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REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, *OF COUNSEL*
(LICENSED IN TEXAS ONLY)

September 29, 2003

FEDERAL EXPRESS

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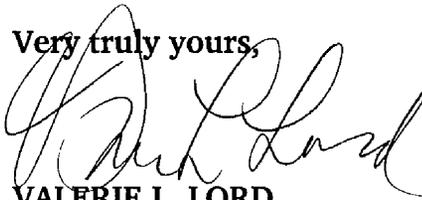
Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Lake Utility Services, Inc., Lake Groves Utilities, Inc./Overearnings Investigation
Docket No.: 020567-WS
Our File No. 30057.30

Dear Ms. Bayo:

We enclose for filing in the above-referenced docket the original and one (1) copy of Lake Utility Services, Inc.'s Responses to the Staff Audit.

Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

Very truly yours,


VALERIE L. LORD
Of Counsel

VLL/mp
Enclosures

cc: Mr. Steven M. Lubertozi (w/o enclosures)
Mr. Patrick Flynn (w/enclosures)
Mr. David L. Orr, PE (w/enclosures)

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Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 1

The utility agrees with Staff's recommendation in Audit Exception No. 1 that the Commission's prior ordered adjustments should be recorded. Note that the utility believes Recommendation No. 1 should read, "The utility's rate base balances are" overstated "by \$287,663", rather than "understated".

DOCUMENT NUMBER 0411

09363 SEP 30 8

FPSC-COMMISSION CLERK

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 2

The utility agrees with Staff's recommendation in Audit Exception No. 2. Staff's recommendation to reclassify account balances and move balances from water to sewer is appropriate.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 3

The utility agrees with Staff's recommendation in Audit Exception No. 3. The assets in questions should have been retired at transfer, since all these assets were deemed property of Utilities, Inc. prior to transfer (stated by employees). The Staff's recommendation is appropriate.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 4

The utility agrees with recommendation (1).

In recommendation (2), the utility contests that many of the invoices Staff concludes should have been deferred and amortized are correctly booked to UPIS. Any invoice classified as a replacement, a rebuild, or a rewind clearly is improving the asset and extending its useful life, thereby making the item a capital asset. The utility does agree that four items from Staff's workpaper 16p5 are in fact repairs. These items are listed on Schedule A. Schedule A also shows the utility's calculation of its adjustment for audit exception no. 4.

The utility agrees with recommendation (3).

The utility agrees with recommendation (4), although the utility was able to locate one of the invoices in question for the amount of \$3,256.80. Please see the attached invoice from Rose, Sundstrom, and Bentley.

The utility agrees with recommendation (5).

The utility agrees with recommendation (6).

The utility agrees with recommendation (7).

The utility believes water UPIS and sewer UPIS are overstated by \$1240,987 and \$5,766 respectively. Accumulated depreciation balances for water and sewer are also overstated by \$4126 and \$271 respectively.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 5

The utility does not contest the statements made in audit exception no. 5. However, upon investigation, the utility was able to locate the invoice for work order 89-661-115-00-01 for \$20,181 referenced on Schedule F for exception no. 5. (Please see the attached invoice from Locke Well & Pump Company.) Therefore, the utility believes that UPIS for water is overstated by \$173,690, rather than \$193,871. Additionally, depreciation expense for water is only overstated by \$5,150, and accumulated depreciation for water is overstated by \$69,678.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 6

The utility performed an analysis of the vehicles currently assigned to LUSI. Per discussions with the regional manager of LUSI, Schedule B shows the vehicles that are assigned to the LUSI and LGU systems. Currently, there are eight vehicles assigned to LUSI. The total cost of these vehicles, including tax, title, license, and bedliners is \$130,678, and the corresponding accumulated depreciation balance is \$43,508. Previously, the utility did not allocated their vehicle balances to water and sewer, but is correcting this error in its exceptions. Accordingly, the utility feels the transportation balance and related accumulated depreciation balances in water are overstated by \$37,731 and \$22,64, respectively. Depreciation expense for water is also overstated by \$500.

An adjustment must also be made for sewer. The sewer transportation balance and related accumulated depreciation balance are understated by \$35,440 and \$11,799 respectively. Depreciation expense is also understated by \$7,737.

Please see the utility's Schedule B for calculations of all adjustments.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 7

The utility agrees with Staff's recommendation in Audit Exception No. 7. Due to adjustments made for UIF in Docket No. 020071-WS, the adjustments to LUSI are appropriate.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 8

Staff has increased the computer inventory by \$63,528 for additions sampled in year 2002. Including only the invoices sampled is improper. The utility infers from the auditor's notes that he was able to verify 100% of the invoices sampled in 2002. In addition, all invoices were made available to the Staff auditor and his decision not to sample 100% does not accurately reflect the utility's balance in its computer account. The utility incurred \$131,919.33 of computer additions in 2002, which would have been verified if the auditor had in fact sampled 100% of the invoices. Staff 's auditor even noted that there was a CWIP balance as of 11/23/01 for router equipment, but chose to exclude it with no basis.

The utility's recommendation for the balance in microcomputers is \$193,409.30 (\$125,017.97-63,528.00+131,919.33).

In addition, the utility does not agree with Staff's six year depreciation period. The utility depreciates its mini computers over three years and its mainframes over five years.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 9

The utility agrees with recommendation (1).

The utility agrees with recommendation (2a) due to no supporting documentation.

The utility agrees with recommendation (2b).

The utility agrees with recommendation (3).

Recommendation (4) does not take in account the near-term expansions to both the water and wastewater plants (within the next year for water and two-years for wastewater). Also, it does not take into account the setback distances required by FDEP for potable water wells, including a third proposed well. The utility proposes the land to be approximately 80% used and useful, which would require the adjustments shown on Schedule C. Based on Schedule C, the utility's land is overstated by \$92,330 and \$94,021 for water and sewer respectively.

When Utilities, Inc. acquired this utility, it was an all or nothing offer. The utility could not have acquired the system without acquiring all the land that goes with it.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 10

The majority of the CWIP (\$2,012,829.81) represents LUSI and Lake Groves interconnection and master plan, which was in service at December 31, 2002. The interconnect is an integral component of the water system and is 100% used and useful.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 11

While the utility agrees with Staff's adjustments, we believe Staff calculated the adjustment incorrectly. Please see Schedule D for the Utility's adjustment. In summary of Schedule C, the utility recommends an increase of \$91,609 to its water CIAC balance and a \$3,725 decrease to its sewer CIAC balance.

In addition, the utility also recommends a \$117,592 increase and an \$80,462 increase to its accumulated amortization of CIAC balances in water and sewer respectively.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 12

Accumulated depreciation is a fall out issue based on the resolution of items referred to in Staff's audit report.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 13

The utility agrees with the use of the 1/8 method, although, working capital will be a fall out issue based on the resolution of other items in Staff's audit report.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 14

The utility agrees with the Staff's recommendation on cost of capital for the purpose of this docket.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 15

In February of 2002 the Utility moved eight (8) subdivisions to the subsequent month's bi-monthly billing cycle. To accomplish this, the Utility billed the customers, for the subdivisions in question, on February 22, 2002 for a one-month period instead of the normal bi-monthly billing charge. Then on the following month's bill date we billed the customer the standard bi-monthly billable charge. Attached hereto as Response Exhibit No. 15-A is a billing report entitled UBRSUBT SUBT (200). This report shows the billing date and billing time period for one of the subdivisions. Below please find a summary of bill dates and time periods:

<u>Bill Date</u>	<u>From Date</u>	<u>To Date</u>
01/23/02	11/16/01	01/15/02
02/22/02	01/16/02	02/15/02
04/23/02	02/16/02	04/15/02
06/25/02	04/16/02	06/15/02
08/23/02	06/16/02	08/15/02
10/22/02	08/16/02	10/15/02
12/24/02	10/16/02	12/15/02

This exhibit clearly indicates that the billing periods do not overlap. In addition, attached hereto as Response Exhibit No. 15-B is a report entitled UBRBILL (69). This exhibit shows a sampling of customers who were billed for the period of January 16, 2002 to February 15, 2002, the time period in question. When a customer's account information is analyzed it shows that the customer was only charged for one month's base facility charge. For example, the first customer on Response Exhibit No. 15-B had no previous balance and used 15,200 gallons from January 16, 2002 to February 15, 2002. A summary of the billing charges are listed below:

5/8" meter Base Facility Charge	\$5.97 ¹
Usage @ \$.69 per 1,000 gallons, Consumption of 15,200	<u>\$10.49</u>
Total Billed	\$16.46

The Utility has not billed the customers in error and therefore should not be required to refund any revenues collect for the 12-month period ended December 31, 2002. The Utility submits that the revenues for the year-ended 2002 are overstated by amount indicated in Staff's audit report due to the billing adjustment.

¹ This is a per month charge.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 16

Exception No. 16, Item No. 7 refers to rate case expense that was incurred after Order No. PSC-97-0531-WU was protested. It can not be argued that the Utility incurred additional rate case expenses above the expenses contemplated in the above mentioned order. The expenses incurred are legitimate rate case expenses and should be included in the 12-month period ended December 31, 2002. In addition, the Utility is incurring expenses to respond to the Auditors report.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 17

The utility agrees with Staff for the purposes of this proceeding.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 18

Depreciation expense will be a fall out issue based on the recommendation of other audit exceptions.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Audit Exception No. 19

The utility does not contest the allocations methodology in Staff's audit report. The other issues will be fall out issues based on the recommendation of other items in Staff's audit report.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Disclosure No. 1

According to our operations manager, our vendor supplies gas chlorine cylinders to both the water and wastewater plants. The vendor currently makes separate deliveries to the water and wastewater plants. The utility's manager will speak to the vendor regarding billing water and wastewater deliveries separately.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Disclosure No. 2

The allocation factor is currently the subject of Commission Docket No. 020407-WS and need not be addressed in this forum. In addition, the management team of Utilities, Inc. has met with the Florida Public Service Commission audit Staff to address concerns and express our desire to work with Staff and the Commission to resolve these and other issues.

Lake Utility Services, Inc.
Audit Exceptions
Docket No. 020567-WU
Potential Overearnings Investigation

Disclosure No. 3

The Utility concurs with Staff that this issue is currently being addressed in Commission Docket No. 020407-WS and need not be addressed in this forum.

Lake Utility Services, Inc.
Docket No. 020567-WU
Potential Overearnings Investigation
Schedule A

<u>SYS/YEAR</u>	<u>REF</u>	<u>ACCT NO</u>	<u>REF/VENDOR</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	<u>ACTION</u>	
1998-LUSI	27	3113025	91308*00831*LOCKE WELL & PUMP	975.27	REPAIR 60HP MOTOR @ HIGHLAND PT WTP	DEF/AMTZ	Staff w/p 16p5
1998-LUSI	28	3113025	93761*00831*LOCKE WELL & PUMP	3,576.33	REPAIR 100HP MOTOR @VISTAS	DEF/AMTZ	Staff w/p 16p5
1998-LUSI	36	3113025	96230*00831*LOCKE WELL & PUMP	3,197.50	REPAIR GENERATOR @LK CRESENT HILLS	DEF/AMTZ	Staff w/p 16p5
1998-LUSI	39	3113025	96658*00831*LOCKE WELL & PUMP	2,264.70	REPAIR 75HP MOTOR @ LK RIDGE WTP	DEF/AMTZ	Staff w/p 16p5
				<u>10,013.80</u>			

Adjustments per Utility - Audit Exception No. 4:

	<u>UPIS</u>	
	<u>Water</u>	<u>Sewer</u>
Recommendation (1)	(1,800)	
Recommendation (2)	(10,014)	(1,082)
Recommendation (3)	(7,307)	(1,583)
Recommendation (4)	(62,981)	
Recommendation (5)	(5,325)	
Recommendation (6)	(36,432)	(229)
Recommendation (7)	2,872	(2,872)
	<u>(120,987)</u>	<u>(5,766)</u>

	<u>Accumulated Depreciation</u>	
	<u>Water</u>	<u>Sewer</u>
Organization	(443)	
Structures & Improvements	(136)	
Wells & Springs	(629)	
Pumping Equipment	(501)	
Water Treatment Equipment	(373)	
Dist. Reservoirs & Standpipes	(140)	
Transmission & Distribution Mains	(628)	
Services	(373)	
Meters & Meter Installations	(400)	
Laboratory Equipment	-	
Communication Equipment	(504)	
Franchise		(158)
Plant Sewers		(113)
	<u>(4,126)</u>	<u>(271)</u>

Lake Utility Services, Inc.
Docket No. 020567-WU
Potential Overearnings Investigation
Schedule B

<u>Vehicles</u>	<u>Cost</u>	<u>Dep Exp. 1998</u>	<u>Dep Exp 1999</u>	<u>Dep. Exp 2000</u>	<u>Dep. Exp. 2001</u>	<u>Dep. Exp. 2002</u>	<u>Acc.Dep.</u>	<u>Explanation</u>
9838	\$ 16,217.86	\$ 3,784.17	\$ 3,243.57	\$ 3,243.57	\$ 2,973.27	\$ 2,973.27	\$ 16,217.86	Purchased June of 1998
0131	\$ 17,356.19				\$ 1,735.62	\$ 3,471.24	\$ 5,206.86	Purchased October of 2001
0220	\$ 13,356.21					\$ 3,561.66	\$ 3,561.66	Purchased May of 2002
0221	\$ 13,356.21					\$ 3,561.66	\$ 3,561.66	Purchased May of 2002
0222	\$ 16,142.48					\$ 4,304.66	\$ 4,304.66	Purchased May of 2002
0225	\$ 16,142.48					\$ 4,304.66	\$ 4,304.66	Purchased May of 2002
0307	\$ 19,053.10					\$ 3,175.52	\$ 3,175.52	Purchased August of 2002
0309	\$ 19,053.11					\$ 3,175.52	\$ 3,175.52	Purchased August of 2002
	<u>\$ 130,677.64</u>	<u>\$ 3,784.17</u>	<u>\$ 3,243.57</u>	<u>\$ 3,243.57</u>	<u>\$ 4,708.89</u>	<u>\$ 28,528.18</u>	<u>\$ 43,508.39</u>	

Note: The utility's depreciation policy is to depreciate vehicles over a five year period, with 40% taken in the first year, 20% the two following years, and straight line depreciation in years four and five on the remaining net balance of the asset. Depreciation begins in the month the asset was placed in service.

Adjustments per Utility - Audit Exception No. 6:

	<u>Allocation Ratio</u>	<u>Vehicle Cost</u>	<u>Dep. Exp. 2002</u>	<u>Acc. Dep.</u>
Per Above.	100.00%	130,678	28,528	(43,508)
To Water.	72.88%	95,238	20,791	(31,709)
To Sewer:	27.12%	35,440	7,737	(11,799)
Current Utility Balance:	100.00%	132,969	21,291	(54,354)
To Water:	100.00%	132,969	21,291	(54,354)
To Sewer:	0.00%	-	-	-
Adjustments per Utility:		(2,291)	7,237	10,846
To Water:		(37,731)	(500)	22,645
To Sewer.		35,440	7,737	(11,799)

Lake Utility Services, Inc.
Docket No. 020567-WU
Potential Overearnings Investigation
Schedule C

<u>LGU Land</u>	<u>Balance</u>	<u>Used and Useful %</u>	<u>UPIS</u>	<u>Land Held for Future Use</u>
Water:	420,634	80%	336,507	84,127
Sewer:	467,370	80%	373,896	93,474

	<u>Land and Land Rights</u>	
	<u>Water</u>	<u>Sewer</u>
Recommendation (1)	357	
Recommendation (2)a	(1,437)	(547)
Recommendation (2)b	(4,456)	
Recommendation (3)	(2,667)	
Recommendation (4)	(84,127)	(93,474)
	<u>(92,330)</u>	<u>(94,021)</u>

Lake Utility Services, Inc.
Docket No. 020567-WU
Potential Overearnings Investigation
Schedule D

<u>CIAC</u>	<u>Water</u>	<u>Sewer</u>
Utility Balance	(8,341,036)	(2,783,587)
Recommendation (1)	(184,949)	-
Recommendation (2)	97,065	-
Recommendation (3)	(3,725)	3,725
CIAC balance	<u>(8,432,645)</u>	<u>(2,779,862)</u>

Adjustment to CIAC	(91,609)	3,725
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<u>Acc. Amortization - CIAC</u>	<u>Water</u>	<u>Sewer</u>
Utility Balance	993,168	334,146
Recommendation (1)	15,309	-
Recommendation (4)	23,367	19,863
Recommendation (5)	78,916	60,599
Acc. Amortization balance	<u>1,110,760</u>	<u>414,608</u>

Adjustment to Acc. Amort.	117,592	80,462
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LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6665

ATTACHMENT TO: *Audit Example #4*

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783538

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25221
JUNE 18, 2002
FILE # 30057-0007

PAGE 1

MATTER	LAKE UTILITY SERVICES, INC		
05/06/02	TELEPHONE CONFERENCE WITH MR. RASMUSSEN WHO TELEPHONED REGARDING PLANNING AND ZONING RECOMMENDATION AND OTHER MATTERS.	0.40	
05/07/02	TELEPHONE CONFERENCE WITH MR. BOOTH REGARDING PLANNING AND ZONING BOARD MEETING; TELEPHONE CONFERENCE WITH MR. RASMUSSEN CONCERNING SAME; TRAVEL TO CLERMONT AND CONFERENCE WITH MR. BOOTH AND MR. RASMUSSEN; PRESENT ARGUMENT AT PLANNING AND ZONING MEETING AND TRAVEL TO ORLANDO.	7.00	
05/07/02	TRAVEL TO CLERMONT AND CONFERENCE WITH MR. RASMUSSEN AND MR. BOOTH IN PREPARATION FOR CITY COUNCIL MEETING; ADDRESS CITY COUNCIL; RETURN TO ORLANDO.	0.00	
05/28/02		6.00	
		13.40	3,015.00
	LONG DISTANCE CALLS	29.75	
	TRAVEL EXPENSE	22.05	
	COURT REPORTER FEES	180.00	
	LEXIS SERVICE	10.00	
	TOTAL COSTS ADVANCED		241.80
	TOTAL STATEMENT		\$3,256.80

PLEASE REFER TO INVOICE # WHEN REMITTING

847 498 6711
 3/3/00

Work order 89-661-115-00-01

UTILITIES, INC.
 100 WEAVERFIELD AVENUE
 LAMONTE SPRINGS, FL 32714

UTILITIES, INC.
 CRESCENT BAY TURBINE

Invoice # 33096

ATTACHMENT TO: Audit Exception #5

1 page of 3

Customer PO Number:

DAVID JFF

Ship Date : 03/01/00 : Dep: N : Resie: N : Terms: NET 30-DAY : Ship Via: SERVICE : Slpr Num: 5 : Due Date: 04/02/00

Qty Ordered	Qty Shipped	Item Number	Unit Price	Tax	Extended Amount
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SERVICE TO FULL OLD TURBINE PUMP AT CRESCENT BAY

1.00	1.00	SERVICE CALL LABOR		N	1500.00
	0.00	2/28 CRESCBAY/PULL TUR MEN & TRUCK	1500.000		

GOULDS TURBINE PUMP TO DELIVER 700 GPM @ 225' TDH TO INCLUDE (1) MODEL #10RJHC 6-STAGE WATER LUBRICATED BOWL ASSEMBLY, (1) 8"x12" DISCHARGE HEAD, 100' OF 8"x1" WATER LUBRICATED COLUMN & 416 S/S SHAFT ASSEMBLY, (1) 6" CONE STRAINER, (1) 50HP 230/460 VOLT 3-PHASE 1800 RPM TEFC PREMIUM EFFICIENCY VERTICAL HOLLOW SHAFT MOTOR W/120 VOLT SPACE HEATERS AND (1) SET OF SPARE PARTS TO INCLUDE 2 SETS OF PACKING & STUFFING BOX GASKETS

1.00	1.00	GOULDS TURBINE PUMP AS ABOVE PER QUOTE	13292.00	Y	13292.00
1.00	1.00	SERVICE CALL LABOR 2/29 CRESCBAY/INSTTUR MEN & TRUCK	1500.000	N	1500.00

ELECTRICAL: BRYAN STARLINGS VISITED SITE TO VERIFY THE CONDITION OF EXISTING STARTER, VERIFY SERVICE & CONDITION

Continued Next Page

Invoice

ATTACHMENT TO: Quill Report #5

Def3

Customer: UTILITY-UTILITIES, INC.
PO Number: DAVID ORR

Invoice : 00035240
Inv Date: 03/03/00
Page Num: 1
Order : 659V100

Ship Date : 03/01/00 : Terms : NET 30-DAY : Ship Via : SERVICE : Order Num: 9 : Due Date: 04/02/00

Qty Ordered	Qty Shipped	Item Number	Unit Price	T	Extended Amount
-------------	-------------	-------------	------------	---	-----------------

OF COMPONENTS AT SITE. EXISTING ELECTRICAL SERVICE IS ADEQUATE TO HANDLE THE 50HP MOTOR AT 460V. STARTER NEEDS REPLACING & THE WIRE FROM THE STARTER TO MOTOR NEEDS INCREASED FROM #4 TO #2 WIRE. CONDUIT FROM MERCOID SWITCH IS BROKEN & REQUIRES REPAIR AND THE NEMA 3 MERCOID SWITCH IS SEVERELY RUSTED REQUIRING REPLACEMENT. ADDITIONAL WIRING FOR SPACE HEATERS IN THE MOTOR IS NEEDED.

1.00	1.00	ELECTRICAL WORK			
	0.00	AS ABOVE PER QUOTE	2982.000	Y	2982.00
1.00-	1.00-	LESS DIFFERENCE FOR			
	0.00	STANDARD WPI 50HP MTR	1207.250	Y	1207.25-

ADDITIONAL PLUMBING NEEDED TO MAKE 8" GOULDS HEAD PLUMB UP TO 6" DISCHARGE LINE AND MATERIALS TO INCLUDE:

- (1) 6"x6" FxFE SPOOL PIECE, (1) 6"x8" FxF REDUCER,
- (1) 6"x6" FxF "Y", (1) 6" BLIND FLANGE, (6) 6" ASSEMBLY KITS, (1) 3" ASSEMBLY KIT AND (1) 6" FIELD FLANGE.

1.00	1.00	ADDITIONAL PLUMBING			
	0.00	AS ABOVE	787.500	Y	787.50

SERVICE TO CHANGE OUT PLUMBING AND ADAPT 6" HEAD TO LINE AND TO POUR CEMENT PEDESTAL

5.00	5.00	SERVICE CALL LABOR			
	0.00	3/1 CRESCENTBAY/PLUMB MEN & TRUCK	75.000	N	375.00

Continued Next Page

RECEIVED
MAR 06 2000

Invoice # 00155241
In. Date: 03 06 00
Page 1 of 1
Order # SERVICE

ATTACHMENT TO: Audit Report #5
3 of 3

Customer: UTILITIES, INC.
PO Number: DAVID DRP

Ship Date : : Terms : Ship Via : Elec Num. Due Date:
03/06/00 : : NET 30-DAY : SERVICE : : 04/02/00:

Qty. Ordered	Qty Shipped	Item Number	Unit	Price	Extended
		Description			

WO# 089-0661-115-00-01-10719

SERVICE CHARGES of 1.5% per month, or the maximum allowed by law will be added to any past due balances. Also added will be all cost, including reasonable attorney fees, whether suit be brought or not, if the charges due hereunder are not discharged within (30) days of date of invoice and counsel shall be employed herein.
BALANCE DUE SHOWN BELOW :

LOCKE WELL AND PUMP COMPANY
3685 OLD WINTER GARDEN ROAD
ORLANDO, FLORIDA 32805
FAX: 407/578-1840
407/299-8888
Tax ID 59-1034242

Subtotal	:	19229.23	:
Sales Tax	:	951.25	:
Freight	:	0.00	:
Invoice Total	:	20180.50	:
Payment	:	0.00	:
Balance	:	20180.50	:

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Exhibit No. 15-A

RY	BILL DT	FROM PER	TO PER	WATER UN	SEWER UN	WATER CONS..	SEWER CONS	WATER AMT	SEWER AMT	REF AMT	LGT AMT	ACCT COUNT	APPEARS
8 FL 19	01/23/02	11/16/01	01/15/02	174.000		8,863,320		8,372.46				174	-360.79
8 FL 19	02/22/02	01/16/02	02/15/02	176.690		3,608,610		3,636.16				175	435.00
8 FL 19	04/23/02	02/16/02	04/15/02	173.940		8,419,150		8,065.24				173	-381.35
8 FL 19	06/25/02	04/16/02	06/15/02	175.170		12,472,240		10,876.64				175	-132.31
8 FL 19	08/23/02	06/16/02	08/15/02	177.190		5,455,700		5,029.27				176	-9.51
8 FL 19	10/22/02	08/16/02	10/15/02	177.200		4,409,470		5,368.50				177	-208.08
8 FL 19	12/24/02	10/16/02	12/15/02	177.000		6,244,036		6,736.16				177	-166.77
				1231.190	0.000	49,472,526	0	49,116.45	0.00	0.00	0.00	1227	-243.71

ATTACHMENT TO: *Credit Rec'd* #15

REPORT UBRBILL(69) 02/22/02 SUB 628
 BILL LIST REGULAR CYCLE FL19 01/16/02 TO 02/15/02 OFFICE FL
 SUB NAME CLERMONT 3 C 11 DUE 03/14/02

ACCOUNT#	NAME	PREV READ	CURR READ	CURR CONS	E F4 METER#	SIZE	COMV	TEN	UNITS	START DT	TERMDATE	BILL#	
RT#	SEQ	SERVICE	ADDR	BILLING ADDRESS	CITY	ST	ZIP		SERY	DEP	DEP DATE		
STA	TYPE	CDN	FEES	COMMENTS	TOTAL BAL	PREV BAL	CURR CHG	CODE	CURR CHG	CODE	CURR CHG	CODE	
CODE	CURR CHG	CODE	CURR CHG	CODE	CURR CHG	CODE	CURR CHG	CODE	CURR CHG	CODE	CURR CHG	CODE	
001002	2	MOOR, ROBERT			5025790	5040990	15280						
001	605	13119	ANDERSON HILL RD				16.46	0.00	CLERMONT FL 34711-9367	5/8	1	1 04/22/99	100
A	RES								66001				
001004	1	PEARSON, HENRY U			2136390	2170820	34430						
001	610	12511	EL VIENTO ST				29.73	0.00	CLERMONT FL 34711-9335	5/8	1	1 01/02/83	100
A	RES								66001				
001005	1	MARTINEAU, JOHN C			2522770	3019830	97060						
001	620	12317	EL VIENTO ST	4171 NAUMUK LAKE			72.94	0.00	DALWOOD FL 32822	5/8	1	1 05/16/01	100
A	RES								66001			50.00 09/25/01	
001007	1	BATTISBY, ROBERT W			2846630	2850190	3560						
001	625	12335	EL VIENTO ST				8.43	0.00	CLERMONT FL 34711-9335	5/8	1	1 01/02/83	100
A	RES								66001				
001012	1	WAKO, EDWARD R			4788470	4804690	16220						
001	640	13117	MARIA AVE				17.16	0.00	CLERMONT FL 34711-9361	5/8	1	1 04/03/90	100
A	RES								66001				
001016	1	TOLE SR, WESSLEY V			4647250	4646760	1510						
001	650	13145	MARIA AVE				7.01	0.00	CLERMONT FL 34711-9361	5/8	1	1 01/02/83	100
A	RES								66001				
001018	1	ROBERTS, JAMES W			8120840	8142510	21170						
001	655	13205	MARIA AVE				20.79	0.00	CLERMONT FL 34711-9361	5/8	1	1 07/17/96	100
A	RES			12/28/01 MAILED PYE SG					66001				
001020	1	SMALLMAN, MICHAEL				21000	20190						
001	660	13215	MARIA AVE	LAKE COUNTY LAND CO JMC			29.97	0.00	CLERMONT FL 34711	5/8	1	1 08/02/00	100
A	RES			8/21 LEAK CUST. HAS TAGGED.XIM					66001			-0.42 00005 50.00	
001022	1	AMACUCCI, ROBERT			713830	756500	42670						
001	665	13220	MARIA AVE				35.41	0.00	CLERMONT FL 34711-9361	5/8	1	1 07/07/98	100
A	RES								66001				
001024	2	MCCOLLUM, CLARE			2000640	2038500	37860						
001	670	12538	EL VIENTO ST	12538 EL VIENTO ST			32.09	0.00	CLERMONT FL 34711-9339	5/8	1	1 08/11/00	100
A	RES								66001				
001025	2	BOUERS, MICHAEL			5067100	5084350	17250						
001	675	12516	EL VIENTO ST				17.87	0.00	CLERMONT FL 34711-9359	5/8	1	1 03/29/86	100
A	RES								66001				
001028	1	WAPIER, B J			1265250	1270150	4900						
001	680	13205	ANDERSON HILL RD				9.33	0.00	CLERMONT FL 34711-9306	5/8	1	1 05/04/90	100
A	RES			200.00					66001				
001029	1	WATMURIGHT, DAVID				64050	64040						
001	685	13219	ANDERSON HILL RD	RESIDENCE METER			75.79	0.00	CLERMONT FL 34711-9308	5/8	1	1 09/25/01	278
A	RES								66001			60.79 66054 35.00	
001032	0	ST MATTHIAS EPISCOPAL CHURCH,			4370	4370	0						
001	695	5 ACRES	ANDERSON HILL RD	574 MONROSE AVE			5.97	0.00	CLERMONT FL 34711	5/8	1	1 08/27/87	100
A	CHUR			200.00 9/99 METER CHECKED					66004				
001033	0	BADILAKEMTO, JERRY			8321660	8352960	28300						
001	190	12635	US HWY 27				34.46	0.00	CLERMONT FL 34711-8588	5/8	1	1 12/13/91	100
A	COML			450.00 11/13/01 MAILING OUT NSF.XIM					66008				
001034	0	FAMILY CHRISTIAN CENTER,			11090	12120	1030						
001	191	2500 S US HWY 27		P O BOX 121143			6.68	0.00	CLERMONT FL 34712-1143	5/8	1	1 07/17/01	100
A	CHUR			833.10					66004				
001064	6	LEDWIDGE, ASHER W			8291600	8321280	29680						
001	RES			6/19/01 SEND AUTO DRAFT FORM			26.45	0.00	CLERMONT FL 34711-9305	5/8	1	1 03/01/00	100
A	RES								66001			50.00 03/24/00	

REPORT UBRBILL(69) BILLING LIST - REGULAR
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ATTACHMENT TO: *Check Book 15*