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November 20, 2000

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 980744-WS

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Water Services Corporation ("Florida Water") are the following documents:

1. Original and fifteen copies of the Prefiled Direct Testimony of Hugh Gower;
2. Original and fifteen copies of the Prefiled Direct Testimony and Exhibits CHH-1 through CHH-4 of Charles H. Hughes;
3. Original and fifteen copies of the Prefiled Direct Testimony and Exhibits JC-1 through JC-3 of John Cirello; and
4. Original and fifteen copies of the Prefiled Direct Testimony and Exhibits JAP-1 through JAP-6 of James A. Perry.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me.

APP
CAF
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FPSC-BUREAU OF RECORDS

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Page 2

November 20, 2000

Thank you for your assistance with this filing.

Sincerely,



J. Stephen Menton

JSM/rf

Enclosures

Trib.3

Page 3

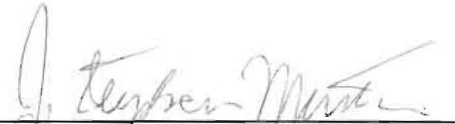
November 20, 2000

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by hand delivery(*) and U. S. Mail to the following this 20th day of November, 2000:

Jennifer Brubaker, Esq.(*)
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Room 370
Tallahassee, FL 32399-0850

Charles Beck, Esq.
Office of Public Counsel
111 West Madison Street
Room 812
Tallahassee, FL 32399-1400



J. STEPHEN MENTON, ESQ.

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation into ratemaking)
considerations of gain on sale from sale)
of facilities of Florida Water Services)
Corporation to Orange County.)
_____)

Docket No. 980744-WS

Filed: November 20, 2000

PREFILED DIRECT TESTIMONY OF

JAMES A. PERRY

FILED ON BEHALF

OF

FLORIDA WATER SERVICES CORPORATION

KENNETH A. HOFFMAN, ESQ.
J. STEPHEN MENTON, ESQ.
Rutledge, Ecenia, Purnell & Hoffman, P.A.
P. O. Box 551
Tallahassee, FL 32302
(850) 681-6788 (Telephone)
(850) 681-6515 (Telecopier)

DOCUMENT NUMBER-DATE

14992 NOV 20 8

FPSC-RECORDS/REPORTING

1 **Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?**

2 A. My name is James A. Perry and my business address is 1000 Color Place,
3 Apopka, Florida 32703.

4 **Q. WHAT IS YOUR CURRENT EMPLOYMENT?**

5 A. I am employed as Senior Vice President - Chief Financial Officer for
6 ALLETE Water Services (“ALLETE”).

7 **Q. WHAT IS ALLETE WATER SERVICES?**

8 A. ALLETE, which was formerly known as Minnesota Power Water Resources
9 Group, is comprised of various subsidiaries which provide water and
10 wastewater services or services related to the water and wastewater industry.
11 Florida Water Services Corporation is a wholly owned subsidiary of
12 ALLETE.

13 **Q. WHAT ARE YOUR PRESENT DUTIES AS VICE PRESIDENT -**
14 **CHIEF FINANCIAL OFFICER FOR ALLETE?**

15 A. I am responsible for accounting, financial reporting, budgeting, strategic
16 planning, treasury and information systems for ALLETE and its subsidiaries
17 including Florida Water Services Corporation (“Florida Water”).

18 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

19 A. I am a graduate of the University of Central Florida with a degree in business
20 and a major in accounting. I hold a certificate from the Wharton Executive
21 Development Program at the University of Pennsylvania. I am a Certified

1 Public Accountant, a Certified Internal Auditor and a Certified Information
2 Systems Auditor.

3 **Q. CAN YOU DESCRIBE YOUR WORK EXPERIENCE?**

4 A. My work history includes: Vice President Finance for Palm Coast Utility
5 Corporation from September 1991 through September 1999; Internal Audit
6 Manager for ITT Community Development Corporation from June 1985-
7 August 1991; Supervisor for Brent Milikan & Co., CPA's from September
8 1982-June 1985; Auditor for U.S. Home Corporation from April 1981-
9 September 1982; and Staff Auditor for Cherry, Beckart & Holland from
10 January 1979 through March 1981.

11 **Q. HAVE YOU BEEN A MEMBER OF ANY PROFESSIONAL**
12 **ASSOCIATIONS?**

13 A. Yes. I have held various officer positions with the Florida Waterworks
14 Association and was President of that organization from 1996-1998. I have
15 also been a member of the Accounting Committee and the Legislative
16 Committee for the National Association of Water Companies. I am a member
17 of the Florida Institute of Certified Public Accountants and have served on
18 various committees in that organization.

19 **Q. CAN YOU IDENTIFY EXHIBIT ____ (JAP-1)?**

20 A. Yes. It is a copy of my resume.

21 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
22 **DOCKET?**

1 A. The purpose of my testimony is to identify (a) the cost figures from Florida
2 Water's accounting records regarding the construction of the Bert T. Phillips
3 Analytical Laboratory (the "Lab"); (b) the accounting entries related to the
4 sale of the Lab; and (c) the cost savings that have accrued to Florida Water
5 due to the sale of the Lab and the resulting long-term agreement for testing
6 services with the purchaser of the Lab, Harbor Branch Oceanographic
7 Institute, Inc. ("Harbor Branch"). In addition, I will identify the accounting
8 records relating to the sale of Florida Water's systems in Orange County and
9 I will discuss the subsequent reinvestment of the proceeds of that sale by
10 Florida Water in the purchase of Palm Coast Utilities, Inc. ("Palm Coast").

11 **Q. CAN YOU IDENTIFY EXHIBIT __ (JAP-2)?**

12 A. Yes. It is a schedule prepared from Florida Water's books and records that
13 reflects rate base, the return on that rate base, operating expenses and
14 depreciation expense related to the Lab as included in Florida Water's recent
15 rate case, Docket No. 950495-WS. This schedule does not reflect income tax
16 expense or regulatory assessment fees related to the Lab.

17 **Q. CAN YOU IDENTIFY EXHIBIT __ (JAP-3)?**

18 A. Yes. These documents were produced by Florida Water in response to the
19 Commission's document request number 3. It is a copy of all journal entries
20 used to record the sale of the Lab.

21 **Q. DID FLORIDA WATER INCUR A GAIN OR A LOSS ON THE SALE**
22 **OF THE LAB?**

1 A. The Lab was sold at a loss to the company of approximately \$35,601.

2 **Q. CAN YOU IDENTIFY EXHIBIT ____ (JAP-4)?**

3 A. Yes. It is a schedule reflecting the calculation of the loss incurred by Florida

4 Water with respect to the sale of the Lab.

5 **Q. HAS FLORIDA WATER BEEN ABLE TO REDUCE ITS OVERALL**

6 **LABORATORY TESTING EXPENSES AS A RESULT OF THE SALE**

7 **OF THE LAB TO HARBOR BRANCH?**

8 A. Yes. As part of the agreement for sale of the Lab, Florida Water and Harbor

9 Branch entered into a long-term agreement for testing services. Pursuant to

10 that agreement, Florida Water has been able to reduce its laboratory testing

11 expenses by a significant amount.

12 **Q. HAS FLORIDA WATER CONDUCTED AN ANALYSIS OF WHAT**

13 **THE COSTS WOULD HAVE BEEN IF IT HAD NOT ENTERED**

14 **INTO A CONTRACT WITH HARBOR BRANCH BUT INSTEAD**

15 **HAD CONTRACTED IN THE MARKET PLACE FOR ANALYTICAL**

16 **LABORATORY SERVICES?**

17 A. Yes. We have compared the amounts that Florida Water paid to Harbor

18 Branch for analytical testing with the costs that it would have expected to pay

19 in the general market for the years 1998-2002. Having the analytical work

20 performed at Enviro-Lab, a certified laboratory in Ormond Beach which

21 competes with Harbor Branch, would have resulted in 23% to 24% higher

1 costs than Florida Water will pay to have the same work performed at Harbor
2 Branch under the present contract terms.

3 **Q. AT THE TIME FLORIDA WATER SOLD ITS ORANGE COUNTY**
4 **SYSTEMS TO THE COUNTY, WERE YOU WORKING FOR**
5 **FLORIDA WATER?**

6 A. No. At that time, I was the Vice President for Finance for Palm Coast.

7 **Q. HAVE YOU REVIEWED THE BOOKS AND RECORDS OF**
8 **FLORIDA WATER WITH RESPECT TO THE SYSTEMS IT**
9 **FORMERLY OWNED IN ORANGE COUNTY?**

10 A. Yes.

11 **Q. WHAT WAS THE PURCHASE PRICE PAID BY ORANGE COUNTY**
12 **FOR THE SYSTEMS IT PURCHASED FROM FLORIDA WATER IN**
13 **DECEMBER, 1997?**

14 A. \$13,100,000 inclusive of accounts receivable.

15 **Q. WHAT WAS THE NET GAIN FOR FLORIDA WATER AS A**
16 **RESULT OF THE SALE OF THE ORANGE COUNTY SYSTEMS?**

17 A. \$4,457,239.21.

18 **Q. CAN YOU IDENTIFY EXHIBIT __ (JAP-5)?**

19 A. Yes. It is an itemized calculation of the gain by Florida Water on the sale of
20 its Orange County systems.

21 **Q. CAN YOU IDENTIFY EXHIBIT __ (JAP-6)?**

1 A. Yes. This is a composite exhibit of all debit and credit entries on Florida
2 Water's books and records with respect to the sale of the Orange County
3 systems to the County.

4 **Q. EXPLAIN WHAT HAPPENED TO THE PROCEEDS FROM THE**
5 **SALE OF THE ORANGE COUNTY SYSTEMS.**

6 A. Most of the net proceeds from this sale were transferred to Florida Water's
7 parent corporation, which was then known as Minnesota Power Water
8 Resources Group ("MP Water Resources"), in anticipation of future
9 acquisitions by Florida Water to replace the customer base lost from the sale
10 of the Orange County systems.

11 **Q. IN YOUR POSITION WITH PALM COAST, WERE YOU INVOLVED**
12 **IN THE NEGOTIATIONS THAT LED TO THE PURCHASE OF**
13 **PALM COAST BY FLORIDA WATER?**

14 A. Yes. I was the primary financial representative of Palm Coast in those
15 negotiations.

16 **Q. EXPLAIN THE CIRCUMSTANCES SURROUNDING THE SALE OF**
17 **PALM COAST TO FLORIDA WATER.**

18 A. On April 1, 1996, Minnesota Power and Palm Coast Utility Corporation
19 entered into an option agreement for the potential sale of Palm Coast to
20 Florida Water. In the latter part of 1997, MP Water Resources, through its
21 subsidiary Florida Water, began to actively pursue negotiations with Palm

1 Coast. Palm Coast and Florida Water ultimately moved from an option
2 agreement to a purchase agreement.

3 **Q. WHEN WAS A PURCHASE AGREEMENT ENTERED INTO**
4 **BETWEEN FLORIDA WATER AND PALM COAST?**

5 A. On May 11, 1998.

6 **Q. WHEN DID THE AGREEMENT FINALLY CLOSE?**

7 A. Because of the need to obtain approval from Flagler County, the closing was
8 delayed for several months until January 22, 1999.

9 **Q. WHAT WAS THE PURCHASE PRICE PAID BY FLORIDA WATER**
10 **FOR PALM COAST?**

11 A. The initial cash purchase price was \$25,062,317 plus additional future
12 payments.

13 **Q. WHAT WAS THE SOURCE OF THE FUNDS FOR THE PURCHASE**
14 **OF PALM COAST?**

15 A. The bulk of the funds, \$25 million, was provided through an equity infusion
16 by Florida Water's parent company. The additional funds were provided by
17 Florida Water. After the transaction was completed in March of 1999,
18 Florida Water repaid \$7.5 million of the capital infusion to its parent
19 company. Thus, the net capital contribution from MP Water Resources
20 towards the purchase of Palm Coast was \$17.5 million.

1 **Q. WAS THE EQUITY INFUSION FROM MP WATER RESOURCES**
2 **FOR THE PURCHASE OF PALM COAST RELATED TO THE**
3 **PRIOR SALE OF THE ORANGE COUNTY SYSTEMS?**

4 A. Yes. From what I have been told, MP Water Resource's agreement to
5 provide the equity infusion necessary to purchase Palm Coast was premised
6 upon the earlier transfer of funds as a result of the Orange County sale.

7 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

 A. Yes, it does.

JAMES A. PERRY, CPA, CIA, CISA
763 HAWKS RIDGE ROAD
PORT ORANGE, FLORIDA 32127
RES. (904) 788-2541 BUS. (407) 598-4291

QUALIFICATIONS

Seasoned executive with domestic and international experience in financial and administrative management with a fortune 100 company. Solid core technical base with progressive management responsibilities. Specialized skills include:

Finance & Banking Relations
Mergers & Acquisitions
Start Up
Negotiations

Audit Function
Information Systems
Financial & Strategic Planning
Florida Regulatory Practices

BUSINESS EXPERIENCE

MP WATER RESOURCES GROUP

1998 – PRESENT

Senior Vice President & Chief Financial Officer

1999 – PRESENT

Report to President for MP Water Resources Group and subsidiaries, including Florida Water Services, Heater Utilities, USM&M Services Group, and Americas' Water Services.

Senior financial position responsible for accounting, finance, information systems, customer administration, budgeting, taxes, internal controls, economic regulatory compliance and staff development.

Treasurer

1998 - 1999

Report to Senior Vice President & Chief Financial Officer for MP Water Resources Group and all subsidiaries. Responsible for finance functions, including debt administration/negotiation, insurance, purchasing, and information systems.

ITT INDUSTRIES

1985 – 1998

Vice President for Finance & Director – Palm Coast Utility Corporation

1991 – 1998

Report to President for \$120,000,000 asset based water and wastewater utility serving over 14,000 customers. Responsible for accounting/information systems, finance functions, customer administration, financial reporting, budgeting, taxes, internal controls, regulatory rate compliance, and development of staff of thirteen.

- ◆ Sole financial negotiator in disposition of this company on behalf of ITN.
- ◆ Planned, developed, and implemented a start up unregulated subsidiary with revenues of \$100,000 in eighteen months.

- ◆ Developed, trained, and facilitated a senior administrative assistant for three senior managers, resulting in cost savings of \$50K annually.
- ◆ Planned, analyzed, and implemented process of updating all information systems for year 2000 compliance.
- ◆ Chief decision-maker and manager in rate case filing with Florida Public Service Commission.
- ◆ Executive contact and decision-maker for industry necessary economic legislation in Florida.

Internal Audit Manager – Community Development Corporation

1985 – 1991

Report to Chief Financial Officer as Internal Audit Manager of fortune 100 subsidiary with full spectrum of real estate operations. Responsible for audit planning, scheduling, reports, external audit coordination, staff development, and senior management special projects. Audit supervisor for specialized Information System reviews as requested by ITT and Sheraton.

- ◆ Planned, developed, and implemented personal computer applications for the administrative areas.
- ◆ Integral member of Senior Management team for fraud investigations due to organization, analytical, and intuitive abilities.
- ◆ Selected by ITT Senior Management as a team member for a quality assurance review of Hartford Insurance.

EDUCATION

University of Central Florida	BSBA 1978
University of Pennsylvania Wharton Executive Development Program	1997

Professional Certifications and Awards

Certified Public Accountant	1981
Certified Internal Auditor	1988
Certified Information Systems Auditor	1990
ITT Industries Silver Team Quality Award	1998

Professional Activities

Florida Waterworks Association	
Current President	1998
Various Officer Positions	1993 - 1997
National Association of Water Companies	
Accounting Committee	1992 - 1998
Legislative Committee	1997 - 1998
Florida Institute of CPA's	
Not for Profit Committee	1995 - 1996
Common Interest Realty Estate Committee	1986 - 1988

Community and Hobbies

Extensive civic and community activities.

Enjoy family activities, golf, and water activities.

**Laboratory Costs and Returns
Included in Docket #950495-WS**

<u>Account</u>	<u>Description</u>	<u>Life</u>	<u>Total Company</u>
<u>Plant in Service (6/95)</u>			
3045	Structures		468,846
3405	Office Furniture/Equipment		235,603
3406	Computer Equipment		88,099
3425	Stores Equipment		1,055
3435	Tools, Shop & Garage		1,561
3445	Laboratory Equipment		960,986
3465	Communication Equipment		<u>11,135</u>
	Total Plant in Service		1,767,285
<u>Accumulated Depreciation 7/95-12/96</u>			
3045	Structures	40	17,582
3405	Office Furniture/Equipment	15	23,325
3406	Computer Equipment	6	22,029
3425	Stores Equipment	18	88
3435	Tools, Shop & Garage	16	146
3445	Laboratory Equipment	15	95,138
3465	Communication Equipment	10	<u>1,670</u>
	Total Accumulated Depreciation		<u>159,978</u>
	Net Plant in Service at 12/31/96		<u><u>1,607,307</u></u>
	Rate of Return Authorized in Docket #950495-WS		9.94%
	Adjusted Return due to following factors:		10.17%
	Equity Adjustment due to refund liability		
	Return Adjustment related to mismanagement issue		
	Net Income before return adjustments		159,766
	Net Income after return adjustments		163,463

Lab Expenses Included in Docket #950495

Description	1995 Budgeted Outside Costs	1996		Total Lab Costs
		Budgeted Internal Costs	Budgeted Outside Costs	
Labor		254,400		254,400
Purchased Power		9,000		9,000
Chemicals & Supplies		82,067		82,067
Printing--Forms		400		400
Office Supplies & Books		1,750		1,750
Contract Services		64,000		64,000
Contract Services Lab Testing	584,706	3,000	191,316	194,316
Rental of Equipment		500		500
Transportation		2,000		2,000
Misc expenses -- Certification		4,000		4,000
Telephone		8,400		8,400
Postage		31,088		31,088
Dues & subscriptions		500		500
Travel Costs		800		800
Food		875		875
Employee Training		2,000		2,000
Office Cleaning		3,600		3,600
Employee Uniforms		275		275
Employee Recognition		100		100
Temporary Help		2,750		2,750
Budgeted Expense Included in Docket #950495-WS	584,706	471,505	191,316	662,821
Depreciation Expense				106,652
Net Income After Return Adjs.				163,463
Total Lab Cost Included in Docket #950495				932,936
1999 Actual Laboratory Costs				918,020

**SALE OF LAB JOURNAL ENTRIES
FROM 12/97 TO 12/98**

JE#	Month/Yr	Description	Amount
29847	Dec-97	Record Receivable from Harbour Branch	1,100,000.00
29752	Dec-97	To Adjust Plant Balances for Labs sold to Harbour Branch (Write-off PIS Balance for lab assets sold)	(1,254,486.13)
29840	Dec-97	To Write-Off 12/96 Accum.Depreciation on Lab Sale to Harbour Branch	133,626.45
29863	Dec-97	To Write-Off Depreciation on Lab Equipment sold to Harbour Branch	41,165.07
30279	Jan-98	Correction of JE#29840(Sale of Lab)	(38,933.45)
30824	Mar-98	Reclass Harbour Branch Sale Acquisition	(16,695.59)
34480	Dec-98	Reclass Possible Acquisition Costs	(278.00)

PREPARED BY: N

JOURNAL ENTRY TRANSACTION FORM
 APPROVED BY:

ENTERED BY:

YEAR/PD	1997 / 12	SOURCE CODE	GJ	JOURNAL #	29847
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL	M	BATCH #	12520
INTERCOMPANY TABLE		REFERENCE	SJ511-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	RECORD RECEIVABLE FROM HARBOR BRANCH			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
1	00001	000	99	1250	0000	000			1,100,000.00
2	00001	000	99	4140	0000	000			(1,100,000.00)
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	2
TOTAL DEBITS:	1,100,000.00
TOTAL CREDITS:	(1,100,000.00)
TOTAL UNITS (Statistics only)	

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: SHERIC APPROVED BY: *Cm* ENTERED BY: *CF*

YEAR/PD	<u>1997 / 12</u>	SOURCE CODE	<u>RT</u>	JOURNAL #	<u>29752</u>
COMPANY	<u>001</u>	BATCH TYPE: M=MONETARY, S=STATISTICAL	<u>M</u>	BATCH #	<u>12453</u>
INTERCO TABLE		REFERENCE	<u>WRITE-OFF</u>	AUTO ACCRUAL?	<u>NO</u>
DESCRIPTION	<u>TO ADJUST PLANT BALANCES FOR LABS SOLD TO HARBOUR BRANCH</u>				

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT#	CPR	SUB	DESCRIPTION	AMOUNT DR<CR>
1	1518	000	99	1010	3445	000	97ZZ777			WRITE-OFF PIS BALANCE FOR LAB ASSETS SOLD	(29,240.32)
2	1806	000	99	1010	3445	000	97ZZ777			WRITE-OFF PIS BALANCE FOR LAB ASSETS SOLD	(1,174,110.45)
3	2701	000	99	1010	3445	000	97ZZ777			WRITE-OFF PIS BALANCE FOR LAB ASSETS SOLD	(38,310.57)
4	2901	000	99	1010	3445	000	97ZZ777			WRITE-OFF PIS BALANCE FOR LAB ASSETS SOLD	(12,824.79)
5	00001	000	99	4140	0000	000	97ZZ777			ASSETS SOLD TO HARBOUR BRANCH	1,254,486.13
6											
7											
8											
9											
10											
11											
12											

TOTAL NUMBER OF DISTRIBUTIONS(Lines):

5

TOTAL DEBITS:

1,254,486.13

TOTAL CREDITS:

(1,254,486.13)

TOTAL UNITS (Statistics only):

0

Sherrill Crabtree 1/10/99

LAB EQUIPMENT REMAINING AFTER THE SALE TO HARBOUR BRANCH:

DELTONA LAKES (PER ITCG PHYSICAL INVENTORY):

Qty	Asset Description	Project Number	G/L Date	Installed Cost	Correct Naruc	Asset Disposition	Comments
1	ISCO Autosampler	50-01	1989	1,035.51	3445	Located	1100002149
1	Sartorius Balance	50-01	1988	771.69	3445	Located	1100002202
1	VSI Dissolved Oxygen Meter	50-01	1988	114.86	3445	Located	1100002203
1	Orion Research Ion Chromatograph	50-01	1989	2,325.53	3445	Located	1100002204
1	Ph Meter - Controne Dev	95CC477	1995	1,548.81	3445	Located	1100002148
1	Turbidimeter HF DRT 100B	90D074	1990	1,287.00	3445	Located	1100002147
1	Turbidimeter HF DRT-200E	96CC219	1996	1,892.74	3445	Located	1100002150
1	Napco Autoclave	95CO206	1995	3,946.19	3445	Located	1100002197
1	Blue M Drying Oven	95CO206	1995	1,344.89	3445	Located	1100002200
1	Thermolene Drying Oven		1995	1,344.89	3445	Located	1100002079
1	Equatherm Incubator Bath	Cost Est	1995	2,700.00	3445	Located	1100002199
1	Refridgerator	Cost Est	1993	2,000.00	3445	Located	1100002201
1	Precision Scientific Water Bath	Cost Est	1993	2,000.00	3445	Located	1100002198
PLANT TOTAL				<u>\$ 22,312.11</u>			

DEPRECIATION CALCULATION		
FULL YR	YRS TO	ACCUM
6.67% DEPR	DEPR	DEPR
69.03	7.50	517.76
51.45	8.50	437.29
7.66	8.50	65.09
155.04	7.50	1,162.77
103.25	1.50	154.88
85.80	6.50	557.70
126.18	0.50	63.09
263.08	1.50	394.62
89.66	1.50	134.49
89.66	1.50	134.49
180.00	1.50	270.00
133.33	3.50	466.67
133.33	3.50	466.67
		<u>\$ 4,825.50</u>

SPRING HILL (PER ITCG PHYSICAL INVENTORY):

Qty	Asset Description	Project Number	G/L Date	Installed Cost	Correct Naruc	Asset Disposition	Comments
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ALL LABORATORY EQUIPMENT AT THE WWTP HAS BEEN TRANSFERRED TO HARBOUR BRANCH. THERE IS ALSO NO EQUIPMENT LOCATED AT ANY OF THE WTP'S EITHER.

AMELIA ISLAND (PER MAX WOEHLE):

Qty	Asset Description	Project Number	G/L Date	Installed Cost	Correct Naruc	Asset Disposition	Comments
-----	-------------------	----------------	----------	----------------	---------------	-------------------	----------

ALL LABORATORY EQUIPMENT IS LOCATED IN A COMMON AREA. IT IS ASSUMED THAT HARBOUR BRANCH OWNS ALL OF THE EQUIPMENT IN THIS AREA. HOWEVER, FWS REGULARLY AND ROUTINELY USES THE EQUIPMENT IN ORDER TO PERFORM REQUIRED LAB TESTS, ANALYSIS, ETC.

IT WILL THEREFORE BE ASSUMED THAT FWS HAS NO LABORATORY EQUIPMENT AT AMELIA ISLAND.

LEHIGH ACRES (PER BEVERLY STEPHENSON-WWTP & GARY FERNBERG-WTP):

Qty	Asset Description	Project Number	G/L Date	Installed Cost	Correct Naruc	Asset Disposition	Comments
1	A&D Balance		1992	1,000.00	3445	Located	Located at WWTP - Cost Estimated
1	Sartorius Balance		1987	750.00	3445	Located	Located at WWTP - Cost Estimated
1	Ph Meter		1995	1,500.00	3445	Located	Located at WWTP - Cost Estimated
1	Bench Top Turbidity Meter		1991	1,500.00	3445	Located	Located at WWTP - Cost Estimated
1	DR100 Chlorine Analyzer		1993	3,000.00	3445	Located	Located at WWTP - Cost Estimated
1	DR100 Chlorine Analyzer		1990	3,000.00	3445	Located	Located at WTP - Cost Estimated
1	Hach Ph Meter		1995	1,500.00	3445	Located	Located at WTP - Cost Estimated
1	Lowibond Nesslerizer (Color Analyzer)		1993	500.00	3445	Located	Located at WTP - Cost Estimated
PLANT TOTAL				<u>\$ 11,750.00</u>			

66.67	4.50	300.00
50.00	9.50	475.00
100.00	1.50	150.00
100.00	5.50	550.00
200.00	3.50	700.00
200.00	6.50	1,300.00
100.00	1.50	150.00
33.33	3.50	116.67
		<u>\$ 3,741.67</u>

WRITE-OFF CALCULATION OF LAB EQUIPMENT

PLANT	Dec-97	FWS	1997
	GL BALANCE ACCT 1010.3445		WRITE-OFF ACCT 1010.3445
1518 - AMELIA ISLAND	29,240.32	0.00	29,240.32
1806 - DELTONA LAKES	1,196,422.56	22,312.11	1,174,110.45
2701 - SPRING HILL	38,310.57	0.00	38,310.57
2901 - LEHIGH ACRES	24,574.79	11,750.00	12,824.79
	<u>\$ 1,288,548.24</u>	<u>\$ 34,062.11</u>	<u>\$ 1,254,486.13</u>

PLANT	Dec-97	FWS	1997
	GL BALANCE ACCT 1081.3445		WRITE-OFF ACCT 1081.3445
1518 - AMELIA ISLAND	(6,915.45)	0.00	(6,915.45)
1806 - DELTONA LAKES	(109,290.96)	(4,825.50)	(104,465.46)
2701 - SPRING HILL	(16,147.10)	0.00	(16,147.10)
2901 - LEHIGH ACRES	(9,840.11)	(3,741.67)	(6,098.44)
	<u>\$ (142,193.62)</u>	<u>\$ (8,567.17)</u>	<u>\$ (133,626.45)</u>

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: SHERIC APPROVED BY: *[Signature]* ENTERED BY: *[Signature]*

YEAR/PD 1997/12

COMPANY 001

INTERCO TABLE

DESCRIPTION

SOURCE CODE XF

BATCH TYPE: M=MONETARY, S=STATISTICAL M

REFERENCE WRITE OFF

TO WRITE-OFF 12/96 ACCUM DEPR ON LAB SALE TO HARBOUR BRANCH

JOURNAL # 29840

BATCH # 12516

AUTO ACCRUAL? NO

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT#	CPR	SUB	DESCRIPTION	AMOUNT DR<CR>
1	1518	000	99	1081	3445	000	97ZZ777			W/O 12/96 ACC DEPR ON LAB ASSETS SOLD	6,915.45
2	1806	000	99	1081	3445	000	97ZZ777			W/O 12/96 ACC DEPR ON LAB ASSETS SOLD	104,465.46
3	2701	000	99	1081	3445	000	97ZZ777			W/O 12/96 ACC DEPR ON LAB ASSETS SOLD	16,147.10
4	2901	000	99	1081	3445	000	97ZZ777			W/O 12/96 ACC DEPR ON LAB ASSETS SOLD	6,098.44
5	00001	000	99	4140	0000	000				W/O 12/96 ACC DEPR ON LAB ASSETS SOLD	(133,626.45)
6											
7											
8											
9											
10											
11											
12											

TOTAL NUMBER OF DISTRIBUTIONS(Lines):

5

TOTAL DEBITS:

133,626.45

TOTAL CREDITS:

(133,626.45)

TOTAL UNITS (Statistics only):

0.00

WRITE-OFF CALCULATION OF LAB EQUIPMENT

PLANT	Dec-97	FWS ASSETS	1997
	GL BALANCE ACCT 1010.3445		WRITE-OFF ACCT 1010.3445
1518 - AMELIA ISLAND	29,240.32	0.00	29,240.32
1806 - DELTONA LAKES	1,196,422.56	22,312.11	1,174,110.45
2701 - SPRING HILL	38,310.57	0.00	38,310.57
2901 - LEHIGH ACRES	24,574.79	11,750.00	12,824.79
	<u>\$ 1,288,548.24</u>	<u>\$ 34,062.11</u>	<u>\$ 1,254,486.13</u>

PLANT	Dec-96	FWS ASSETS	WRITE-OFF
	GL BALANCE ACCT 1081.3445		ACCT 1081.3445
1518 - AMELIA ISLAND	(6,915.45)	0.00	(6,915.45)
1806 - DELTONA LAKES	(109,290.96)	(4,825.50)	(104,465.46)
2701 - SPRING HILL	(16,147.10)	0.00	(16,147.10)
2901 - LEHIGH ACRES	(9,840.11)	(3,741.67)	(6,098.44)
	<u>\$ (142,193.62)</u>	<u>\$ (8,567.17)</u>	<u>\$ (133,626.45)</u>

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: SHERIC APPROVED BY:

ENTERED BY: 46

YEAR/PD 1997 / 12
 COMPANY 001
 INTERCO TABLE
 DESCRIPTION TO WRITE-OFF DEPRECIATION ON LAB EQUIP SOLD TO HARBOUR BRANCH

SOURCE CODE GJ
 BATCH TYPE: M=MONETARY, S=STATISTICAL M
 REFERENCE WRITE-OFF

JOURNAL # 29863
 BATCH # 12531
 AUTO ACCRUAL? NO

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT#	CPR	SUB	DESCRIPTION	AMOUNT DR<CR>
1	00001	000	99	1081	0000	000				WRITE-OFF DEPR ON LAB EQUIP SOLD	41,165.07
2	00001	000	99	4140	0000	000				WRITE-OFF DEPR ON LAB EQUIP SOLD	(41,165.07)
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

TOTAL NUMBER OF DISTRIBUTIONS(Lines):

2

TOTAL DEBITS:

41,165.07

TOTAL CREDITS:

(41,165.07)

TOTAL UNITS (Statistics only):

0.00

01808 - DELTONA LAKES

FLORIDA WATER SERVICES
DEPRECIATION CALCULATION WORKSHEET
FOR THE PERIOD ENDING 12-31-97

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ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR DEPRECIATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED DEPRECIATION	DECEMBER 31 ACCUMULATED DEPRECIATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
02.1010.3521 FRANCHISES	10,265.46	10,265.46	10,265.46	0.0250	-256.64	0.00	-513.29	-769.93	9,752.17	9,495.53
02.1010.3532 LAND & LAND RIGHTS	42,540.01	42,540.01	42,540.01	0.0000	0.00	0.00	0.00	0.00	42,540.01	42,540.01
02.1010.3533 LAND & LAND RIGHTS	32,451.25	32,451.25	32,451.25	0.0000	0.00	0.00	0.00	0.00	32,451.25	32,451.25
02.1010.3534 LAND & LAND RIGHTS	258,567.13	258,567.13	258,567.13	0.0000	0.00	0.00	0.00	0.00	258,567.13	258,567.13
02.1010.3543 STRUCTURES & IMPROVEMENTS	840.67	840.87	840.67	0.0313	-26.31	0.00	-65.78	-92.09	774.89	748.58
02.1010.3544 STRUCTURES & IMPROVEMENTS	662,540.19	666,805.12	664,672.66	0.0313	-20,804.25	0.00	-169,676.25	-190,482.50	492,861.94	478,322.62
02.1010.3602 COLLECTION SEWERS - FORCE	560,827.97	582,221.90	571,524.94	0.0333	-19,031.78	0.00	-83,944.50	-102,976.28	476,883.47	479,245.62
02.1010.3612 COLLECTION SEWERS - GRAVITY	1,931,164.39	1,990,512.38	1,960,838.39	0.0222	-43,530.81	0.00	-1,058,116.53	-1,101,647.14	873,047.86	868,865.24
02.1010.3632 SERVICES TO CUSTOMERS	294,431.78	294,431.78	294,431.78	0.0263	-7,743.56	0.00	1,459.18	-6,284.38	295,890.96	288,147.40
02.1010.3642 FLOW MEASURING DEVICES	75,944.56	85,045.48	80,495.02	0.2000	-7,975.99	0.00	-60,970.49	-68,948.48	14,974.07	7,975.99
02.1010.3703 RECEIVING WELLS	104,315.74	109,465.74	106,890.74	0.0333	-3,559.46	0.00	-24,076.18	-27,635.64	80,239.56	81,830.10
02.1010.3713 PUMPING EQUIPMENT	917,898.75	930,836.28	924,367.52	0.0556	-51,394.83	0.00	-484,643.49	-536,038.32	433,255.26	394,797.96
02.1010.3758 REUSE TRANSMISSION & DISTRIBUTION MAINS	0.00	5,929.79	2,964.90	0.0288	-84.60	0.00	0.00	-84.60	0.00	5,844.99
02.1010.3804 TREATMENT & DISPOSAL EQUIPMENT	6,693,261.29	6,698,184.01	6,695,712.65	0.0556	-372,281.62	2,206.60	-1,838,178.24	-2,208,253.28	4,855,083.05	4,489,910.75
02.1010.3805 TREATMENT & DISPOSAL EQUIPMENT	0.00	-1,600.00	-800.00	0.0556	0.00	1,600.00	0.00	1,600.00	0.00	0.00
02.1010.3814 PLANT SEWERS	1,020,415.42	1,020,415.42	1,020,415.42	0.0288	-29,183.88	0.00	-160,926.96	-190,110.84	859,488.46	830,304.58
02.1010.3824 OUTFALL SEWER LINES	2,055,395.92	2,055,395.92	2,055,395.92	0.0333	-68,444.68	0.00	-359,742.90	-428,187.58	1,695,653.02	1,827,208.34
02.1010.3694 OTHER PLANT & MISCELLANEOUS EQUIP.	319,583.16	319,583.16	319,583.16	0.0556	-17,768.82	0.00	-89,212.01	-106,980.83	230,371.15	212,802.33
TOTAL SEWER	14,980,443.69	15,101,871.50	15,041,157.60		-642,087.24	3,806.60	-4,328,609.44	-4,966,890.08	10,651,834.25	10,126,856.40
99.1010.3035 LAND & LAND RIGHTS	94,503.68	94,503.68	94,503.68	0.0000	0.00	0.00	0.00	0.00	94,503.68	94,503.68
99.1010.3045 STRUCTURES & IMPROVEMENTS	1,443,890.45	1,506,731.74	1,475,311.10	0.0303	-44,701.93	0.00	-193,785.74	-238,487.67	1,250,104.71	1,268,244.07
99.1010.3405 OFFICE FURNITURE & EQUIPMENT	365,746.93	365,746.93	365,746.93	0.0667	-24,395.32	0.00	-300,628.48	-325,023.80	65,118.45	40,723.13
99.1010.3406 COMPUTER EQUIP & SOFTWARE	243,747.22	239,121.25	241,434.23	0.1667	-40,247.09	855.60	-101,409.47	-140,800.96	142,337.75	98,320.26
99.1010.3415 TRANSPORTATION EQUIPMENT	0.00	145,274.89	72,637.35	0.1667	-10,997.78	-134,276.93	0.00	-145,274.69	0.00	10,997.76
99.1010.3435 TOOLS, SHOP & GARAGE EQUIPMENT	144,011.88	147,485.90	145,748.69	0.0625	-8,594.21	0.00	-140,891.69	-147,485.90	3,120.19	8,594.21
99.1010.3445 LABORATORY EQUIPMENT	1,183,768.85	22,312.11	603,040.48	0.0667	-17,488.61	104,465.46	-109,290.96	-22,312.11	1,074,477.89	17,488.81
99.1010.3455 POWER OPERATED EQUIPMENT	293,875.88	305,897.71	299,886.80	0.0833	-14,781.83	2,760.00	-293,875.88	-305,897.71	0.00	14,781.83
99.1010.3465 COMMUNICATION EQUIPMENT	163,096.55	248,506.11	205,802.33	0.1000	-20,580.23	-10,777.90	-48,428.89	-79,787.12	114,669.56	168,718.99
99.1010.3475 MISCELLANEOUS EQUIPMENT	4,191.15	10,825.29	7,508.22	0.0667	-500.80	0.00	-1,622.20	-2,123.00	2,568.95	8,702.29
99.1010.3485 OTHER TANGIBLE PLANT	165.72	165.72	165.72	0.1000	-16.57	0.00	-83.90	-110.47	71.82	55.25
TOTAL GENERAL PLANT	3,937,090.29	3,086,571.11	3,511,765.70		-180,302.35	-38,973.77	-1,190,027.31	-1,407,303.43	2,746,972.98	1,729,128.09
01808 - DELTONA LAKES	38,357,382.02	38,503,845.83	38,430,803.92		-1,425,277.79	40,405.45	-10,818,761.87	-12,161,896.81	27,536,600.15	26,341,949.02

Depreciation Method - Half Year Convention

[1] Depreciation was not calculated on over depreciated accounts or where the calculation would cause an account to be over depreciated.
[2] Hernando, Hillsborough, and Polk counties continue to be depreciated at county rates.

Depc on Avg Bal = 40,222.80
Depc on End Bal = 1,487,147 (See Lab)
28,735.02

02701 - SPRING HILL

FLORIDA WATER SERVICES
DEPRECIATION CALCULATION WORKSHEET
FOR THE PERIOD ENDING 12-31-97

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ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR DEPRECIATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED DEPRECIATION	DECEMBER 31 ACCUMULATED DEPRECIATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
99.1010.3045 STRUCTURES & IMPROVEMENTS	130,471.81	148,361.18	139,416.50	0.0303	-4,224.32	0.00	-29,148.30	-33,372.62	101,323.51	114,988.56
99.1010.3405 OFFICE FURNITURE & EQUIPMENT	64,152.23	64,152.23	64,152.23	0.0667	-3,255.93	0.00	-56,817.35	-59,873.28	7,534.88	3,255.93
99.1010.3406 COMPUTER EQUIP & SOFTWARE	37,477.49	48,021.15	42,749.32	0.1667	-7,126.31	0.00	-23,827.50	-30,953.81	13,649.99	17,067.34
99.1010.3415 TRANSPORTATION EQUIPMENT	2,620.43	4,120.43	3,370.43	0.1667	-561.85	-1,500.00	0.00	-2,061.85	2,620.43	2,058.58
99.1010.3425 STORES EQUIPMENT	0.00	0.00	0.00	0.0556	0.00	0.00	-47.82	-47.82	-47.82	-47.82
99.1010.3435 TOOLS, SHOP & GARAGE EQUIPMENT	122,226.54	122,226.54	122,226.54	0.0625	-7,639.18	0.00	-102,301.58	-109,940.74	19,924.96	12,285.80
99.1010.3445 LABORATORY EQUIPMENT	40,589.05	20,034.37	30,311.71	0.0667	-2,021.79	16,147.10	-18,147.10	-2,021.79	24,441.85	18,012.58
99.1010.3455 POWER OPERATED EQUIPMENT	267,955.82	274,092.38	271,024.10	0.0633	-3,830.13	0.00	-270,462.25	-274,092.38	-2,506.43	3,630.13
99.1010.3465 COMMUNICATION EQUIPMENT	36,771.28	48,574.21	42,672.74	0.1000	-4,267.27	0.00	-31,566.50	-35,833.77	5,204.78	12,740.44
99.1010.3475 MISCELLANEOUS EQUIPMENT	12,093.44	14,255.60	13,174.57	0.0667	-878.74	0.00	-1,327.97	-2,206.71	10,765.47	12,048.98
TOTAL GENERAL PLANT	714,358.09	743,838.18	729,098.13		-33,605.51	14,647.10	-531,446.37	-550,404.78	182,911.72	198,040.51
02701 - SPRING HILL	29,588,599.87	36,832,885.24	33,110,792.56		-1,107,200.72	107,009.49	-8,708,182.07	-9,705,641.04	20,880,417.80	26,927,344.20

Depe on Aug Bal = 2021.79
Depe on End Bal = 668.15 (1/2) c
1353.64 to
Garage
4140

Depreciation Method - Half Year Convention

(1) Depreciation was not calculated on over depreciated accounts or where the calculation would cause an account to be over depreciated.
(2) Hernando, Hillsborough, and Polk counties continue to be depreciated at county rates.

VF

Docket No.: 980718-WS
Exhibit (JAP-3)
Page 11 of 18

PA

02901 - LEHIGH

FLORIDA WATER SERVICES
DEPRECIATION CALCULATION WORKSHEET
FOR THE PERIOD ENDING 12-31-97

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ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR DEPRECIATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED DEPRECIATION	DECEMBER 31 ACCUMULATED DEPRECIATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
99.1010.3035 LAND & LAND RIGHTS	1,567.00	1,567.00	1,567.00	0.0000	0.00	0.00	0.00	0.00	1,567.00	1,567.00
99.1010.3045 STRUCTURES & IMPROVEMENTS	270,959.34	278,363.91	274,661.63	0.0303	-8,322.25	0.00	-68,736.07	-77,058.32	202,223.27	201,305.59
99.1010.3405 OFFICE FURNITURE & EQUIPMENT	105,836.07	105,836.07	105,836.07	0.0667	-7,059.27	0.00	-87,125.57	-94,184.84	18,710.50	11,651.23
99.1010.3406 COMPUTER EQUIP & SOFTWARE	35,798.87	57,949.74	46,874.31	0.1667	-7,813.95	0.00	-16,750.50	-24,564.45	19,048.37	33,385.29
99.1010.3415 TRANSPORTATION EQUIPMENT	0.00	1,450.00	725.00	0.1667	-79.14	-1,250.00	0.00	-1,329.14	0.00	79.14
99.1010.3435 TOOLS, SHOP & GARAGE EQUIPMENT	206,136.40	207,347.48	206,741.93	0.0625	-12,921.37	0.00	-152,943.40	-165,864.77	53,193.00	41,482.69
99.1010.3445 LABORATORY EQUIPMENT	22,394.54	11,750.00	17,072.27	0.0667	-1,138.72	6,098.44	-9,840.11	-4,880.39	12,554.43	6,869.61
99.1010.3455 POWER OPERATED EQUIPMENT	36,857.24	58,088.61	47,921.93	0.0633	-3,991.90	0.00	-22,130.57	-26,122.47	14,726.67	32,864.14
99.1010.3465 COMMUNICATION EQUIPMENT	15,508.90	18,290.10	15,899.50	0.1000	-1,589.95	0.00	-8,577.33	-10,167.28	6,931.57	6,122.82
99.1010.3475 MISCELLANEOUS EQUIPMENT	16,661.46	26,214.45	21,447.95	0.0667	-1,430.58	0.00	-11,560.71	-12,991.29	5,120.75	13,223.16
TOTAL GENERAL PLANT	711,739.82	765,755.34	738,747.58		-44,347.12	4,848.44	-377,864.28	-417,182.94	334,075.58	348,550.69
02901 - LEHIGH	29,688,504.26	31,439,735.35	30,584,119.80		-1,000,738.51	29,657.20	-8,725,042.52	-9,693,926.77	20,963,461.74	21,745,808.57

Depr on Avg Bal = 1138.72

Depr on End Bal = 850.00 (See Lab Calc)

288.72 to Gain/Los
4140

Depreciation Method: Half Year Convention

[1] Depreciation was not calculated on over depreciated accounts or where the calculation would cause an account to be over depreciated.
[2] Hernando, Hillsborough, and Polk counties continue to be depreciated at county rates.

01518 - AMELIA ISLAND

FLORIDA WATER SERVICES
DEPRECIATION CALCULATION WORKSHEET
FOR THE PERIOD ENDING 12-31-97

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ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR DEPRECIATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED DEPRECIATION	DECEMBER 31 ACCUMULATED DEPRECIATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
99.1010.3035 LAND & LAND RIGHTS	4,633.86	4,633.86	4,633.86	0.0000	0.00	0.00	0.00	0.00	4,633.86	4,633.86
99.1010.3045 STRUCTURES & IMPROVEMENTS	65,661.24	64,911.24	65,286.24	0.0303	-1,976.17	750.00	-28,535.02	-29,783.19	37,126.22	35,148.05
99.1010.3405 OFFICE FURNITURE & EQUIPMENT	60,588.10	60,588.10	60,588.10	0.0667	-4,041.23	0.00	-31,588.98	-35,630.21	28,999.12	24,957.85
99.1010.3406 COMPUTER EQUIP & SOFTWARE	4,710.01	4,710.01	4,710.01	0.1667	-785.16	0.00	-1,374.50	-2,159.66	3,335.51	2,550.35
99.1010.3415 TRANSPORTATION EQUIPMENT	0.00	1,760.64	860.32	0.1667	-146.75	-1,027.25	0.00	-1,174.00	0.00	586.64
99.1010.3425 STORES EQUIPMENT	178.56	178.56	178.56	0.0556	-9.93	0.00	-98.68	-108.59	79.90	69.97
99.1010.3435 TOOLS, SHOP & GARAGE EQUIPMENT	38,295.76	38,295.76	38,295.76	0.0625	-2,393.49	0.00	-12,323.99	-14,717.48	25,971.77	23,578.28
99.1010.3445 LABORATORY EQUIPMENT	23,609.60	0.00	11,804.80	0.0667	0.00	8,915.45	-6,915.45	0.00	16,694.15	0.00
99.1010.3455 POWER OPERATED EQUIPMENT	10,139.93	10,139.93	10,139.93	0.0633	-644.66	0.00	-4,157.96	-5,002.82	5,981.97	5,137.11
99.1010.3465 COMMUNICATION EQUIPMENT	13,201.13	13,201.13	13,201.13	0.1000	0.00	0.00	-13,815.29	-13,815.29	-614.16	-814.16
99.1010.3475 MISCELLANEOUS EQUIPMENT	9,928.51	11,495.46	10,711.99	0.0667	-714.49	0.00	-3,475.92	-4,190.41	6,452.59	7,305.00
99.1010.3485 OTHER TANGIBLE PLANT	333.89	333.89	333.89	0.1000	-33.39	0.00	-186.24	-219.63	147.65	114.21
TOTAL GENERAL PLANT	231,289.59	210,248.56	220,764.59		-10,947.25	8,638.20	-102,472.01	-106,781.06	128,808.58	103,467.51
01518 - AMELIA ISLAND	11,895,810.46	12,306,453.93	12,101,132.20		-424,930.44	11,926.00	-4,028,521.09	-4,441,525.53	7,867,289.37	7,864,928.41

Deprec on Avg Bal = 787.38
to 4140

Al

Docket No.: 980718-WS
Exhibit (JAP-3)
Page 13 of 18

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD	1998 / 01	SOURCE CODE	GJ	JOURNAL #	30279
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL)	M	BATCH #	12637
INTERCOMPANY TABLE		REFERENCE	GJ-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	CORR JRNL 29840 (SALE OF LAB)			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
1	00001	999	99	1740	0000	999			DR<CR>
2	00001	000	99	4140	0000	000			(38,933.45)
3									38,933.45
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	2
TOTAL DEBITS:	38,933.45
TOTAL CREDITS:	(38,933.45)
TOTAL UNITS (Statistics only)	

FLORIDA WATER SERVICES
POSSIBLE ACQUISITION COSTS
GL ACCOUNT # 1740
DECEMBER 31, 1997

PROJECT	12/31/96 BALANCE	ADDITIONS	REDUCTIONS	12/31/97 BALANCE
UNIVERSITY SHORES	-	230,814.17	230,814.17	-
LAKE CONWAY	469.78	-	469.78	-
TOTAL ORANGE COUNTY	469.78	230,814.17	231,283.95	-
STONE MTN/ENTERPRISE	7,806.90	-	-	7,806.90
MARTIN COUNTY	257.50	1,550.75	67.10	1,741.15
JASMINE LAKES	63.18	-	63.18	-
TRIST WELL	14.56	-	14.56	-
PALM COAST	312.54	-	-	312.54
KIRK WATER	1.00	-	1.00	-
ACQUISITION STUDIES	63.13	-	-	63.13
MAD HATTER	18.00	-	18.00	-
LAKE SUSIE	179.57	-	-	179.57
INDIAN RIVER	233.58	-	233.58	-
ECON UTILITY	335.73	-	335.73	-
HILLSBOROUGH/SEABOARD	4,517.00	10,771.75	13,460.90	1,827.85
CONSERVE II	571.41	-	571.41	-
BVL	4,099.34	1,133.65	4,677.73	555.26
BURNT STORE	2,588.19	2,099.19	4,687.38	-
SANIBEL ISLAND	68.10	-	68.10	-
SPRING HILL	1,678.68	10,124.00	-	11,802.68
MARION COUNTY	2,973.35	104,263.01	-	107,236.96
CHARLOTTE COUNTY	86.04	-	-	86.04
HIGHLAND COUNTY	30.15	-	30.15	-
CRYSTAL LAKES	18.40	373.00	391.40	-
BOTTLED WATER FILTERS	3,437.73	243.32	3,192.11	488.94
COLLIER COUNTY	-	66.62	-	66.62
CRSTAL RIVER	225.00	-	225.00	-
GAS COMPANY	-	735.68	-	735.68
PAYROLL	-	792.31	-	792.31
WOODMERE(HARBOR NORTH	-	578.14	-	578.14
HARBOR BRANCH	-	38,933.45	-	38,933.45
LEHIGH LAB	-	125.00	-	125.00
AMELIA ISLAND LAB	-	25.00	-	25.00
RACETRAC	-	20.42	-	230.42
WESTLAW ONLINE SERVICE	-	87.54	-	87.54
	30,049.46	402,947.00	259,321.28	173,675.18

29840

PAGE _____

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: RJ

APPROVED BY: N

ENTERED BY: RJ

YEAR/P Mar-98 SOURCE CODE GJ JOURNAL # 30827
COMPAN 001 BATCH TYPE (M=MONITARY, S= STATIS M BATCH # 12718
INTERCOMPANY TABLE REFERENCE RECLASS AUTO ACCRUAL? _____
DESCRIPTION RECLASS HARBOR BRANCH SALE ACQUISITION COSTS POST THRU _____

#	PLANT	PESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1	00001	000	99	4140	0000	000		Reclass Sobering- Harbor Branch Sale	16,695.59
2	00001	591	99	1740	0000	152		Reclass Sobering- Harbor Branch Sale	(16,695.59)
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

TOTAL NUMBER OF DISTRIBUTION LINES

2

TOTAL DEBITS:

16,695.59

TOTAL CREDITS:

(16,695.59)

TOTAL UNITS (Statistics only)



Interoffice Correspondence
Legal Department

Docket No.: 980718-WS
Exhibit (JAP-3)
Page 16 of 18

To: Connie Paladino
From: Donna Henry
Date: February 3, 1998
Re: January Invoices Over \$100

The following is a list of outstanding invoices over \$1,000.00 that were received but not paid in the month of November:

Vendor	Invoice #	Invoice Amount	GL #
Lewis Longman	5769	2241.95	90001.591.99.6678.0000.152
Baise, Miller	10027	58215.85	90001.591.99.6338.0000.152; 97EA001
Sobering	9721	16,695.59	00001.591.99.1740.0000.152
Rutledge	00015-036	44429.84	90001.591.99.6678.0000.152

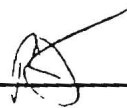
If you have any questions or require further information, please contact me at ext. 267.

F

Aut

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: RJ

APPROVED BY: 

ENTERED BY: RJ

YEAR/P	Dec-98	SOURCE CODE	GJ	JOURNAL #	34480
COMPAN	001	BATCH TYPE (M=MONITARY, S= STATISTICAL	M	BATCH #	17524
INTERCOMPANY TABLE		REFERENCE	RECLASS	AUTO ACCRUAL?	
DESCRIPTION	RECLASS POSSIBLE ACQUISITION COSTS			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
								DR<CR>	
1	00001	591	99	1740	0000	152		RECLASS HARBOR BRANCH	(278.00)
2	00001	000	99	4140	0000	000		RECLASS HARBOR BRANCH	278.00
3	00001	615	99	1740	0000	150		RECLASS CHULUOTA BY PASS	(379.50)
4	90001	591	99	6338	0000	152		RECLASS CHULUOTA BY PASS	379.50
5	00001	615	99	1740	0000	150		RECLASS CHULUOTA	(115.50)
6	90001	591	99	6338	0000	152		RECLASS CHULUOTA	115.50
7									
8									
9									
10									
11									
12									

TOTAL NUMBER OF DISTRIBUTION LINES				6
TOTAL DEBITS:				773.00
TOTAL CREDITS:				(773.00)
TOTAL UNITS (Statistics only)				

NO. 1518021
VENDOR NO: 4061
INVOICE NO: 11410
INV DATE: 11/17/98 DUE DATE: 12/30/98
INVOICE AMOUNT: 278.00
DESCRIPTION: Lab Sale
PROJECT NO: _____
G/L NO: 00001.591.99.1740.0000.152
APPROVED BY: Carolyn Kowalsky

ZAK, P.A.
venue

32801
5

NOVEMBER 17, 1998

11410
388-0069
1

Purchase Order No. B97030
RE: Lab Sale

PROFESSIONAL SERVICES

			Hours	Amount
10/21/98	MBL	Telephone call from Craig and C. Kowalsky.	0.20	33.00
10/29/98	BJS	Review fax from Craig Anderson; conference regarding same; obtain file; telephone call to Craig Anderson (voice mail).	0.50	87.50
10/30/98	BJS	Brief review of lab services agreement and relevant sections. Outline analysis of same.	0.40	70.00
10/30/98	MBL	Conference with Barry J. Sobering regarding strategy.	0.20	0.00
11/02/98	BJS	Telephone call from Craig Anderson regarding performance by HBOI under agreement and alternatives regarding responses. Conference regarding provisions of agreement.	0.50	87.50
			1.80	278.00

DISBURSEMENTS

Total Statement	\$278.00
Accounts Receivable Balance Forward	\$0.00
Payments Received	\$0.00
TOTAL AMOUNT DUE	\$278.00

00001.591.99.1740.0000.152

Sale Price

\$1,100,000.00

Less:

Cost of Assets Sold 1,254,486.13

Less: Accumulated Depreciation 174,791.52

Net Book Value of Assets Sold 1,079,694.61

Less:

Legal Expenses (Sobering,
White & Luczak 55,907.04

Pre-tax Gain / (Loss) on Sale \$(35,601.65)

Calculation of gain on sale:

Purchase Price	\$ 12,971,270.25
Escrow	\$ (800,000.00)
Closing Costs	\$ (132,916.50)
Net Assets:	
Plant	\$ (10,266,045.84)
CIAC	\$ 6,646,033.24
CWIP	\$ (77,413.31)
Acquisition Adjustment	\$ 47,840.01
Meter Inventory	\$ (12,363.00)
Customer Deposits	\$ 119,488.69
Cancellation of Debt	\$ 1,420,170.89
Write off of Interconnect fees	\$ (2,005,520.71)
Legal Fees	\$ (454,806.43)
Outside Consulting	\$ (69,159.35)
Payment for Easement	\$ (20,000.00)
Surveying	\$ (25,300.00)
Misc. Expenses	\$ (76,014.36)
Pre-Tax Gain	<u>\$ 7,265,263.58</u>
Federal & State Taxes	\$ 2,808,024.37
Net Gain on Sale as of 7/31/98	<u><u>\$ 4,457,239.21</u></u>

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

EAR/PD 1997 / 12SOURCE CODE GJJOURNAL # 29816MPANY 001BATCH TYPE (M=MONITARY, S= STATISTICAL MBATCH # 12498

TERCOMPANY TABLE

REFERENCE GJ-NENAUTO ACCRUAL? NOSCRIPTION SALE-ORANGE COUNTY WATER PLANT

POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 97TOTAL DEBITS: 4,884,267.33TOTAL CREDITS: (4,884,267.33)

TOTAL UNITS (Statistics only)

1/09/1998 14:23:35 Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001***.01.1010.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21010 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. S=Display

Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.01.1010.3021.000	.00	400.75
001.00104.000.01.1010.3032.000	.00	1,771.00
001.00104.000.01.1010.3033.000	.00	1.11
001.00104.000.01.1010.3034.000	.00	2.55
001.00104.000.01.1010.3042.000	.00	6,446.50
001.00104.000.01.1010.3043.000	.00	524.19
001.00104.000.01.1010.3052.000	.00	2.27
001.00104.000.01.1010.3072.000	.00	1,886.51
001.00104.000.01.1010.3092.000	.00	36.56
001.00104.000.01.1010.3102.000	.00	16.31
001.00104.000.01.1010.3112.000	.00	6,481.68
001.00104.000.01.1010.3203.000	.00	2,858.68
001.00104.000.01.1010.3304.000	.00	7,002.71
001.00104.000.01.1010.3314.000	.00	17,714.94
001.00104.000.01.1010.3334.000	.00	355.69
001.00104.000.01.1010.3344.000	106.89	4,002.09
001.00104.000.01.1010.3354.000	.00	143.38
001.00104.000.01.1010.3391.000	.00	182.27
001.00104.000.01.1010.3392.000	.00	13.41
001.00104.000.01.1010.3394.000	.00	128.92
001.00105.000.01.1010.3021.000	.00	622.98
001.00105.000.01.1010.3042.000	.00	7,279.68
001.00105.000.01.1010.3043.000	.00	991.30
001.00105.000.01.1010.3044.000	.00	.51
001.00105.000.01.1010.3052.000	.00	2.67
001.00105.000.01.1010.3072.000	.00	4,601.43
001.00105.000.01.1010.3092.000	.00	12.02
001.00105.000.01.1010.3102.000	.00	12.90
001.00105.000.01.1010.3112.000	.00	12,142.46
001.00105.000.01.1010.3203.000	.00	4,509.68
001.00105.000.01.1010.3304.000	.00	13,531.63
001.00105.000.01.1010.3314.000	.00	42,451.16
001.00105.000.01.1010.3334.000	.00	676.89
001.00105.000.01.1010.3344.000	240.39	7,124.79
001.00105.000.01.1010.3354.000	.00	1,717.71
001.00105.000.01.1010.3391.000	.00	1,915.48
001.00105.000.01.1010.3392.000	.00	9.72
001.00105.000.01.1010.3394.000	.00	8,465.99
001.00106.000.01.1010.3021.000	.00	85,457.84
001.00106.000.01.1010.3032.000	.00	7,006.70
001.00106.000.01.1010.3033.000	.00	28.22
001.00106.000.01.1010.3034.000	.00	50,034.14
001.00106.000.01.1010.3042.000	.00	177,998.28
001.00106.000.01.1010.3043.000	.00	85,673.79
001.00106.000.01.1010.3044.000	.00	3,023.59
001.00106.000.01.1010.3052.000	.00	17,572.11
001.00106.000.01.1010.3072.000	.00	128,402.83
001.00106.000.01.1010.3092.000	.00	440.98

More...

1/09/1998 14:23:35 Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001***.***.01.1010.***.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21010 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00105.000.01.1010.3392.000	.00	9.72-
001.00105.000.01.1010.3394.000	.00	8,465.99
001.00106.000.01.1010.3021.000	.00	85,457.84
001.00106.000.01.1010.3032.000	.00	7,006.70
001.00106.000.01.1010.3033.000	.00	28.22
001.00106.000.01.1010.3034.000	.00	50,034.14
001.00106.000.01.1010.3042.000	.00	177,998.28
001.00106.000.01.1010.3043.000	.00	85,673.79
001.00106.000.01.1010.3044.000	.00	3,023.59
001.00106.000.01.1010.3052.000	.00	17,572.11
001.00106.000.01.1010.3072.000	.00	128,402.83
001.00106.000.01.1010.3092.000	.00	440.98
001.00106.000.01.1010.3102.000	.00	10,991.86
001.00106.000.01.1010.3112.000	.00	258,166.00
001.00106.000.01.1010.3203.000	7,977.28	184,817.36
001.00106.000.01.1010.3304.000	.00	498,517.31
001.00106.000.01.1010.3314.000	.00	2,148,587.77
001.00106.000.01.1010.3334.000	268.08	375,042.27
001.00106.000.01.1010.3344.000	65,031.97	301,661.73
001.00106.000.01.1010.3354.000	.00	203,943.76
001.00106.000.01.1010.3391.000	.00	17,431.99
001.00106.000.01.1010.3392.000	.00	20,177.95
001.00106.000.01.1010.3394.000	.00	9,121.05
001.00121.000.01.1010.3021.000	.00	2,727.75
001.00121.000.01.1010.3032.000	.00	3,905.94
001.00121.000.01.1010.3033.000	.00	.62
001.00121.000.01.1010.3034.000	.00	.77
001.00121.000.01.1010.3042.000	.00	1,371.85
001.00121.000.01.1010.3043.000	.00	335.29
001.00121.000.01.1010.3052.000	.00	4.14
001.00121.000.01.1010.3072.000	.00	4,300.35
001.00121.000.01.1010.3092.000	.00	10.74
001.00121.000.01.1010.3102.000	.00	4.91
001.00121.000.01.1010.3112.000	.00	834.74
001.00121.000.01.1010.3203.000	.00	26,142.79
001.00121.000.01.1010.3314.000	.00	47,464.05
001.00121.000.01.1010.3334.000	.00	10,805.47
001.00121.000.01.1010.3344.000	.00	2,427.93
001.00121.000.01.1010.3354.000	35.63	2,363.26
001.00121.000.01.1010.3391.000	.00	1,631.23
001.00122.000.01.1010.3021.000	.00	35.39
001.00122.000.01.1010.3032.000	.00	614.89
001.00122.000.01.1010.3033.000	.00	28.26
001.00122.000.01.1010.3034.000	.00	2.59-
001.00122.000.01.1010.3042.000	.00	1.73
001.00122.000.01.1010.3043.000	.00	56.40
001.00122.000.01.1010.3052.000	.00	780.10
	.00	9.17
		More...

1/09/1998 14:23:35 Interactive Trial Balance GLGITB GLDITB
 Account/mask . . . 001.001**.*.01.1010.***.*** + Balance type . . M +
 Year/period . . . 1997 + 12 Macro name . . . BAL21010 +
 Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
 Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
 Type options, press Enter. S=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CZC	Current Period	YTD/Cumulative
001.00122.000.01.1010.3072.000	.00	454.07
001.00122.000.01.1010.3092.000	.00	25.90
001.00122.000.01.1010.3102.000	.00	10.84
001.00122.000.01.1010.3112.000	.00	2,092.60
001.00122.000.01.1010.3203.000	.00	430.01
001.00122.000.01.1010.3304.000	.00	294.64
001.00122.000.01.1010.3314.000	.00	26,329.22
001.00122.000.01.1010.3334.000	.00	2,304.45
001.00122.000.01.1010.3344.000	71.26	6,218.42
001.00122.000.01.1010.3354.000	.00	59.04
001.00122.000.01.1010.3391.000	.00	71.71
001.00122.000.01.1010.3394.000	.00	4.25
001	73,731.50	4,884,241.10
Grand total for all currencies:	73,731.50	4,884,241.10

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE 6J JOURNAL # 298.2-8
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL M BATCH # 12498
 INTERCOMPANY TABLE REFERENCE GJ-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY WATER CIAC POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES

24

TOTAL DEBITS:

4,027,182.17

TOTAL CREDITS:

(4,027,182.17)

TOTAL UNITS (Statistics only)

Page 1 of 1

1/09/1998 12:18:27 Interactive Trial Balance GLGITB GLDITB
 Account/mask . . . 001.001**.*.01.2710.****.* + Balance type . . . M +
 Year/period . . . 1997 + 12 Macro name . . . BAL22710 +
 Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
 Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
 Type options, press Enter. S=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.01.2710.0008.000	90.00-	90.00-
001.00104.000.01.2710.0010.000	.00	18,667.00-
001.00104.000.01.2710.0051.000	.00	5.78-
001.00104.000.01.2710.3044.000	.00	440.00-
001.00105.000.01.2710.0008.000	.00	543.00-
001.00105.000.01.2710.0010.000	.00	47,237.00-
001.00105.000.01.2710.0051.000	.00	7.07-
001.00105.000.01.2710.3044.000	.00	500.00-
001.00106.000.01.2710.0008.000	150.00-	406,793.82-
001.00106.000.01.2710.0010.000	.00	267,099.39-
001.00106.000.01.2710.0051.000	.00	3,455.26-
001.00106.000.01.2710.0060.000	95.50-	138,875.30-
001.00106.000.01.2710.3044.000	.00	2,573,344.91-
001.00106.000.01.2710.3304.000	.00	17,469.63-
001.00106.000.01.2710.3314.000	.00	404,491.66-
001.00106.000.01.2710.3334.000	.00	31,645.00-
001.00106.000.01.2710.3344.000	.00	21,803.25-
1.00106.000.01.2710.3354.000	.00	52,664.00-
001.00121.000.01.2710.3044.000	.00	15,600.00-
001.00122.000.01.2710.0008.000	.00	5,615.00-
001.00122.000.01.2710.0010.000	.00	270.00-
001.00122.000.01.2710.0051.000	.00	60.10-
001.00122.000.01.2710.3043.000	.00	20,505.00-
001	335.50-	4,027,182.17-
		More...

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: MQ APPROVED BY: ENTERED BY:

YEAR/PD 1997 / 12 SOURCE CODE RT JOURNAL # 29829
 COMPANY 001 BATCH TYPE: M=MONETARY, S=STATISTI M BATCH # 12510
 INTERCO TABLE REFERENCE CO RTMLQ AUTO ACCRUAL? NO
 DESCRIPTION RETIRE ORAGE COUNTY

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT#	CPR	SUB	DESCRIPTION	AMOUNT DR<CR>
1										SEE ATTACHED	
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

TOTAL NUMBER OF DISTRIBUTIONS(Lines):

89

TOTAL DEBITS:

1,100,593.49

TOTAL CREDITS:

1,100,593.49

TOTAL UNITS (Statistics only):

PAGE 1 OF 1

1/09/1998 12:22:11 - Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001***.***.01.1081.***.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21081 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.01.1081.3021.000	145.00	169.37-
001.00104.000.01.1081.3042.000	64.00	2,180.84-
001.00104.000.01.1081.3043.000	.00	208.93-
001.00104.000.01.1081.3044.000	.00	.03-
001.00104.000.01.1081.3052.000	2,986.00	.01-
001.00104.000.01.1081.3072.000	1,121.00-	1,413.46-
001.00104.000.01.1081.3092.000	.00	7.93-
001.00104.000.01.1081.3102.000	.00	4.18-
001.00104.000.01.1081.3112.000	294.00	473.19-
001.00104.000.01.1081.3203.000	590.00-	1,494.70-
001.00104.000.01.1081.3304.000	3,678.00-	4,165.49-
001.00104.000.01.1081.3314.000	4,566.00-	7,418.82-
001.00104.000.01.1081.3334.000	35.00	60.88-
001.00104.000.01.1081.3344.000	1,300.00-	686.80-
001.00104.000.01.1081.3354.000	52.00-	69.83-
001.00104.000.01.1081.3391.000	.00	802.20-
001.00104.000.01.1081.3392.000	3,921.00	769.79
001.00104.000.01.1081.3394.000	.00	54.01-
001.00105.000.01.1081.3021.000	36.00-	343.22-
001.00105.000.01.1081.3042.000	269.00-	2,500.45-
001.00105.000.01.1081.3043.000	.00	554.43-
001.00105.000.01.1081.3044.000	.00	263.52-
001.00105.000.01.1081.3052.000	496.00	1.28
001.00105.000.01.1081.3072.000	3,163.00-	3,758.88-
001.00105.000.01.1081.3092.000	.00	1.93-
001.00105.000.01.1081.3102.000	2.00-	4.70-
001.00105.000.01.1081.3112.000	1,268.00	2,468.35-
001.00105.000.01.1081.3112.000	1,658.00-	2,953.11-
001.00105.000.01.1081.3203.000	4,171.00-	5,748.45-
001.00105.000.01.1081.3304.000	15,905.00-	20,593.47-
001.00105.000.01.1081.3314.000	54.00	171.73-
001.00105.000.01.1081.3334.000	3,948.00-	872.49-
001.00105.000.01.1081.3344.000	146.00-	260.54-
001.00105.000.01.1081.3354.000	.00	2,210.07-
001.00105.000.01.1081.3391.000	9,908.00	1,983.54
001.00105.000.01.1081.3392.000	.00	3,799.17-
001.00105.000.01.1081.3394.000	1,799.00	19,070.83-
001.00106.000.01.1081.3021.000	6,994.00	55,875.41-
001.00106.000.01.1081.3042.000	.00	21,053.43-
001.00106.000.01.1081.3043.000	.00	622.50-
001.00106.000.01.1081.3044.000	51,300.00	1,803.31-
001.00106.000.01.1081.3052.000	2,967.00	42,733.65-
001.00106.000.01.1081.3072.000	4.00	93.42-
001.00106.000.01.1081.3092.000	256.00-	1,563.77
001.00106.000.01.1081.3102.000	8,044.00-	82,622.84-
001.00106.000.01.1081.3112.000	5,158.00	33,466.30-
001.00106.000.01.1081.3203.000	51,913.00-	117,911.41-
001.00106.000.01.1081.3304.000	75,090.00	468,691.79-
001.00106.000.01.1081.3314.000		More...

1/09/1998 12:22:11 Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001**.*.01.1081.*.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21081 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00106.000.01.1081.3334.000	3,345.00-	80,233.97-
001.00106.000.01.1081.3344.000	725.00	10,564.94
001.00106.000.01.1081.3354.000	4,729.00	38,341.43-
001.00106.000.01.1081.3391.000	.00	5,848.99-
001.00106.000.01.1081.3392.000	8,464.00-	16,171.95-
001.00106.000.01.1081.3394.000	.00	1,605.06-
001.00121.000.01.1081.3021.000	619.00	614.65-
001.00121.000.01.1081.3042.000	130.00	459.17-
001.00121.000.01.1081.3043.000	.00	149.96-
001.00121.000.01.1081.3052.000	.00	.56-
001.00121.000.01.1081.3072.000	1,225.00	1,103.02-
001.00121.000.01.1081.3092.000	.00	1.78-
001.00121.000.01.1081.3102.000	1.00	.24-
001.00121.000.01.1081.3112.000	202.00	1,728.63
001.00121.000.01.1081.3203.000	2,180.00-	16,802.78-
001.00121.000.01.1081.3304.000	1,058.00	3,844.36-
001.00121.000.01.1081.3314.000	1,128.00-	6,553.36-
001.00121.000.01.1081.3334.000	244.00-	1,438.19-
001.00121.000.01.1081.3344.000	372.00-	211.98-
001.00121.000.01.1081.3354.000	3.00-	211.29-
001.00121.000.01.1081.3391.000	1.00	8.63-
001.00121.000.01.1081.3392.000	.00	.14
001.00121.000.01.1081.3394.000	.00	.13-
001.00122.000.01.1081.3021.000	343.00	132.73-
001.00122.000.01.1081.3042.000	20.00	394.75-
001.00122.000.01.1081.3043.000	.00	103.93-
001.00122.000.01.1081.3052.000	2.00	1.28-
001.00122.000.01.1081.3072.000	63.00-	271.46-
001.00122.000.01.1081.3092.000	6.00	6.26-
001.00122.000.01.1081.3102.000	2.00	2.70-
001.00122.000.01.1081.3112.000	379.00-	1,490.16-
001.00122.000.01.1081.3203.000	1.00-	251.74-
001.00122.000.01.1081.3304.000	23.00-	151.58-
001.00122.000.01.1081.3314.000	2,619.00-	14,496.16-
001.00122.000.01.1081.3334.000	2,156.00	171.41
001.00122.000.01.1081.3344.000	4.00-	285.37
001.00122.000.01.1081.3354.000	14.00	10.20-
001.00122.000.01.1081.3391.000	20.00	16.96-
001.00122.000.01.1081.3392.000	.00	1.00
001.00122.000.01.1081.3394.000	.00	2.89-
001	54,093.00	1,083,523.62-
Grand total for all currencies:	54,093.00	1,083,523.62-

Bottom

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE GJ JOURNAL # 29830
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL M BATCH # 12498
 INTERCOMPANY TABLE REFERENCE GJ-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY GENERAL PLANT POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 51
 TOTAL DEBITS: 674,607.03
 TOTAL CREDITS: (674,607.03)
 TOTAL UNITS (Statistics only)

1/09/1998 14:25:32 Interactive Trial Balance
Account/mask . . . 001.001***.***.99.1010.***.*** + GLGITB GLDITB
Year/period . . . 1997 + 12 + Balance type . . . M.+
Zero balance? . . 0 1=Include, 0=Exclude Macro name . . . BAL21010
Subtotal mask . . 100000000 1=Yes, 0=No Budget code . . .
Type options, press Enter. Subtotal option . 1 0=Off, 1=Det, 2=Sum
5=Display

Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.99.1010.3035.000	.00	1,519.42
001.00104.000.99.1010.3045.000	.00	3,122.49
001.00104.000.99.1010.3405.000	.00	4,575.73
001.00104.000.99.1010.3425.000	.00	68.47
001.00104.000.99.1010.3435.000	.00	634.88
001.00104.000.99.1010.3445.000	.00	52.13
001.00104.000.99.1010.3455.000	.00	417.81
001.00104.000.99.1010.3465.000	.00	548.98
001.00104.000.99.1010.3475.000	.00	106.87
001.00104.000.99.1010.3485.000	.00	7.41
001.00105.000.99.1010.3035.000	.00	2,048.72
001.00105.000.99.1010.3045.000	.00	4,342.77
001.00105.000.99.1010.3405.000	.00	5,682.97
001.00105.000.99.1010.3425.000	.00	76.09
001.00105.000.99.1010.3435.000	.00	572.84
001.00105.000.99.1010.3445.000	.00	46.33
001.00105.000.99.1010.3455.000	.00	523.92
1.00105.000.99.1010.3465.000	.00	671.91
001.00105.000.99.1010.3475.000	.00	139.83
001.00105.000.99.1010.3485.000	.00	7.33
001.00106.000.99.1010.3035.000	.00	60,947.48
001.00106.000.99.1010.3045.000	.00	183,264.39
001.00106.000.99.1010.3405.000	.00	180,328.26
001.00106.000.99.1010.3406.000	4,670.00-	.00
001.00106.000.99.1010.3415.000	2,092.50-	.00
001.00106.000.99.1010.3425.000	.00	2,214.91
001.00106.000.99.1010.3435.000	2,396.93	56,528.72
001.00106.000.99.1010.3445.000	.00	36,283.29
001.00106.000.99.1010.3455.000	.00	70,043.23
001.00106.000.99.1010.3465.000	.00	20,000.37
001.00106.000.99.1010.3475.000	.00	31,913.22
001.00106.000.99.1010.3485.000	.00	1,260.60
001.00121.000.99.1010.3035.000	.00	119.65
001.00121.000.99.1010.3045.000	.00	293.31
001.00121.000.99.1010.3405.000	.00	1,426.42
001.00121.000.99.1010.3425.000	.00	9.70
001.00121.000.99.1010.3435.000	.00	100.52
001.00121.000.99.1010.3445.000	.00	4.33
001.00121.000.99.1010.3455.000	.00	101.70
001.00121.000.99.1010.3465.000	.00	148.11
001.00121.000.99.1010.3475.000	.00	39.66
001.00121.000.99.1010.3485.000	.00	3.63
001.00122.000.99.1010.3035.000	.00	264.12
001.00122.000.99.1010.3045.000	.00	556.64
001.00122.000.99.1010.3405.000	.00	2,782.94
001.00122.000.99.1010.3425.000	.00	10.74
001.00122.000.99.1010.3435.000	.00	262.72
001.00122.000.99.1010.3445.000	.00	8.69
001.00122.000.99.1010.3455.000	.00	103.69
001.00122.000.99.1010.3465.000	.00	267.26
001.00122.000.99.1010.3475.000	.00	64.14
001.00122.000.99.1010.3485.000	.00	7.89
001	4,365.57-	674,607.03
Grand total for all currencies:	4,365.57-	674,607.03

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE GJ JOURNAL # 29832
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL M BATCH # 12498
 INTERCOMPANY TABLE REFERENCE GJ-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY WATER CIAC AMORTIZATION POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 25
 TOTAL DEBITS: 1,023,597.70
 TOTAL CREDITS: (1,023,597.70)
 TOTAL UNITS (Statistics only)

1/09/1998 12:21:10. Interactive Trial Balance

Account/mask . . . 001.001****.01.2720.****.***

Year/period . . . 1997 + 12

Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . .

Subtotal mask . . . 100000000 1=Yes, 0=No

Type options, press Enter.

GLGITB GLDITB

+ Balance type . . . R +

Macro name . . . BAL22720 +

Subtotal option . 1 0=Off, 1=Det, 2=Sum

5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.01.2720.0010.000	.00	13,837.96
001.00104.000.01.2720.0051.000	.00	.29
001.00104.000.01.2720.3044.000	.00	159.72
001.00105.000.01.2720.0008.000	.00	195.23
001.00105.000.01.2720.0010.000	.00	34,839.65
001.00105.000.01.2720.0051.000	.00	.35
001.00105.000.01.2720.3044.000	.00	60.60
001.00106.000.01.2720.0008.000	.00	28,425.62
001.00106.000.01.2720.0010.000	.00	200,352.83
001.00106.000.01.2720.0051.000	.00	161.88
001.00106.000.01.2720.0060.000	.00	1,710.77
001.00106.000.01.2720.3044.000	.00	681,758.25
001.00106.000.01.2720.3102.000	.00	498.75
001.00106.000.01.2720.3304.000	.00	1,721.37
001.00106.000.01.2720.3314.000	.00	30,532.22
001.00106.000.01.2720.3334.000	.00	1,862.08
001.00106.000.01.2720.3344.000	.00	4,371.89
001.00106.000.01.2720.3354.000	.00	3,797.80
001.00121.000.01.2720.0010.000	.00	63.00
001.00121.000.01.2720.3044.000	.00	10,222.72
001.00122.000.01.2720.0008.000	.00	691.37
001.00122.000.01.2720.0010.000	.00	917.47
001.00122.000.01.2720.0051.000	.00	2.91
001.00122.000.01.2720.3043.000	.00	7,412.97
		More....

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

1,023,597.70

ENTERED BY: NN

YEAR/PD	1997 / 12	SOURCE CODE	GJ	JOURNAL #	29835
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL	M	BATCH #	12498
INTERCOMPANY TABLE		REFERENCE	GJ-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	SALE-ORANGE COUNTY SEWER DEPRECIATION			POST THRU	

[illegible]

```

-1/05/1998 12:31:53
Account/mask      . . 00:
Year/period      . . 199
Zero balance?    . . 0
Subtotal mask    . . 100
Type options, press F

```

O	Co.#.	Plant.	Rsp.	UC.	Pk.
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	001.	00106.	000.	02.	10
	Grand total	for all			

F2=Function keys F3=

1/09/1998 12:31:53 Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001***.02.1081.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21081 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. S=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00106.000.02.1081.3521.000	754.00	12,691.38-
001.00106.000.02.1081.3542.000	.00	17,797.83-
001.00106.000.02.1081.3543.000	.00	74,347.69-
001.00106.000.02.1081.3544.000	11,289.00	321,950.45-
001.00106.000.02.1081.3602.000	158,364.00	350,406.33-
001.00106.000.02.1081.3612.000	115,007.00-	323,981.52-
001.00106.000.02.1081.3632.000	17,917.00-	84,269.82-
001.00106.000.02.1081.3642.000	1,349.00	8,126.35-
001.00106.000.02.1081.3652.000	1.00	16.19-
001.00106.000.02.1081.3703.000	442.00	16,266.23-
001.00106.000.02.1081.3713.000	9,009.00-	119,977.38-
001.00106.000.02.1081.3804.000	4,299.00-	660,905.83-
001.00106.000.02.1081.3824.000	3,089.00-	93,965.90-
001.00106.000.02.1081.3891.000	.00	3,895.48-
001.00106.000.02.1081.3892.000	.00	174.23-
001.00106.000.02.1081.3893.000	2,162.00	16,468.92-
001.00106.000.02.1081.3894.000	.00	25,249.33-
1	25,040.00	2,130,490.86-
Grand total for all currencies:	25,040.00	2,130,490.86-

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

B

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD	<u>1997 / 12</u>	SOURCE CODE	<u>6J</u>	JOURNAL #	<u>29836</u>
COMPANY	<u>001</u>	BATCH TYPE (M=MONITARY, S= STATISTICAL)	<u>M</u>	BATCH #	<u>12498</u>
INTERCOMPANY TABLE		REFERENCE	<u>6J-NEN</u>	AUTO ACCRUAL?	<u>NO</u>
DESCRIPTION	<u>SALE-ORANGE COUNTY GENERAL PLANT DEPRECIATION</u>			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	<u>47</u>
TOTAL DEBITS:	<u>251,436.42</u>
TOTAL CREDITS:	<u>(251,436.42)</u>
TOTAL UNITS (Statistics only)	

1/09/1998 12:32:41 Interactive Trial Balance GLGITB GLDITB
Account/mask . . . 001.001***.99.1081.*** + Balance type . . . M +
Year/period . . . 1997 + 12 Macro name . . . BAL21081 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 10000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

O Co#.Plant:Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.99.1081.3045.000	.00	1,163.99-
001.00104.000.99.1081.3405.000	.00	3,989.62-
001.00104.000.99.1081.3425.000	.00	34.66-
001.00104.000.99.1081.3435.000	.00	349.90-
001.00104.000.99.1081.3445.000	.00	27.52-
001.00104.000.99.1081.3455.000	.00	256.10-
001.00104.000.99.1081.3465.000	.00	548.98-
001.00104.000.99.1081.3475.000	.00	53.86-
001.00104.000.99.1081.3485.000	.00	3.52-
001.00105.000.99.1081.3045.000	.00	1,603.03-
001.00105.000.99.1081.3405.000	.00	3,880.70-
001.00105.000.99.1081.3425.000	.00	38.72-
001.00105.000.99.1081.3435.000	.00	216.01-
001.00105.000.99.1081.3445.000	.00	23.68-
001.00105.000.99.1081.3455.000	.00	319.76-
001.00105.000.99.1081.3465.000	.00	671.91-
001.00105.000.99.1081.3475.000	.00	67.32-
001.00105.000.99.1081.3485.000	.00	3.46-
001.00106.000.99.1081.3045.000	.00	57,480.83-
001.00106.000.99.1081.3405.000	.00	106,100.39-
001.00106.000.99.1081.3406.000	1,753.25	389.25
001.00106.000.99.1081.3425.000	.00	934.31-
001.00106.000.99.1081.3435.000	.00	16,031.50-
001.00106.000.99.1081.3445.000	.00	10,083.04-
001.00106.000.99.1081.3455.000	.00	17,108.25-
001.00106.000.99.1081.3465.000	.00	20,000.37-
001.00106.000.99.1081.3475.000	.00	6,776.17-
001.00106.000.99.1081.3485.000	.00	694.26-
001.00121.000.99.1081.3045.000	.00	98.89-
001.00121.000.99.1081.3405.000	.00	772.56-
001.00121.000.99.1081.3425.000	.00	4.64-
001.00121.000.99.1081.3435.000	.00	92.90-
001.00121.000.99.1081.3445.000	.00	1.38-
001.00121.000.99.1081.3455.000	.00	73.96-
001.00121.000.99.1081.3465.000	.00	156.86-
001.00121.000.99.1081.3475.000	.00	20.58-
001.00121.000.99.1081.3485.000	.00	1.62-
001.00122.000.99.1081.3045.000	.00	187.39-
001.00122.000.99.1081.3405.000	.00	1,382.87-
001.00122.000.99.1081.3425.000	.00	5.94-
001.00122.000.99.1081.3435.000	.00	151.75-
001.00122.000.99.1081.3445.000	.00	4.76-
001.00122.000.99.1081.3455.000	.00	80.74-
001.00122.000.99.1081.3465.000	.00	291.09-
001.00122.000.99.1081.3475.000	.00	31.11-
001.00122.000.99.1081.3485.000	.00	4.77-
rand total for all currencies:	1,753.25	251,436.42-
	1,753.25	251,436.42-

Bottom

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD	1997 / 12	SOURCE CODE	GJ	JOURNAL #	29837
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL)	M	BATCH #	12498
INTERCOMPANY TABLE		REFERENCE	GJ-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	SALE-ORANGE COUNTY ACQUISITION ADJUSTMENT			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	11
TOTAL DEBITS:	169,233.74
TOTAL CREDITS:	(169,233.74)
TOTAL UNITS (Statistics only)	

1/09/1998 13:22:36 Interactive Trial Balance GLGITB GLDITB
Account/mask : . . 001.001**.*.1140.*.*.* + Balance type . . '91 +
Year/period . . . 1997 + 12 Macro name . . . BAL21140 +
Zero balance? . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00104.000.01.1140.0000.000	3,390.00	8,795.88
001.00104.000.01.1140.0001.000	.00	8,037.00
001.00105.000.01.1140.0000.000	15,322.00	16,206.75
001.00105.000.01.1140.0001.000	.00	20,363.00
001.00106.000.01.1140.0000.000	26,240.00-	38,927.85-
001.00106.000.01.1140.0001.000	.00	43,018.00-
001.00106.000.02.1140.0000.000	.00	18,040.10
001.00106.000.02.1140.0001.000	.00	79,890.00-
001.00121.000.01.1140.0000.000	.00	7,397.89-
001.00122.000.01.1140.0000.000	.00	7,187.45
001	7,528.00-	90,603.56-
Grand total for all currencies:	7,528.00-	90,603.56-

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

12498
29837
11 lines

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: MQ APPROVED BY: ENTERED BY: *mw*

JOURNAL # 29838

BATCH # 12515

YEAR/PD 1997 / 12

SOURCE CODE RT

COMPANY 001

BATCH TYPE: M=MONETARY, S=STATISTI M

AUTO ACCRUAL? NO

INTERCO TABLE

REFERENCE CO. RTMLQ

DESCRIPTION RETIRE ORANGE COUNTY

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT#	CPR	SUB	DESCRIPTION	AMOUNT DR<CR>
1										SEE ATTACHED	
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

TOTAL NUMBER OF DISTRIBUTIONS(Lines):

25

TOTAL DEBITS:

6,193,737.38

TOTAL CREDITS:

6,193,737.38

TOTAL UNITS (Statistics only):

PAGE 1 OF 1

1/09/1998 13:20:04 Interactive Trial Balance GLGITB GLDITB
Account/mask . . 001.001**.000.02.2710.****.000 + Balance type . . M +
Year/period . . . 1997 + Macro name . . . BAL22710 +
Zero balance? . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . 1=Yes, 0=No Subtotal option . 0 0=Off, 1=Det, 2=Sum
Type options, press Enter. 5=Display

4	5	6	3	1	2	7		Posted Debits	Posted Credits
O	Co#.	Plant.	Rsp.	UC.	Acct.	Sbac.	CEC		
	001.	00106.	000.	02.	2710.	0009.	000	.00	889,324.49-
	001.	00106.	000.	02.	2710.	0020.	000	.00	460,046.27-
	001.	00106.	000.	02.	2710.	0071.	000	.00	5,875.12-
	001.	00106.	000.	02.	2710.	0080.	000	.00	214,060.00-
	001.	00106.	000.	02.	2710.	3543.	000	.00	37,282.86-
	001.	00106.	000.	02.	2710.	3600.	000	34,900.00	.00
	001.	00106.	000.	02.	2710.	3602.	000	.00	2,975,522.06-
	001.	00106.	000.	02.	2710.	3612.	000	.00	315,140.06-
	001.	00106.	000.	02.	2710.	3632.	000	.00	43,746.00-
	001.	00106.	000.	02.	2710.	3703.	000	.00	12,000.00-
	001.	00106.	000.	02.	2710.	3713.	000	.00	46,000.00-
	001.	00106.	000.	02.	2720.	0009.	000	43,423.75	.00
	001.	00106.	000.	02.	2720.	0020.	000	569,826.99	.00
	001.	00106.	000.	02.	2720.	0071.	000	398.04	.00
	001.	00106.	000.	02.	2720.	3534.	000	3,677.60	.00
	001.	00106.	000.	02.	2720.	3543.	000	4,667.80	.00
	001.	00106.	000.	02.	2720.	3544.	000	3,677.60	.00
	1.	00106.	000.	02.	2720.	3602.	000	542,947.36	.00
	001.	00106.	000.	02.	2720.	3612.	000	12,364.32	.00
	001.	00106.	000.	02.	2720.	3632.	000	3,336.26	.00
	001.	00106.	000.	02.	2720.	3634.	000	64.96	.00
	001.	00106.	000.	02.	2720.	3662.	000	105.44	.00
	001.	00106.	000.	02.	2720.	3713.	000	10,230.40	.00

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys
1,194,720.52
More...
Better

1,194,720.52

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE 6J JOURNAL # 29839
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL M) BATCH # 12498
 INTERCOMPANY TABLE REFERENCE 6J-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY ACQUISITION ADJUST AMORT POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 11
 TOTAL DEBITS: 61,361.70
 TOTAL CREDITS: (61,361.70)
 TOTAL UNITS (Statistics only)

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NNAPPROVED J/:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE 6J JOURNAL # 29841
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL) M BATCH # 12517
 INTERCOMPANY TABLE REFERENCE 6J-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY CWIP POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
1									DR<CR>
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 24
 TOTAL DEBITS: 120,769.04
 TOTAL CREDITS: (120,769.04)
 TOTAL UNITS (Statistics only)

1/09/1998 14:43:57 Interactive Trial Balance GLGITB GLDI
Account/mask . . . 001.001**.*.*.*.1050.****.* + Balance type
Year/period . . . 1997 + 12 Macro name . . . BAL21050 +
Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det,
Type options, press Enter. 5=Display

Co#.	Plant	Rsp	UC	Acct	Sbac	CEC	Current Period	YTD/Cumulative
001.00104.001.01.1050.0000.999							106.89-	106.89
001.00104.001.01.1050.3344.270							.00	79.
001.00104.001.01.1050.3344.285							.00	27.
001.00105.001.01.1050.0000.999							240.39-	240.39
001.00105.001.01.1050.3344.270							.00	178.
001.00105.001.01.1050.3344.285							.00	62.
001.00106.001.01.1050.0000.270							4,489.18	20,887.
001.00106.001.01.1050.0000.271							500.00	500.00
001.00106.001.01.1050.0000.285							1,675.68	7,415.
001.00106.001.01.1050.0000.999							78,199.87-	78,199.87
001.00106.001.01.1050.3334.285							70.52	70.52
001.00106.001.01.1050.3344.270							39,914.11	47,723.
001.00106.001.01.1050.3344.285							13,969.94	16,703.
001.00106.001.02.1050.0000.260							607.53-	607.53
001.00106.001.02.1050.0000.265							8,144.70-	1,925.
001.00106.001.02.1050.0000.270							6,969.68-	18,085.
001.00106.001.02.1050.0000.285							5,290.04-	7,003.
001.00106.001.02.1050.0000.999							42,044.69-	42,044.69
001.00106.001.99.1050.0000.270							854.94-	854.94
001.00106.001.99.1050.0000.285							299.23-	299.23
001.00121.001.01.1050.0000.999							35.63-	35.63
001.00121.001.01.1050.3344.270							.00	26.
001.00121.001.01.1050.3344.285							.00	9.
001.00122.001.01.1050.0000.999							71.26-	71.26
001.00122.001.01.1050.3344.270							26.39	52.
001.00122.001.01.1050.3344.285							9.24	18.
001							82,209.79-	70.
Grand total for all currencies:							82,209.79-	70.

B

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

JOURNAL ENTRY TRANSACTION FORM

ENTERED BY: NN

APPROVED BY:

PREPARED BY: NN

YEAR/PO	1997 / 12	SOURCE CODE	6J	JOURNAL #	29813
COMPANY	001	BATCH TYPE (M=MONETARY, S= STATISTICAL)	M	BATCH #	12517
INTERCOMPANY TABLE		REFERENCE	6J-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	SALE-ORANGE COUNTY PLANT				
				POST THRU	

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N

NN

APPROVED BY:

ENTERED BY: NN

YEAR/PD 1997 / 12 SOURCE CODE 6J JOURNAL # 29843
 COMPANY 001 BATCH TYPE (M=MONITARY, S= STATISTICAL) M BATCH # 12517
 INTERCOMPANY TABLE REFERENCE 6J-NEN AUTO ACCRUAL? NO
 DESCRIPTION SALE-ORANGE COUNTY PLANT POST THRU

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES 4
 TOTAL DEBITS: 52,613.84
 TOTAL CREDITS: (52,613.84)
 TOTAL UNITS (Statistics only)

1/09/1998 14:41:22 Interactive Trial Balance GLGITB GLDITS
 Account/mask . . . 001.001**.*.*.1010.*.*.* + Balance type . . . M.
 Year/period . . . 1997 + 12 Macro name . . . BAL21010 +
 Zero balance? . . . 0 1=Include, 0=Exclude Budget code . . . +
 Subtotal mask . . . 100000000 1=Yes, 0=No Subtotal option . 1 0=Off, 1=Det, 2=Sum
 Type options, press Enter. 5=Display

O Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Current Period	YTD/Cumulative
001.00106.000.02.1010.3544.000	1,034,793.37-	3,699.00
001.00106.000.02.1010.3602.000	1,344,644.13-	.00
001.00106.000.02.1010.3612.000	1,210,086.68-	.00
001.00106.000.02.1010.3632.000	329,107.52-	.00
001.00106.000.02.1010.3642.000	27,827.44-	.00
001.00106.000.02.1010.3652.000	59.71-	.00
001.00106.000.02.1010.3703.000	90,779.96-	.00
001.00106.000.02.1010.3713.000	374,129.44-	35,746.94
001.00106.000.02.1010.3804.000	2,090,874.37-	.00
001.00106.000.02.1010.3805.000	4,476.44-	.00
001.00106.000.02.1010.3824.000	552,153.70-	.00
001.00106.000.02.1010.3891.000	9,482.00-	.00
001.00106.000.01.1010.3033.000	28.22-	.00
001.00106.000.01.1010.3034.000	50,034.14-	.00
001.00106.000.01.1010.3042.000	177,998.28-	.00
001.00106.000.01.1010.3043.000	85,673.79-	.00
001.00106.000.01.1010.3044.000	3,023.59-	.00
001.00106.000.01.1010.3052.000	17,572.11-	.00
001.00106.000.01.1010.3072.000	128,402.83-	.00
001.00106.000.01.1010.3092.000	440.98-	.00
001.00106.000.01.1010.3102.000	10,991.86-	.00
001.00106.000.01.1010.3112.000	244,998.10-	13,167.90
001.00106.000.01.1010.3203.000	176,840.08-	.00
001.00106.000.01.1010.3304.000	498,517.31-	.00

More...

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY:

NN

APPROVED BY:

MMB

ENTERED BY: NN

YEAR/PD	1997 / 12	SOURCE CODE	6J	JOURNAL #	29857
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL)	M	BATCH #	12528
INTERCOMPANY TABLE		REFERENCE	GJ-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	SALE-ORANGE COUNTY			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT DR<CR>
1									
2									
3									
4								SEE ATTACHED	
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	27
TOTAL DEBITS:	15,921,678.79
TOTAL CREDITS:	(15,921,678.79)
TOTAL UNITS (Statistics only)	

SALE OF ORANGE COUNTY PLANTS

<u>Account #</u>	<u>WO #</u>	<u>Dr</u>	<u>Cr</u>
001.00001.000.99.1310.0195.000		Cash	12,038,353.75
001.00001.000.99.1321.2000.000		Restricted Cash	800,000.00
001.00001.000.99.4140.0000.000		Purchase Price	12,300,000.00
001.00001.000.99.2531.7000.000		Purchase Price (Escrow)	800,000.00
001.00001.000.99.4140.0000.000		Vehicle Credit	13,817.00
001.00001.000.99.4140.0000.000		Documentary Stamps	91,700.00
001.00001.000.99.4140.0000.000		Title Search	1,510.00
001.00001.000.99.4140.0000.000		Title Insurance	39,050.00
001.00001.000.99.4140.0000.000		Mortgage Release	240.00
001.00001.000.99.4140.0000.000		Orange County UCC-3 Filing	235.50
001.00001.000.99.4140.0000.000		State UCC-3 Filing	181.00
001.00001.000.99.2350.0000.000		Deposits	116,101.75
001.00001.000.99.2372.0000.000		Accr Interest on Deposits	3,386.94
001.00001.000.99.1410.0000.000		Accts Receivable (Trade)	259,735.41
001.00001.999.99.1862.0000.999	94OE004	OAP (Interconnect)	2,005,520.71
001.00001.000.99.1510.2000.000		Inventory (Meters)	12,363.00
001.00001.000.99.2240.0000.000		Long Term Debt	1,420,170.89
001.00001.000.99.2361.5100.000		Accr Reg Assess Fee	142,532.40
001.00001.000.99.2361.5000.000		Accr Utility Tax	7,160.30
001.00001.000.99.1730.0000.000		Unbilled	162,241.00
001.00001.999.99.1740.0000.999		Acquisitions/Disposals	231,258.95
001.00001.000.99.4140.0000.000		Legal Fees (Sobering, etc.)	56,546.00
001.00001.000.99.4140.0000.000		Legal Fees (Refund)	22,573.71
001.00001.000.99.1081.0000.000		Reserve for Depreciation	235,737.45
001.00001.000.99.2720.0000.000		CIAC Amortization	126,947.57
001.00001.000.99.1150.0000.000		Acq. Adj. Amortization	1,038.44
001.00001.000.99.4140.0000.000			954,955.81
		15,921,678.79	15,921,678.79

SALE OF ORANGE COUNTY PLANTS

		<u>JRNL #</u>	<u>Water</u>	<u>Wastewater</u>	<u>General Plant</u>	<u>Total</u>
1010	Plant In Service	29816	4,884,241.10			
		29830			674,607.03	
		29843	13,167.90	39,445.94		
		29851		8,355,772.22		13,967,234.19
1050	CWIP		15,100.35	(15,030.04)		70.31
1081	Depreciation	29829	(1,083,523.62)			
		29835		(2,130,490.86)		
		29836			(251,436.42)	(3,465,450.90)
1140	Acquis Adj	29837	(28,753.66)	(61,849.90)		(90,603.56)
1150	Acquis Adj - Amort	29839	11,167.64	30,557.47		41,725.11
2710	CIAC	29828	(4,027,182.17)			
		29838		(4,964,116.86)		(8,991,299.03)
2720	CIAC - Amort	29832	1,023,597.70			
		29838		1,194,720.52		2,218,318.22
TOTAL			807,815.24	2,449,008.49	423,170.61	3,679,994.34

CLOSING STATEMENT

SELLER: FLORIDA WATER SERVICES CORPORATION,
a Florida corporation

BUYER: ORANGE COUNTY, a political subdivision of
the State of Florida

SUBJECT PROPERTY: See Exhibit "A" attached hereto

DATE OF CLOSING: December 30, 1997

GOVERNING
CONTRACT: Water and Wastewater Systems Asset Purchase
and Sale Agreement dated December 30, 1997
("Agreement")

	<u>CREDIT BUYER</u>	<u>DUE SELLER</u>
PURCHASE PRICE OF SUBJECT PROPERTY		\$ 13,100,000.00
CUSTOMER DEPOSITS (see Exhibit B attached hereto)	\$ 114,912.75	
Vehicles Credit ¶10.14 of Agreement	13,817.00	
TOTAL DUE SELLER		\$ 13,100,000.00
TOTAL CREDIT TO BUYER	\$ 128,729.75	\$ 128,729.75
CASH BALANCE DUE SELLER		\$ 12,971,270.25

SELLER'S EXPENSES OF SALE

A. To Orange County Comptroller for Documentary Stamps on Deed	\$ 91,700.00
B. To Commonwealth Land Title for title search fees - Exhibit "C"	\$ 1,510.00
C. To Gray, Harris & Robinson, P.A. as agent for Commonwealth Land Title for title insurance premium	\$ 39,050.00
D. To SunTrust Bank, Central Florida, N.A. for Escrow Account per Escrow Agreement dated December 30, 1997	\$800,000.00

- E. To Orange County Comptroller to record
Partial Release of Mortgage from
Nationsbank of Georgia, National
Association - estimated
- F. To Orange County Comptroller to record
UCC-3 from Nationsbank of Georgia,
National Association - estimated
- G. To Secretary of State to record UCC-3
from Nationsbank of Georgia, National
Association - estimated

IN WITNESS WHEREOF
Statement to be executed
duly authorized as of

SELLER:

SELLER'S TOTAL EXPENSES OF SALE

FLORIDA WATER SERVICE
CORPORATION, a Florida
corporation

BUYER'S EXPENSES OF PURCHASE

- A. To Orange County Comptroller to record
Special Warranty Deed
- B. To Orange County Comptroller to record
Assignment and Acceptance of Easement

By: 
Name: JOHN C. CALK
Title: President

F:\USP\MMARVIN\GRAY\FLAWATER\CLS

BUYER'S TOTAL EXPENSES OF PURCHASE

SUMMARY

CASH BALANCE
DUE TO SELLER: \$12,971,270.25

CASH BALANCE
DUE TO SELLER

PLUS:

PLUS:

EARNEST MONEY
DEPOSIT \$ 0.00

BUYER'S
EXPENSES
PURCHASE

LESS:

SELLER'S EX-
PENSES OF SALE: \$ 932,916.50

NET CASH TO
SELLER \$12,038,353.75

TOTAL
DUE FROM
BUYER

IN WITNESS WHEREOF, Buyer and Seller have caused this Closing Statement to be executed by their respective officers thereunto duly authorized as of the Closing Date.

SELLER:

FLORIDA WATER SERVICES
CORPORATION, a Florida
corporation

By:

Name: JOHN C. KELLO

Title: President

BUYER:

ORANGE COUNTY,
a political subdivision of the
State of Florida

By:

Name: LINDA W. CHAPIN

Title: Orange County Chairman

F:\USR\MARVIN\GRAY\FLAWATER\CLST.MMM

EXHIBIT B

Customer Deposits

Holiday Heights	460.00
Westmont	742.00
Daetwyler Shores	856.00
Lake Conway	379.00
University Shores	112,475.75
TOTAL:	\$114,912.75

EXHIBIT C

Docket No.: 980754-WS
Exhibit (JAP-6)
Page 34 of 54

Title Search Fees

Parcel A	\$ 140.00
Parcel D	\$ 140.00
Parcel E	\$ 140.00
Parcel F	\$ 140.00
Parcel G	\$ 100.00
Parcel I	\$ 75.00
Parcel J	\$ 75.00
Parcel K*	\$ 140.00
Parcel L*	\$ 140.00
Parcel M*	\$ 140.00
Parcel N*	\$ 140.00
Parcel O*	\$ 140.00

TOTAL \$1,510.00

*estimated

SUMMARY

Total Amount Due from Orange County \$12,971,349.75

To be paid as follows:

Florida Water Services Corporation \$12,038,353.75

SunTrust Bank Central Florida, N.A. \$800,000.00
(Escrow Account)

Gray, Harris & Robinson, P.A. \$132,996.00
(Recording fees, documentary stamps on
deed, title searches, title premiums)

USERID: RA1119
PROGRAM: DRG003A

FLORIDA WATER SERVICE
ACCRUED INTEREST CUSTOMER DEPOSITS - SUMMARY
SSU BILLING SYSTEM
AS OF 12/31/97

PAGE: 1
DATE: 12/31/97
TIME: 20:38:55

COMPANY: SSU

PLANT NBR	PLANT NAME	W&B DEPOSIT AMOUNT	GAS DEPOSIT AMOUNT	ACCRUED INTEREST
104	LAKE CONWAY PARK	379.00	.00	10.15
105	DAETWYLER SHORES	856.00	.00	22.43
106	UNIVERSITY SHORES	113,664.75	.00	3,312.19
121	HOLIDAY HEIGHTS	460.00	.00	17.51
122	WESTMONT	742.00	.00	24.66
210	LAKE GIBSON ESTATES	10,128.00	.00	332.81
212	SUGAR CREEK	620.00	.00	21.29
214	ORANGE HILL	1,971.00	.00	52.00
215	GIBSONIA ESTATES	1,250.00	.00	37.05
323	LAKE HARRIET ESTATES	3,057.00	.00	94.10
324	FERN PARK	1,739.00	.00	50.91
325	LAKE BEANTLEY	826.00	.00	20.32
326	HARMONY HOMES	1,041.00	.00	32.24
330	MEREDITH MANOR	7,276.00	.00	226.45
332	APPLE VALLEY	14,822.00	.00	436.93
334	DRUID HILLS	1,875.00	.00	58.05
335	CHULUOTA	9,399.48	.00	272.71
336	DOL RAY MANOR	502.00	.00	14.02
340	FLORIDA CENTRAL COMMERCE PARK	348.50	.00	11.60
438	HERMIT'S COVE	1,035.00	.00	28.88
440	PALM FORT	1,945.00	.00	47.72
442	RIVER GROVE	1,172.00	.00	34.67
443	POMONA PARK	1,290.00	.00	35.04
444	PARK MANOR	1,022.00	.00	39.13
446	WOOTENS	63.00	.00	1.68
447	WELAKA	694.00	.00	18.39
448	SARATOGA MARBOUR	328.00	.00	8.74
470	INTERLACHEN LAKES	1,155.00	.00	29.42
471	ST. JOHNS HIGHLANDS	382.00	.00	8.12
472	BEECHER'S POINT	525.00	.00	14.00
473	SILVER LAKE OARS	1,410.00	.00	51.09
551	SKYCREST	1,003.00	.00	28.84
552	FERN TERRACE	1,521.00	.00	41.65
553	PINEY WOODS	1,813.00	.00	56.90
554	VALENCIA TERRACE	1,212.68	.00	32.37
555	CARLTON VILLAGE	3,110.00	.00	103.70
556	FRIENDLY CENTER	174.00	.00	7.06
557	EAST LAKE HARRIS ESTATES	456.00	.00	13.40
558	BOBBY HILLS	1,195.00	.00	34.59
559	PALMS MOBILE HOME PARK	265.00	.00	8.97
560	SUNSHINE PARKWAY	5,116.00	.00	119.84
562	MORNINGVIEW	402.00	.00	5.08
564	PICCIOLA ISLAND	1,261.00	.00	40.89
565	STONE MOUNTAIN	189.00	.00	5.60
566	WESTERN SHORES	2,366.00	.00	70.95
567	VENETIAN VILLAGE	1,787.00	.00	46.08
570	IMPERIAL MOBILE TERRACE	1,692.00	.00	49.08
573	HOLIDAY HAVEN	1,222.00	.00	44.14
574	SILVER LAKE ESTATES	1,967.00	.00	57.71
575	GRAND TERRACE	1,315.00	.00	49.21

116,101.75

3,386.94

Total
119,488.69

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12/31/97

AGING BY PLANT

PAGE 1

DL060RP10

DL060RP10

*** FLORIDA WATER SERVICES (S) ***

TRANSACTIONS THROUGH REVENUE DATE OF 12/31/97

PLANT	NAME	1 - 30	31 - 60	61 - 90	OVER 90	TOTAL
1	ORLANDO GENERAL OFFICE	.00	.00	.00	.00	.00
104	LAKE CONWAY PARK	.00	.00	.00	.00	.00
105	DAEWYLER SHORES	2,443.51	196.60	60.73	.00	2,700.84
106	UNIVERSITY SHORES	2,882.10	168.98	50.40	60.19	3,161.67
121	HOLIDAY HEIGHTS	228,572.73	8,011.30	2,579.71	7,583.30	246,747.04
122	WESTMOHNT	1,231.96	190.35	23.63	637.88	2,083.82
125	COUNTRY RUN S.T.P.	3,113.60	579.31	256.22	1,092.91	5,042.04
126	M&M UTILITIES	.00	.00	.00	.00	.00
210	LAKE GIBSON ESTATES	.00	.00	.00	.00	.00
212	SUGAR CREEK	3,359.73	416.24	137.75	514.53	4,428.25
214	ORANGE HILL	341.31	.02	.00	11.51	352.84
215	GIBSONIA ESTATES	1,078.95	249.70	48.49	421.63	1,798.77
323	LAKE HARRIET ESTATES	1,273.70	235.52	219.57	341.27	2,070.06
324	FERN PARK	3,782.21	422.67	59.29	245.27	4,509.44
325	LAKE BRANTLEY	2,166.74	68.44	120.93	745.61	3,101.72
326	HARMONY HOMES	1,718.17	359.45	60.53	487.50	2,633.73
330	HEREDITH MANOR	2,073.79	437.53	183.50	2,660.88	5,355.70
332	APPLE VALLEY	7,037.82	1,183.72	780.49	1,788.00	10,790.03
334	DRUID HILLS	9,071.84	784.47	404.20	1,181.10	11,441.61
335	CHUDLUTA	7,970.84	141.79	31.82	506.38	8,650.83
336	DOL RAY MANOR	29,723.06	4,424.65	428.23	1,971.59	36,547.53
340	FLORIDA CENTRAL COMMERCE	4,069.85	163.84	.00	.00	4,233.69
438	HERMITS COVE	8,110.36	1,186.97	.00	.00	9,297.33
439	RIVER PARK	2,241.80	87.93	59.40	591.63	2,980.76
440	PALM PORT	.00	.00	.00	.00	.00
442	RIVER GROVE	1,062.47	148.92	83.43	131.61	1,426.43
443	POMONA PARK	1,147.80	100.93	56.52	126.33	1,431.58
444	PARK MANOR	4,176.63	503.36	78.63	956.04	5,714.66
446	WOOTENS	1,117.60	1.89	.00	.00	1,119.49
447	WELAKA	323.35	2.51	.00	.00	325.86
448	SARATOGA HARBOUR	1,344.33	97.02	46.17	328.55	1,816.07
470	INTERLACHEN LAKES	883.05	36.09	.00	10.15	929.29
471	ST. JOHNS HIGHLANDS	5,508.26	294.59	160.75	751.14	6,714.74
472	BEECHER'S POINT	1,317.33	106.39	7.10	.00	1,430.82
473	SILVER LAKE OAKS	5,118.44	15.00	.00	.00	5,133.44
551	SKYCREST	1,858.06	470.64	312.46	2,044.86	4,686.02
552	FERN TERRACE	888.03	200.52	8.13	157.34	1,254.02
553	PINEY WOODS	575.16	70.50	.00	207.06	852.72
554	VALENCIA TERRACE	859.58	53.19	.00	25.18	937.95
555	CARLTON VILLAGE	1,124.48	1.20	47.26	607.68	1,780.62
556	FRIENDLY CENTER	4,410.24	312.53	44.17	578.20	5,345.14
557	EAST LAKE HARRIS ESTATES	571.99	90.95	28.24	.00	691.18
558	HOBBY HILLS	866.54	13.08	7.82	195.33	1,082.77
559	PALMS MOBILE HOME PARK	1,498.57	428.49	145.68	134.31	2,207.05
560	SUNSHINE PARKWAY	39.33	2.57	.00	.00	41.90
561	SKYLINE HILLS	20,407.31	5,340.50	3,435.17	24,525.42	53,708.40
562	MORNINGVIEW	.00	.00	.00	.00	.00
564	PICCIOLA ISLAND	82.93	56.71	48.06	.00	187.70
		79.64	53.56	.00	206.79	180.71

259,735.41

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ALBUQUERQUE
 I-7

ITEMS	PLANT 105	TOTAL COUNT	TOTAL AMOUNT
5/8" Meters	312	312	7,787.52
3/4" Meters	0	0	0.00
1" Meters	0	0	0.00
1 1/2" Meters	0	0	0.00
2" Meters	0	0	0.00
3" Meters	0	0	0.00
Single Meter Boxes	2	2	22.80
Double Meter Boxes	3	3	68.37
Single Concrete Boxes	0	0	0.00
Double Concrete Boxes	0	0	0.00
Single Meter Boxes Covers Only	0	0	192.03
Double Meter Boxes Covers Only	0	0	1,307.88
Meter Boxes Covers Only	0	0	222.00
Meter Boxes Covers Only	0	0	2,204.90
Connectors Washers	200	200	30.00
Connectors Washers	200	200	30.00
1" Rubber Washers	0	0	0.00
3/4" Strgt. Bronze Meter Connector	125	125	497.50
1" Straight Bronze Meter Connector	0	0	0.00
1 1/2" Strgt. Bronze Meter Connector	0	0	0.00
2" Strgt. Bronze Meter Connector	0	0	0.00

\$12,363.00

Meter Inventory
1510.2000

George St. Laurent (FCCP)
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(162,462.61)	2,494.67			(176,638.14)
Feb	(176,996.14)	2,356.12			(173,632.01)
Mar	(173,632.01)	12,527.76			(163,054.25)
Apr	(163,054.25)	2,651.67			(157,162.38)
May	(157,162.38)	3,342.32			(153,842.00)
Jun	(153,842.00)	3,162.46			(150,681.51)
Jul	(150,681.51)	11,909.39			(136,772.12)
Aug	(136,772.12)	38,933.59			(99,838.53)
Sep	(99,838.53)	3,021.77			(96,816.76)
Oct	(96,816.76)	3,205.01			(93,611.75)
Nov	(93,611.75)	3,128.48			(90,483.27)
Dec	(90,483.27)				(90,483.27)
Total		90,009.54			

COBANK
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(45,000,000.00)				(45,000,000.00)
Feb	(45,000,000.00)				(45,000,000.00)
Mar	(45,000,000.00)		(10,000,000.00)		(55,000,000.00)
Apr	(55,000,000.00)				(55,000,000.00)
May	(55,000,000.00)				(55,000,000.00)
Jun	(55,000,000.00)				(55,000,000.00)
Jul	(55,000,000.00)	61,241.65			(54,938,758.35)
Aug	(54,938,758.35)				(54,938,758.35)
Sep	(54,938,758.35)				(54,938,758.35)
Oct	(54,938,758.35)				(54,938,758.35)
Nov	(54,938,758.35)				(54,938,758.35)
Dec	(54,938,758.35)				(54,938,758.35)
Total		61,241.65	(10,000,000.00)		

Concord Commercial Corp.
1997 Activity
Note Payable - 2240.3000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(8,860.03)	865.17			(8,114.86)
Feb	(8,114.86)	872.30			(7,242.56)
Mar	(7,242.56)	879.50			(6,363.06)
Apr	(6,363.06)	886.74			(5,476.30)
May	(5,476.30)	894.07			(4,582.23)
Jun	(4,582.23)	901.45			(3,680.78)
Jul	(3,680.78)	908.88			(2,771.90)
Aug	(2,771.90)	916.38			(1,855.52)
Sep	(1,855.52)	923.94			(931.58)
Oct	(931.58)	908.88			(22.70)
Nov	(22.70)	916.38		(1,825.25)	(931.57)
Dec	(931.57)	931.57			(0.00)
Total		10,805.28		(1,825.25)	

1996 CalNet IDRS
1997 Activity
Long-Term Debt: 2248.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(35,105,000.00)				(35,105,000.00)
Feb	(35,105,000.00)				(35,105,000.00)
Mar	(35,105,000.00)				(35,105,000.00)
Apr	(35,105,000.00)				(35,105,000.00)
May	(35,105,000.00)				(35,105,000.00)
Jun	(35,105,000.00)				(35,105,000.00)
Jul	(35,105,000.00)				(35,105,000.00)
Aug	(35,105,000.00)				(35,105,000.00)
Sep	(35,105,000.00)				(35,105,000.00)
Oct	(35,105,000.00)				(35,105,000.00)
Nov	(35,105,000.00)				(35,105,000.00)
Dec	(35,105,000.00)				(35,105,000.00)
Total					

AS400 Capital Lease
1997 Activity
Long-Term Debt: 2240.3000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(251,356.48)				(251,356.48)
Feb	(251,356.48)				(251,356.48)
Mar	(251,356.48)	10,866.89			(240,489.59)
Apr	(240,489.59)	6,546.82			(233,942.77)
May	(233,942.77)	6,567.80			(227,374.97)
Jun	(227,374.97)	6,623.42			(220,751.55)
Jul	(220,751.55)	6,640.55		(10.53)	(214,061.43)
Aug	(214,061.43)	6,666.31			(207,395.12)
Sep	(207,395.12)	6,892.15			(200,502.97)
Oct	(200,502.97)	6,718.07			(193,784.90)
Nov	(193,784.90)	6,744.04			(187,040.86)
Dec	(187,040.86)	6,770.17			(180,270.69)
Total		70,864.36		(10.53)	

TGI Long Term Notes
1997 Activity
Long-Term Debt: 2230.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(24,196,250.00)				(24,196,250.00)
Feb	(24,196,250.00)				(24,196,250.00)
Mar	(24,196,250.00)				(24,196,250.00)
Apr	(24,196,250.00)				(24,196,250.00)
May	(24,196,250.00)	24,196,250.00			-
Jun	-				-
Jul	-				-
Aug	-				-
Sep	-				-
Oct	-				-
Nov	-				-
Dec	-				-
Total		24,196,250.00			

University Shores Interconnect
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(1,774,787.04)	52,826.40			(1,721,960.64)
Feb	(1,721,960.64)	26,644.54			(1,695,316.10)
Mar	(1,695,316.10)	26,789.97			(1,668,526.13)
Apr	(1,668,526.13)	26,956.30			(1,641,569.83)
May	(1,641,569.83)	27,113.54			(1,614,456.29)
Jun	(1,614,456.29)				(1,614,456.29)
Jul	(1,614,456.29)	54,702.50			(1,559,753.79)
Aug	(1,559,753.79)				(1,559,753.79)
Sep	(1,559,753.79)	27,590.80			(1,532,162.99)
Oct	(1,532,162.99)	27,751.75			(1,504,411.24)
Nov	(1,504,411.24)	27,813.64			(1,476,597.60)
Dec	(1,476,597.60)	56,316.71			(1,420,280.89)
Total		455,254,616.18			

BVL First Mortgage Bond
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(8,805,000.00)	280,000.00			(8,805,000.00)
Feb	(8,805,000.00)	8,805,000.00			-
Mar	-				-
Apr	-				-
May	-				-
Jun	-				-
Jul	-				-
Aug	-				-
Sep	-				-
Oct	-				-
Nov	-				-
Dec	-				-
Total		9,085,000.00			

CalBank Line of Credit
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	(14,404,000.32)				(14,404,000.32)
Feb	(14,404,000.32)				(14,404,000.32)
Mar	(14,404,000.32)		(8,513,631.85)		(22,917,632.17)
Apr	(22,917,632.17)	10,000,000.00	(1,486,368.15)		(14,404,000.32)
May	(14,404,000.32)	1,500,000.00			(12,904,000.32)
Jun	(12,904,000.32)	6,000,000.00			(6,904,000.32)
Jul	(6,904,000.32)	917,632.17			(5,986,368.15)
Aug	(5,986,368.15)		(2,238,462.76)		(8,224,830.91)
Sep	(8,224,830.91)	2,000,000.00			(6,224,830.91)
Oct	(6,224,830.91)	1,000,000.00			(5,224,830.91)
Nov	(5,224,830.91)	1,338,462.76			(3,886,368.15)
Dec	(3,886,368.15)	5,386,368.15	(1,500,000.00)		(0.00)
Total		28,224,462.06	(13,738,462.76)		

\$23MM First Mortgage Bonds
1997 Activity
Long-Term Debt: 2240.0000

	GL Balance 31-Dec-96	Reductions	Additions	Adj	Ending Balance
Jan	-				-
Feb	-				-
Mar	-				-
Apr	-				-
May	-				-
Jun	(25,000,000.00)				(25,000,000.00)
Jul	(25,000,000.00)				(25,000,000.00)
Aug	(25,000,000.00)				(25,000,000.00)
Sep	(25,000,000.00)				(25,000,000.00)
Oct	(25,000,000.00)				(25,000,000.00)
Nov	(25,000,000.00)				(25,000,000.00)
Dec	(25,000,000.00)				(25,000,000.00)
Total			(25,000,000.00)		

Docket No.: 980754-WS
Exhibit (JAP-6)
Page 39 of 54

Florida Water Services
 University Shores/Orange County
 Wastewater Interconnect Agreement
 Effective June 28, 1994

Prepared By: LAI

Initial principal amount 2,430,934.09

Monthly payment 36,689.31

Term in months 84

Effective date 06/28/94

First billing date 09/26/94

Current Maturity 12/27/97 11/26/98 349,969.66

Payment Number	Payment Date	Beginning Principal Balance	Interest	Principal	New Balance
1	09/26/94	2,430,934.09	14,180.45	22,508.86	2,408,425.23
2	10/27/94	2,408,425.23	14,049.15	22,640.16	2,385,785.07
3	11/26/94	2,385,785.07	13,917.08	22,772.23	2,363,012.84
4	12/27/94	2,363,012.84	13,784.24	22,905.07	2,340,107.77
5	01/27/95	2,340,107.77	13,650.63	23,038.68	2,317,069.09
6	02/24/95	2,317,069.09	13,516.24	23,173.07	2,293,896.02
7	03/27/95	2,293,896.02	13,381.06	23,308.25	2,270,587.77
8	04/26/95	2,270,587.77	13,245.10	23,444.21	2,247,143.56
9	05/27/95	2,247,143.56	13,108.34	23,580.97	2,223,562.59
10	06/26/95	2,223,562.59	12,970.78	23,718.53	2,199,844.06
11	07/27/95	2,199,844.06	12,832.42	23,856.89	2,175,987.17
12	08/27/95	2,175,987.17	12,693.26	23,996.05	2,151,991.12
13	09/26/95	2,151,991.12	12,553.28	24,136.03	2,127,855.09
14	10/27/95	2,127,855.09	12,412.49	24,276.82	2,103,578.27
15	11/26/95	2,103,578.27	12,270.87	24,418.44	2,079,159.83
16	12/27/95	2,079,159.83	12,128.43	24,560.88	2,054,598.95
17	01/27/96	2,054,598.95	11,985.16	24,704.15	2,029,894.80
18	02/25/96	2,029,894.80	11,841.05	24,848.26	2,005,046.54
19	03/27/96	2,005,046.54	11,696.10	24,993.21	1,980,053.33
20	04/26/96	1,980,053.33	11,550.31	25,139.00	1,954,914.33
21	05/27/96	1,954,914.33	11,403.67	25,285.64	1,929,628.69
22	06/26/96	1,929,628.69	11,256.17	25,433.14	1,904,195.55
23	07/27/96	1,904,195.55	11,107.81	25,581.50	1,878,614.05
24	08/27/96	1,878,614.05	10,958.58	25,730.73	1,852,883.32
25	09/26/96	1,852,883.32	10,808.49	25,880.82	1,827,002.50
26	10/27/96	1,827,002.50	10,657.51	26,031.60	1,800,970.70
27	11/26/96	1,800,970.70	10,505.66	26,183.65	1,774,787.05
28	12/27/96	1,774,787.05	10,352.92	26,336.39	1,748,450.66
29	01/27/97	1,748,450.66	10,199.30	26,490.01	1,721,960.55
30	02/24/97	1,721,960.55	10,044.77	26,644.54	1,695,316.11

31	03/27/97	1,695,316.11	9,889.34	26,799.97	1,668,516.14
32	04/26/97	1,668,516.14	9,733.01	26,956.30	1,641,559.84
33	05/27/97	1,641,559.84	9,575.77	27,113.54	1,614,446.30
34	06/26/97	1,614,446.30	9,417.60	27,271.71	1,587,174.59
35	07/27/97	1,587,174.59	9,258.52	27,430.79	1,559,743.80
36	08/27/97	1,559,743.80	9,098.51	27,590.80	1,532,153.00
37	09/26/97	1,532,153.00	8,937.56	27,751.75	1,504,401.25
38	10/27/97	1,504,401.25	8,775.67	27,913.64	1,476,487.61
39	11/26/97	1,476,487.61	8,612.84	28,076.47	1,448,411.14
40	12/27/97	1,448,411.14	8,449.07	28,240.24	1,420,170.90
41	01/27/98	1,420,170.90	8,284.33	28,404.98	1,391,765.92
42	02/24/98	1,391,765.92	8,118.63	28,570.68	1,363,195.24
43	03/27/98	1,363,195.24	7,951.97	28,737.34	1,334,457.90
44	04/26/98	1,334,457.90	7,784.34	28,904.97	1,305,552.93
45	05/27/98	1,305,552.93	7,615.73	29,073.58	1,276,479.35
46	06/26/98	1,276,479.35	7,446.13	29,243.18	1,247,236.17
47	07/27/98	1,247,236.17	7,275.54	29,413.77	1,217,822.40
48	08/27/98	1,217,822.40	7,103.96	29,585.35	1,188,237.05
49	09/26/98	1,188,237.05	6,931.38	29,757.93	1,158,479.12
50	10/27/98	1,158,479.12	6,757.79	29,931.52	1,128,547.60
51	11/26/98	1,128,547.60	6,583.19	30,106.12	1,098,441.48
52	12/27/98	1,098,441.48	6,407.58	30,281.73	1,068,159.75
53	01/27/99	1,068,159.75	6,230.93	30,458.38	1,037,701.37
54	02/24/99	1,037,701.37	6,053.26	30,636.05	1,007,065.32
55	03/27/99	1,007,065.32	5,874.55	30,814.76	976,250.56
56	04/26/99	976,250.56	5,694.80	30,994.51	945,256.05
57	05/27/99	945,256.05	5,513.99	31,175.32	914,080.73
58	06/26/99	914,080.73	5,332.14	31,357.17	882,723.56
59	07/27/99	882,723.56	5,149.22	31,540.09	851,183.47
60	08/27/99	851,183.47	4,965.24	31,724.07	819,459.40
61	09/26/99	819,459.40	4,780.18	31,909.13	787,550.27
62	10/27/99	787,550.27	4,594.04	32,095.27	755,455.00
63	11/26/99	755,455.00	4,406.82	32,282.49	723,172.51
64	12/27/99	723,172.51	4,218.51	32,470.80	690,701.71
65	01/27/00	690,701.71	4,029.09	32,660.22	658,041.49
66	02/24/00	658,041.49	3,838.58	32,850.73	625,190.76
67	03/27/00	625,190.76	3,646.95	33,042.36	592,148.40
68	04/26/00	592,148.40	3,454.20	33,235.11	558,913.29
69	05/27/00	558,913.29	3,260.33	33,428.98	525,484.31
70	06/26/00	525,484.31	3,065.33	33,623.98	491,860.33
71	07/27/00	491,860.33	2,869.19	33,820.12	458,040.21
72	08/27/00	458,040.21	2,671.90	34,017.41	424,022.80
73	09/26/00	424,022.80	2,473.47	34,215.84	389,806.96
74	10/27/00	389,806.96	2,273.87	34,415.44	355,391.52
75	11/26/00	355,391.52	2,073.12	34,616.19	320,775.33
76	12/27/00	320,775.33	1,871.19	34,818.12	285,957.21
77	01/27/01	285,957.21	1,668.08	35,021.23	250,935.98
78	02/24/01	250,935.98	1,463.79	35,225.52	215,710.46
79	03/27/01	215,710.46	1,258.31	35,431.00	180,279.46
80	04/26/01	180,279.46	1,051.63	35,637.68	144,641.76
81	05/27/01	144,641.78	843.74	35,845.57	108,795.21
82	06/26/01	108,796.21	634.64	36,054.67	72,741.54

83	07/27/01	72,741.54	424.33	36,234.98	36,476.56
84	08/27/01	36,476.56	212.78	36,476.53	0.03

REGULATORY ASSESSMENT FEE - DECEMBER, 1997

ACCOUNT NUMBER							DESCRIPTION	TOTAL REVENUES	REGULATORY ASSESSMENT FEE	
1997	001	00104	000	01	4611	0000	000	METERED SALES-RES	(31,311.13)	
1997	001	00104	000	01	4710	0004	000	NEW CONNECT CHARGE	(75.00)	
1997	001	00104	000	01	4710	0005	000	RETURNED CHECK CHARGE	(15.00)	
1997	001	00104	000	01	4750	0000	000	UNBILLED REVENUES	(38.00)	
								104-WATER	(31,439.13)	(1,414.76)
1997	001	00105	000	01	4611	0000	000	METERED SALES-RES	(51,105.79)	
1997	001	00105	000	01	4612	0000	000	METERED SALES-COMM	(636.70)	
1997	001	00105	000	01	4710	0004	000	NEW CONNECT CHARGE	(255.00)	
1997	001	00105	000	01	4710	0002	000	DISCONNECT NON PAYMENT	(75.00)	
1997	001	00105	000	01	4710	0005	000	RETURNED CHECK CHARGE	(15.00)	
1997	001	00105	000	01	4750	0000	000	UNBILLED REVENUES	(1.00)	
								105-WATER	(52,088.19)	(2,343.98)
1997	001	00106	000	01	4611	0000	000	METERED SALES-RES	(674,796.60)	
1997	001	00106	000	01	4612	0000	000	METERED SALES-COMM	(151,017.03)	
1997	001	00106	000	01	4614	0000	000	METERED SALES TO PUBLIC AUTH.	(1,766.51)	
1997	001	00106	000	01	4622	0000	000	PRIVATE FIRE PROTECTION REVEN	(808.78)	
1997	001	00106	000	01	4690	1000	000	AFPI-WATER DISTRIBUTION	(2,621.40)	
1997	001	00106	000	01	4690	0000	000	AFPI-WATER TREATMENT	(260.47)	
1997	001	00106	000	01	4710	0004	000	NEW CONNECT CHARGE	(12,000.00)	
1997	001	00106	000	01	4710	0002	000	DISCONNECT NON PAYMENT	(5,980.00)	
1997	001	00106	000	01	4710	0005	000	RETURNED CHECK CHARGE	(2,280.00)	
1997	001	00106	000	01	4710	0006	000	PREMISE VISIT CHARGE	(1,410.00)	
1997	001	00106	000	01	4750	0000	000	UNBILLED REVENUES	3,547.00	
								106-WATER	(849,393.79)	(38,222.72)
1997	001	00106	000	02	5211	0000	000	FLAT RATE RES REV	(500.73)	
1997	001	00106	000	02	5221	0000	000	MEASURED RESIDENTIAL REVENUE	(1,705,455.05)	
1997	001	00106	000	02	5222	0000	000	MEASURED COMMERCIAL REVENUE	(464,094.01)	
1997	001	00106	000	02	5224	0000	000	MEASURED PUBLIC AUTHORITY R	(1,913.23)	
1997	001	00106	000	02	5290	1000	000	AFPI-WASTEWATER COLLECTION	(13,810.76)	
1997	001	00106	000	02	5290	0000	000	AFPI-WASTEWATER TREATMENT	(97,451.5)	

REGULATORY ASSESSMENT FEE - DECEMBER, 1997

<u>ACCOUNT NUMBER</u>							<u>DESCRIPTION</u>	<u>TOTAL REVENUES</u>	<u>REGULATORY ASSESSMENT FEE</u>
1997 001 00106 000 02 5370 0000 000	UNBILLED REVENUES	25,239.00							
		106-WASTEWATER	(2,165,687.24)	(97,455.93)					
1997 001 00121 000 01 4611 0000 000	METERED SALES-RES	(28,253.43)							
1997 001 00121 000 01 4710 0002 000	DISCONNECT NON PAYMENT	(255.00)							
1997 001 00121 000 01 4710 0004 000	NEW CONNECT CHARGE	(120.00)							
1997 001 00121 000 01 4710 0005 000	RETURNED CHECK CHARGE	(105.00)							
1997 001 00121 000 01 4750 0000 000	UNBILLED REVENUES	536.00							
		121-WATER	(28,197.43)	(1,268.88)					
1997 001 00122 000 01 4611 0000 000	METERED SALES-RES	(39,560.59)							
1997 001 00122 000 01 4710 0004 000	NEW CONNECT CHARGE	(615.00)							
1997 001 00122 000 01 4710 0002 000	DISCONNECT NON PAYMENT	(265.00)							
1997 001 00122 000 01 4710 0006 000	PREMISE VISIT CHARGE	(80.00)							
1997 001 00122 000 01 4710 0005 000	RETURNED CHECK CHARGE	(60.00)							
		122-WATER	(40,580.59)	(1,826.13)					

Florida Water Services

Utility Taxes for Orange County (Paid Monthly)

As of Dec 31, 1997

Sales - Per ORCOM Sales Journal (ONLY 46')

Plant Name	Plant No:	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
University Shores	106	87,947.09	87,332.70	71,029.34	71,245.58	71,004.43	69,390.21	68,383.81	61,905.33	70,998.42	72,528.18	69,308.84	67,322.99	828,396.92
Holiday Heights	121	2,162.59	2,185.39	2,254.48	2,490.80	2,317.98	2,507.47	2,384.58	2,430.70	2,115.23	2,614.07	2,520.82	2,269.38	28,253.43
Westmont	122	3,121.18	3,237.17	3,397.80	3,299.09	3,603.68	3,187.75	3,200.34	3,223.75	3,713.78	3,564.44	3,001.87	3,009.78	39,560.59
Total Sales		73,230.84	72,755.26	76,681.60	77,035.47	76,926.05	75,085.43	73,968.71	67,559.78	76,827.43	78,706.69	74,831.53	72,602.15	895,210.94

Exempt Sales

Plant Name	Plant No:	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
University Shores	106	595.79	804.80	797.44	914.68	931.63	910.81	882.31	771.53	394.82	880.98	781.24	1,000.49	9,666.12
Holiday Heights	121	(0.01)	(0.21)	4.38	(0.40)	(0.44)	(0.43)	129.18	(0.30)	(0.37)	(0.63)	(0.48)	(0.02)	130.23
Westmont	122	(0.74)	(0.53)	(0.70)	(0.61)	(0.74)	(1.05)	(0.86)	(0.95)	0.08	(0.66)	(0.83)	(1.32)	(8.91)
Total Exempt Sales		595.04	804.06	801.10	913.67	930.45	909.13	1,010.61	770.28	394.33	879.69	779.93	999.15	9,787.44

Taxable Sales

Plant Name	Plant No:	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
University Shores	106	87,351.30	86,527.90	70,231.90	70,330.90	70,072.80	68,479.60	67,501.50	61,133.80	70,603.80	71,647.20	68,527.60	66,322.50	818,730.80
Holiday Heights	121	2,162.60	2,185.60	2,250.10	2,491.20	2,318.40	2,507.90	2,255.40	2,431.00	2,115.60	2,614.70	2,521.30	2,268.40	28,123.20
Westmont	122	3,121.90	3,237.70	3,398.50	3,299.70	3,604.40	3,188.80	3,201.20	3,224.70	3,713.70	3,565.10	3,002.70	3,011.10	39,569.50
Total Taxable Sales		72,635.80	71,951.20	75,880.50	76,121.80	75,995.60	74,176.30	72,958.10	66,789.50	76,433.10	77,827.00	74,051.60	71,603.00	886,423.50

Utility Taxes Accrued (ORCOM Acct: 236.002)

Plant Name	Plant No:	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
University Shores	106	6,735.13	6,652.79	7,023.18	7,033.09	7,007.28	6,847.96	6,750.15	6,113.38	7,060.38	7,164.72	6,852.76	6,632.25	81,873.08
Holiday Heights	121	218.28	218.58	225.01	249.12	231.84	250.79	225.54	243.10	211.56	261.47	252.13	226.94	2,912.32
Westmont	122	312.19	323.77	339.85	329.97	380.44	318.88	320.12	322.47	371.37	356.51	300.27	301.11	3,956.95
Amount Billing - S2K (2361.5000)		7,263.58 (1)	7,195.12 (1)	7,588.05 (1)	7,612.18	7,599.56	7,417.83	7,295.81	6,678.95	7,643.31	7,782.70	7,405.16	7,160.30	88,642.35

Notes:

1. Change in methodology. Old way - Take Total Revenue and multiply by 10%. Old way does not account for tax exempt customers. New method relies on billing data (the amount from ORCOM shipped over to S2K). Assumption made is billing data is accurate. Started on March 96 and look a retroactive adjustment beginning Jan 96 against the March 98 return. Therefore, the amounts presented do not added up to the total for each individual months (Jan - March). However, when you tally up all amounts in these months, they do tie.

ATTACHMENT H
Docket No.: 980754-WS
Exhibit (JAP-6)
Page 45 of 54
PAGE 17

ORANGE COUNTY DEPRECIATION CALCULATION - 1997

		AVERAGE BALANCE					TOTAL	RATE	DEPRE
		104	105	106	121	122			
<u>WATER</u>									
302.1	Franchises	200.38	311.49	42,728.92	1,363.88	307.44	44,912.11	0.0250	1,122.80
303.2	Land & Land Rights	885.50	-	3,503.35	1,952.97	14.13	6,355.95	-	-
303.3	Land & Land Rights	0.56	-	14.11	0.31	(1.29)	13.69	-	-
303.4	Land & Land Rights	1.28	-	25,017.07	0.39	0.86	25,019.60	-	-
304.2	Structures & Improvements	3,223.25	3,639.84	88,999.14	685.93	28.20	96,576.36	0.0303	2,926.2
304.3	Structures & Improvements	262.10	495.65	35,220.50	167.65	390.05	36,535.95	0.0303	1,107.04
304.4	Structures & Improvements		(0.26)	1,511.80	-		1,511.54	0.0303	45.80
305.2	Collection Reservoirs	1.14	1.34	8,786.06	2.07	4.59	8,795.20	0.0250	219.88
307.2	Wells & Springs	943.26	2,300.72	64,201.42	2,150.18	227.04	69,822.62	0.0303	2,115.63
309.2	Supply Mains	18.28	6.01	220.49	5.37	12.95	263.10	0.0286	7.52
310.2	Power Generation Equipment	8.15	6.45	5,495.93	2.46	5.42	5,518.41	0.0500	275.92
311.2	Pumping Equipment	3,240.84	6,071.23	129,083.00	417.37	1,046.30	139,858.74	0.0500	6,992.94
320.3	Water Treatment Equipment	1,429.34	2,254.84	86,212.79	13,071.40	215.01	103,183.38	0.0455	4,694.84
330.4	Distribution Reservoirs	3,501.36	6,765.82	249,258.66	23,732.03	147.32	283,405.19	0.0270	7,651.94
331.4	Transmission & Distribution Mai	8,857.47	21,225.58	1,073,248.55	5,402.73	13,164.61	1,121,898.94	0.0233	26,140.25
333.4	Services	177.85	338.44	187,380.80	1,213.96	1,152.23	190,263.28	0.0250	4,756.58
334.4	Meters	1,946.16	3,430.69	118,271.36	1,161.71	3,071.10	127,881.02	0.0500	6,394.05
335.4	Hydrants	71.69	858.86	102,218.88	815.62	29.52	103,994.57	0.0222	2,308.68
339.1	Other Plant & Misc Equipment	91.14	957.74	8,716.00	17.70	35.86	9,818.44	0.0400	392.74
339.2	Other Plant & Misc Equipment	(6.71)	(4.86)	10,088.98	-	-	10,077.41	0.0400	403.10
339.4	Other Plant & Misc Equipment	64.46	4,232.99	4,560.53	-	2.13	8,860.11	0.0400	354.40
TOTAL WATER		24,917.50	52,892.57	2,244,738.34	52,163.73	19,853.47	2,394,565.61		67,910.37

WASTEWATER

352.1	Franchises	-	-	28,625.53	-	-	28,625.53	0.0250	715.64
353.2	Land & Land Rights	-	-	4,026.38	-	-	4,026.38	-	-
353.4	Land & Land Rights	-	-	288,102.92	-	-	288,102.92	-	-
354.2	Structures & Improvements	-	-	96,861.04	-	-	96,861.04	0.0313	3,031.75
354.3	Structures & Improvements	-	-	134,377.79	-	-	134,377.79	0.0313	4,206.02
354.4	Structures & Improvements	-	-	519,246.19	-	-	519,246.19	0.0313	16,252.41
360.2	Collection Sewers - Force	-	-	671,752.07	-	-	671,752.07	0.0333	22,369.34
361.2	Collection Sewers - Gravity	-	-	595,121.84	-	-	595,121.84	0.0222	13,211.70
363.2	Services	-	-	163,938.76	-	-	163,938.76	0.0263	4,311.59
364.2	Flow Measuring Devices	-	-	11,960.59	-	-	11,960.59	0.2000	2,392.12
365.2	Flow Measuring Installations	-	-	29.86	-	-	29.86	0.0263	0.79
370.3	Receiving Wells	-	-	39,389.98	-	-	39,389.98	0.0333	1,311.69

ORANGE COUNTY DEPRECIATION CALCULATION - 1997

		AVERAGE BALANCE					RATE	DEPRE
		104	105	106	121	122		
371.3	Pumping Equipment	-	-	204,938.19	-	-	0.0556	11,394.56
380.4	Treatment & Disposal Equipme	-	-	1,041,570.65	-	-	0.0556	57,911.33
382.4	Outfall Sewer Lines	-	-	276,076.85	-	-	0.0333	9,193.36
389.1	Other Plant & Misc Equipment	-	-	4,741.00	-	-	0.0556	263.60
389.2	Other Plant & Misc Equipment	-	-	208.01	-	-	0.0556	11.57
389.3	Other Plant & Misc Equipment	-	-	17,215.21	-	-	0.0556	957.17
389.4	Other Plant & Misc Equipment	-	-	41,802.17	-	-	0.0556	2,324.20
TOTAL SEWER		-	-	4,139,985.03	-	-		149,858.83

GENERAL PLANT:

303.5	Land & Land Rights	759.71	1,024.36	30,473.74	59.83	132.06	32,449.70	-	-
304.5	Structures & Improvements	1,561.25	2,171.39	91,632.20	146.66	278.32	95,789.82	0.0303	2,902.43
340.5	Office Furniture & Equipment	2,287.87	2,841.49	90,164.13	713.21	1,391.47	97,398.17	0.0667	6,496.46
340.6	Computer Equipment - Not NAR	-	-	2,335.00	-	-	2,335.00	0.1667	389.24
342.5	Stores Equipment	34.23	38.05	1,107.45	4.85	5.37	1,189.95	0.0556	66.16
343.5	Tools, Shop & Garage Equipme	317.44	286.42	27,065.90	90.16	131.36	27,891.28	0.0625	1,743.21
344.5	Laboratory Equipment	26.07	23.16	17,687.91	2.17	4.34	17,743.65	0.0667	1,183.50
345.5	Power Operated Equipment	208.91	261.96	35,021.61	50.85	51.84	35,595.17	0.0833	2,965.08
346.5	Communication Equipment	274.49	335.95	10,000.18	74.06	133.63	10,818.31	0.1000	1,081.83
347.5	Miscellaneous Equipment	53.44	69.92	15,956.61	19.83	32.07	16,131.87	0.0667	1,076.00
348.5	Other Tangible Plant	3.71	3.67	630.30	1.81	3.95	643.44	0.1000	64.34
TOTAL GENERAL PLANT		5,527.12	7,056.37	322,075.03	1,163.43	2,164.41	337,986.36		17,968.25

GRAND TOTAL ALL PLANT	30,444.62	59,948.94	6,706,798.40	53,327.16	22,017.88	6,872,537.00		235,737.45
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FLORIDA WATER SERVICES
AMORTIZATION CALCULATION WORKSHEET - CIAC
FOR THE PERIOD ENDING 12-31-97

ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR AMORTIZATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED AMORTIZATION	DECEMBER 31 ACCUMULATED AMORTIZATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
00104 - LAKE CONWAY/VEH VILLAS										
01.2710.0010 CONTRIBUTIONS IN AID OF CONSTRUCTION	-18,667.00	0.00	-9,333.50	0.0234	218.40	-13,837.96	13,837.96	218.40	-4,029.04	218.40
01.2710.0051 UNCLAIMED REFUNDS - WATER	-5.78	0.00	-2.89	0.0324	0.09	-0.29	0.29	0.09	-5.49	0.09
01.2710.3044 CONTR PROP - WATER DISTRIBUTION	-440.00	0.00	-220.00	0.0303	6.67	-159.72	159.72	6.67	-280.20	6.67
TOTAL WATER	-19,112.78	0.00	-9,556.39		225.16	-13,997.97	13,997.97	225.16	-5,114.81	225.16
00104 - LAKE CONWAY/VEH VILLAS	-19,112.78	0.00	-9,556.39		225.16	-13,997.97	13,997.97	225.16	-5,114.81	225.16
00105 - DAETWYLER SHORES										
01.2710.0008 WATER TAPS	-543.00	0.00	-271.50	0.0500	13.58	-195.23	195.23	13.57	-347.77	13.57
01.2710.0010 CONTRIBUTIONS IN AID OF CONSTRUCTION	-47,237.00	0.00	-23,618.50	0.0234	552.87	-34,839.65	34,839.65	552.67	-12,397.35	552.67
01.2710.0051 UNCLAIMED REFUNDS - WATER	-7.07	0.00	-3.54	0.0324	0.11	-0.35	0.35	0.11	-6.72	0.11
01.2710.3044 CONTR PROP - WATER DISTRIBUTION	-500.00	0.00	-250.00	0.0303	7.58	-60.60	60.60	7.57	-439.40	7.57
TOTAL WATER	-48,287.07	0.00	-24,143.54		573.94	-35,095.83	35,095.83	573.94	-13,191.24	573.94
00105 - DAETWYLER SHORES	-48,287.07	0.00	-24,143.54		573.94	-35,095.83	35,095.83	573.94	-13,191.24	573.94

FLORIDA WATER SERVICES
AMORTIZATION CALCULATION WORKSHEET - CIAC
FOR THE PERIOD ENDING 12-31-97

ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR AMORTIZATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED AMORTIZATION	DECEMBER 31 ACCUMULATED AMORTIZATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
00106 - UNIVERSITY SHORES										
01.27.10.0006 WATER TAPS	-222,620.62	0.00	-111,310.41	0.0500	5,565.52	-26,425.62	26,425.62	5,565.52	-194,195.20	5,565.52
01.27.10.0010 CONTRIBUTIONS IN AID OF CONSTRUCTION	-267,099.39	0.00	-133,549.70	0.0234	3,125.06	-200,352.83	200,352.83	3,125.06	-60,746.50	3,125.06
01.27.10.0051 UNCLAIMED REFUNDS - WATER	-3,455.28	0.00	-1,727.63	0.0324	55.98	-161.88	161.88	55.98	-3,293.38	55.98
01.27.10.0060 CASH IMPACT MAINS - WATER	-22,594.96	0.00	-11,297.48	0.0234	264.36	-1,710.77	1,710.77	264.36	-20,884.19	264.36
01.27.10.3044 CONTN PROP - WATER DISTRIBUTION	-2,603,894.91	0.00	-1,301,947.48	0.0303	39,449.01	-681,758.25	681,758.25	39,449.01	-1,922,130.60	39,449.01
01.27.10.3102 CONTN PROP - POWER GENERATION EQUIPMENT	0.00	0.00	0.00	0.0500	0.00	-498.75	498.75	0.00	498.75	0.00
01.27.10.3304 CONTN PROP - TRANSMISSION & DISTN SERVICES	-17,469.63	0.00	-8,734.82	0.0270	235.84	-1,721.37	1,721.37	235.84	-15,748.20	235.84
01.27.10.3314 CONTN PROP - TRANSMISSION & DISTN MAINS	-389,951.68	0.00	-184,975.83	0.0233	4,309.94	-30,532.22	30,532.22	4,309.94	-339,419.44	4,309.94
01.27.10.3334 CONTN PROP - TRANSMISSION & DISTN SERVICES	-24,965.00	0.00	-12,482.50	0.0250	312.06	-1,862.06	1,862.06	312.06	-23,102.92	312.06
01.27.10.3344 CONTN PROP - METER INSTALL	-21,803.25	0.00	-10,901.63	0.0500	545.08	-4,371.89	4,371.89	545.08	-17,431.36	545.08
01.27.10.3354 CONTN PROP - HYDRAULICS	-47,414.00	0.00	-23,707.00	0.0222	528.30	-3,797.80	3,797.80	528.30	-43,816.20	528.30
TOTAL WATER	-3,601,268.88	0.00	-1,800,634.44		54,389.14	-955,193.48	955,193.48	54,389.14	-2,646,075.42	54,389.14
02.27.10.0009 SEWER TAPS										
02.27.10.0020 IMPACT FEES TAXABLE	-309,524.49	0.00	-154,762.25	0.0320	4,952.39	-43,423.75	43,423.75	4,952.39	-260,100.74	4,952.39
02.27.10.0020 IMPACT FEES TAXABLE	-460,048.27	0.00	-230,023.14	0.0485	11,156.12	-569,826.99	569,826.99	11,156.12	109,700.72	11,156.12
02.27.10.0071 INTEREST	-5,875.12	0.00	-2,937.58	0.0485	142.47	-398.04	398.04	142.47	-5,477.00	142.47
02.27.10.3534 CONTN PROP - TRANSMISSION & DISTRIBUTION M	0.00	0.00	0.00	0.0000	0.00	-3,677.60	3,677.60	0.00	3,677.60	0.00
02.27.10.3543 CONTN PROP - STRUCTURES & IMPROVEMENTS	-37,282.88	0.00	-18,641.43	0.0313	583.48	-4,667.80	4,667.80	583.48	-32,615.06	583.48
02.27.10.3544 CONTN PROP - STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.0313	0.00	-3,677.60	3,677.60	0.00	3,677.60	0.00
02.27.10.3602 CONTN PROP - FORCE MAINS	-2,974,382.06	0.00	-1,487,191.03	0.0333	49,523.48	-542,947.38	542,947.38	49,523.48	-2,431,434.70	49,523.48
02.27.10.3612 CONTN PROP - GRAVITY SEWERS	-269,367.06	0.00	-134,683.53	0.0222	2,909.97	-12,364.32	12,364.32	2,909.97	-257,002.74	2,909.97
02.27.10.3632 CONTN PROP - TRANSMISSION & DISTN SERVICES	-33,548.00	0.00	-18,773.00	0.0263	441.13	-3,336.28	3,336.28	441.13	-30,209.74	441.13
02.27.10.3634 CONTN PROP - TRANSMISSION & DISTN SERVICES	0.00	0.00	0.00	0.0263	0.00	-84.98	84.98	0.00	84.98	0.00
02.27.10.3682 CONTN PROP - MANHOLES	0.00	0.00	0.00	0.0000	0.00	-105.44	105.44	0.00	105.44	0.00
02.27.10.3713 CONTN PROP - ELECTRIC PUMPING EQUIPMENT	-46,000.00	0.00	-23,000.00	0.0558	1,278.80	-10,230.40	10,230.40	1,278.80	-35,769.60	1,278.80
TOTAL SEWER	-4,128,023.86	0.00	-2,068,011.93		71,067.83	-1,194,720.52	1,194,720.52	71,067.83	-2,941,303.34	71,067.83
00106 - UNIVERSITY SHORES	-7,737,292.74	0.00	-3,868,646.37		125,456.97	-2,149,913.98	2,149,913.98	125,456.97	-5,587,378.76	125,456.97
00121 - HOLIDAY HEIGHTS										
01.27.10.0010 CONTRIBUTIONS IN AID OF CONSTRUCTION	0.00	0.00	0.00	0.0234	0.00	-83.00	83.00	0.00	83.00	0.00
01.27.10.3044 CONTN PROP - WATER DISTRIBUTION	-15,600.00	0.00	-7,800.00	0.0303	236.34	-10,222.72	10,222.72	236.34	-5,377.28	236.34
TOTAL WATER	-15,600.00	0.00	-7,800.00		236.34	-10,285.72	10,285.72	236.34	-5,314.28	236.34
00121 - HOLIDAY HEIGHTS	-15,600.00	0.00	-7,800.00		236.34	-10,285.72	10,285.72	236.34	-5,314.28	236.34

FLORIDA WATER SERVICES
AMORTIZATION CALCULATION WORKSHEET - CIAC
FOR THE PERIOD ENDING 12-31-97

ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	AVERAGE BALANCE	RATE	CALCULATED CURRENT YEAR AMORTIZATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED AMORTIZATION	DECEMBER 31 ACCUMULATED AMORTIZATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
00122 - WESTMONT										
01.2710.0008 WATER TAPS	-5,815.00	0.00	-2,807.50	0.0500	140.38	-691.37	691.37	140.38	-4,923.63	140.38
01.2710.0010 CONTRIBUTIONS IN AID OF CONSTRUCTION	-270.00	0.00	-135.00	0.0234	3.16	-917.47	917.47	3.16	647.47	3.16
01.2710.0051 UNCLAIMED REFUNDS - WATER	-60.10	0.00	-30.05	0.0324	0.97	-2.91	2.91	0.97	-57.19	0.97
01.2710.3043 CONTR PROP - WATER PLANT	-20,505.00	0.00	-10,252.50	0.0303	310.65	-7,412.97	7,412.97	310.65	-13,092.03	310.65
TOTAL WATER	-26,450.10	0.00	-13,225.05		455.16	-9,024.72	9,024.72	455.16	-17,425.38	455.16
00122 - WESTMONT	-26,450.10	0.00	-13,225.05		455.16	-9,024.72	9,024.72	455.16	-17,425.38	455.16
001 - ORANGE	-7,846,742.89	0.00	-3,923,371.34		126,947.57	-2,218,318.22	2,218,318.22	126,947.57	-5,628,424.47	126,947.57

FLORIDA WATER SERVICES
AMORTIZATION CALCULATION WORKSHEET - ACQUISITION ADJUSTMENT
FOR THE PERIOD ENDING 12-31-97

ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	Avg Bal	COMPOSITE RATE	CALCULATED CURRENT YEAR AMORTIZATION	OTHER - ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED AMORTIZATION	DECEMBER 31 ACCUMULATED AMORTIZATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	2,286,503.37	2,382,268.65			-94,646.03	-8,099.06	-266,243.84	-366,908.93	2,020,259.53	2,050,369.03
01.1140.0001 AUTHORIZED ACQUISITION ADJ - WATER	-64,578.00	-49,960.00			-2,227.50	-5,068.58	29,420.78	22,124.70	-35,157.22	-24,358.00
TOTAL WATER	2,221,925.37	2,332,308.65			-96,873.53	-11,167.64	-236,823.06	-344,864.23	1,985,102.31	2,026,010.23
02.1140.0000 UNAUTHORIZED ACQUISITION ADJ - SEWER	-1,751,821.09	-1,769,861.19			-21,099.42	2,197.63	276,026.27	257,124.48	-1,475,794.82	-1,447,390.76
02.1140.0001 AUTHORIZED ACQUISITION ADJ - SEWER	-519,787.00	-439,897.00			-437.50	-32,755.10	234,195.80	201,003.20	-285,591.20	-227,458.88
TOTAL SEWER	-2,271,608.09	-2,209,758.19			-21,536.92	-30,557.47	510,222.07	458,127.68	-1,761,306.02	-1,674,849.64
99.1140.0000 UNAUTHORIZED ACQUISITION ADJ - GEN PLT	-608,030.24	-608,030.24			-2,942.08	18,120.00	-390.87	14,787.05	-606,421.11	-573,150.35
TOTAL GENERAL PLANT	-608,030.24	-608,030.24		1/8.0251	-2,942.08	18,120.00	-390.87	14,787.05	-606,421.11	-573,150.35
GRAND TOTAL	-655,712.96	-483,479.78	<541,596.37>	0.2516	-121,392.53	-23,605.11	273,008.14	128,050.50	-382,704.82	-221,989.76

<14,296.87> Total Co.
<1,038.44> Orange County
<13,258.43> All Others

FLORIDA WATER SERVICES
AMORTIZATION CALCULATION WORKSHEET - ACQUISITION ADJUSTMENT
FOR THE PERIOD ENDING 12-31-97

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ACCOUNT NUMBER AND DESCRIPTION	JANUARY 1 BEGINNING BALANCE	DECEMBER 31 YEAR ENDING BALANCE	RATE	CALCULATED CURRENT YEAR AMORTIZATION	OTHER ACCUM DEPR TRANSACTIONS	JANUARY 1 ACCUMULATED AMORTIZATION	DECEMBER 31 ACCUMULATED AMORTIZATION	JANUARY 1 BEGINNING NET BOOK VALUE	DECEMBER 31 ENDING NET BOOK VALUE
00104 - LAKE CONWAY/VEN VILLAS									
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	5,405.88	0.00	0.0250	167.57	0.00	-2,845.17	2,845.17	8,051.05	0.00
01.1140.0001 AUTHORIZED ACQUISITION ADJ - WATER	8,037.00	0.00	0.0250	100.46	0.00	3,497.79	-3,497.79	4,539.21	0.00
TOTAL WATER	13,442.88	0.00		0.00	852.62	-852.62	0.00	12,590.26	0.00
00104 - LAKE CONWAY/VEN VILLAS	13,442.88	0.00	168.03	0.00	852.62	-852.62	0.00	12,590.26	0.00
00105 - DAETWYLER SHORES									
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	884.75	0.00	0.0250	11.05	0.00	-7,520.30	7,520.30	8,405.05	0.00
01.1140.0001 AUTHORIZED ACQUISITION ADJ - WATER	20,383.00	0.00	0.0250	254.53	0.00	8,860.23	-8,860.23	11,502.77	0.00
TOTAL WATER	21,247.75	0.00		0.00	1,339.93	-1,339.93	0.00	19,907.82	0.00
00105 - DAETWYLER SHORES	21,247.75	0.00	265.58	0.00	1,339.93	-1,339.93	0.00	19,907.82	0.00
00106 - UNIVERSITY SHORES									
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	-12,887.85	0.00	0.0250	458.57	0.00	1,804.51	-1,804.51	-14,492.30	0.00
01.1140.0001 AUTHORIZED ACQUISITION ADJ - WATER	-43,018.00	0.00	0.0250	537.22	0.00	420.60	-420.60	-25,591.40	0.00
TOTAL WATER	-55,705.85	0.00		696.31	0.00	-15,622.09	15,622.09	-40,083.76	0.00
02.1140.0000 UNAUTHORIZED ACQUISITION ADJ - SEWER	18,040.10	0.00	0.0250	225.50	0.00	2,197.63	-2,197.63	15,842.47	0.00
02.1140.0001 AUTHORIZED ACQUISITION ADJ - SEWER	-79,890.00	0.00	0.0250	998.62	0.00	-32,755.10	32,755.10	-47,134.90	0.00
TOTAL SEWER	-61,849.90	0.00		773.12	0.00	-30,557.47	30,557.47	-31,292.43	0.00
00106 - UNIVERSITY SHORES	-117,555.75	0.00	1469.43	0.00	-46,179.56	46,179.56	0.00	-71,376.19	0.00
00121 - HOLIDAY HEIGHTS									
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	-7,397.89	0.00	0.0250	92.46	0.00	-1,014.53	1,014.53	-6,383.36	0.00
TOTAL WATER	-7,397.89	0.00		0.00	-1,014.53	1,014.53	0.00	-6,383.36	0.00
00121 - HOLIDAY HEIGHTS	-7,397.89	0.00		0.00	-1,014.53	1,014.53	0.00	-6,383.36	0.00
00122 - WESTMONT									
01.1140.0000 UNAUTHORIZED ACQUISITION ADJ - WATER	7,187.45	0.00	0.0250	89.84	0.00	3,276.43	-3,276.43	3,911.02	0.00
TOTAL WATER	7,187.45	0.00		0.00	3,276.43	-3,276.43	0.00	3,911.02	0.00
00122 - WESTMONT	7,187.45	0.00		0.00	3,276.43	-3,276.43	0.00	3,911.02	0.00
001 - ORANGE	-83,075.58	0.00	1038.44	0.00	-41,725.11	41,725.11	0.00	-41,350.45	0.00

JOURNAL ENTRY TRANSACTION FORM

PREPARED BY: N NN

APPROVED BY:

ENTERED BY:

YEAR/PD	1997 / 12	SOURCE CODE	GJ	JOURNAL #	29851
COMPANY	001	BATCH TYPE (M=MONITARY, S= STATISTICAL)	M	BATCH #	12523
INTERCOMPANY TABLE		REFERENCE	GJ-NEN	AUTO ACCRUAL?	NO
DESCRIPTION	RCLS INCORRECT CODING (ORANGE CTY SALE)			POST THRU	

#	PLANT	RESP	UC	ACCT	SUBA	CEC	PROJECT#	DESCRIPTION	AMOUNT
1	00001	000	99	4190	0000	000			DR<CR> (8,355,772.22)
2	00001	000	99	4140	0000	000			8,355,772.22
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									

TOTAL NUMBER OF DISTRIBUTION LINES	2
TOTAL DEBITS:	8,355,772.22
TOTAL CREDITS:	(8,355,772.22)
TOTAL UNITS (Statistics only)	

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Docket No.: 980754-WS
 Exhibit (JAP-6)
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1/10/1998 7:56:49 Interactive Trial Balance GLGTXI GLDTXI
Transaction details

Locate account 001.00106.000.02.1010.3894.000 +

Co#.Plant.Rsp.UC.Acct.Sbac.CEC	Job code	Processing Amount
Account description	Transaction description	units
001.00106.000.02.1010.3804.000		2097059.52-
001.00106.000.02.1010.3824.000		552153.70-
001.00106.000.02.1010.3891.000		9482.00-
001.00106.000.02.1010.3892.000		416.01-
001.00106.000.02.1010.3893.000		34430.41-
001.00106.000.02.1010.3894.000		83604.34-
001.00106.000.02.1010.3534.000		576205.85-
001.00001.000.99.4190.0000.000		8355772.22
001.00106.000.02.1010.3805.000		4476.44-

*Orange City
rel to 4140.*

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/Unfold F24=More keys