \$63.59

\$254.38

FT MYERS - PROGRAMMING (SEE ATTACHED)
FT MYERS - INSTALL CCMail ON 3 PC - 8 HRS @ \$63.59
N FT MYERS - RATE CASE \$158.979
N FT MYERS - RATE CASE .169 MASTER RECORD

4176
\$190.77
\$381.54
\$158.98
\$705.74

864.72

GATE - INSTALL CCMail - 2 HRS @ \$63.59

\$127.18

GENERAL OFFICE:

INSTALL PC'S W/EARL AT SARASOTA DIVISION
JOEDWARDS TIME CHARGES 13HRS @ \$63.59 ①
SET UP 2 PC'S - 8 HRS @ \$63.59
INSTALL CCMail ON 20 PC - 40 HRS @ \$63.59 ②
PROGRAMMING - PROJECT ID 79
PROGRAMMING - PROJECT ID 81 ③

\$190.77
\$826.67
\$381.54
\$2,543.60
\$63.59
\$63.59

SUB-TOTAL

\$5,888.33

OTHER:

\$50,050.83

TOTAL CHARGES

			<u>CCmail</u>		
<u>JD Edwards</u>					
FCWC (.843)	696.88	②	2,144.25	③	
PLT (.144)	119.04		366.28		
BBPG (.013)	10.75		33.07		
	826.67		2,543.60		

Chart of Accts

53.60
9.16
.83
63.59

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

Oct 97

CWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	794	\$462.90
INVENTORY		\$158.98

SUB-TOTAL \$2,264.66

OTHER:

SARASOTA - PROGRAMMING NEW RATES 4HRS @ \$63.59		\$254.36
SARASOTA - UTILITY SURVEYS 7504 @ .497		\$3,729.49

TAMPA - UTILITY SURVEYS 1120 @ .497		\$556.64
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N FT MYERS - UTILITY SURVEYS 3083 @ .497		\$1,532.51
N FT MYERS - RATE CASE \$158.979		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	4221	\$713.35
FT MYERS - PROGRAMMING NEW RATES 1HR @ \$63.59		\$63.59
FT MYERS - INSERTS IN BILLS SEPTEMBER 4734 @ .032		\$151.48

872.33

G GATE - PROGRAMMING NEW RATES 1HR @ \$63.59		\$63.59
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GENERAL OFFICE:

TOKEN RING ADAPTER		\$225.00
JDEDWARDS PROJECTS 18 HRS @ \$63.59 (SEE ATTACHED)		\$1,144.62

SUB-TOTAL \$8,593.61

OTHER:

TOTAL CHARGES \$53,190.25

*Credit for 9/97 Over billing (for JDE)
(47 hrs @ 63.59)*

2988.73

50,201.52

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

Nov 97

 CWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	663	\$386.53
INVENTORY		\$158.98

SUB-TOTAL \$2,188.29

OTHER:

SARASOTA - QUARTERLY MAINT. ITRON HANDHELD - 1 @ \$91.49 \$91.49

TAMPA- QUARTERLY MAINT. ITRON HANDHELD - 1 @ \$91.49 \$91.49

N FT MYERS - RATE CASE \$158.979 \$158.98

N FT MYERS - RATE CASE .169 MASTER RECORD \$713.35

N FT MYERS - QUARTERLY MAINT. ITRON HANDHELD - 4 @ \$91.49 \$365.96

S FT MYERS - UTILITY SURVEYS 15079 @ .497 \$7,494.26

872.33

G GATE - UTILITY SURVEYS 2653 @ .497 \$1,318.54

G GATE - QUARTERLY MAINT. ITRON HANDHELD - 1 @ \$91.49 \$91.49

B BAY - UTILITY SURVEYS 4419 @ .497 \$2,196.24

B BAY - QUARTERLY MAINT. ITRON HANDHELD - 2 @ \$91.49 \$182.98

GENERAL OFFICE:

IBM SUPPORT - CLIENT ACCESS \$340.00

SUB-TOTAL \$13,044.78

OTHER:

 PTAL CHARGES \$57,188.20

AVATAR UTILITY SERVICES, INC.

Dec 97

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	756	\$440.75
INVENTORY		\$158.98

SUB-TOTAL

\$2,242.51

OTHER:

N FT MYERS - RATE CASE \$158.979
N FT MYERS - RATE CASE .169 MASTER RECORD

	\$158.98
4312	\$728.73

887.71

GENERAL OFFICE:

IBM SUPPORT - CLIENT ACCESS	\$340.00
ORACLE SUPPORT - 58.5 HRS @ \$63.59 NOVEMBER & DECEMBER	\$3,720.02

SUB-TOTAL

\$4,947.73

OTHER:

TOTAL CHARGES

\$50,160.07

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: JANUARY 31, 1998
INVOICE NO. 4817

BILLING CHARGES - JANUARY 1998

SARASOTA DIVISION:

MASTER RECORDS @ .437	8159	\$3,565.48
LASER BILLS @ .415	7937	\$3,293.86
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	876	\$54.31
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	24	\$6.12
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	10	\$3.95
LASER BILLS @ .157 NO POSTAGE	31	\$4.87
FINAL NOTICES @ .670	1259	\$843.53
BACKFLOW RECORDS @.048	555	\$26.64
ON-LINE TELEPHONE CHARGE		\$95.00
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47
SUB TOTAL		\$8,132.23

TAMPA DIVISION:

3196 TERMINAL @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	1206	\$527.02
LASER BILLS @ .415	1193	\$495.10
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	131	\$8.12
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .157 NO POSTAGE	0	\$0.00
BACKFLOW RECORDS @.048	31	\$1.49
ON-LINE TELEPHONE CHARGE		\$348.26
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47
SHIPPING/HANDLING		\$11.52
SUB TOTAL		\$1,703.11

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	21110	\$9,225.07
LASER BILLS @ .415	19389	\$8,046.44
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2132	\$132.18
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	143	\$36.47
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	41	\$16.20
LASER BILLS @ .157 NO POSTAGE	1075	\$168.78
FINAL NOTICES @ .670	3219	\$2,156.73
BACKFLOW RECORDS @ .048	1378	\$66.14

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	751	\$437.83
INVENTORY		\$158.98

SUB-TOTAL \$2,239.59

OTHER:

SARASOTA - PROGRAMMING PROJECT 99		\$499.64
SARASOTA - ITRON MAINT JAN, FEB, MARCH		\$103.04
TAMPA - ITRON MAINT JAN, FEB, MARCH		\$103.04
TAMPA - PROGRAMMING PROJECT 99		\$499.64

N FT MYERS - RATE CASE \$158.979		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	4361	\$737.01
T MYERS - ITRON MAINT JAN, FEB, MARCH 2 @ \$103.04		\$206.08
T MYERS - PROGRAMMING PROJECT 99		\$499.64

Duplicate Register

895.99

G GATE - ITRON MAINT JAN, FEB, MARCH		\$103.04
G GATE - PROGRAMMING PROJECT 99		\$499.64
B BAY - ITRON MAINT JAN, FEB, MARCH 2 @ \$103.04		\$206.08
B BAY - PROGRAMMING PROJECT 99		\$499.64

GENERAL OFFICE:

IBM SUPPORT - CLIENT ACCESS		\$303.17
JDEDWARDS PROJECTS 90,98		\$953.85
PROGRAMMING - PROJECT 96 SPLIT W/PUI		\$31.79
FIX CLIENT ACCESS ON J GALLAGHER PC		\$127.18
PROGRAMMING - NEW CUSTOMER SERVICE ORDER		
SUB-TOTAL		\$5,531.46

OTHER:

TOTAL CHARGES \$50,690.45

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: FEBRUARY 28, 1998
INVOICE NO. 4817

BILLING CHARGES - FEBRUARY 1998

SARASOTA DIVISION:

MASTER RECORDS @ .437	8144	\$3,558.93
LASER BILLS @ .415	7866	\$3,264.39
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	865	\$53.63
CANADA LASER BILLS @ .255 ADDTL POSTAGE	24	\$6.12
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	10	\$3.95
LASER BILLS @ .157 NO POSTAGE	26	\$4.08
FINAL NOTICES @ .670	1172	\$785.24
BACKFLOW RECORDS @.048	553	\$26.54
ON-LINE TELEPHONE CHARGE		\$95.00
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47

SUB TOTAL

\$8,036.35

TAMPA DIVISION:

3196 TERMINAL @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	1206	\$527.02
LASER BILLS @ .415	1197	\$496.76
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	132	\$8.18
CANADA LASER BILLS @ .255 ADDTL POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	0	\$0.00
LASER BILLS @ .157 NO POSTAGE	0	\$0.00
BACKFLOW RECORDS @.048	31	\$1.49
ON-LINE TELEPHONE CHARGE		\$348.26
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47
SHIPPING/HANDLING		\$15.91
SUB TOTAL		\$1,709.22

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	21160	\$9,246.92
LASER BILLS @ .415	19517	\$8,099.56
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	2147	\$133.11
CANADA LASER BILLS @ .255 ADDTL POSTAGE	140	\$35.70
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	40	\$15.80
LASER BILLS @ .157 NO POSTAGE	1124	\$176.47
FINAL NOTICES @ .670	2615	\$1,752.05
BACKFLOW RECORDS @ .048	1373	\$65.90

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
 Sarasota, Florida 34231
 (813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$847.89
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	646	\$376.62
INVENTORY		\$158.98
SUB-TOTAL		\$2,178.38

OTHER:

N FT MYERS - RATE ANALYSIS 3304 CUSTOMERS @ .074 (?)		
N FT MYERS - RATE CASE \$158.979 ✓		\$158.98
I FT MYERS - RATE CASE .169 MASTER RECORD ✓	4397	\$743.09
FT MYERS - QUERY MANUAL FROM IBM		\$26.75
B BAY - RATE ANALYSIS 4601 CUSTOMERS @ .074		\$340.47

Handwritten notes: 114657, 902.07

GENERAL OFFICE:

SUB-TOTAL		\$1,513.79
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OTHER:

TOTAL CHARGES		\$45,999.47
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: MARCH 31, 1998
INVOICE NO. 4920

BILLING CHARGES - MARCH 1998

SARASOTA DIVISION:

MASTER RECORDS @ .437	8229	\$3,596.07
LASER BILLS @ .415	7962	\$3,304.23
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	876	\$54.31
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	23	\$5.87
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	11	\$4.35
LASER BILLS @ .157 NO POSTAGE	46	\$7.22
FINAL NOTICES @ .670	946	\$633.82
BACKFLOW RECORDS @ .048	554	\$26.59
ON-LINE TELEPHONE CHARGE		\$95.00
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47

110

SUB TOTAL

\$7,965.93

TAMPA DIVISION:

3196 TERMINAL @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	1213	\$530.08
LASER BILLS @ .415	1198	\$497.17
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	132	\$8.18
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .157 NO POSTAGE	3	\$0.47
BACKFLOW RECORDS @ .048	31	\$1.49
ON-LINE TELEPHONE CHARGE		\$348.26
3 HRS TECHNICAL SUPPORT @ \$79.489		\$238.47
SHIPPING/HANDLING		\$15.91
SUB TOTAL		\$1,713.16

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$73.130	1	\$73.13
MASTER RECORDS @ .437	21271	\$9,295.43
LASER BILLS @ .415	19806	\$8,219.49
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2179	\$135.10
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	151	\$38.51
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	36	\$14.22
LASER BILLS @ .157 NO POSTAGE	1158	\$181.81
FINAL NOTICES @ .670	2700	\$1,809.00
BACKFLOW RECORDS @ .048	1369	\$65.71

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.08
PAYROLL AND PAYROLL DISTRIBUTION		\$794.89
ACCTS PAYABLE @ .583 CHECK	717	\$418.01
INVENTORY		\$158.98

SUB-TOTAL \$2,858.96

OTHER:

TAMPA - ON-SITE SUPPORT & PC SETUP - 14 HRS @ \$63.59 \$890.26

N FT MYERS - RATE CASE \$158.979		\$158.98
N FT MYERS - RATE CASE .169 MASTER RECORD	4442	\$750.70
FT MYERS - PROGRAMMING CHARGE 1 HR @ \$63.59 (CORRECT METER READ UPLOAD)		\$63.59
FT MYERS - PROGRAMMING 4 HRS @ \$63.59 (NEW FLAWED ACCOUNTS LETTER)		\$254.36

G GATE - ON-SITE SUPPORT & PC SETUP - 14 HRS @ \$63.59 \$890.26

B BAY - ON-SITE SUPPORT - INSTALL & MOVE PC'S - 11 HRS @ \$63.59 \$699.49

GENERAL OFFICE:

SUB-TOTAL \$3,707.64

OTHER:

TOTAL CHARGES \$48,796.11

909.68

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: APRIL 30, 1998
INVOICE NO. 4968

BILLING CHARGES - APRIL 1998

SARASOTA DIVISION:

MASTER RECORDS @ .446	8255	\$3,681.73
LASER BILLS @ .424	8028	\$3,403.87
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	888	\$55.06
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	27	\$6.89
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	12	\$4.74
LASER BILLS @ .166 NO POSTAGE	49	\$8.13
FINAL NOTICES @ .684	1017	\$695.63
BACKFLOW RECORDS @.049	558	\$27.34
ON-LINE TELEPHONE CHARGE		\$100.00
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SUB TOTAL		\$8,226.86

TAMPA DIVISION:

3196 TERMINAL @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	1220	\$544.12
LASER BILLS @ .424	1204	\$510.50
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	132	\$8.18
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .166 NO POSTAGE	0	\$0.00
BACKFLOW RECORDS @.049	31	\$1.52
ON-LINE TELEPHONE CHARGE		\$385.61
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SHIPPING/HANDLING		\$12.28
SUB TOTAL		\$1,780.35

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	21454	\$9,568.48
LASER BILLS @ .424	19278	\$8,173.87
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2252	\$139.62
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	177	\$45.14
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	39	\$15.41
LASER BILLS @ .166 NO POSTAGE	1198	\$198.87
FINAL NOTICES @ .684	2885	\$1,973.34
BACKFLOW RECORDS @ .049	1386	\$67.91

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.09
PAYROLL		\$811.59
ACCTS PAYABLE @ .595 CHECK	750	\$446.25
INVENTORY		\$162.32

SUB-TOTAL \$2,907.25

MONTHLY MAINTENANCE:

JDE SOFTWARE		\$833.34
ITRON		\$373.65

SUB-TOTAL \$1,206.99

OTHER:

SARASOTA - RATE ANALYSIS 8039 @ .076		\$610.96
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N FT MYERS - RATE CASE \$162.318 <i>2% Rate Increase</i>		\$162.32
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N FT MYERS - RATE CASE 173 MASTER RECORD	4482	\$775.39
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FT MYERS - BILL STUFFERS @ .033	20817	\$686.96
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B BAY - LABELS 4530 @ .065		\$294.45
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B BAY - AFFIX LABELS 4530 @ .053		\$240.09
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B BAY - STAPLE AND FOLD 4530 @ .03		\$135.90
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B BAY - POSTAGE		\$1,321.28
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B BAY - PC SETUP FOR C. DOSEK PC 2HRS @ \$64.926		\$129.85
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G GATE - BILL STUFFERS @ .033	1273	\$42.01
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GENERAL OFFICE:

INSTALLATION OF LINK TO AHI MIAMI OFFICE		\$2,791.05
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PC SETUP FOR K. BRIDEN'S PC 2HRS @ \$64.926		\$129.85
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PC SETUP FOR P.J.'S PC 4HRS @ \$64.926		\$259.70
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SUB-TOTAL		\$7,579.81
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OTHER:

TOTAL CHARGES		\$55,329.89
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: MAY 31, 1998
INVOICE NO. 5020

BILLING CHARGES - MAY 1998

SARASOTA DIVISION:

MASTER RECORDS @ .446	8209	\$3,661.21
LASER BILLS @ .424	7971	\$3,379.70
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	883	\$54.75
CANADA LASER BILLS @ .255 ADDTL POSTAGE	29	\$7.40
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	11	\$4.35
LASER BILLS @ .166 NO POSTAGE	59	\$9.79
FINAL NOTICES @ .684	905	\$619.02
BACKFLOW RECORDS @.049	559	\$27.39
ON-LINE TELEPHONE CHARGE		\$100.00
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47

SUB TOTAL

\$8,107.08

TAMPA DIVISION:

3196 TERMINAL @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	1211	\$540.11
LASER BILLS @ .424	1199	\$508.38
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	132	\$8.18
CANADA LASER BILLS @ .255 ADDTL POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	0	\$0.00
LASER BILLS @ .166 NO POSTAGE	3	\$0.47
BACKFLOW RECORDS @.049	31	\$1.52
ON-LINE TELEPHONE CHARGE		\$385.61
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SHIPPING/HANDLING		\$11.77
SUB TOTAL		\$1,774.18

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	21486	\$9,582.76
LASER BILLS @ .424	19686	\$8,346.86
RESIDUAL LASER BILLS @ .062 ADDTL POSTAGE	2165	\$134.23
CANADA LASER BILLS @ .255 ADDTL POSTAGE	198	\$50.49
FOREIGN LASER BILLS @ .395 ADDTL POSTAGE	39	\$15.41
LASER BILLS @ .166 NO POSTAGE	1262	\$209.49
FINAL NOTICES @ .684	2205	\$1,508.22
BACKFLOW RECORDS @ .049	1387	\$67.96

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.09
PAYROLL		\$811.59
ACCTS PAYABLE @ .595 CHECK	745	\$443.28
INVENTORY		\$162.32
JDE SOFTWARE		\$833.34
SUB-TOTAL		\$3,737.62

MONTHLY ITRON MAINTENANCE		\$373.65
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SUB-TOTAL		\$373.65
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OTHER:

N FT MYERS - RATE CASE \$162.318		\$162.32
N FT MYERS - RATE CASE .173 MASTER RECORD	4537	\$784.90
FT MYERS - PROGRAMMING 3HRS @ \$64.93		\$194.79

-947.22

G GATE - BILL STUFFERS @ .033 (THE SOURCE)	1273	\$42.01
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GENERAL OFFICE:

PC SETUP - P.J.'S PC 2HRS @ \$64.93 PER HOUR		\$129.86
ON SITE SUPPORT - FIX CLIENT ACCESS MARY JANE'S PC 1HR		\$64.93

SUB-TOTAL		\$1,378.81
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OTHER:

TOTAL CHARGES		\$48,812.09
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: JUNE 30, 1998
INVOICE NO. 5070

BILLING CHARGES - JUNE 1998

SARASOTA DIVISION:

MASTER RECORDS @ .446	8244	\$3,676.82
LASER BILLS @ .424	7987	\$3,386.49
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	884	\$54.81
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	29	\$7.40
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	11	\$4.35
LASER BILLS @ .166 NO POSTAGE	59	\$9.79
FINAL NOTICES @ .684	1051	\$718.88
BACKFLOW RECORDS @ .049	559	\$27.39
ON-LINE TELEPHONE CHARGE		\$100.00
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47

SUB TOTAL

\$8,229.40

TAMPA DIVISION:

3196 TERMINAL @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	1214	\$541.44
LASER BILLS @ .424	1205	\$510.92
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	133	\$8.25
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .166 NO POSTAGE	2	\$0.31
BACKFLOW RECORDS @ .049	31	\$1.52
ON-LINE TELEPHONE CHARGE		\$385.61
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SHIPPING/HANDLING		\$12.15
SUB TOTAL		\$1,778.34

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	21587	\$9,627.80
LASER BILLS @ .424	19676	\$8,342.62
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2948	\$182.78
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	192	\$48.96
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	45	\$17.78
LASER BILLS @ .166 NO POSTAGE	1312	\$217.79
FINAL NOTICES @ .684	2720	\$1,860.48
BACKFLOW RECORDS @ .049	1372	\$67.23

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.09
PAYROLL		\$811.59
ACCTS PAYABLE @ .595 CHECK	863	\$513.49
INVENTORY		\$162.32
JDE SOFTWARE		\$833.34
SUB-TOTAL		\$3,807.83

MONTHLY ITRON MAINTENANCE		\$373.65
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SUB-TOTAL		\$373.65
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OTHER:

SARASOTA - INSERTS 8033 @ .033 (THE SOURCE)		\$265.00
TAMPA - PROGRAMMING 5HRS @ \$64.93 (SEE ATTACHED)		\$324.65

N FT MYERS - RATE CASE \$162.318		\$162.32
N FT MYERS - RATE CASE .173 MASTER RECORD	4586	\$793.38
FT MYERS - RATE ANALYSIS 21486 CUSTOMERS @ .076		\$1,632.94
FT MYERS - LASER LABELS 17984 @ .119		\$2,140.00
FT MYERS - FOLD AND STAPLE 17984 @ .03		\$540.00
FT MYERS - POSTAGE		\$5,154.81

G GATE - RATE ANALYSIS 3044 @ .076		\$231.44
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B BAY - RATE ANALYSIS 4675 @ .076		\$355.30
B BAY - LASER LABELS 4429 @ .119		\$527.05
B BAY - FOLD AND STAPLE 4429 @ .03		\$132.87
B BAY - POSTAGE		\$1,280.13

GENERAL OFFICE:

PROGRAMMING - 1HR @ \$64.93 DISKETTE FILE FOR 1997 G/L		\$64.93
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SUB-TOTAL		\$13,604.82
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OTHER:

TOTAL CHARGES		\$61,646.25
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AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: JULY 31, 1998
INVOICE NO. 5170

BILLING CHARGES - JULY 1998

SARASOTA DIVISION:

MASTER RECORDS @ .446	8238	\$3,674.15
LASER BILLS @ .424	7985	\$3,385.64
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	885	\$54.87
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	29	\$7.40
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	11	\$4.35
LASER BILLS @ .166 NO POSTAGE	61	\$10.13
FINAL NOTICES @ .684	1053	\$720.25
BACKFLOW RECORDS @ .049	554	\$27.15
ON-LINE TELEPHONE CHARGE		\$100.00
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SUB TOTAL		\$8,227.41

AMPA DIVISION:

3196 TERMINAL @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	1230	\$548.58
LASER BILLS @ .424	1212	\$513.89
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	133	\$8.25
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .166 NO POSTAGE	1	\$0.16
BACKFLOW RECORDS @ .049	31	\$1.52
ON-LINE TELEPHONE CHARGE		\$385.61
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SHIPPING/HANDLING		\$15.97
SUB TOTAL		\$1,792.12

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	21636	\$9,649.66
LASER BILLS @ .424	19692	\$8,349.41
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2954	\$183.15
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	195	\$49.73
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	44	\$17.38
LASER BILLS @ .166 NO POSTAGE	176	\$29.22
FINAL NOTICES @ .684	2354	\$1,610.14
BACKFLOW RECORDS @ .049	1374	\$67.33

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.09
PAYROLL		\$811.59
ACCTS PAYABLE @ .595 CHECK	773	\$459.94
INVENTORY		\$162.32
JDE-SOFTWARE		\$833.34
SUB-TOTAL		\$3,754.28

MONTHLY ITRON MAINTENANCE		\$373.65
SUB-TOTAL		\$373.65

OTHER:		
SARASOTA - INSERTS 7985 @ .033		\$263.51
TAMPA - INSERTS 1212 @ .033		\$40.00

N FT MYERS - RATE CASE \$162.318		\$162.32
N FT.MYERS - RATE CASE .173 MASTER RECORD	4647	\$803.93
FT MYERS - INSERTS 19692 @ .033		\$649.84
FT MYERS - LASER LABELS 17984 @ .119		\$2,140.10
FT MYERS - FOLD 17984 @ .01		\$179.84
FT MYERS - TABBING 17984 @ .023		\$413.63
FT MYERS - POSTAGE		\$5,201.24

} 966.25

G GATE - INSERTS 2893 @ .033		\$95.47
B BAY - INSERTS 4587 @ .033		\$151.37
B BAY - LASER LABELS 4429 @ .119		\$527.05
B BAY - FOLD 4429 @ .01		\$44.29
B BAY - TABBING 4429 @ .023		\$101.87
B BAY - POSTAGE		\$1,292.51

GENERAL OFFICE:		
RATE ANALYSIS ALL INTERCOMPANIES 45133 CUSTOMERS @ .076		\$3,430.11
SUB-TOTAL		\$15,497.08

OTHER:
61
47

TOTAL CHARGES

\$63,232.40
< 3,430.11 >
\$59,802.29

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

TO: FLORIDA CITIES WATER COMPANY

DATE: AUGUST 31, 1998
INVOICE NO. 5223

BILLING CHARGES - AUGUST 1998

SARASOTA DIVISION:

MASTER RECORDS @ .446	8235	\$3,672.81
LASER BILLS @ .424	8007	\$3,394.97
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	881	\$54.62
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	30	\$7.65
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	10	\$3.95
LASER BILLS @ .166 NO POSTAGE	51	\$8.47
FINAL NOTICES @ .684	749	\$512.32
BACKFLOW RECORDS @.049	556	\$27.24
ON-LINE TELEPHONE CHARGE		\$100.00
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SUB TOTAL		\$8,025.50

TAMPA DIVISION:

3196 TERMINAL @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	1230	\$548.58
LASER BILLS @ .424	1213	\$514.31
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	133	\$8.25
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	0	\$0.00
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	0	\$0.00
LASER BILLS @ .166 NO POSTAGE	4	\$0.63
BACKFLOW RECORDS @.049	31	\$1.52
ON-LINE TELEPHONE CHARGE		\$385.61
3 HRS TECHNICAL SUPPORT @ \$81.158		\$243.47
SHIPPING/HANDLING		\$15.66
SUB TOTAL		\$1,792.70

FT. MYERS DIVISION:

3180 DISPLAY STATION @ \$74.666	1	\$74.67
MASTER RECORDS @ .446	21719	\$9,686.67
LASER BILLS @ .424	19593	\$8,307.43
RESIDUAL LASER BILLS @ .062 ADDT'L POSTAGE	2939	\$182.22
CANADA LASER BILLS @ .255 ADDT'L POSTAGE	191	\$48.71
FOREIGN LASER BILLS @ .395 ADDT'L POSTAGE	43	\$16.99
LASER BILLS @ .166 NO POSTAGE	193	\$32.04
FINAL NOTICES @ .684	1890	\$1,292.76
BACKFLOW RECORDS @ .049	1382	\$67.72

AVATAR UTILITY SERVICES, INC.

2140 Gulf Gate Drive
Sarasota, Florida 34231
(813) 921-5209

(FCWC PAGE 3)

FINANCIAL:

GENERAL LEDGER		\$1,487.09
PAYROLL		\$811.59
ACCTS PAYABLE @ .595 CHECK	725	\$431.38
INVENTORY		\$162.32
JDE SOFTWARE		\$833.34
SUB-TOTAL		\$3,725.72

MONTHLY ITRON MAINTENANCE		\$345.61
SUB-TOTAL		\$345.61

OTHER:

TAMPA - ON-SITE TRAINING 6HRS @ \$64.93		\$389.58
N FT MYERS - RATE CASE \$162.318		\$162.32
I FT MYERS - RATE CASE .173 MASTER RECORD	4686	\$810.68
FT MYERS - INSERTS 15147 @ .033		\$499.85

973.00

GENERAL OFFICE:

SUB-TOTAL		\$1,862.43
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OTHER:

TOTAL CHARGES		\$48,775.49
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