

ORIGINAL

State of Florida



Public Service Commission

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

DATE: May 23, 2000

TO: Division of Water and Wastewater (Johnson)

FROM: Division of Auditing and Financial Analysis (Vandiver) *W*

RE: Audit Report: MHC Systems D/B/A FFEC-Six
Transfer of Certificate
Audit Control No. 00-087-4-1

000277-WS

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, they should send it to the Division of Records and Reporting. There are no confidential work papers associated with this audit.

DNV/sp

Attachment

cc: Division of Auditing and Financial Analysis (Devlin/Causseaux/Harvey/File Folder)
Miami District Office (Welch)
 Division of Records and Reporting
Division of Legal Services

MHC Systems D/B/A FFEC-Six
c/o Manufactured Home Communities, Inc.
28050 U.S. Highway 19., Suite 406
Clearwater, FL 33761-2629

- APP _____
- CAF _____
- CMP _____
- COM _____
- CTR _____
- ECR _____
- LEG _____
- OPC _____
- PAI _____
- RGO _____
- SEC J
- SER _____
- OTH _____

Martin S. Friedman
Rose, Sundstrom & Bentley
2548 Blairstone Pines Drive
Tallahassee, FL 32301

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING



FLORIDA PUBLIC SERVICE COMMISSION

*DIVISION OF AUDITING AND FINANCIAL ANALYSIS
BUREAU OF AUDITING SERVICES*

Miami District Office

MHC SYSTEMS D/B/A FFEC-SIX

TRANSFER OF CERTIFICATE

PERIOD ENDED FEBRUARY 29, 2000

AUDIT CONTROL NO. 00-087-4-1

DOCKET NO. 000277-WS

A handwritten signature in cursive script, reading "Kathy L. Welch".

Kathy L. Welch, Audit Manager

A handwritten signature in cursive script, reading "Ruth K. Young".

*Ruth K. Young, Professional
Accountant Specialist*

**DIVISION OF AUDITING AND FINANCIAL ANALYSIS
AUDITOR'S REPORT**

May 12, 2000

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have applied the procedures described later in this report to prepare the accompanying schedule of Rate Base for the period ended February 29, 2000 for MHC Systems, Inc., d/b/a FFEC-Six. This schedule was prepared as part of the petition for transfer of the certificate in Docket 000277-WS. There is no confidential information associated with this audit, and there are no audit staff minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report:

Scanned- The documents or accounts were read quickly looking for obvious errors.

Compiled- The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed- The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined- The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied and account balances were tested to the extent further described.

Confirmed- Evidential matter supporting an account balance, transaction or other information was obtained directly from an independent third party.

Verified- The item was tested for accuracy, and substantiating documentation was examined.

RATE BASE: Examined plant in service since the last rate case by obtaining all material supporting documentation. Reconciled adjustments from the last rate order to the books. Calculated accumulated depreciation from January 1, 1995 to February 29, 2000. Imputed CIAC using number of customers and compared to CIAC account. Calculated amortization of CIAC from January 1, 1995 to February 29, 2000.

AUDIT EXCEPTION NO. 1

SUBJECT: ACCUMULATED DEPRECIATION

STATEMENT OF FACT: In the last rate order (Order No. PSC-95-1444-FOF-WS), several adjustments were made to plant which adjusted accumulated depreciation. The adjustments reconciled with a schedule in the last audit report. The company did not post all of the plant and accumulated depreciation adjustments. The plant adjustments do not change total plant. Accumulated depreciation is different as follows:

	Water	Wastewater
Per Order decrease	\$ (30,400.00)	\$ (75,155.00)
Per Company Workpaper-Decrease water and increase wastewater	(48,633.62)	29,905.30
Adjusted 1996 Depreciation	(246.60)	(80,824.97)
Total company adjustment	\$ (48,880.22)	\$ (50,919.67)
Difference	\$(18,480.22)	\$ 24,235.33

In addition, the company used an incorrect rate for office furniture, six years instead of fifteen.

The company had not depreciated assets since December of 1999. Therefore, staff computed depreciation of \$8,255.10 for water and \$19,308.23 for wastewater.

The revised depreciation schedule is attached.

OPINION: Accumulated Depreciation should be increased by \$26,052.37 for water and decreased by \$3,240.19 for wastewater.

DEPRECIATION

ACCT. NUMBER	ACCOUNT	DEPRECIATION RATE	BALANCE AT 12/94	ADJUSTMENTS FROM 1995 ORDER	BALANCE ADJUSTED FOR ORDER	ADDITIONS 1995	ADDITIONS 1996	ADDITIONS 1997	ADDITIONS 1998	ADDITIONS 1999	ADDITIONS TO 2/29/2000	BALANCE AT 2/29/00	PLANT
303.00	LAND WATER				0.00							0.00	4,732.82
301.00	ORGANIZATION WATER	40.00	(2,338.25)	(59.50)	(2,397.75)	101.36	101.36	101.36	101.36	101.36	16.89	(2,921.42)	4,054.23
302.00	FRANCHISE WATER	40.00	(397.50)		(397.50)	18.75	18.75	18.75	18.75	18.75	3.13	(494.38)	750.00
341.00	AUTOMOBILES AND TRUCKS	6.00	(7,434.85)	247.75	(7,187.10)	247.75						(7,434.85)	7,434.85
304.00	WATER STRUCTURES AND IMP.	33.00	(95,106.65)	5,453.67	(89,652.98)	7,349.06	7,349.06	7,349.06	7,349.06	7,384.27	1,236.58	(127,670.09)	244,843.06
307.00	WELLS AND SPRINGS	30.00	(35,573.77)	1,102.40	(34,471.37)	2,505.21	2,505.21	2,505.21	2,505.21	2,505.21	417.54	(47,414.98)	75,156.42
311.00	PUMPING EQUIPMENT	20.00	(18,552.16)	3,819.30	(14,732.86)	1,187.38	1,191.56	1,208.28	1,220.83	1,235.41	208.33	(20,984.64)	24,999.60
320.00	WATER TREATMENT EQUIPMENT	22.00	(18,130.58)	2,803.30	(15,327.28)	1,160.82	1,160.82	1,160.82	1,160.82	1,160.82	193.47	(21,324.86)	25,538.07
331.00	WATER TRANSMISSION & DISTRIB.	43.00	(224,430.71)	31,486.77	(192,943.94)	23,624.61	23,624.61	23,624.61	23,624.61	23,624.61	3,937.44	(315,004.44)	1,015,858.34
	GATE VALVE	25.00		(1,331.58)	(1,331.58)	299.23	299.23	299.23	299.23	299.23	49.87	(2,877.59)	7,480.69
309.00	SUPPLY MAINS	35.00	(1,730.50)	42.06	(1,688.44)	120.05	120.05	120.05	120.05	120.05	20.01	(2,308.72)	4,201.88
333.00	SERVICES	40.00	(34,376.82)	891.36	(33,485.46)	4,434.00	4,434.00	4,434.00	4,434.00	4,434.00	739.00	(56,394.47)	177,360.06
334.00	METERS AND INSTALLATIONS	20.00	(53,540.19)	4,272.34	(49,267.85)	5,375.70	5,511.18	5,598.78	5,617.05	5,617.05	936.18	(77,923.78)	112,341.03
335.00	HYDRANTS	45.00	(20,473.73)	1,908.79	(18,564.94)	2,850.36	2,850.36	2,850.36	2,850.36	2,850.36	475.06	(33,291.81)	128,266.25
340.00	OFFICE FURNITURE & EQUIPMENT	15.00	(14,086.90)	1,887.18	(12,199.72)	977.18	977.18	503.67				(14,657.76)	14,657.76
348.00	OTHER TANGIBLE PLANT	10.00	(87,401.03)	(22,780.66)	(110,181.69)	17,218.85	17,218.85	17,218.85	10,350.27			(172,188.52)	172,188.52
347.00	MISC. EQUIPMENT	15.00	(1,258.46)	656.46	(602.00)	129.70	129.70	129.70	129.70	129.70	21.62	(1,272.09)	1,945.43
	TOTAL WATER PLANT		(614,832.10)	30,399.64	(584,432.46)	67,600.02	67,491.92	67,122.73	59,781.31	49,480.82	8,255.10	(904,164.37)	2,017,076.19
	TOTAL PLANT AND LAND		(614,832.10)	30,399.64	(584,432.46)	67,600.02	67,491.92	67,122.73	59,781.31	49,480.82	8,255.10	(904,164.37)	2,021,809.01
	PER ORDER NO. PSC-95-1444-FOF-WS		(614,834.00)	30,400.00	(584,434.00)							(878,112.00)	
	DIFFERENCE IMMATERIAL		1.90	(0.36)	1.54							(26,052.37)	
	COMPOSITE RATE					3.36%	3.35%	3.32%	2.96%	2.45%	0.41%		
353.00	WASTEWATER LAND				0.00								
351.00	ORGANIZATION WASTEWATER	25.00	(2,338.25)	(59.50)	(2,397.75)	162.17	162.17	162.17	162.17	162.17	27.03	(3,235.62)	4,054.23
352.00	FRANCHISE WASTEWATER	25.00	(397.50)		(397.50)	30.00	30.00	30.00	30.00	30.00	5.00	(552.50)	750.00
391.00	AUTOMOBILES AND TRUCKS	6.00	(13,156.85)	(1,315.77)	(14,472.62)							(14,472.62)	13,156.85
354.00	STRUCTURES AND IMPROVEMENTS	32.00	(165,633.95)	106,727.62	(58,906.33)	14,038.73	14,038.73	14,038.73	14,587.68	15,298.44	2,576.71	(133,485.34)	494,728.21
360.00	COLLECTION SEWERS FORCE	30.00	(53,427.23)	1,926.02	(51,501.21)	5,884.37	5,884.37	5,884.37	5,884.37	5,884.37	980.73	(81,903.81)	176,531.21
361.00	COLLECTION SEWERS GRAVITY	45.00	(317,470.34)	57,059.93	(260,410.41)	34,376.74	34,376.74	34,376.74	34,376.74	34,376.74	5,729.46	(438,023.57)	1,546,953.30
	MANHOLES	30.00		(6,187.45)	(6,187.45)	1,248.32	1,248.32	1,248.32	1,248.32	1,248.32	208.05	(12,637.12)	37,449.72
363.00	SERVICES TO CUSTOMERS	38.00	(95,402.91)	1,558.20	(93,844.71)	9,326.25	9,326.25	9,326.25	9,326.25	9,326.25	1,554.37	(142,030.31)	354,397.35
371.00	PUMPING EQUIPMENT	5.00	(127,954.98)	(12,501.60)	(140,456.58)	0.00	96.20	192.40	375.30	558.20	93.03	(141,771.71)	2,791.00
	STRUCTURES T & D	18.00		(85,495.14)	(85,495.14)	17,965.44	17,965.44	17,965.44	18,061.16	18,156.88	3,026.15	(178,635.65)	326,823.91
380.00	TREATMENT AND DISPOSAL EQ.	18.00	(85,780.80)	6,039.68	(79,741.12)	20,714.61	20,726.67	21,047.39	21,356.06	21,727.19	3,683.06	(188,996.09)	397,770.00
	OFFICE FURN	15.00			0.00	0.00	16.57	33.13	33.13	33.13	5.52	(121.49)	497.00
	TOOLS SHOP EQUIP	16.00			0.00	0.00	38.25	76.50	208.06	339.63	56.60	(719.04)	5,434.00
394.00	LABORATORY EQUIPMENT	15.00	(2,232.89)	606.56	(1,626.33)	325.32	325.32	325.32	325.32	325.32	54.22	(3,307.17)	4,879.85
389.00	OTHER PLANT AND MISC. EQUIP.	18.00	(82,919.96)	5,804.44	(77,115.52)	7,542.16	7,542.16	7,610.30	7,678.44	7,678.44	1,279.74	(116,446.75)	138,211.87
397.00	MISC. EQUIPMENT	15.00	(1,727.82)	983.95	(743.87)	171.32	171.32	171.32	171.32	171.32	28.55	(1,629.01)	2,569.76
	TOTAL WASTEWATER PLANT		(948,443.48)	75,146.94	(873,296.54)	111,785.43	111,948.50	112,488.38	113,824.32	115,316.41	19,308.23	(1,457,967.81)	3,506,998.26
	TOTAL PLANT AND LAND		(948,443.48)	75,146.94	(873,296.54)	111,785.43	111,948.50	112,488.38	113,824.32	115,316.41	19,308.23	(1,457,967.81)	3,562,210.92
	PER ORDER NO. PSC-95-1444-FOF-WS		(948,503.00)	75,155.00	(873,347.00)							(1,461,208.00)	
	DIFFERENCE IMMATERIAL		59.52	(8.06)	50.46							3,240.19	
	COMPOSITE RATE					3.27%	3.27%	3.27%	3.27%	3.24%	0.54%		

FFEC-6 (MHC HOMES)
ANALYSIS OF PLANT ADDITIONS
TEST YEAR ENDED FEBRUARY 29, 2000

FFEC-6 (MHC HOMES)
ANALYSIS OF PLANT ADDITIONS
TEST YEAR ENDED FEBRUARY 29, 2000

ACCT. NUMBER	ACCOUNT	BALANCE AT 12/94	ADJUSTMENTS FROM 1995 ORDER	BALANCE ADJUSTED FOR ORDER	ADDITIONS 1995	ADDITIONS 1996	ADDITIONS 1997	ADDITIONS 1998	ADDITIONS 1999	ADDITIONS TO 2/29/2000	BALANCE AT 2/29/00
303.00	LAND WATER	4,732.82		4,732.82							4,732.82
301.00	ORGANIZATION WATER	4,054.23		4,054.23							4,054.23
302.00	FRANCHISE WATER	750.00		750.00							750.00
341.00	NOT TRANS AUTOMOBILES AND TRUCKS	7,434.85		7,434.85							7,434.85
304.00	WATER STRUCTURES AND IMP.	242,519.06		242,519.06					2,324.00		244,843.06
307.00	WELLS AND SPRINGS	75,156.42		75,156.42							75,156.42
311.00	PUMPING EQUIPMENT	23,747.60		23,747.60		167.00	502.00		583.00		24,999.60
320.00	WATER TREATMENT EQUIPMENT	25,538.07		25,538.07							25,538.07
331.00	WATER TRANSMISSION & DISTRIB.	1,081,664.74	(65,806.40)	1,015,858.34							1,015,858.34
	GATE VALVE		7,480.69	7,480.69							7,480.69
309.00	SUPPLY MAINS	4,201.88		4,201.88							4,201.88
333.00	SERVICES	162,463.79	14,896.27	177,360.06							177,360.06
334.00	METERS AND INSTALLATIONS	106,191.03		106,191.03	2,646.00	2,773.00	731.00				112,341.03
335.00	HYDRANTS	127,438.67	827.58	128,266.25							128,266.25
340.00	NOT TRANS OFFICE FURNITURE & EQUIPMENT	14,657.76		14,657.76							14,657.76
348.00	OTHER TANGIBLE PLANT	172,188.52		172,188.52							172,188.52
347.00	MISC. EQUIPMENT	1,945.43		1,945.43							1,945.43
	TOTAL WATER PLANT	2,049,952.05	(42,601.86)	2,007,350.19	2,646.00	2,940.00	1,233.00	0.00	2,907.00	0.00	2,017,076.19
	TOTAL PLANT AND LAND	2,054,684.87	(42,601.86)	2,012,083.01	2,646.00	2,940.00	1,233.00	0.00	2,907.00	0.00	2,021,809.01
	PER ORDER NO. PSC-95-1444-FOF-WS	2,054,686.00	(42,602.00)	2,012,084.00							
	DIFFERENCE IMMATERIAL	(1.13)	0.14	(0.99)							
353.00	WASTEWATER LAND	55,212.66		55,212.66							55,212.66
351.00	ORGANIZATION WASTEWATER	4,054.23		4,054.23							4,054.23
352.00	FRANCHISE WASTEWATER	750.00		750.00							750.00
391.00	NOT TRANS AUTOMOBILES AND TRUCKS	13,156.85		13,156.85							13,156.85
354.00	STRUCTURES AND IMPROVEMENTS	449,239.21		449,239.21				35,133.00	10,356.00		494,728.21
360.00	COLLECTION SEWERS FORCE	176,701.25	(170.04)	176,531.21							176,531.21
361.00	COLLECTION SEWERS GRAVITY	1,659,770.51	(112,817.21)	1,546,953.30							1,546,953.30
	MANHOLES		37,449.72	37,449.72							37,449.72
363.00	SERVICES TO CUSTOMERS	342,109.29	12,288.06	354,397.35							354,397.35
364.00	FLOW MEASURING DEVICES					962.00		1,829.00			2,791.00
371.00	PUMPING EQUIPMENT	323,377.91		323,377.91				3,446.00			326,823.91
380.00	TREATMENT AND DISPOSAL EQ.	389,665.00	(16,802.00)	372,863.00		434.00	11,112.00		13,361.00		397,770.00
390.00	NOT TRANS OFFICE FURNITURE AND EQUIP.					497.00					497.00
393.00	NOT TRANS TOOLS, SHOP AND GARAGE EQUIP.					1,224.00		4,210.00			5,434.00
394.00	LABORATORY EQUIPMENT	4,879.85		4,879.85							4,879.85
389.00	OTHER PLANT AND MISC. EQUIP.	135,758.87		135,758.87			2,453.00				138,211.87
397.00	MISC. EQUIPMENT	2,569.76		2,569.76							2,569.76
	TOTAL WASTEWATER PLANT	3,502,032.73	(80,051.47)	3,421,981.26	0.00	3,117.00	13,565.00	44,618.00	23,717.00	0.00	3,506,998.26
	TOTAL PLANT AND LAND	3,557,245.39	(80,051.47)	3,477,193.92	0.00	3,117.00	13,565.00	44,618.00	23,717.00	0.00	3,562,210.92
	PER ORDER NO. PSC-95-1444-FOF-WS	3,557,305.00	(80,051.00)	3,477,254.00							
	DIFFERENCE-IMMATERIAL	(59.61)	(0.47)	(60.08)							

AUDIT EXCEPTION NO.2

SUBJECT: ACCUMULATED AMORTIZATION CIAC

STATEMENT OF FACT: The company used the composite depreciation rate used in the last audit to amortize Contributions in Aid of Construction (CIAC) instead of computing the composite rate each year and using it to amortize CIAC.

The company did not book any amortization for the year 2000.

OPINION: Amortization was computed using the composite rates and was computed for the two months of the year 2000. A schedule follows and increases water accumulated amortization by \$3,983.89 and decreases wastewater by \$761.12.

FFEC-6 (MHC HOMES)
 ANALYSIS OF CIAC ADDITIONS
 TEST YEAR ENDED FEBRUARY 29, 2000

ACCOUNT	BALANCE AT 12/94	ADJUSTMENTS FROM 1995 ORDER	BALANCE ADJUSTED FOR ORDER	ADDITIONS 1995	ADDITIONS 1996	ADDITIONS 1997	ADDITIONS 1998	ADDITIONS 1999	ADDITIONS TO 2/29/2000	BALANCE AT 2/29/00	PER COMPANY	DIFFERENCE
WATER CIAC RATES	(480,680.97)	(52,940.00)	(533,620.97)	(16,800.00) 3.36%	(21,900.00) 3.35%	(5,400.00) 3.32%	2.96%	2.45%	0.41%	(577,720.97)	(577,721.00)	0.03
WATER CIAC AMORTIZATION	113,543.22	10,910.00	124,453.22	18,211.90	18,805.93	19,090.70	17,100.54	14,154.16	2,368.66	214,185.11	218,169.00	(3,983.89)
WASTEWATER CIAC RATES	(966,660.03)	44,008.00	(922,652.03)	(38,780.00) 3.27%	(50,552.50) 3.27%	(12,465.00) 3.27%	3.27%	3.24%	0.54%	(1,024,449.53)	(1,024,450.00)	0.47
WASTEWATER CIAC AMORTIZATION	224,829.60	(2,114.00)	222,715.60	30,804.77	32,265.36	33,295.70	33,499.50	33,192.16	5,532.03	391,305.12	390,544.00	761.12

AUDIT EXCEPTION NO. 3

SUBJECT: ITEMS NOT TRANSFERRED

STATEMENT OF FACT: The company did not transfer automobiles, office equipment, or tools and shop equipment (such as a new lawn mower) to the new company. These items need to be removed from rate base.

OPINION: The following items have been removed from the rate base schedule attached to this report:

	PLANT	ACC. DEP.
Automobiles Water	\$ 7,434.85	\$ 7,434.85
Office Furniture and Equipment Water	14,657.76	14,657.76
Automobiles Wastewater	13,156.85	13,156.85
Office Furniture Wastewater	497.00	121.49
Tools, Shop and Garage Equipment	5,434.00	719.04

AUDIT DISCLOSURE NO. 1

SUBJECT: RATES

STATEMENT OF FACT: North Fort Myers Utility has only done one billing since the transfer. The company used rates prior to the January 2000 index. They have corrected the rates for the current billing in progress. It has not yet billed for the spray effluent or for any miscellaneous service charges or late fees.

STAFF PREPARED EXHIBITS

RATE BASE

ADJUSTING ENTRIES

FFEC-6
 RATE BASE
 TEST YEAR ENDED FEBRUARY 29, 2000

WATER RATE BASE

	BALANCE PER COMPANY	STAFF ADJUSTMENTS	ENTRY NUMBER	ADJUSTED BALANCE
LAND	4,732.82			4,732.82
PLANT IN SERVICE	2,017,076.19	(22,092.61)	3	1,994,983.58
ACCUMULATED DEPRECIATION	(878,112.00)	(3,959.76)	1,3	(882,071.76)
CONTRIBUTIONS IN AID OF CONSTRUCTION	(577,721.00)			(577,721.00)
AMORIZATION OF CONTRIBUTIONS IN AID	218,169.00	(3,983.89)	2	214,185.11
TOTAL RATE BASE	784,145.01	(30,036.26)		754,108.75

WASTEWATER RATE BASE

	BALANCE PER COMPANY	STAFF ADJUSTMENTS	ENTRY NUMBER	ADJUSTED BALANCE
LAND	55,212.66			55,212.66
PLANT IN SERVICE	3,506,998.26	(19,087.85)	3	3,487,910.41
ACCUMULATED DEPRECIATION	(1,461,208.00)	17,237.57	1,3	(1,443,970.43)
CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,024,450.00)			(1,024,450.00)
AMORIZATION OF CONTRIBUTIONS IN AID	390,544.00	761.12	2	391,305.12
TOTAL RATE BASE	1,467,096.92	(1,089.16)		1,466,007.76

FFEC-6
 ADJUSTING ENTRIES
 TEST YEAR ENDED FEBRUARY 29, 2000

	DEBIT	CREDIT
ENTRY 1		
DEPRECIATION EXPENSE WATER	8,255.10	
DEPRECIATION EXPENSE WASTEWATER	19,308.23	
ACCUMULATED DEPRECIATION WASTEWATER	3,240.19	
ACCUMULATED DEPRECIATION WATER		26,052.37
RETAINED EARNINGS		4,751.15
TO RECORD DEPRECIATION FOR THE YEAR 2000 AND CORRECT ADJUSTMENTS MADE IN 1995 AND 1996 FOR THE LAST RATE ORDER.		
ENTRY 2		
RETAINED EARNINGS	11,123.46	
ACCUMULATED AMORTIZATION WASTEWATER	761.12	
ACCUMULATED AMORTIZATION WATER		3,983.89
AMORTIZATION EXPENSE WATER		2,368.66
AMORTIZATION EXPENSE WASTEWATER		5,532.03
TO RECORD AMORTIZATION EXPENSE FOR THE YEAR 2000 AND CORRECT THE RATES TO USE COMPOSITE DEPRECIATION RATES FOR EACH YEAR.		
ENTRY 3		
MHC HOMES	5,090.47	
ACC. DEP. AUTOMOBILES AND TRUCKS WATER	7,434.85	
ACC. DEP. OFFICE FURNITURE AND EQUIPMENT WATER	14,657.76	
ACC. DEP. AUTOMOBILES AND TRUCKS WASTEWATER	13,156.85	
ACC. DEP. OFFICE FURNITURE AND EQUIPMENT WASTEWATER	121.49	
ACC. DEP. TOOLS, SHOP AND GARAGE EQUIPMENT WASTEWATER	719.04	
AUTOMOBILES AND TRUCKS WATER		7,434.85
OFFICE FURNITURE AND EQUIPMENT WATER		14,657.76
AUTOMOBILES AND TRUCKS WASTEWATER		13,156.85
OFFICE FURNITURE AND EQUIPMENT WASTEWATER		497.00
TOOLS, SHOP AND GARAGE EQUIPMENT WASTEWATER		5,434.00
TO REMOVE ITEMS NOT TRANSFERRED IN SALE		