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April 9, 2001

BY HAND DELIVERY

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

Re: Docket No. 001122-WS

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Water Services Corporation ("Florida Water") and Spruce Creek South Utilities, Inc. ("Spruce Creek") are an original and five copies of the Joint Response of Florida Water and Spruce Creek to the Commission Staff's Audit Report for Spruce Creek South Utilities, Inc., Audit Control No. 00-279-3-1 issued January 9, 2001 (with revised page 4 issue January 12, 2001) in the above-referenced docket.

Please acknowledge receipt of these documents by date-stamping the enclosed copy of this letter and returning it to the undersigned.

Sincerely,

RECEIVED 3/11/01

nov

FPSC BUREAU OF RECORDS

Kenneth A. Hoffman
Kenneth A. Hoffman

APP
DAE
CMP
COM
CTR
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KAH/knb

Enclosures

cc: Karen Walker, Esq., with enclosures

Mr. Brian Bilinski, with enclosures

ROXANNE\SPRUCECREEK\BAYO.811

Cover letter

DOCUMENT NUMBER-DATE

04382 APR-95

FPSC-RECORDS/REPORTING

RECEIVED-PPSC
01 APR -9 PM 2:52
RECORDS AND
REPORTING

**Responses to Spruce Creek Audit Report
FPSC Docket No. 001122-WS
Audit Control No. 00-279-3-1
By Florida Water Services Corporation and
Spruce Creek South Utilities, Inc.**

Audit Exception No. 1, Spruce Creek South Water Plant Site

Respondents concur that the proper amount of acreage is .420 acres, equating to a value of \$1,790.

Audit Exception No. 1, Spruce Creek South Wastewater Plant Site: On May 24, 1991, Dominic Marino executed a Warranty Deed that transferred 1.0 acre of land for \$6,600 to SCSU as an additional wastewater treatment facility site.

Response: Only 0.510 of an acre of wastewater plant site has been recommended for inclusion in rate base at a value of \$3,366. As this 1.0 acre land parcel was transferred directly to SCSU, and not to the developer, Respondents believe the entire original cost of \$6,600 should be allowed in rate base for an increase of \$3,234.

Respondents agree that the proper amount of acreage for the percolation ponds is 11.49 acres, equating to a land value of \$35,291.

Total land value per Respondent is \$41,891.

Audit Exception No. 1, Spruce Creek Preserve Water Plant Site:

Respondents concur that the proper amount of acreage for the water plant site is 1.01 acres, for a land value of \$4,040.

Audit Exception No. 1, Spruce Creek Preserve Wastewater Plant Site: On June 29, 2000, SCSU executed a Warranty Deed that transferred approximately 9.5 acres of land

Response: Attached is Exhibit RSC1 with a revised Special Warranty Deed to be filed with Marion County showing the revised amount of the Preserve Wastewater Plant including percolation ponds to be **13.67** acres. Therefore, the rate base value should be increased from \$38,000 to \$54,680 (\$1,664,000/416x13.67 acres).

Audit Exception No. 1, Spruce Creek Golf & Country Club Water Plant Site

Respondents agree that the proper amount of acreage for the water plant site is .332 acres, equating to a land value of \$1,077.

Audit Exception No. 1, Spruce Creek Golf & Country Club Wastewater Plant Site

Response: Attached is Exhibit RSC2 with a revised Special Warranty Deed to be filed with Marion County showing the proper amount of the Golf & Country Club Wastewater plant site to be **7.76** acres. Therefore, the rate base value should be increased from \$17,053 to \$25,168 (\$3,000,000/925x7.76 acres).

Audit Exception No. 2, Utility-Plant-In-Service (UPIS)

The Respondents concur with audit adjustments: a), b), c), d), and e).

In audit adjustment f), the auditor has removed \$255,810 and \$141,979 of water and wastewater capitalized labor, respectively, because it is unsupported.

Response: FWS does not agree with the removal of the capitalized labor dollars, even though they are not supported with time cards or spreadsheet analysis. The disallowed labor dollars occurred from 1990 through 1994 when the related development company constructed entire neighborhoods and not just utility additions in isolation, and the company has been unable to locate the support documentation. However, the amounts are reflected on a monthly basis in the general ledgers and change from month-to-month which leads to Respondent's assumption that there was criteria established and followed for capitalizing labor costs. A discussion with Cronin, Jackson, Nixon & Wilson consulting firm indicated that meetings were held with Spruce Creek to discuss labor capitalization issues and that they believed the labor resolutions were fair and equitable. They also believe there was support documentation that has just been misplaced.

Capitalized labor during this time period amounted to 18.86% of the total construction cost. There was no charge for capitalized overhead. Florida Water's overhead charge hovers around 30%. The amount on the books for Spruce Creek's capitalized labor does not appear to be excessive, is recorded on the books, and is incorporated into the asset values recorded on the corporate income tax returns and being depreciated.

Respondents feel it is unreasonable to disallow 100% of the \$255,810 of water labor and \$141,979 of wastewater labor; therefore the audit exception amount for adjustment f) should be zero for both water and wastewater.

In audit adjustment g), the auditor has removed \$330,977 of Wastewater CWIP he believes to be unsupported.

Response: By not allowing the Wastewater CWIP amount of \$330,977, the auditor has disallowed a significant portion of the cost of the wastewater plant constructed at the Preserve in 1996. This obviously is not fair and equitable. FWS has spent a considerable amount of time putting documentation together to support the disallowed amount. This attached documentation as Exhibit RSC3 includes the following:

1. Journal Entry #18, dated 9/30/96, which transfers significant construction dollars from the developer to the utility's water and sewer CWIP accounts.
2. The detailed Trial Balance for Account 105.12, CWIP--Sewer (West) for 1996, which reflects, in part, Journal Entry #18.
3. FWS recap of Account 105.12, which reflects that \$10,115 in that account was the sales tax to Marloff and that \$26,500 was a final wastewater treatment plant payment to EnviroVista that the auditor did not pick up.
4. Support for Journal Entry #18 consisting of invoices from Spruce Creek Golf and Country Club to Spruce Creek Utilities. These invoices represent charges that the developer company paid, and then billed to the utility. Although efforts to locate the specific invoices have been unsuccessful, detail is available on the general invoices that would make it possible to contact the vendors, if necessary, and retrieve copies of the specific invoices. As a rule, the general invoices provide vendor name, invoice

number, a brief description of what was provided and the amounts. Each invoice description appears to break the sales tax out as a separate line item.

5. A spreadsheet summarizing the activity detailed in #4, above.
6. A recap of the costs in account 105.12, by work category prepared by Spruce Creek Utilities in December 1996, an interest schedule prepared by Cronin, Jackson, Nixon & Wilson showing how they arrived at the rate to use for capitalizing interest (7.45%), and an allocation schedule also prepared by the CPA's, showing the amount of interest capitalized to account 105.12 (\$11,886.07) which, when added to the balance in account 105.12, equals the amount transferred to plant in service (\$330,975.66).
7. A spreadsheet and copies of invoices totaling \$35,013.88 that FWS believes the auditor did not have an opportunity to review. It is FWS' opinion that the majority of these invoices support, in part, the \$330,977 of disallowed wastewater CWIP.
8. A copy of the March 11, 1996 contract agreement between Enviro Vista Corporation and Spruce Creek Utilities (unsigned), correspondence indicating the April 1, 1996 execution date of a contract to construct the wastewater treatment plant, and some invoices from Enviro Vista to Spruce Creek.
9. A copy of Form 4562, Depreciation and Amortization, from the 1996 Federal Income Tax Return showing 1996 additions to depreciable plant of \$658,120, the amount of wastewater plant added in 1996 on the books, and \$604,949 and other additions totaling \$622,114, almost equal to the \$628,448 of water plant additions added in 1996 on the books.
10. The first two pages of a report by Camp Dresser & McKee prepared for Del Webb's due diligence, that details the facilities at the Spruce Creek Preserve wastewater treatment plant.
11. Pages 4 and 5 of Order No. 25331 authorized an annual AFUDC rate of 11.39% for Spruce Creek water and wastewater construction. As indicated in #6 above, at least in 1996, the CPA's used a rate of 7.45%. Therefore, capitalized interest has been understated. Effective 11/13/91, capitalized interest should be applied at 11.39% annually. In 1996 alone, based on the schedule provided by the CPAs, an additional \$23,640.34 of capitalized interest should have been applied to the capital projects.

The FPSC has allowed plant costs in the absence of support documentation in the form of invoices in the past, in at least two FWS acquisitions--Sugar Mill Country Club in Volusia County and Lehigh Utilities in Lee County. In both cases, although invoices were missing, the amounts were recorded in the general ledger, the annual report, and on the corporate tax returns; and were accepted by the Commission.

Therefore, the \$330,977 for CWIP adjustment should be allowed and the audit exception amount for wastewater adjustment g) should be zero.

Lastly, while FWS does not believe it is appropriate or necessary, an original cost study of the plant costs should be allowed to be performed, and the cost of the study included in rate base in addition to the findings of the study.

Audit Exception No. 3, Accumulated Depreciation (AD)

Respondents disagree with audit adjustments a) and b). In Audit Exception 2, an irrigation well was retired in the amount of \$5,540, and well pumps were also retired at a value of \$26,710. When the accumulated depreciation to these assets was retired in Audit Exception No. 3, the auditor retired \$3,047 for the well and \$13,153 for the pumps.

Response: FWS believes that accumulated depreciation should be retired in equal and offsetting amounts to the assets being retired; i.e., \$5,540 for the well and \$26,710 for the pumps. The NARUC 1996 Uniform System of Accounts states as follows:

When a retirement unit is retired from utility plant, with or without replacement, the book cost thereof shall be credited to the utility plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to utility plant shall be charged to the accumulated depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

A debit adjustment to accumulated depreciation: for adjustment a) in the amount of \$2,493 for the well and for adjustment b) in the amount of \$13,557 for the pumps is required.

Respondents agree with audit adjustments c), d), e), and h).

Respondents disagree with adjustment f) which removes \$56,581 from water and \$28,025 from wastewater and adjustment g) which removes \$39,974 of wastewater from Accumulated Depreciation.

Response: See above response and analysis to Audit Exception 2, adjustments f) and g).

Audit Exception No. 4--Contributions-in-Aid-of-Construction and Amortization of CIAC:

Spruce Creek's water and wastewater CIAC balances are understated by \$522,620 and \$76,600, respectively, as of June 30, 2000, because it charged incorrect water SAFs from 1989 through 1994 and incorrect wastewater SAFs from 1992 through 1994.

Response: On page 15 of the audit report, the schedule shows that in 1995, water and wastewater fees of \$558,990 and \$76,600, respectively, were paid by the developer. This payment by the developer was a catch-up payment for the underpayment of tariff rates from 1989 through 1994, not additional CIAC related to a specific developer's agreement.

Attached as Exhibit RSC4 is a schedule that was prepared by Utility consultants Cronin, Jackson, Nixon & Wilson that substantiates the additional fees required to be paid by the developer in order that contributions were in accordance with the FPSC tariff. The top half of the schedule reflects the fees that were collected and booked from 1989 through 1994 along with the number of connections. The bottom half of the schedule is a calculation of what should have been collected had the tariff been followed. The difference is the amount that the developer paid to the Utility in 1995 to correct the problem.

Respondents firmly believe that the amount of CIAC recorded on the books of the utility is correct for the above reasons, and there should be no audit adjustment. If the FPSC has any documentation to substantiate that the adjustments they are recommending are not related to the catch-up entry, they should be produced for review.

Amortization of CIAC should be recalculated at the correct rates and should not reflect the adjustment the FPSC made to the CIAC balances. The amortization rate adjustment should be a decrease of \$(72,661) for water, and an increase of \$73,837 for wastewater amortization.

Audit Disclosure No.1—Unsupported UPIS

The Audit Report indicated the Utility could not provide the auditor with supporting documentation for UPIS additions for infrastructure constructed by a related development company and sold to the Utility based upon the number of single family residential lots developed in each phase of the construction when completed, for the period 1997 – June 2000. As noted in the Audit Report, the infrastructure cost on a per lot basis as calculated by the auditor equals \$2,248, for 1,248 lots equaling a total of \$2,805,590.

Response: The lack of documentation identifying the specific costs of the UPIS additions sold to the Utility by its related development company is due to several reasons, including the fact that the development company constructed entire neighborhoods and not just the water and wastewater additions in isolation. Notwithstanding the lack of supporting documentation, it is clear that the UPIS additions were sold by the related development company to the Utility at, or below, market value.

Florida Water had previously provided to the auditor, and attached here as Exhibit RSC5, a cost study performed by the engineering firm of Post Buckley Schuh & Jernigan, Inc., which substantiated the existence of the lines and calculated an estimated installation cost of the water and sewer lines for each single family lot to be \$3,421. This estimated cost exceeds that paid by the Utility to the related development company by \$1,173 (\$3,421-\$2,248). Therefore, the water and sewer lines added in the years 1997 through June 30, 2000, in the amount of \$2,805,590 should be allowed in plant in service.

In addition to the Post Buckley engineering study to support the lines, attached as Exhibit RSC6 is Schedule 4562 (with supporting documentation) from Spruce Creek's 1997 Federal Income Tax Return which reflects the "20 –year property" additions of \$1,142,068 for Spruce Creek South Utilities, Inc. This amount approximates the \$1,170,215 of 1997 additions shown by the auditor as unsupported plant in service.

Exhibit RSC7 contains a spreadsheet which shows in Column (l) that during the period 1998 through June 30, 2000, the PSC auditor calculated \$1,635,375 of unsupported lines (\$2,805,590 - \$1,170,215). Column (k) shows that Del Webb reported \$1,709,819 of depreciable lines for the same period.

Attached as Exhibit RSC8 are the Depreciable Asset Additions tax workpapers of Del Webb Corporation, of which Spruce Creek South Utilities, Inc. was a part of the consolidated filing for the period 1/198 through 6/30/00. The actual tax returns for these years are not being provided, as they are consolidated returns and the information for Spruce Creek Utilities is not readily identified. However, the workpapers are solely utility information. The additions for 1998 –2000 can be tied directly back to the spreadsheet Exhibit RSC7 Columns (b), (c), and (g), showing that

the total additions in the Utility's tax workpapers for lines totaled \$1,709,819 versus the auditor's \$1,635,375.

This tax information, along with the Post Buckley engineering study, provides the FPSC with a reasonable basis for allowing the utility booked cost of \$2,805,590 of water and sewer lines to be included in plant in service.

Misc. Deferred Debits (Invested CIAC Taxes)

Paragraph (2)(d) of the Asset Purchase Agreement Provides for a purchase price adjustment, which is dependant upon a determination by the FPSC regarding whether net deferred taxes associated with Spruce Creek's payment of taxes on CIAC should be included in the net book value of the Utility. The Audit Report is silent with respect to the appropriate regulatory treatment of invested CIAC taxes.

Effective January 1, 1987, Section 118(b) of the Internal Revenue Code was repealed by the Tax Reform Act of 1986, making CIAC gross income for federal tax purposes. Although the FPSC authorized certain utilities to collect a tax gross-up to pay for the tax liability resulting for the receipt of CIAC, Spruce Creek never applied for the gross-up and paid the income tax liability from corporate funds until it became an S Corporate on January 1, 1996, and no longer had the income tax liability as an entity.

Spruce Creek South Utilities' books reflect \$823,364 in net deferred taxes associated with income taxes previously paid on CIAC received by the Utility through December 31, 1995. This amount is also identified in the schedule of Year End Rate Base contained in its 1999 Annual Report filed with the FPSC, under the category of "Invested CIAC". This amount has been reduced to \$808,881 as of June 30, 2000, through subsequent amortization.

Because Spruce Creek used its own funds to pay taxes on CIAC, it believes that the net deferred taxes should be recognized as investment in CIAC. Moreover, it is Spruce Creek's position that the payment of taxes on CIAC was investment needed to make Spruce Creek's property used and useful because, absent payment of the taxes, Spruce Creek's property could have been subject to IRS liens and possible confiscation.

Accordingly, Respondents request that the FPSC determine that \$461,062 and \$347,819 of water and wastewater, respectively, Miscellaneous Deferred Debits associated with Invested CIAC Taxes be included in the net book value of the Utility.

Spruce Creek South Utilities, Inc
Respondents' Water Rate Base
Docket No. 001122-WS
Certificate of Transfer
Historical Period ended June 30, 2000

<u>Description</u>	<u>Per</u> <u>Utility</u>	<u>Audit</u> <u>Exception</u>		<u>Per</u> <u>Respondent</u>	
Utility Plant in Service	\$4,321,741	(\$418,536)	B	\$3,903,205	
Land & Land Rights	114,327	(107,420)		6,907	A
CIAC	(2,969,555)	0	D	(2,969,555)	
Accumulated Depreciation	(632,247)	156,463	C	(475,784)	
Amortization of CIAC	308,030	(72,661)	D	235,369	
Misc. Deferred Debits	<u>461,062</u>	<u>0</u>		<u>461,062</u>	
Total	\$1,603,358	(\$442,154)		\$1,161,204	

Audit Exception No. 1

Water Plant sites	
S.C. South	\$1,790
S.C. Preserve	\$4,040
S C. G&CC	<u>\$1,077</u>
	\$6,907 A

Audit Exception No. 2

a) Remove Irrigation well	(\$5,540)
b) Retire well pumps	(\$26,710)
c) Retire propane tank	(\$608)
d) Retire 10 inch well	(\$10,504)
e) Relass adds to wwtr	(\$375,175)
f) Unsupported Cap Labor	<u>\$0</u>
	(\$418,537) B

Audit Exception No. 3

a) Remove Irrigation well	(\$5,540)
b) Retire well pumps	(\$26,710)
c) Retire propane tank	(\$608)
d) Retire 10 inch well	(\$10,504)
e) Relass adds to wwtr.	(\$51,160)
f) Unsupported Cap. Labor	\$0
h) Depreciation Rates	<u>(\$61,942)</u>
	(\$156,464) C

Audit Exception No. 4

CIAC Balance	\$0
CIAC Amortization rates (per auditor)	<u>\$72,661</u>
	\$72,661 D

Spruce Creek South Utilities, Inc
Respondents' Wastewater Rate Base
Docket No. 001122-WS
Certificate of Transfer
Historical Period ended June 30, 2000

<u>Description</u>	<u>Per Utility</u>	<u>Audit Exception</u>		<u>Per Respondent</u>	
Utility Plant in Service	\$4,259,404	\$375,175	B	\$4,634,579	
Land & Land Rights	7,600	114,139		121,739	A
CIAC	(2,581,000)	0	D	(2,581,000)	
Accumulated Depreciation	(490,745)	(27,038)	C	(517,783)	
Amortization of CIAC	155,803	73,837	D	229,640	
Misc. Deferred Debits	<u>347,819</u>	<u>0</u>		<u>347,819</u>	
Total	\$1,698,881	\$536,113		\$2,234,994	

Audit Exception No. 1

Wastewater Plant sites
S.C. South
S.C. Preserve
S.C. G&CC

\$41,891
\$54,680
\$25,168
\$121,739 A

Audit Exception No. 2

g) Unsupported CWIP
e) Reclass adds to wwtr.
f) Unsupported Cap. Labor

\$0
\$375,175
\$0
\$375,175 B

Audit Exception No. 3

g) Unsupported CWIP
e) Reclass adds to wwtr.
f) Unsupported Cap. Labor
h) Depreciation rates

\$0
\$32,158
\$0
(\$5,120)
\$27,038 C

Audit Exception No. 4

CIAC Balance

\$0

CIAC Amortization rates (per auditor)

(\$73,837)

(\$73,837) D

Exhibit RSC1

This instrument prepared by and
after recording return to

Robert E. McFadden, Esq.
Holland & Knight LLP
200 South Orange Avenue
Suite 2600
Orlando, Florida 32801

-----[SPACE ABOVE THIS LINE FOR RECORDING DATA]-----

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED made the 23rd day of March A.D. 2001 by DEL WEBB'S SPRUCE CREEK COMMUNITIES, INC., a Florida corporation whose address is 8501 S. E. 140th Lane Road, Summerfield, Florida 34491, hereinafter called the grantor, to FLORIDA WATER SERVICES CORPORATION, a Florida corporation whose post office address is 1000 Color Place, Apopka, Florida 32703, hereinafter called the grantee:

(wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

W I T N E S S E T H:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Marion County, Florida, viz:

SEE EXHIBIT "A" ATTACHED HERETO AND BY THIS
REFERENCE MADE A PART HEREOF.

TOGETHER, with all the tenements, hereditaments and appurtenances thereto belonging or in anyway appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land, and hereby warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under the said grantor; subject to taxes accruing subsequent to December 31, 2000, and easements, restrictions, reservations and encumbrances of public record; provided, however, reference thereto shall not serve to reimpose same.

IN WITNESS WHEREOF, the said grantor has hereunto set its hand and seal the day and year first above written.

Signed, sealed and delivered
in our presence:

DEL WEBB'S SPRUCE CREEK
COMMUNITIES, INC., a Florida corporation

Angela Sparacello
Signature
Print Name: Angela Sparacello

By: John R. Ragan (L.S.)
Name: John R. Ragan
Title: V.P. Financial Services

Thomas R. Ragan
Signature
Print Name: Thomas R. Ragan

(CORPORATE SEAL)

STATE OF FLORIDA)
) SS:
COUNTY OF Marion)

The foregoing instrument was acknowledged before me this 23 day of March, 2001, by John R. Ragan, the VP Finance & Secretary of DEL WEBB'S SPRUCE CREEK COMMUNITIES, a Florida corporation, on behalf of the corporation. He/She ☒ is personally known to me or ☐ has produced _____ as identification.

Angela Sparacello
Signature of Notary Public
Print Name: Angela Sparacello
Notary Public - State of Florida
My Commission Expires: 6/29/04
Commission No: CC951239

(NOTARY SEAL)
ANGELA SPARACELLO
Notary Public, State of Florida
My comm. exp. June 29, 2004
Comm. No. CC951239

PROPERTY APPRAISER'S
PARCEL I.D. NO. _____

TAX IDENTIFICATION NO. OF
GRANTEE _____

EXHIBIT "A"

Parcel 19:

Waste Water Treatment Plant Site for Spruce Creek Preserve :

THAT PORTION OF THE NORTHEAST ¼ OF SECTION 9, TOWNSHIP 17 SOUTH, RANGE 20 EAST, MARION COUNTY, FLORIDA BEING FURTHER DESCRIBED AS FOLLOWS:

FROM THE NORTHEAST CORNER OF SAID SECTION 9 RUN S89°47'24"W ALONG THE NORTH LINE OF THE NORTHEAST ¼ THEREOF A DISTANCE OF 50.00 FEET TO A POINT ON A LINE THAT IS 50.00 FEET WEST OF, (BY PERPENDICULAR MEASUREMENT) THE EAST LINE OF THE NORTHEAST ¼ OF SECTION 9; THENCE RUN S00°05'47"E ALONG SAID LINE A DISTANCE OF 281.02 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUE S00°05'47"E A DISTANCE OF 1238.98 FEET; THENCE RUN N89°47'24"E A DISTANCE OF 50.00 FEET TO THE ABOVE SAID EAST LINE OF THE NORTHEAST ¼ OF SECTION 9; THENCE ALONG SAID EAST LINE RUN S00°05'47"E A DISTANCE OF 296.95 FEET, THENCE DEPARTING SAID EAST LINE RUN S89°54'13"W A DISTANCE OF 425.09 FEET; THENCE RUN N12°00'09"W A DISTANCE OF 232.67 FEET; THENCE RUN N18°20'44"E A DISTANCE OF 159.06 FEET; THENCE RUN N00°05'47"W A DISTANCE OF 634.51 FEET; THENCE RUN N30°17'13"E A DISTANCE OF 165.29 FEET; THENCE RUN N02°05'08"E A DISTANCE OF 403.24 FEET; THENCE RUN N07°00'03"E A DISTANCE OF 214.95 FEET; THENCE RUN S78°42'09"E A DISTANCE OF 129.77 FEET; THENCE RUN S10°16'07"W A DISTANCE OF 44.14 FEET; THENCE RUN N89°54'13"E A DISTANCE OF 106.47 FEET; THENCE RUN S00°05'47"E A DISTANCE OF 97.02 FEET; THENCE RUN S89°54'17"W A DISTANCE OF 124.22 FEET; THENCE RUN S10°16'07"W A DISTANCE OF 71.17 FEET; THENCE RUN N89°54'13"E A DISTANCE OF 158.55 FEET TO THE POINT OF BEGINNING.
CONTAINING APPROXIMATELY 13.67 ACRES.

Grantor reserves unto itself the following easements for purposes of ingress and egress:

Legal Description of Easement No. 3

A 15.00 FOOT WIDE INGRESS AND EGRESS EASEMENT IN THE NORTHEAST ¼ OF SECTION 9, TOWNSHIP 17 SOUTH, RANGE 20 EAST, MARION COUNTY, FLORIDA LYING 7.50 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

FROM THE NORTHEAST CORNER OF SAID SECTION 9 RUN S89°47'24"W ALONG THE NORTH LINE OF THE NORTHEAST ¼ THEREOF A DISTANCE OF 50.00 FEET TO A POINT ON A LINE THAT IS 50.00 FEET WEST OF, (BY PERPENDICULAR MEASUREMENT) THE EAST LINE OF THE NORTHEAST ¼ OF SECTION 9; THENCE RUN S00°05'47"E ALONG SAID LINE A DISTANCE OF 281.02 FEET THENCE DEPARTING SAID LINE RUN S89°54'13"W A DISTANCE OF 145.83 FEET TO THE POINT OF BEGINNING; THENCE ALONG SAID CENTERLINE RUN S09°51'03"W A DISTANCE OF 15.55 FEET; THENCE RUN S37°17'02"E A DISTANCE OF 126.42 FEET; THENCE RUN S03°10'18"E A DISTANCE OF 223.76 FEET; THENCE RUN S04°15'08"W A DISTANCE OF 298.44 FEET; THENCE RUN S04°48'08"E A DISTANCE OF 549.47 FEET; THENCE RUN S12°40'59"E A DISTANCE OF 255.39 FEET; THENCE RUN S06°33'56"E A DISTANCE OF 102.56 FEET; TO THE POINT OF TERMINUS OF SAID CENTERLINE.

Legal Description of Easement No. 4

A 15.00 FOOT WIDE INGRESS AND EGRESS EASEMENT IN THE NORTHEAST ¼ OF SECTION 9, TOWNSHIP 17 SOUTH, RANGE 20 EAST, MARION COUNTY, FLORIDA LYING 7.50 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE;

FROM THE NORTHEAST CORNER OF SAID SECTION 9 RUN S89°47'24"W ALONG THE NORTH LINE OF THE NORTHEAST ¼ THEREOF A DISTANCE OF 50.00 FEET TO A POINT ON A LINE THAT IS 50.00 FEET WEST OF, (BY PERPENDICULAR MEASUREMENT) THE EAST LINE OF THE NORTHEAST ¼ OF SECTION 9; THENCE RUN S00°05'47"E ALONG SAID LINE A DISTANCE OF 281.02 FEET THENCE DEPARTING SAID LINE RUN S89°54'13"W A DISTANCE OF 145.83 FEET; THENCE RUN N09°51'03"E A DISTANCE OF 71.08 FEET TO THE POINT OF BEGINNING:
THENCE CONTINUE N09°51'03"E A DISTANCE OF 98.50 FEET TO THE POINT OF TERMINUS OF SAID CENTERLINE.

Exhibit RSC2

This instrument prepared by and
after recording return to.

Robert E. McFadden, Esq.
Holland & Knight LLP
200 South Orange Avenue
Suite 2600
Orlando, Florida 32801

-----[SPACE ABOVE THIS LINE FOR RECORDING DATA]-----

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED made the 23^d day of March A.D.
2001 by DEL WEBB'S SPRUCE CREEK COMMUNITIES, INC., a Florida
corporation whose address is 8501 S. E. 140th Lane Road, Summerfield, Florida
34491, hereinafter called the grantor, to FLORIDA WATER SERVICES
CORPORATION, a Florida corporation whose post office address is 1000 Color
Place, Apopka, Florida 32703, hereinafter called the grantee:

(wherever used herein the terms "grantor" and "grantee" include all the parties to
this instrument and the heirs, legal representatives and assigns of individuals, and
the successors and assigns of corporations)

W I T N E S S E T H:

That the grantor, for and in consideration of the sum of \$10.00 and other
valuable considerations, receipt whereof is hereby acknowledged, hereby grants,
bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all
that certain land situate in Marion County, Florida, viz:

SEE EXHIBIT "A" ATTACHED HERETO AND BY THIS
REFERENCE MADE A PART HEREOF.

TOGETHER, with all the tenements, hereditaments and appurtenances
thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land, and hereby warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under the said grantor; subject to taxes accruing subsequent to December 31, 2000, and easements, restrictions, reservations and encumbrances of public record; provided, however, reference thereto shall not serve to reimpose same.

IN WITNESS WHEREOF, the said grantor has hereunto set its hand and seal the day and year first above written.

Signed, sealed and delivered
in our presence:

DEL WEBB'S SPRUCE CREEK
COMMUNITIES, INC., a Florida corporation

Angela Sparacello
Signature
Print Name: Angela Sparacello

By: John R. Ryan (L.S.)
Name: John R. Ryan
Title: V.P. Finance and Secretary

Theresa M. Maier
Signature
Print Name: Theresa M. Maier

(CORPORATE SEAL)

STATE OF FLORIDA)
) SS:
COUNTY OF Marion)

The foregoing instrument was acknowledged before me this 23 day of March, 2001, by John R. Ragan, the VP Finance & Secretary of DEL WEBB'S SPRUCE CREEK COMMUNITIES, a Florida corporation, on behalf of the corporation. He/She ☒ is personally known to me or ☐ has produced _____ as identification.

Angela Sparacello
Signature of Notary Public
Print Name: Angela Sparacello
Notary Public - State of Florida
My Commission Expires: 6/29/04
Commission No: CC951239

(NOTARY SEAL)
ANGELA SPARACELLO
Notary Public, State of Florida
My comm. exp. June 29, 2004
Comm. No. CC951239

PROPERTY APPRAISER'S
PARCEL I.D. NO. _____

TAX IDENTIFICATION NO. OF
GRANTEE _____

EXHIBIT "A"**Parcel 11:****Waste Water Treatment Plant:**

THE EAST ½ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF SECTION 10, TOWNSHIP 17 SOUTH, RANGE 23 EAST, MARION COUNTY, FLORIDA; LESS THE NORTH 87.50 FEET THEREOF; TOGETHER WITH THAT PORTION OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 10, DESCRIBED AS FOLLOWS:

FROM THE SOUTHEAST CORNER OF THE EAST ½ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 10 RUN N00°11'04"E ALONG THE EAST LINE THEREOF A DISTANCE OF 485.80 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUE N00°11'04"E A DISTANCE OF 89.90 FEET TO THE SOUTH LINE OF THE NORTH 87.50 FEET OF THE ABOVE SAID EAST ½ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼; THENCE RUN S89°53'31"E ALONG THE EASTERLY EXTENSION OF SAID SOUTH LINE A DISTANCE OF 41.17 FEET; THENCE RUN N41°33'42"E A DISTANCE OF 144.00 FEET; THENCE RUN N00°07'37"W A DISTANCE OF 162.23 FEET; THENCE RUN N89°51'31"E A DISTANCE OF 216.66 FEET; THENCE RUN S55°51'58"E A DISTANCE OF 210.84 FEET; THENCE RUN S00°04'33"E A DISTANCE OF 241.39 FEET; THENCE RUN S89°55'49"W A DISTANCE OF 528.13 FEET TO THE POINT OF BEGINNING. CONTAINING APPROXIMATELY 7.76 ACRES.

Exhibit RSC3

FOR THE MONTH ENDED: 9/30/96

page 7

[illegible]

March 8, 2001

Detail Trial Balance

Page 1

1:44PM PATTY

(Includes Activities from August 1, 1996 to December 31, 1996)

SPRUCE CREEK SOUTH UTILITIES INC

Accounts without activities or balances during the above period are not included

No.:105.12..105.12

Account	Document	Source	Debit	Credit	
Date	Type Number	Type Number	Activities	Activities	Balance
105 12	CONSTRUCTION WIP-SEWER (WEST)				0 00
08/15/96	Inv STMECHEQP	PURCH Ven 1300	MECHANICAL EQUIP SALES TA	10,115.00	
08/15/96	Inv FINAL	PURCH Ven 1400	FINAL WASTEWATER TREATMEN	26,500.00	
09/30/96	ADJ18	GENJRN	RECORD SEWER CIP-WEST	241,741.13	
12/31/96	ADJ28	GENJRN	12/96 ADDITIONS CIP SEWER	7,711.83	
12/31/96	ADJ28	GENJRN	11/96 ADDITIONS CIP SEWER	21,079.98	
12/31/96	ADJ28	GENJRN	10/96 ADDITIONS CIP SEWER	11,941.14	
12/31/96	CPAADJ4	GENJRN	CLASSIFY TO UPIS BASED ON	319,089.08	
			Total Activities.....	319,089.08	319,089.08 0 00
105.12	CONSTRUCTION WIP-SEWER (WEST)				0.00

Capital rec Interest

11,836.07 *

530 - 151

* Revenue directly to plant - 1996

Inv

Unit

posted

July 1996 Dept. 1 - file

5623.48

8/96

Spruce Creek Utilities
Analysis of 105.12 Account Activity
1996

<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Amount</u>	<u>Description</u>
8/15/1996	Inv STMECHEQP	Marloff	10,115.00	Mechanical Equipment Sales Tax
8/15/1996	Inv. FINAL	Enviro Vista	26,500.00	Final Wastewater Treatment
9/30/1996		CWIP Adj18	241,741.13	Record Sewer CIP--West
12/31/1996		CWIP Adj28	7,711.83	12/96 Additions--Sewer
12/31/1996		CWIP Adj28	21,079.98	11/96 Additions--Sewer
12/31/1996		CWIP Adj28	11,941.14	10/96 Additions--Sewer
12/31/1996		CPAAAdj4	<u>(319,089.08)</u>	Transfer to Plant in Service

-



SPRUCE CREEK SOUTH UTILITIES INC

9/20/96

WATER LINES PHASE 1	\$ 92,231.00
WATER LINES PHASE 2	\$ 46,115.50
SEWER LINES PHASE 2	\$ 101,441.50
SEWER LINES PHASE 1	\$ 202,883.00
	<u>\$ 442,671.00</u>

EXTRAS : See Individual Invoice copies

• Sewer Extras	4/30/96	\$ 321.18 ✓
Sewer Extras	5/31/96	\$ -
Sewer Extras	6/30/96	\$ 21,665.03 ✓
Sewer Extras	7/31/96	\$ 3,781.82 ✓
Sewer Extras	7/31/96	\$ 345.20 ✓
Sewer Extras	8/30/96	\$ 1,190.44 ✓
Sewer Extras	8/30/96	\$ 40,596.59 ✓
Sewer Extras	9/30/96	\$ 926.48 ✓
Water Extras	1/31/96	\$ 10,190.27 ✓
Water Extras	2/29/96	\$ -
Water Extras	3/31/96	\$ -
Water Extras	4/30/96	\$ -
Water Extras	5/31/96	\$ 661.03 ✓
Water Extras	5/31/96	\$ 134.45 ✓
Water Extras	6/30/96	\$ 123.53 ✓
Water Extras	6/30/96	\$ 20,591.17 ✓
Water Extras	7/31/96	\$ 11,861.10 ✓
Water Extras	7/31/96	\$ 3,801.90 ✓
Water Extras	7/31/96	\$ 16,797.67 ✓
Water Extras	8/31/96	\$ 66,788.14 ✓
Water Extras	8/31/96	\$ 12,014.15 ✓
Water Extras	9/30/96	\$ 5,131.72 ✓
Water Extras	9/30/96	\$ 4,465.94 ✓
		<u>\$ 221,387.81</u>

water totals 290,907.57
Sewer 373,151.24
664,058.81

water 422,317.68
sewer 241,741.13

total of "bid" and extras \$ 664,058.81

South Sales
17598 S.E. 108th Terrace
Summerfield, Florida 34491
(352) 347-7337

Administration
17585 S.E. 102nd Avenue
Summerfield, Florida 34491
(352) 347-3700

Preserve Sales
11450 S.W. Highway 200
Dunnellon, Florida 34430
(352) 873-4460

SPRUCE CREEK GOLF AND COUNTRY CLUB

Invoice No.

S 496

17585 SE 102ND AVE.

SUMMERFIELD, FL 34491

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE.
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 4/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	3000 PSI S/R FL. MINING	\$303.00	\$303.00
1	INV 2284 FL. MINING	\$18.18	\$18.18

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$321.18
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$321.18

Office Use Only

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

INVOICE 

Date 5/31/96
Order No. _____
Rep _____
FOB _____

SubTotal	\$0.00
Shipping & Handling	\$0.00
Taxes FLORIDA	
	.
TOTAL	\$0.00

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE
SUMMERFIELD, FL 34491

Invoice No. S696

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 06/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	PRIMARY LINES FL. POWER	\$14,758.00	\$14,758.00
1	PERMALON PLY-X 210G BLAC REEF IND.	\$6,518.40	\$6,518.40
1	RENTAL HOSE DISCHARGE B&M	\$52.00	\$52.00
1	DAMAGE WAIVER B&M	\$3.64	\$3.64
1	INV 2811 B&M	\$3.12	\$3.12
1	RENTAL HOSE SUCTION B&M	\$66.00	\$66.00
1	RENTAL HOSE DISCHARGE B&M	\$26.00	\$26.00
1	RENTAL DIAPHRAGM PUMP B&M	\$176.00	\$176.00
1	DAMAGE WAIVER B&M	\$18.76	\$18.76
1	INV 2812 B&M	\$16.08	\$16.08
1	BONSAL 50LB INST HYD CEM HUGHES SUPPLY	\$19.50	\$19.50
1	B&D 3/8X4 RDN SHANK HUGHES SUPPLY	\$3.00	\$3.00
1	B&D 1/2X6-3/8 MASON BIT HUGHES SUPPLY	\$3.00	\$3.00
1	INV 3023 HUGHES SUPPLY	\$1.53	\$1.53

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$21,665.03
Shipping & Handling	\$0.00
Taxes State	\$0.00
TOTAL	\$21,665.03

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. S0796-1

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 7/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	PIPE BOOT LINER REEF IND.	\$40.00	\$40.00
1	FAB TAPE REEF IND.	\$20.00	\$20.00
1	PERMATAPE REEF IND.	\$20.00	\$20.00
1	FREIGHT CHARGE REEF IND.	\$50.00	\$50.00
1	50' CORD LOWE'S	\$21.00	\$21.00
1	INV 6357 LOWE'S	\$1.26	\$1.26
1	3" SCH 40 PIPE MIKE SCOTT PLUMB	\$16.60	\$16.60
1	1" SCH 40 PIPE MIKE SCOTT PLUMB	\$38.00	\$38.00
1	SANITARY SERVER FL. IRRIG.	\$2,973.00	\$2,973.00
1	INV 3701 FL. IRRIG.	\$178.38	\$178.38
1	2% DISCOUNT FL. IRRIG	(\$59.46)	(\$59.46)
1	HYD50 PWR UNIT SN 55A-7 WALKER MILLER EQUIP	\$194.00	\$194.00
1	INV 4775 WALKER MILLER EQUIP	\$11.64	\$11.64
1	RENTAL 53 TPL2B LASER LENGEMANN	\$220.00	\$220.00
1	INV 4681 LENGEMANN	\$15.40	\$15.40
1	TWISTED NYLON ROPE LOWE'S	\$42.00	\$42.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$3,781.82
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$3,781.82

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. S0796-2

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 10/25/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	INV 3642 LOWE'S	\$2.52	\$2.52
1	4" TEE PVC MIKE SCOTT PLUMB	\$8.14	\$8.14
1	2" 90 PVC MIKE SCOTT PLUMB	\$14.84	\$14.84
1	2X1-1/2" BUSHING PVC MIKE SCOTT PLUMB	\$15.54	\$15.54
1	1-1/2" M/ADPTR PVC MIKE SCOTT PLUMB	\$10.92	\$10.92
1	1-1/2" SCH. 40 PVC PIPE MIKE SCOTT PLUMB	\$12.40	\$12.40
1	ELECTRICL PERMIT MARION CTY BLDG	\$25.00	\$25.00
1	ELECTRICL PERMIT MARION CTY BLDG	\$25.00	\$25.00
1	DECCA 3000 PSI FL. MINING	\$139.50	\$139.50
1	INV 23750 FL. MINING	\$8.37	\$8.37
1	PETTY CASH	\$19.37	\$19.37
1	SAND BAGS C.W. BARRICADES	\$60.00	\$60.00
1	INV 5861 C.W. BARRICADES	\$3.60	\$3.60

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____

CC # _____

Expires _____

SubTotal	\$345.20
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$345.20

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. S0896-1

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 8/30/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	PM200 LES PB SHERWIN WILLIAMS	\$249.80	\$249.80
1	PM200 LES BASE X SHERWIN WILLIAMS	\$62.45	\$62.45
1	INV 6315 SHERWIN WILLIAMS	\$18.74	\$18.74
1	9"X60YD MASK PPR SHERWIN WILLIAMS	\$4.40	\$4.40
1	LAC THNNR 119-5-SW SHERWIN WILLIAMS	\$25.05	\$25.05
1	ALUM POLE 2'-4' SHERWIN WILLIAMS	\$11.50	\$11.50
1	LOXON PRIMER SHERWIN WILLIAMS	\$437.70	\$437.70
1	CS RLR CVR-LTX 3/4" SHERWIN WILLIAMS	\$41.10	\$41.10
1	PENTROL-GL SHERWIN WILLIAMS	\$17.30	\$17.30
1	PT THNNR SHERWIN WILLIAMS	\$23.88	\$23.88
1	PR ADJ SHERWIN WILLIAMS	\$0.01	\$0.01
1	INV 5971 SHERWIN WILLIAMS	\$33.65	\$33.65
1	SOFFIT FACIA J J REMODELING	\$40.00	\$40.00
1	A-100 STN H&T WHT SHERWIN WILLIAMS	\$149.90	\$149.90
1	A-100 STN H&T LTX C SHERWIN WILLIAMS	\$74.95	\$74.95
1	PR ADJ SHERWIN WILLIAMS	\$0.01	\$0.01
	CONTINUED		

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$1,190.44
Shipping & Handling	\$0.00
Taxes <u>FLORIDA</u>	\$0.00
TOTAL	\$1,190.44

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. _____

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 10/25/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	INV 6074 SHERWIN WILLIAMS	\$13.49	\$13.49
1	SODIUM HYPOCHLORITE SHERWIN WILLIAMS	\$69.00	\$69.00
1	3000 PSI SM ROCK FL. MINING	\$353.50	\$353.50
1	INV 6558 FL. MINING	\$21.21	\$21.21
1	ADJ72 RECLASS EFFUL. IRRIGATION	\$31,143.86	\$31,143.86
1	ADJ RECLASS FR PH1 TO SEWER P	\$3,475.53	\$3,475.53
1	ADJ72 RECLASS FR PH1 TO SEWER P	\$5,520.00	\$5,520.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$40,596.59
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$40,596.59

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. S0996

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 9/30/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	8" MUNI BALL 3.0" TECHNICAL SALES CORP.	\$274.00	\$274.00
1	INV 7318 TECHNICAL SALES CORP	\$16.44	\$16.44
1	3" PVC MALE ADPTR MIKE SCOTT PLUMB	\$1.62	\$1.62
1	3X1-1/2 SXS PVC BUSHINGS MIKE SCOTT PLUMB	\$1.84	\$1.84
1	1 1/2X1" SXS PVC BUSHING MIKE SCOTT PLUMB	\$0.68	\$0.68
1	1X3/4 SXF PVC BUSHING MIKE SCOTT PLUMB	\$0.52	\$0.52
1	3/4X1/2 " BUSHING GALVANIZ	\$1.93	\$1.93
1	1 1/2" BALL VALVE MIKE SCOTT PLUMB	\$6.73	\$6.73
1	1 1/2" WYE SXS PVC	\$1.72	\$1.72
1	SPECIAL EXHAUST FAN W/LOU M&M ELECTRIC	\$381.00	\$381.00
1	LASER REPAIR SOUTHERN LASERR	\$240.00	\$240.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$926.48
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$926.48

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0196

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 1/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	SPECIAL USE PERMIT MARION CTY	\$300.00	\$300.00
1	WATER USE PERMIT ATLANTA TESTING	\$4,275.00	\$4,275.00
1	WATER WELL CONST/TEST ATLANTA TESTING	\$540.00	\$540.00
1	WASTEWATER DISPOSAL PERMIT ATLANTA TEST	\$5,075.27	\$5,075.27
SubTotal			\$10,190.27
Shipping & Handling			\$0.00
Taxes FLORIDA			\$0.00
TOTAL			\$10,190.27

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

Office Use Only

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

INVOICE ==

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 2/28/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL

☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$0.00
Shipping & Handling	
Taxes	
FLORIDA	
TOTAL	\$0.00

Office Use Only

17585 SE 102ND AVE. .
SUMMERFIELD, FL 34491

INVOICE ==

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 3/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL

☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$0.00
Shipping & Handling	
Taxes	
FLORIDA	
TOTAL	\$0.00

Office Use Only

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

INVOICE 

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 04/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL

SubTotal	\$0.00
----------	--------

Shipping & Handling	
Taxes	FLORIDA

TOTAL	\$0.00
-------	--------

☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0596-2

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 5/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	3000 PSI FL. MINING	\$325.50	\$325.50
1	INV 1688 FL. MINING	\$19.53	\$19.53
1	BLD & INSTL T-POLE M&M ELECTRIC	\$271.00	\$271.00
1	PERMIT MARION CTY	\$45.00	\$45.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$661.03
Shipping & Handling	\$0.00
Taxes <u>FLORIDA</u>	\$0.00
TOTAL	\$661.03

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0596-1

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 10/25/96
Order No. 531196
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	3/4X4X8 SYP CD XGL 4-5PLY EIGHTY FOUR LUMBER	\$79.96	\$79.96
1	21200 PADLOCK#1D EIGHTY FOUR LUMBER	\$9.49	\$9.49
1	ST IN 1090/12" WILL DRILLED EARL'S WELLD RILLING	\$7,840.00	\$7,840.00
1	12" CASING EARL'S WELLD RILLING	\$1,622.25	\$1,622.25
1	12" DRIVE SHOE EARL'S WELLD RILLING	\$735.00	\$735.00
1	PERMIT SWFWMD EARL'S WELLD RILLING	\$130.00	\$130.00
1	USE OF TEST PUMP EARL'S WELLD RILLING	\$600.00	\$600.00
1	SET&PULLED TESTPUMP 250' EARL'S WELLD RILL	\$600.00	\$600.00
1	SET&PULLED TESTPUMP 490' EARL'S WELLD RILL	\$600.00	\$600.00
1	TEST PUMPED AT 250' EARL'S WELLD RILLING	\$200.00	\$200.00
1	TEST PUMPED AT 490' EARL'S WELLD RILLING	\$200.00	\$200.00
1	DRILING METHOD BY REVERSE EARL'S WELLD RILL	\$800.00	\$800.00
1	GROUT WELL UP TO 15 BAGS EARL'S WELLD RILL	\$550.00	\$550.00
1	GROUT OVER 15 BAGS EARL'S WELLD RILLING	\$240.00	\$240.00
1	INV 2468 EARL'S WELL DRILLING	\$188.84	\$188.84
1	PERMIT TEMP PWR IRR WEL MARION CTY	\$45.00	\$45.00
1	RECLASS EARL 3086 IRR	(\$14,306.00)	(\$14,306.00)

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$134.45
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	14306.00 \$134.45

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0696-02

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 6/30/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	PAINT FOR WTR PLNT SHERWIN WILLIAMS	\$116.54	\$116.54
1	INV 3213 SHERWIN WILLIAMS	\$6.99	\$6.99

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$123.53
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$123.53

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0696-01

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 6/30/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	PAD MOUNTER TRANSFORMER FL. POWER	\$3,382.60	\$3,382.60
1	PRIMARY LINES FL. POWER	\$14,758.00	\$14,758.00
1	100LB GRAN. CHLORIN GORMAN	\$196.00	\$196.00
1	INV 3362 GORMAN	\$11.76	\$11.76
1	22.5 YDS 3000PSI FL. MINING	\$1,046.25	\$1,046.25
1	INV 3329 FL MINING	\$62.78	\$62.78
1	HAULING #4 STONE MCGLOTHLIN TRUCKING	\$522.47	\$522.47
1	CRANE R.W. JOSEPHSON	\$360.00	\$360.00
1	OPERATOR R.W. JOSEPHSON	\$40.00	\$40.00
1	50 8X8X8 HALF FL. MINING	\$28.00	\$28.00
1	U LINTEL 11' 4" FL. MINING	\$42.45	\$42.45
1	DOOR HDR/RC 4'6" FL. MINING	\$16.90	\$16.90
1	8X8X16 KNOCKOUT FL. MINING	\$35.50	\$35.50
1	INV 3339 FL. MINING	\$7.37	\$7.37
1	ANCHOR BOLTS W/NUTS/WASH FABRICATED METAL	\$76.50	\$76.50
1	INV 3021 FABRICATED METAL	\$4.59	\$4.59

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$20,591.17
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$20,591.17

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0796-03

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 7/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	GL B54Y37 IND EN SEFETY SHERWIN WILLIAMS	\$31.63	\$31.63
1	INV 4398 SHERWIN WILLIAMS	\$3.14	\$3.14
1	6068 METAL FLUSH W/LOUVER LAKE DOOR	\$725.00	\$725.00
1	BRICKMOLD LAKE DOOR	\$15.00	\$15.00
1	INV 4931 LAKE DOOR	\$44.40	\$44.40
1	ELECTRIC PERMIT MARION CTY	\$25.00	\$25.00
1	ALARM NON LATCHING BLANKENSHIP	\$1,000.00	\$1,000.00
1	ALARM LIGHTS BLANKENSHIP	\$550.00	\$550.00
1	FLOWMETER IN RMP BLANKENSHIP	\$2,821.00	\$2,821.00
1	THREAD NOZZLE LOW METER BLANKENSHIP	\$84.00	\$84.00
1	INV 5171 BLANKENSHIP	\$267.30	\$267.30
1	LABOR TO REP. 2 WELLS EARL'S WELLDRIILLING	\$1,900.00	\$1,900.00
1	PETTY CASH	\$3.17	\$3.17
1	PETTY CASH	\$26.46	\$26.46
1	PETTY CASH	\$15.00	\$15.00
1	INSTALL FENCE A-AABOT FENCE	\$4,350.00	\$4,350.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$11,861.10
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$11,861.10

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0796-02

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 7/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	CHEM ANALYSIS WELL 1 AQUA PURE	\$2,850.00	\$2,850.00
1	1/2" HOSEBIBB MIKE SCOTT PLUMB	\$7.44	\$7.44
1	3/4" TEE PVC MIKE SCOTT PLUMB	\$0.75	\$0.75
1	3/4" CAP PVC MIKE SCOTT PLUMB	\$0.22	\$0.22
1	3/4" MALE ADPT MIKE SCOTT PLUMB	\$0.46	\$0.46
1	3/4" COUPLING PVC MIKE SCOTT PLUMB	\$0.26	\$0.26
1	3/4"X1/2" BUSHING PVC MIKE SCOTT PLUMB	\$0.38	\$0.38
1	1/2"X1/2" SLIP X FEMALE A MIKE SCOTT PLUMB	\$0.24	\$0.24
1	DECCA 3000 PSI FL. MINING	\$279.00	\$279.00
1	INV 4351 FL. MINING	\$16.74	\$16.74
1	PLATE 1/4 48X96 HR 13012 MINE & MILL	\$89.60	\$89.60
1	ANG 1-1/2X1-1/2X1/4X20"H MINE & MILL	\$14.90	\$14.90
1	INV 4386 MINE & MILL	\$6.27	\$6.27
1	8" TEST BALL MIKE SCOTT PLUMB	\$120.77	\$120.77
1	6" TEST BALL MIKE SCOTT PLUMB	\$394.26	\$394.26
1	GAL Y24W20 A-100ALK EST SHERWIN WILLIAMS	\$20.61	\$20.61

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$3,801.90
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$3,801.90

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0796-01

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 7/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	1" MALE ADAPTER MIKE SCOTT PLUMB	\$3.36	\$3.36
1	1X3/4" BUSHING PVC MIKE SCOTT PLUMB	\$4.08	\$4.08
1	3/4" MALE ADAPTER MIKE SCOTT PLUMB	\$2.28	\$2.28
1	3/4" FEMALE ADAPTER MIKE SCOTT PLUMB	\$3.24	\$3.24
1	KEM FLASH PR RED SHERWIN WILLIAMS	\$281.49	\$281.49
1	XYLENE 5-SW SHERWIN WILLIAMS	\$24.90	\$24.90
1	INV 6324 SHERWIN WILLIAMS	\$18.38	\$18.38
1	3" SCH 40 PIPE MIKE SCOTT PLUMB	\$16.60	\$16.60
1	1" SCH 40 PIPE MIKE SCOTT PLUMB	\$38.00	\$38.00
1	PAINT SHERWIN WILLIAMS	\$299.80	\$299.80
1	INV 3459 SHERWIN WILLIAMS	\$17.99	\$17.99
1	RUN 2 TEMP VOLT LINES M&M ELECTRIC	\$448.00	\$448.00
1	LABOR M&M ELECTRIC	\$80.00	\$80.00
1	COMP INST IRR WELL EARL'S WELLDILLING	\$11,614.55	\$11,614.55
1	PLUGGING BACK 3 WELLS 1,2 EARL'S WELLDILL	\$1,695.00	\$1,695.00
1	PUMP TEST 1,2 EARL'S WELLDILLING	\$2,250.00	\$2,250.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$16,797.67
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$16,797.67

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0896-02

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 8/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	TECH-BOTHELO UNIVERSAL ENG	\$903.00	\$903.00
1	DATALOGGER UNIVERSAL ENG	\$1,380.00	\$1,380.00
1	WTR LEVEL INDICATOR UNIVERSAL ENG	\$60.00	\$60.00
1	MILEAGE UNIVERSAL ENG	\$180.00	\$180.00
1	INV 6635 UNIVERSAL ENG	\$3.60	\$3.60
1	EARLS WELL DRILL 2XPYMT	(\$1,695.00)	(\$1,695.00)
1	EARLS WELL DRILL 2XPYMT	(\$2,250.00)	(\$2,250.00)
1	RECLASS WELLS FROM PH 1	\$55,676.84	\$55,676.84
1	RECLASS FR PH1 TO WTR	\$9,792.75	\$9,792.75
1	RECLASS FR PH 1 TO WTR P	\$2,736.95	\$2,736.95

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$66,788.14
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$66,788.14

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0896-01

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 8/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	125AMP/3PHE 480V/3" COND M&M ELECTRIC	\$1,980.00	\$1,980.00
1	UTILITY SYS SWR PLN	\$4,426.00	\$4,426.00
1	RENTAL/PWR VICE MIKE SCOTT PLUMB	\$29.00	\$29.00
1	RENTAL TRIPOD MIKE SCOTT PLUMB	\$12.00	\$12.00
1	RENTAL OILER MIKE SCOTT PLUMB	\$7.00	\$7.00
1	MATERIAL MIKE SCOTT PLUMB	\$187.00	\$187.00
1	27" 3/8 HYD HOSE COUPLED AIR POWER PLUS	\$18.24	\$18.24
1	INV 5916 AIR POWER PLUS	\$1.09	\$1.09
1	WATER PLANT FL POWER	\$223.58	\$223.58
1	97085 20135 LFT STAT	\$56.30	\$56.30
1	40138 29415 WTR WELL 8/96 FL POWER	\$49.58	\$49.58
1	76302 78248 IRR WELL 8/96 FL POWER	\$61.36	\$61.36
1	PERMANENT CONN WELLS M&M ELECTRIC	\$2,494.00	\$2,494.00
1	ENIOR HYDROGEOLOGIST UNIVERSAL ENG	\$180.00	\$180.00
1	TEC-BOTHELO UNIVERSAL ENG	\$357.00	\$357.00
1	TECH-KREBILL UNIVERSAL ENG	\$1,932.00	\$1,932.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____
Expires _____

SubTotal	\$12,014.15
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$12,014.15

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0996-02

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 09/31/96
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	SOD/BAHIA CLEGG SOD	\$1,554.00	\$1,554.00
1	SOD/BAHIA CLEGG SOD	\$408.32	\$408.32
1	RED CEDAR RONS LIVE OAK	\$1,300.00	\$1,300.00
1	INV 8286 RONS LIVE OAK	\$78.00	\$78.00
1	RED CEDAR RONS LIVE OAK	\$1,690.00	\$1,690.00
1	INV 8285 RONS LIVE OAK	\$101.40	\$101.40

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____
CC # _____ Expires _____

SubTotal	\$5,131.72
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$5,131.72

Office Use Only

SPRUCE CREEK GOLF AND COUNTRY CLUB

17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

Invoice No. W0996-01

INVOICE

Customer

Name SPRUCE CREEK UTILITIES
Address 17585 SE 102ND AVE
City SUMMERFIELD State FL ZIP 34491
Phone 352-347-3700

Date 10/26/96
Order No. 9/30/95
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
1	RED CEDAR WTR PLANT RONS LIVE OAK	\$1,300.00	\$1,300.00
1	INV 7979 RONS LIVE OAK	\$78.00	\$78.00
1	IRR. PKG FL. IRRIG	\$184.75	\$184.75
1	INV 6720 FL. IRRIG	\$11.09	\$11.09
1	COMM SHOP PR BR SHERWIN WILL	\$40.00	\$40.00
1	A-100 STN H&T LTX SHERWIN WILLIAMS	\$74.95	\$74.95
1	INV 6771 SHERWIN WILLIAMS	\$6.90	\$6.90
1	1" PVC PIPE SCH 40 MIKE SCOTT PLUMB	\$12.60	\$12.60
1	1" 90 ELL SCH 40 MIKE SCOTT PLUMB	\$0.68	\$0.68
1	1" MALE APTR MIKE SCOTT PLUMB	\$0.35	\$0.35
1	1 1/2"X1" TEE MIKE SCOTT PLUMB	\$0.44	\$0.44
1	1 1/2" COUPLING MIKE SCOTT PLUMB	\$0.18	\$0.18
1	RED CEDAR TREES RONS LIVE OAK	\$1,300.00	\$1,300.00
1	INV 7480 RONS LIVE OAK	\$78.00	\$78.00
1	RED CEDAR RONS LIVE OAK	\$1,300.00	\$1,300.00
1	INV 7479 RONS LIVE OAK	\$78.00	\$78.00

Payment Details

- ☒ Cash
☐ Check
☐ Credit Card

Name _____

CC # _____

Expires _____

SubTotal	\$4,465.94
Shipping & Handling	\$0.00
Taxes FLORIDA	\$0.00
TOTAL	\$4,465.94

Office Use Only

<u>VENDOR</u>	<u>CHECK</u>	<u>\$</u>	<u>DESCRIPTION</u>	<u>FPSC</u> <u>AUDIT REPORT</u>
1996 Spruce Creek Invoices on				
Behalf of Various Vendors	Invoice	Date		
A-Aabot Fence	W0796-03	7/31/96	4,350 00	Install Fence
Adj 72		10/25/96	31,143 86	Reclass Effluent Irrigation
Ad, 72		10/25/96	5,520 00	Reclass FR Ph1 to Sewer P
Air Power Plus	W0896-01	8/31/96	19 33	Hose
AquaPure	W0796-02	7/31/96	2,850 00	Chemical Analysis Well
Atlanta Testing	W0196	1/31/96	9,890 27	Water Use Permit, Water well Const
B&M	S696	6/31/96	361 60	Rental Hoses, Pumps
Blankenship	W0796-03	7/31/96	4,722 30	Alarm, Lights, Flowmeter
C W Barricades	S0796-2	10/25/96	63 60	Sandbags Inv 5861
Clegg Sod	W0996-02	9/31/96	1,962 32	Sod/Bahia
Earl's Well Drilling	W0596-1	5/31/96	14,306 09	12" Well, permits, testing, grout
Earl's Well Drilling	W0796-03	7/31/96	1,900 00	Labor to replace 2 wells
Earl's Well Drilling	W0796-01	7/31/96	15,559 55	Irrig Well, plug wells, pump test 1, 2
Earl's Well Drilling	W0896-02	8/31/96	-3,945.00	
Eighty Four Lumber	W0596-1	5/31/96	89 45	Plywood, padlock
Fabricated Metal	W0696-01	6/30/96	81 09	Anchor bolts, inv 3021
Florida Irrigation	S0796-1	7/31/96	3,091 92	Sanitary Server
Florida Irrigation	W0996-01	9/31/96	195 84	Irrigation package
Florida Mining	S496	4/31/96	321 18	3000PSI S/R, Inv 2284
Florida Mining	S0796-2	10/25/96	147 87	Decca 3000 PSI Inv 23750
Florida Mining		10/25/96	374 71	3000 PSI, inv 6558
Florida Mining	W0596-2	5/31/96	345 03	3000 PSI, Inv 1688
Florida Mining	W0696-01	6/30/96	1,239 25	22 5 yds 3000 psi, inv 3329,3339
Florida Mining	W0796-02	7/31/96	295 74	Decca 3000 PSI
Florida Power	S696	6/31/96	14,758 00	Primary Lines
Florida Power	W0696-01	6/30/96	18,140 60	Pad Mounter transformer, primary
Florida Power	W0896-01	8/31/96	334 52	Water plant, L/S
Gorman	W0696-01	6/30/96	207 76	Chlorine
Hughes Supply	S696	6/31/96	27 03	Cement, tools
J J Remodeling	S0896-1	8/30/96	40 00	Soffit Facia
Lake Door	W0796-03	7/31/96	784 40	6068 Metal flush w/louwer
Lengemann	S0796-1	7/31/96	235 40	Rental 53 TPL2B Laser Inv 4681
Lowes	S0796-1	7/31/96	64 26	Cord and Rope
Lowes	S0796-2	10/25/96	2.52	Inv 3642
M & M Electric	S0996	9/30/96	381 00	Exhaust Fan W/Lou
M&M Electric	W0596-2	5/31/96	271.00	build & Install T-Pole
M&M Electric	W0796-01	7/31/96	528.00	2 Temp Volt Lines and Labor
M&M Electric	W0896-01	8/31/96	4,474 00	Condenser, well connections
Marion County	S0796-2	10/25/96	50.00	Electrical Permits
Marion County	W0196	1/31/96	300 00	Special Use Permit
Marion County	W0596-2	5/31/96	45 00	Permit
Marion County	W0596-1	5/31/96	45 00	Permit
Marion County	W0796-03	7/31/96	25 00	Electric Permit
McGlothlin Trucking	W0696-01	6/30/96	522 47	Hauling #4 Stone
Mike Scott Plumbing	S0796-1	7/31/96	54 60	Sch 40 Pipe
Mike Scott Plumbing	S0796-2	10/25/96	61 84	Pipe, tees, bushings
Mike Scott Plumbing	S0996	9/30/96	11 39	Bushings
Mike Scott Plumbing	W0796-02	7/31/96	524 78	6" & 8" test ball, bushings
Mike Scott Plumbing	W0796-01	7/31/96	67 56	Sch 40 pipe
Mike Scott Plumbing	W0896-01	8/31/96	235 00	Rentals
Mike Scott Plumbing	W0996-01	9/31/96	14 25	Sch 40 pipe
Mine & Mill	W0796-02	7/31/96	108 07	Plate, Inv 4386
Petty Cash	S0796-2	10/25/96	19 37	
Petty Cash	W0796-03	7/31/96	44 63	
R W Josephson	W0696-01	6/30/96	400 00	Crane and operator
Reclass	W0896-02	8/31/96	55,676 84	Reclass Wells from Ph 1
Reclass	W0896-02	8/31/96	9,792 75	Reclass Fr Ph1 to Water
Reclass	W0896-02	8/31/96	2,736 95	Reclass Fr Ph 1 to Wtr P
Reef Ind	S696	6/31/96	6,518 40	Permalon Ply x 210G Blac
Reef Ind	S0796-1	7/31/96	130 00	Pipe boot liner, fab tape, freight
Rons Live Oak	W0996-02	9/31/96	3,169 40	Red Cedars
Rons Live Oak	W0996-01	9/31/96	4,134 00	Red Cedars
Sherwin Williams	S0896-1	8/30/96	1,150 44	Paint, Inv 6315, 5971
Sherwin Williams		10/25/96	82 49	Paint, inv 6074
Sherwin Williams	W0696-02	6/30/96	123 53	Paint, Inv 3213
Sherwin Williams	W0796-03	7/31/96	34 77	Paint, Inv 4398
Sherwin Williams	W0796-02	7/31/96	20 61	Paint
Sherwin Williams	W0796-01	7/31/96	642 56	Paint
Sherwin Williams	W0996-01	9/31/96	121 85	Paint, inv 6771
Southern Laser	S0996	9/30/96	240 00	Laser Repair
Technical Sales Corp	S0996	9/30/96	290 44	8" Muni Ball 3 0
Universal Eng	W0896-02	8/31/96	2,526 60	Tech-bothelo, datalogger, inv 6635
Universal Eng	W0896-01	8/31/96	2,469 00	Tech-bothelo, Krebill, senior hydro
Walker Miller Equipment	S0796-1	7/31/96	205 64	Hyd50 Pwr Unit
		10/25/96	3,475 53	Reclass FR Ph 1 to Sewer P
	S0996	9/30/96	3 65	Bushings
	W0896-01	8/31/96	4,426 00	Sewer Plan
	W0896-01	8/31/96	56 30	L/Stabon, 97085 20135
			235,691 20	

SPRUCE CREEK SOUTH UTILITIES
CONSTRUCTION IN PROGRESS
SEWER WEST GL# 105.12
AS OF 12/31/96

105.12

POND LINER	\$ 8,576.69
FLORIDA POWER UNDERGROUND	\$ 19,037.82
EFFUELENT SPRAY FIELD	\$ 49,735.01
COLLECTION SYSTEM - GRAVITY	\$ 86,774.87
COLLECTION SYSTEM - FORCE	\$ 3,123.04
SPECIAL COLLECTION STRUCTURES	\$ 44,135.70
LABOR	\$ 13,474.96
LIFT STATION	\$ 8,554.45
SANTARY MANHOLES	\$ 59,716.64
FENCE	\$ 11,826.72
ELECTRIC WORK	\$ 7,120.80
MISC BUILDING MATERIALS	\$ 7,012.38
	<hr/>
	\$ 319,089.08

Spring Creek South Utilities
Cost Rate for Capitalized
Interest
12/31/96

12/31/96

	(1) Balance 1/1/96	(2) Balance 12/31/96	(3) Average	(4) % of Capital	(5) Actual Cost Rate	(6) Weighted Cost
<u>Debt</u>						
CNB(4.6)	\$ 348839	\$ -	\$ 174420	7.47%	9.75%	1.22
CNB(11.667)	143322	-	71661	3.07%	9.50%	.2
SCDC-'89	275800	-	137900	5.91%	8.00%	.47
SCDC-(3)	335522	300596	318089	13.63%	5.54%	.755
SCDC-(4)	311310	311310	311310	13.34%	6.83%	.911
SCDC-(5)	216700	216700	216700	9.28%	6.28%	.583
SCG+CC	-	669412	334706	14.34%	8.00%	1.147
NIP-Barnett	-	1429160	744580	31.90%	7.75%	2.172
NIP-Stockholders	25000	25000	25000	1.06%	8.00%	.085
			<u>\$2334366</u>	<u>100%</u>		<u>7.446</u>
					avg	<u>7.45%</u>

Note: Financing for plant addition expansion based on debt

Initials	Date
Prepared By	
Approved By	

Spruce Creek Utilities, Inc.
CUWP & Capitalized Interest
Allocation
12-31-96

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Balance 1/1/96	Balance 12/31/96	Average	(7.45%) Interest Capitalized	(Col. 3 + Col. 5) Balance 12/31/96	Transfer to Account #
105.00 (Col. 1) (143,708.21)					X	✓
Well site S	0	500	250	1860	51860	303.21
Expense	0	200	-	-	20000	675.81
Pump Equip	0	22000	11000	81950	2281950	311.22
Wells	0	3646521	1823261	135833	3782354	307.22
Permit Wells	0	6800	3400	25330	705330	307.27
Testing Wells	0	3145	157250	11715	326215	307.22
Ext. of Terr.	0	610597	305298	22745	328043	302.07
* Sewer Plant	0	4250000	21250	158313	4408313	354.42
St. & T. Eng	0	2599203	12996	96820	2696023	304.22
205.00 (Col. 1) (269,947.91)						
Gravity line	0	1222704	611352	45545	1268249	361.2
Expense	0	300	-	-	300	775.81
FDEP PECHT	0	12700	6350	47308	1317308	354.42
Testing	0	928503	464252	34587	963090	354.42
Ext. of Terr.	0	681257	340629	25377	706634	354.42
Sewer plant	0	18250000	91250	679813	18929813	354.42
Eng. & Design	0	4612327	2306164	171809	4784136	354.42
105.11 (Col. 1) (4485,153.46)						
Street & Imp	0	12630575	6315288	470489	13101064	304.32
Meters	0	1737571	-	-	1737571	334.42
Wells	0	6788519	3394260	252872	7041391	307.22
Supply main	0	3116783	1558392	1161-	3232883	309.22
Hydrants	0	2605941	1302971	97071	2703012	335.42
Pump equip	0	2231002	1115501	83105	2314107	311.22
W. Equip.	0	771196	385598	28727	799923	320.32
T & O line	0	18633759	9316880	694108	19327867	331.42
105.12 (Col. 1) (319,089.08)						
* Pond liner	0	857669	428835	31948	889617	380.42
FP/Underpass	0	1903782	951891	70916	1974698	354.42
* Spray field	0	4973501	2486751	185263	5158764	389.42
* 2 lines Gravity	0	8677487	4338744	323236	9000723	361.22
* 2 lines Force	0	312304	156152	11633	323937	360.22
* Sewer Coll Sta	0	4413570	2206785	164405	4577975	362.22
"	0	1347496	673748	50194	1397690	362.22
Rift station	0	855496	427748	31867	887363	362.22
Manholes	0	5971664	2985832	222444	6194108	362.22
Fencing	0	1182672	591336	44055	1226727	354.42
Elect. Work	0	712080	356040	26525	738605	354.42
Misc Build	0	701238	350619	26121	727359	354.42
				↑		
				Total credit to		
				47795		H-10

<u>VENDOR</u>	<u>CHECK</u>	<u>\$</u>	<u>DESCRIPTION</u>	<u>FPSC</u> <u>AUDIT REPORT</u>
---------------	--------------	-----------	--------------------	------------------------------------

1996 INVOICES MISSED BY AUDITOR

<u>Vendor</u>	<u>Check #</u>	<u>Invoice Date</u>	<u>Amount</u>	<u>Description</u>	<u>Account Charged</u>	<u>Date Charged</u>
Davis Process Division	1407	3/16/96	3,600.00	2000 gallon tank and 2 drum feeders L/S # 1 and #2	Expensed	Mar-96
Aqua Pure	1560	5/14/96	230.00	Skimmer and Bubble Lines	Expensed	May-96
Aqua Pure	1560	5/14/96	778.45	7.5 hp motor, belts and hose	Expensed	May-96
Aqua Pure	1436	3/29/96	290.00	Tests for main clearances	Expensed	Apr-96
Aqua Pure	1475	4/18/96	1,360.00	Inlet/Barscreen Box	354.4	Apr-96
Aqua Pure	1052	7/31/96	280.00	1 hp pump, Surge tank wwtp	Expensed	Jul-96
Aqua Pure	1225	12/31/95	70.00	Chlorine bottles holding chains	304.3	Dec-95
Spruce Creek Dev Co.	1319	12/4/95	1,034.56	Repay for Southern Precast invoice #10333 for Sanitary Manholes S1 and S2	354.4	Jan-96
SEMSCO	1555	3/6/96	2,952.10	6" Reduced pressure backflow asse	304.3	Mar-96
SEMSCO	1559	3/13/96	1,032.44	6" gate valve, sewer wye, etc.	354.4	Mar-96
SEMSCO	1494	2/22/96	155.23	14 couplings	304.3	Feb-96
SEMSCO	1477	1/25/96	3,350.00	2 -8" gate valves, pipe, wyes, etc.	304.3	Feb-96
SEMSCO	1278	11/9/95	464.28	pipe, couplings	304.3	Feb-96
SEMSCO	1322	12/5,12/16/95	7,981.47	pipe, tees, hydrants, valves, etc.	304.3	Jan-96
SEMSCO			3,043.69	pipe, tees, hydrants, valves, etc.	354.4	Jan-96
Rose, Sundstrom & Bentley	1189	12/15/95	268.75	Territory Extension	Expensed	
Rose, Sundstrom & Bentley	1222	1/16/96	1,077.18	Territory Extension	Expensed	
Dyer, Riddle, Mills & Precourt	1030	7/2/96	425.25	Engineering Services	105.0	Aug-96
Dyer, Riddle, Mills & Precourt	1030	7/2/96	5,620.48	Engineering Services	105.12	Aug-96
Florida Public Service Comm	1193	1/9/96	1,000.00	Certificate Amendment	105.1	Jan-96
Total 1996 Missed Invoices			<u>35,013.88</u>			

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1407

4/11/96

63-5914
631

DAVIS PROCESS DIVISION

7950.00

SEVEN THOUSAND NINE HUNDRED FIFTY AND 00/100 *****



citizens national bank

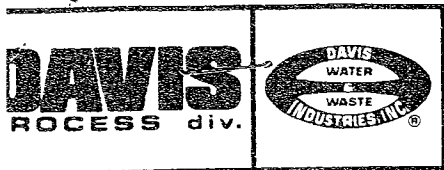
OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

184949 BIOXIDE

NOT NEGOTIABLE

00014074





PROCESS DIVISION
DAVIS WATER & WASTE IND. INC.

P.O. Box 29
Tallahassee, FL 32309-0029
Telephone 813/355-2971

INVOICE NO.

184949

INVOICE DATE

03/16/96

EASE REMIT TO:
DAVIS WATER & WASTE INDUSTRIES, INC.
P.O. BOX 101371
ATLANTA, GEORGIA 30392

INVOICE

TO: SPRUCE CREEK SOUTH UTILITIES INC.
17585 SE 102ND AVE,
SUMMERFIELD, FL 34491

SHIP L.S. #1 & 2
TO:

** SERVING THE WATER INDUSTRY **
** SINCE 1938. **

PO NUMBER	PO DATE	CUSTOMER NO.	JOB NUMBER	SALES MAN	TAX CODE
184949	3/16/96	753579		47	1001
QUANTITY	INVENTORY NUMBER	DESCRIPTION	SALE PRICE	U/M	EXTENSION
1.00	TAL0300000	2 DRUM FEEDERS	1850.00	EA	1850.00
1.00	TAL0300000	2000 GA TANK	1750.00	EA	1750.00
1.00	TAL0300000	2000 GA BIOXIDE [®] TANK <i>chemical</i>	3900.00	EA	3900.00

4/16

SUB TOTAL

7500.00

FREIGHT

SALES TAX

450.00

TOTAL

7950.00

WARRANTY: Except as hereinafter specifically provided, Davis Water & Waste Industries Inc. (Davis) its employees and agents, make no express or implied warranties, including but not limited to any implied warranty of merchantability for a particular purpose as to its product. Davis' sole obligation with regard to goods manufactured by it is limited to repair or replacement without charge of any part or parts thereof which shall upon examination and within one year of shipment hereof, disclose to Davis satisfaction an original defect or defects therein. No warranty whatsoever is made with respect to products manufactured by an entity other than Davis or any operational division of Davis.

of such defects by repair to or supplying replacement for defective parts shall constitute fulfillment of all obligations by Davis hereunder. All of Davis' obligations hereunder will be waived, however, if Davis is not in receipt of written such alleged defects within said one year period. All warranty claims will likewise be so waived. No warranty is included against nor shall Davis be liable for any expense involved in removal, reinstallation or any other incidental cost or other damages for any alleged negligence, breach of warranty, express or implied, strict liability or any other theory other than under the limited warranty set forth above. Nor does Davis have any liability for loss, damage or injury or indirectly caused by the use of unauthorized repair or unauthorized modification of its said products or from any other cause. Use, repairs and modifications must be authorized in writing by Davis prior to any use.

5: No material may be returned without our permission.
Material returned will be subject to handling charge.
Net due 30 days. Account balances 30 days past due are subject to a service charge of 1 1/2 % per month (18% annually).

CUSTOMER COPY

RECEIVED BY	PURCHASING AGENT
RECEIVED DATE	DATE

IMPORTANT NOTICE: (1) Our order number MUST APPEAR on all invoices, packages, etc. (2) Please notify us immediately if you are unable to ship complete order by date specified. (3) Please send a copy of your invoice with original bill of lading.

WHITE/ORIGINAL GREEN/VENDOR CANARY/PURCHASING PINK/ACCOUNTING GOLDENROD/ACCOUNTING

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1560

6/13/96

63-5914
631

AQUA PURE

2508.45

O THOUSAND FIVE HUNDRED EIGHT AND 45/100*****



citizens national bank

OF LEESBURG

ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

29161,29014

NOT NEGOTIABLE

⑈001560⑈



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40

SILVER SPRINGS, FL 34488

PHONE: (352) 625-2822

FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 029014

Invoice Date: 05/14/96

Page: 2

*1 invoice
Due 6/6*

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 06/13/96

Terms....: NET 30

Item I.D./Desc.

Net

230.00

4. BILLED A SKIMMER AND BUBBLE LINES
BEHIND BAFFLE ON B WASTEWATER PLANT -
MORE EXPLANATION IF NEEDED. PARTS AND
LABOR \$230.00

Total

Subtotal:

1008.45

Tax.....:

0.00

Total....:

1008.45

**AQUA PURE WATER & SEWAGE SERVICE, INC.**

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 029014

Invoice Date: 05/14/96

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

PO
59721 →

Cust I.D.....: S93500

Due Date.: 06/13/96

Terms.....: NET 30

Item I.D./Desc.

Net

PO #

MISC. PARTS AND ITEMS FOR WASTEWATER
PLANT

1. SUPPLY AND INSTALL 7.5 H.P. ELECTRIC
MOTOR LIST \$362.88 LESS 15% = \$308.45
FOR BLOWER ON SURGE TANK. LABOR 3 HRS
@ \$40.00 PER HOUR = \$120.00

428.45

2. BELTS FOR PLANT A (6) INSTALLED (3)
EXTRA = (9) \$135.00 PLANT B (3)
INSTALLED (3) EXTRA = (6) \$90.00
LABOR TO INSTALL BELTS \$80.00

305.00

3. SPECIAL HOSE ON BLOWERS (2) 4.5 "
DIAMETER (1) INSTALLED (1) EXTRA ALSO
(1) 3.5" DIAMETER HOSE = \$45.00 NO
LABOR

45.00

Continued ..

Subtotal:

778.45

PRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

120.00	28538
170.00	28492
662.80	28560

1436

4/25/96

63-5914
631

AQUA PURE

952.80

E HUNDRED FIFTY TWO AND 80/100 *****



citizens national bank
OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

NOT NEGOTIABLE

001135



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 028492

Invoice Date: 03/29/96

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 04/28/96
Terms.....: NET 30

Item I.D./Desc.

Net

DEP REQUIRED TESTING
2-27-96 SAMPLE #01354

1) VOC	125.00
1) GROSS ALPHA	45.00

Subtotal:	170.00
Tax.....:	0.00
Total....:	170.00



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 028538

Invoice Date: 03/29/96

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 04/28/96

Terms.....: NET 30

Item I.D./Desc.

Net

5) TOTAL COLIFORM

120.00

COPIES ATTACHED FOR 4 (2 NO REPORTS)

Subtotal: 120.00
Tax.....: 0.00
Total....: 120.00



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 East State Road 40
Silver Springs, Florida 34488
(352) 625-2822
FAX (352) 625-6638
Laboratory No. 83166

393500

FOR LAB USE ONLY	
TIME RECEIVED 9:00am	DATE TESTED 3-19-96
ANALYST MM	

DRINKING WATER BACTERIOLOGICAL ANALYSIS

EM NAME: Spring Creek South SYSTEM I.D. NO: 3424526 SYSTEM PHONE NO: 347-3700
RESS: South Hwy 441 / Marion County COUNTY: Marion DER DISTRICT: C
ECTOR: David Stout COLLECTOR PHONE NO: 347-3700

PLE SITE (Locality or Subdivision): Spring Creek South

E AND TIME COLLECTED: 3-18-96 7:30AM

OF SUPPLY (Circle One): Community Water System Noncommunity Water System Nontransient-Noncommunity Water System
Private Well Swimming Area Bottled Water Other Public Water System

OF SAMPLE (Circle One): Compliance (Check Box) Repeat Replacement (Check Box) Main Clearance Well Survey Other _____ (Specify)
☐ Distribution ☐ TNTC or C Day 1 & 2
☐ Raw ☐ Turbid ☐

ARKS:
Spring Creek South Business Center II

TO BE COMPLETED BY COLLECTOR OF SAMPLE			
COLL. NO.	SAMPLE POINT (Specific Address)	CL RES'D.	pH
1	Contribution A / Main		
2	Contribution B / Main		

TO BE COMPLETED BY LAB				
ANALYSIS METHOD:		MF	MTF	MMO-MUG PA.
SAMPLE NUMBER	NON COLIFORM	*TOTAL	CONFIRM TOTAL	CONFIRM FECAL
4659		A		
4660		A		

Results in this column are preliminary. Fecal coliform confirmation on community and noncommunity water systems and total coliform confirmation on all types of water systems will follow in 24 to 48 hours.

P - Coliforms are present
A - Coliforms are absent

C - Confluent growth
TNTC - Too numerous to count

TA - Turbid, absence of gas or acid

INTERPRETATIONS — REMARKS BY PROGRAM REVIEWER

Att: L. St. / J. Thompson
NAME AND MAILING ADDRESS OF PERSON/FIRM TO RECEIVE REPORT

Spring Creek South
17545 SE 102nd Ave.
Summerfield, FL

- ☐ SATISFACTORY
- ☐ INCOMPLETE COLLECTION INFORMATION
- ☐ REPEAT SAMPLES
- ☐ REPLACEMENT SAMPLES

REVIEWING OFFICIAL: _____

TITLE: _____



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 East State Road 40
Silver Springs, Florida 34488
(352) 625-2822
FAX (352) 625-6638
Laboratory No. 83166

DRINKING WATER BACTERIOLOGICAL ANALYSIS

FOR LAB USE ONLY	
TIME RECEIVED <i>11:00 am</i>	DATE TESTED <i>3-20-96</i>
ANALYST <i>mm</i>	

STEM NAME: *Spruce Creek South* SYSTEM I.D. NO: *3424826* SYSTEM PHONE NO: *347-3700*

ADDRESS: *South Hwy 441 / Marion County* COUNTY: *Marion* DER DISTRICT: *C*

COLLECTOR: *David Stout* COLLECTOR PHONE NO: *347-3700*

SAMPLE SITE (Locality or Subdivision): *Spruce Creek South*

DATE AND TIME COLLECTED: *3-19-96 4:30 pm.*

TYPE OF SUPPLY (Circle One): Community Water System Noncommunity Water System Nontransient-Noncommunity Water System
Private Well Swimming Area Bottled Water Other Public Water System

TYPE OF SAMPLE (Circle One): Compliance (Check Box) Repeat Replacement (Check Box) Main Clearance Well Survey Other _____ (Specify)
☐ Distribution ☐ TNTC or C *DAY 2 of 2*
☐ Raw ☐ Turbid

REMARKS:

Project Location: BUSINESS CENTER II

TO BE COMPLETED BY COLLECTOR OF SAMPLE			
COLL. NO.	SAMPLE POINT (Specific Address)	CL RES'D.	pH
1	Connection Point A / MAIN	1.8	7.5
2	Connection Point B / MAIN	1.8	7.5

TO BE COMPLETED BY LAB				
ANALYSIS METHOD:		MF	MTF	MMO-MUG PA.
SAMPLE NUMBER	NON COLIFORM	*TOTAL	CONFIRM TOTAL	CONFIRM FECAL
4712		A		
4713		A		

*Results in this column are preliminary. Fecal coliform confirmation on community and noncommunity water systems and total coliform confirmation on all types of water systems will follow in 24 to 48 hours.

P - Coliforms are present
A - Coliforms are absent

C - Confluent growth
TNTC - Too numerous to count

TA - Turbid, absence of gas or acid

INTERPRETATIONS — REMARKS BY PROGRAM REVIEWER

Attn: D. Stout / J. Thompson

NAME AND MAILING ADDRESS OF PERSON/FIRM TO RECEIVE REPORT

*Spruce Creek South
17585 SE 102nd Ave
Sumnerfield, FL.*

- ☐ SATISFACTORY
- ☐ INCOMPLETE COLLECTION INFORMATION
- ☐ REPEAT SAMPLES
- ☐ REPLACEMENT SAMPLES

REVIEWING OFFICIAL: _____

TITLE: _____

1475

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

5/9/96

63-5914
631

AQUA PURE

2860.00

NO THOUSAND EIGHT HUNDRED SIXTY AND 00/100*****



citizens national bank

OF LEEsburg
ORANGE BLOSSOM GARDENS OFFICE
LEEsbURG, FLORIDA 34748

#28806/28762

NOT NEGOTIABLE

001475



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 028806

Invoice Date: 04/18/96

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 05/18/96 ✓
Terms.....: NET 30

tem I.D./Desc.

Net

1360.00

INLET/BARSCREEN BOX: SUPPLY AND INSTALL
ONE ALUMINUM INLET/BARSCREEN 2' X 2' X
6' LONG PER QUOTE OF \$1,360.00

ATTN: Elaine

Sanitary
Sewer Plant.

Approved per Jay/Sonny

No PO
issued

Rec'd 354.4 4/96

Subtotal:	1360.00
Tax.....:	0.00
Total....:	1360.00

Spruce Creek South Utilities, Inc.

001052

INVOICE NO.	DATE	AMOUNT	DISCOUNT	NET AMOUNT
30383	07/31/96	20.00		20.00
30370	07/31/96	20.00		20.00
30438	07/31/96	280.00		280.00
30301	07/29/96	664.00		664.00
CHECK TOTAL				984.00



Spruce Creek South Utilities, Inc.
588 SE 102nd Avenue • Summerfield, FL 34491



citizens national bank

ORANGE BLOSSOM GARDENS BRANCH
LEESBURG, FLORIDA 34748

001052

**** NINE HUNDRED EIGHTY FOUR AND 0/100 DOLLARS

PAY
TO THE
ORDER
OF

AQUA PURE WATER & SEWAGE
10843 EAST STATE RD 40
SILVER SPRINGS, FL 34408

DATE
09/05/96

AMOUNT
*****984.00

NON-NEGOTIABLE

AUTHORIZED SIGNATURE

001052



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 030438

Invoice Date: 07/31/96

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 08/30/96

Terms.....: NET 30

Item I.D./Desc

Net

PO #60725

(1) 1 H.P. GOULDS PUMP 230 VOLT FOR
SURGE TANK WASTEWATER TREATMENT PLANT AT
SPRUCE CREEK SOUTH

280.00

135.31

PAID
135.31

UTILITIES SYSTEM
SANITARY SEWER
SPRUCE CREEK SOUTH

OK
Clark Howe

Subtotal: 280.00
Tax.....: 0.00
Total....: 280.00



AQUA PURE WATER & SEWAGE SERVICE, INC.

10865 EAST STATE RD. 40
SILVER SPRINGS, FL 34488
PHONE: (352) 625-2822
FAX: (352) 625-6638

*
* I N V O I C E *
*

Invoice Number: 027334

Invoice Date: 12/31/95

Page: 1

SPRUCE CREEK SOUTH
UTILITIES INC
17585 SE 102ND AVE
SUMMERFIELD FL
34491

Cust I.D.....: S93500

Due Date.: 01/30/96
Terms.....: NET 30

Item I.D./Desc.	Net
12-7-95 INSTALLED HOLDING CHAINS FOR GAS CHLORINE BOTTLES 1.5 HRS @ \$40.00 PER HOUR	60.00
CHAIN	10.00

304.3
12/15

Subtotal:	70.00
Tax.....:	0.00
Total....:	70.00

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1225

1/25 96 63-5914
631 728⁰⁰

Agua Rene
Seven hundred twenty-eight & 00/100



citizens nationalbank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

27334 / 27339

NOT NEGOTIABLE

00012251

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1319

3/7/96

63-5914
631

SPRUCE CREEK DEVELOPMENT CO OF OCALA INC

1034.56

ONE THOUSAND THIRTY FOUR AND 56/100 *****

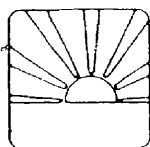


citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

SOUTHERN PRECAST INVOICE BY BY DEVELOP
IN E888 CH 54679 g1 171-2799

NOT NEGOTIABLE



SOUTHERN PRE-CAST, INC.

REMIT TO: RT. 3 BOX 229
ALACHUA, FLORIDA 32615
(904) 462-2015
FAX (904) 462-5701



Invoice #: 10333

Customer No.: 500975

BILL TO:
SPRUCE CREEK
17400 S. HIGHWAY 441
SUMMERFIELD, FLORIDA 34491

SHIP TO:
SPRUCE CREEK
SPRUCE CREEK
MARION COUNTY
SUMMERFIELD, FLORIDA 34491

Telephone: 904-347-7410
Contact: ED

DATE		SHIP VIA		F.O.B.		TERMS	
12/04/95		SP				NET 30	
PURCHASE ORDER NUMBER			SHIP DATE		SALESPERSON		DELIVERY NUMBER
560			12/04/95		NF		11001
QUANTITY			ITEM			UNIT PRICE	EXTENDED PRICE
REQ.	SHIPPED	B.O.	NUMBER	DESCRIPTION			
2	2		0MHSAN	*	S1 & S2 SANITARY MHS	488.00	976.00
13	13		0BOOTS	*	8" BOOTS W/CLAMPS	.00	.00
4	4		0RAMNECK	*	JOINT SEALER BOXES	.00	.00
7	7		0RINGS	*	USF #170E R&C	.00	.00
AD #1A							
<div> <div> <div>Pay to</div> <div>Spruce Creek</div> <div>SPRUCE CREEK DEVELOPMENT</div> <div>17385 S.E. 102nd AVE.</div> <div>SUMMERFIELD, FL 34491</div> </div> <div> <div>DEC 15 1995</div> <div>Non Taxable .00</div> <div>* Taxable 976.00</div> <div>6.000% Sales Tax 58.56</div> </div> </div>							

*Pl. in error
11/8 BY SCD
Owe SCD*

SCSU

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

#396861 \$2952.10
#395607 \$ 189.65
#397851 (\$ 189.65)

1555

6/6/96

63-5914
631

SEMSCO

2952.10

TWO THOUSAND NINE HUNDRED FIFTY TWO AND 10/100*****



citizens nationalbank
OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

NOT NEGOTIABLE

001555

304.3

WHITE/ORIGINAL GREEN/VENDOR CANARY/PURCHASING PINK/ACCOUNTING GOLDEN/ROD/ACCOUNTING

IMPORTANT NOTICE: (1) Our order number MUST APPEAR on all invoices, packages, etc. (2) Please notify us immediately if you are unable to ship complete order by date specified. (3) Please send a copy of your invoice with original bill of lading.

RECEIVED DATE

DATE



A DIVISION OF CLAYTON GROUP, INC.

INVOICE

DATE
03/06/96

PAGE	INVOICE NUMBER
1	39686

PLEASE REMIT TO: → P.O. Box 30138 Tampa, FL 33630

SHIPPED FROM BRANCH NO. 007

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-841-3222

ORLANDO
295 Lyman Road
Casselberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
954-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34241
941-355-5288

SOLD TO

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD. FL 34491

SHIP TO:

PORTER NURSERY AT SPRUCE CREEK
HWY 441
SUMMERFIELD. FL

OUR ORDER NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT	TERMS	JOB TITLE		
396861	58128	182	OUR TRUCK	03/05/96	107		1% 10 PROJ/NET 30	POR		
PART NUMBER	DESCRIPTION				U/M	Quan Ord	Quan Shd	Quan Back Ord	UNIT PRICE	EXTENSION
50	6" RED. PRES. BACKFLOW				EA	1	1	0	2785.00	2785
	ASSEMBLY INCLUDES:									
SOM	6" AMES #4000 RP BACKFLOW				EA	1	1	0	0.00	0
	W. OS&Y GATE VALVES									

6F90I	6" FLANGED 90 BEND (I)				EA	2	2	0	0.00	0
66FPE	6" X 6'0" F X PE DI PIPE				EA	2	2	0	0.00	0
64FT	6" X 4" FLANGED TEE				EA	1	1	0	0.00	0
6FAS	6" PACKAGED FLG ACCESSORY SET				EA	5	5	0	0.00	0
6MJ90L	6" MJ 90 ELL				EA	2	2	0	0.00	0
6ML	6" #1106 MEGALUG F/DI				EA	2	2	0	0.00	0
2006PV	6" #2006PV MEGALUG F/C900/IPS PVC				EA	2	2	0	0.00	0
6MJGA	6" MJ GASKET				EA	4	4	0	0.00	0
34312CTHB	3/4" X 31/2" CORTEN T-HEAD B&N				EA	24	24	0	0.00	0

For Fire Line
Potable Water
Porters
David A. [Signature]

[Signature] SCSK

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 1/2% SLIM-MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS, AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT. THIS ENTIRE TRANSACTION IS EXPRESSLY LIMITED TO THE

PLEASE PAY THIS AMOUNT → 2952.

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1559

6/13/96

63-5914
631

SEMSCO

1032.44

ONE THOUSAND THIRTY TWO AND 44/100*****



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

397112

NOT NEGOTIABLE

001559

354.4 3/96

WHITE/ORIGINAL GREEN/VENDOR CANARY/PURCHASING PINK/ACCOUNTING GOLDENROD/ACCOUNTING

IMPORTANT NOTICE: (1) Our order number MUST APPEAR on all invoices, packages, etc. (2) Please notify us immediately if you are unable to complete order by date specified. (3) Please send a copy of your invoice with original bill of lading.

RECEIVED DATE

DATE



A DIVISION OF CLAYTON GROUP, INC.

PLEASE REMIT TO: → P.O. Box 30138 Tampa, FL 33630

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-844-3222

ORLANDO
295 Lyman Road
Casselberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433 0555

DAVIE
5850 Orange Drive
Davie, FL 33314
954-792 0001

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-555 5288

INVOICE

DATE
03/13/96

PAGE	INVOICE NUMBER
1	39711

SHIPPED FROM BRANCH NO 47

SOLD TO

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP TO

PORTER NURSERY AT SPRUCE CREEK
HWY 441
SUMMERFIELD, FL

OUR ORDER NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT	TERMS	JOB TIME		
397112	58132	183	OUR TRUCK	03/08/96	107		1% 10 PROX/NET 30	POR		
LINE NUMBER	DESCRIPTION				U/M	Quan Ord	Quan Shipped	Quan Back Ord	UNIT PRICE	EXTENSION
6090025B	6" C900 DR25 PVC PIPE CL100 BLUE				FT	180	180	0	2.60	468.
106SWG	10" X 6" SEWER WYE 6X6				EA	1	1	0	68.00	68.
610SI	6" X 10" SEWER INCREASER				EA	1	1	0	36.00	36.
10S45G	10" SEWER 45 G X G				EA	2	2	0	50.00	116.
810SI	8" X 10" SEWER INCREASER				EA	1	1	0	48.00	48.
6MJGVL	6" MJ GATE VALVE R.W.				EA	1	1	0	238.00	238.
6MJPAS	6" MJ PKGD ACC SET - STANDARD				EA	2	2	0	0.00	0.
461SI	461S (1) SCREW-TYPE VLV BOX "WATER"				EA	1	1	0	0.00	0.

PRICE CHARGES WILL BE CHARGED AT THE RATE OF 1/2% MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS, AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS

PLEASE

PAY THIS AMOUNT →

1032.

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1494

5/16/96

63-5914
631

SEMS00

155.23

ONE HUNDRED FIFTY FIVE AND 23/100*****



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

NOT NEGOTIABLE

393713

304.3
2/96



A DIVISION OF CLAYTON GROUP, INC.
P O Box 30138 Tampa, FL 33630

INVOICE

DATE
02/22/96

PAGE	INVOICE NUMBER
1	393713

PLEASE REMIT TO: →

SHIPPED FROM BRANCH NO 07

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407 814-3222

ORLANDO
295 Lyman Road
Casselberry, FL 32707
407-831 3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813 621-8066

FT. MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941 355-5288

SOLD
TO

2204

SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP
TO.

SPRUCE CREEK DEV.
17400 US 441 SO.
SUMMERFIELD, FL 34491

OUR ORDR NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT	TERMS	JOB TITLE		
393713	57725	182	DIRECT SHIP	02/13/96	107		1% 10 PROX/NET 30	SC00		
PART NUMBER	DESCRIPTION				U/M	Quan Ord	Quan Shp'd	Quan Back Ord	UNIT PRICE	EXTENSION
C8434	3/4" MIP X 1" CTS PJ COUPLING				EA	14	14	0	7.95	111.30
FRT	UPS NEXT DAY				EA	1	1	0	37.25	37.25
	Ship DIRECT from									
	FORD / PO# 172765									
<div>OK David POTABLE WATER PROFF - Enter 5/9/96</div>										
Tax										148.55 6.68

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 12% SEMI-MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT. THIS ENTIRE TRANSACTION IS EXPRESSLY LIMITED TO THE TERMS SET FORTH HEREON. PLEASE PRINT OR TYPE ON THE REVERSE SIDE OF THIS PAGE.

PLEASE

PAY
THIS AMOUNT



155.23

RECEIVED DATE

DATE

IMPORTANT NOTICE: (1) Our order number MUST APPEAR on all invoices, packages, etc. (2) Please notify us immediately if you are unable to ship complete order by date specified. (3) Please send a copy of your invoice with original bill of lading.

WHITE/ORIGINAL GREEN/VENDOR CANARY/PURCHASING PINK/ACCOUNTING GOLDENROD/ACCOUNTING

386812/388633/388845/389330
391575

1477

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

5/9/96

63-5914
631

SEMSCO

3350.00

THREE THOUSAND THREE HUNDRED FIFTY AND 00/100 *****



citizens national bank
OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

NOT NEGOTIABLE

001477

304.3



CUSTOMER'S COPY
INVOICE

DATE
01/25/96

PAGE	INVOICE NUMBER
1	306012

A DIVISION OF CLAYTON GROUP, INC.
P.O. Box 30138 Tampa FL 33630

PLEASE REMIT TO: →

SHIPPED FROM BRANCH NO 127

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-844-3222

ORLANDO
295 Lyman Road
Casselberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-355-5286

SOLD
TO:

2204

SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP
TO:

SPRUCE CREEK OFFICE CENTER
HWY 441 SO.
SUMMERFIELD, FL

OUR ORDER NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT		TERMS	JOB TITLE		
386812	57498		182 OUR TRUCK	12/26/95	107			1% 10 PROX/NET 30	SC00		
PART NUMBER	DESCRIPTION					U/M	Quan Ord	Quan Shp'd	Quan Back Ord	UNIT PRICE	EXTENSION
BSWG	8" SEWER WYE 6X6					EA	3	3	0	28.00	84.00
BS45GS	8" SEWER 45 G X S					EA	3	3	0	14.00	42.00
BSCAG	8" SEWER CAP GASKETED					EA	3	3	0	9.00	27.00
<div>Sanitary Sewer Utility</div> <div>445</div> <div>SSU</div> <div>PRO Center</div>											
										153.00	
Tax										9.18	

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 1/2% SEMI. ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS. AND PRODUCTS ARE INTENDED FOR HOUSE

AS STATED IN THE WARRANTY, ANY PHON WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT

MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

Amount agreed to pay collection costs including reasonable attorney's fees

A Division Of Clayton Group, Inc.

A DIVISION OF CLAYTON GROUP, INC.

P O Box 30138 Tampa, FL 33630

PLEASE REMIT TO: ➡

SHIPPED FROM BRANCH NO 127

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd.
West Palm Beach, FL 33407
407-844-3222

ORLANDO
295 Lyman Road
Cassleberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave.
Tampa, FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-355-5288

SOLD
TO:

SHIP
TO

2224

SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

9 HOLE GOLF COURSE
SPRUCE CREEK DEV.
SUMMERFIELD, FL

LOAD

[illegible]

Portable Water Utility

2nd C

and cop
due to
of

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
DATE 05-11-2010 BY 60322 UCBAW

MONTHLY (15% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY (50) DAYS OF THE INVOICE.

A Division Of Clayton Group, Inc.

WILL BE CHARGED AT THE RATE OF 1/2% SEMI-MONUM) FROM THE DATE OF THE INVOICE IF PAYMENT FIFTY ONE (51) DAYS OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS, AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ALWAYS PRIOR WRITTEN OR IMPLIED WARRANTIES OF THE

ASE PAY



CUSTOMER'S COPY
INVOICE

PAGE INVOICE NUMBER

DATE
01/25/96

PAGE INVOICE NUMBER
1 380845

PLEASE REMIT TO: →

A DIVISION OF CLAYTON GROUP, INC.
P.O. Box 30138 Tampa, FL 33630

SHIPPED FROM BRANCH NO 07

BRANCHES:

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-844-3222

ORLANDO
295 Lyman Road
Cassiberry, FL 32707
407-831-3516

TAMPA
8008 Sign Ave
Tampa, FL 33610
813-621-8066

FT. MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-355-5288

SOLD
TO:

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP
TO:

SPRUCE CREEK OFFICE CENTER
HWY 441 SO.
SUMMERFIELD, FL

LOAD

OUR ORDER NO	CUST ORD. NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT		TERMS		JOB TITLE	
388845	57498		182 OUR TRUCK	01/11/96	107			1% 10 PROX/NET 30		SC00	
PART NUMBER	DESCRIPTION					U/M	Quan Ord	Quan Shp'd	Quan Back Ord	UNIT PRICE	EXTENSION
BMJGV	8" MJ GATE VALVE R.W.					EA	2	2	0	335.00	670.00
BMJPAS	8" MJ SSB PKGD ACC SET W/CORTEN B&N					EA	4	4	0	0.00	0.00
Potable											
Water											
Utility											
Pay Cont											
											670.00

PRODUCTS ARE INTENDED FOR USE AND INSTALLATIONS
AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PHON WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT.

A Division of Clayton Group, Inc.

WILL BE CHARGED AT THE RATE OF 1/2% SEMI-MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY (50) DAYS OF THE INVOICE DATE. ALL PRODUCTS ARE WARRANTED FOR FIFTY (50) DAYS.

PAGE	INVOICE NUMBER
1	389330

A DIVISION OF CLAYTON GROUP, INC.
P O Box 30138 Tampa, FL 33630

PLEASE REMIT TO: ➡

SHIPPED FROM BRANCH NO 11/

BRANCHES.

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407 844-3222

ORLANDO
295 Lyman Road
Cassleberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota FL 34243
941-355-5288

SOLD
TO

SHIP
TO

2204

SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SPRUCE CREEK OFFICE CENTER
HWY 441 SO.
SUMMERFIELD, FL

LOAD

[illegible]

PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY "HOW-TO" OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT.

ALL INVOICES MUST BE PAID AS THE DUE DATE OF THE MONTHLY (15% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE DATE.

A Division Of Clayton Group, Inc.

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1278

2/15/96

63-5914
631

S.E.M.S.C.O.

464.28

FOUR HUNDRED SIXTY FOUR AND 28/100 DOLLARS *****



citizens national bank

OF LEESBURG

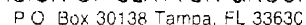
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

379705/380517

NOT NEGOTIABLE

304.3
2/96

1001278



DATE
11/09/95

PAGE	INVOICE NUMBER
1	3797

BRANCHES

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-844-3222

ORLANDO
295 Lyman Road
Cassleberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa FL 33610
813-621-8066

FT. MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433-0555

DAVIE
5850 Orange Drive
Davie, FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-355-5288

SOLD
TO:

SHIP
TO:

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SPRUCE CREEK COMMERCIAL CENTER
HWY 441 SO.
SUMMERFIELD, FL

[illegible]

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 1 1/2% SFMI MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

Purchaser agrees to pay collection costs including reasonable attorney's fees.

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS, AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT. THIS ENTIRE TRANSACTION IS EXPRESSLY LIMITED TO THE TERMS

PLEASE

**PAY
THIS AMOUNT**



324.

WHITE/ORIGINAL GREEN/VENDOR CANARY/PURCHASING PINK/ACCOUNTING GOLDENROD/ACCOUNTING

IMPORTANT NOTICE: (1) Our order number MUST APPEAR on all invoices, packages, etc. (2) Please notify us immediately if you are unable to ship complete order by date specified. (3) Please send a copy of your invoice with original bill of lading.

RECEIVED DATE

DATE



A DIVISION OF CLAYTON GROUP, INC
P O Box 30138 Tampa, FL 33630

INVOICE

DATE
11/09/95

PAGE	INVOICE NUMB
1	3805

PLEASE REMIT TO: →

BRANCHES.

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach, FL 33407
407-844 3222

ORLANDO
295 Lynn Road
Casselberry, FL 32707
407-831-3516

TAMPA
8008 Sligh Ave
Tampa, FL 33610
813-621 8066

FT MYERS
16125 Old US 41 S
Ft Myers, FL 33912
941-433 0555

DAVIE
5550 Orange Drive
Davie, FL 33314
905 792 0901

SARASOTA
2001 University Parkway
Sarasota, FL 34243
941-355 5288

SHIPPED FROM BRANCH NO 07

SOLD TO

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP TO

METERS AND BOXES
C/O GUARD SHACK
SPRUCE CREEK

OUR ORDER NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT	TERMS	JOB TITLE
380517	56454	132	OUR TRUCK	11/07/95	107	1%	10 PROX/NET 30	METE
PART NUMBER	DESCRIPTION	U/M	Quan Ord	Quan Shipped	Quan Back Ord	UNIT PRICE	*EXTENSION	
C4433	3/4" X 3/4" CTS PJ COUPLING	EA	12	12	0	11.00	132	
SC54								
2/15								
							Tax	132.7

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 1% PER MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS. AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT. THIS ENTIRE TRANSACTION IS EXPRESSLY LIMITED TO THE TERMS

PLEASE

PAY THIS AMOUNT



139.

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-847-3700
17585 SE. 102ND AVE
SUMMERFIELD, FL 34491

1322

3/7/96

63-5914
631

SEMSCO,

11608.16

E ELEVEN THOUSAND SIX HUNDRED EIGHT AND 16/100 *****



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

383369.1and 383369 \$11025.16

NOT NEGOTIABLE

001322

0.00 T

0.00 T

11,025.16 +

583.00 +

11,608.16 T

304.3

A Division Of Clayton Group, Inc.



A DIVISION OF CLAYTON GROUP, INC
P O Box 30138 Tampa, FL 33630

CUSTOMER'S COPY
INVOICE

DATE
12/05/95

PAGE	INVOICE NUMBER
3	383369

PLEASE REMIT TO: →

BRANCHES.

WEST PALM BEACH
2471 Port West Blvd
West Palm Beach FL 33407
407 844 3222

ORLANDO
295 Lyman Road
Cassleberry, FL 32707
407 831-3516

TAMPA
8008 Sligh Ave
Tampa FL 33610
813-621-8066

FT MYERS
16125 Old US 41 S
Ft Myers FL 33912
941 433 0555

DAVIE
5850 Orange Drive
Davie FL 33314
305-792-0901

SARASOTA
2001 University Parkway
Sarasota FL 34243
941-355-5288

SHIPPED FROM BRANCH NO 07

SOLD
TO

2204
SPRUCE CREEK DEV. CO. OF OCALA
17585 SE 102ND AVE.
SUMMERFIELD, FL 34491

SHIP
TO

SPRUCE CREEK BUS. CENTER
HWY 441 SOUTH
SUMMERFIELD, FL

Due 2/29/96

OUR ORDER NO	CUST ORD NO	SLSM	SHIP VIA	SHIP DATE	Tax Code	FREIGHT	TERMS	JOB TITLE
383369	56778	182	OUR TRUCK	12/04/95	107	1% 10 PROX NET 30		SCBC
PART NUMBER	DESCRIPTION	U/M	Quan Ord	Quan Shp'd	Quan Back Ord	UNIT PRICE	EXTENSION	
24BCCMP	24" CORR. STEEL PIPE 16 GA. BITUMINOUS COATED	FT	80	80	0	9.25	740.00	
<p>Storm Sewer</p> <p>SCSU to pay \$11025.16</p> <p>Const to pay \$918.96</p> <p>water 7981.47</p> <p>Sewer 3043.69</p> <p>Retain</p> <p>Shipping Center</p>								
								11268.04
Tax								676.08

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 12% SEMI-MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE

ALL PRODUCTS ARE WARRANTED ONLY TO THE EXTENT OF THE WARRANTIES PROVIDED BY THE RESPECTIVE MANUFACTURERS OF THESE PRODUCTS, AND PRODUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT

PLEASE

PAY
THIS AMOUNT

11944.12

DUCTS ARE INTENDED FOR USAGE AND INSTALLATIONS AS STATED IN THE MANUFACTURER'S WRITTEN RECOMMENDATIONS. ANY PRIOR WRITTEN OR IMPLIED WARRANTIES OR SERVICE/INSTALLATION INSTRUCTIONS ARE SUPERSEDED BY THIS STATEMENT

SERVICE CHARGES WILL BE CHARGED AT THE RATE OF 12% SEMI-MONTHLY (12% PER ANNUM) FROM THE DATE OF THE INVOICE IF PAYMENT IS NOT MADE WITHIN FIFTY ONE (51) DAYS OF THE INVOICE. Purchaser agrees to pay collection costs including reasonable attorney's fees

A Division Of Clayton Group, Inc.

CUSTOMER

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

14205

1189

63-5914
631

Rose, Stundstrom + Bentley
Two hundred sixty eight + 757100



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

NOT NEGOTIABLE

extension of time

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY
A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS
P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(904) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F E I # 59-2783536

SPRUCE CREEK SOUTH UTILITIES, INC
C/O JAY THOMPSON
17585 SE 102ND AVE
SUMMERFIELD, FL 32691

INVOICE # 14205
DECEMBER 15, 1995
FILE # 28039-0002

PAGE 1

MATTER	EXTENSION OF SERVICE TERRITORY		
11/22/95	REVIEW PREVIOUS LETTERS; TELEPHONE CONFERENCE WITH ART MONNIG RE: ADDITIONAL TERRITORY AND TIMING OF PROCESSING EXTENSION APPLICATION.	0.50	
11/30/95	REVIEW FILE; LETTER TO JAY THOMPSON RE: NEED TO PROVIDE APPLICATION FOR EXTENSION AND TIMING AND INFORMATION NEEDED RE: SAME.	1.20	
		1.70	255.00
	TELECOPIER	7.50	
	PHOTOCOPIES	6.25	
	TOTAL COSTS ADVANCED		13.75
	TOTAL STATEMENT		\$268.75

PLEASE REFER TO INVOICE # WHEN REMITTING

OK
RJ

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1222

63-5914
631

Rose, Sundt & Bentley
One thousand seven hundred & 15/100



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

14344

001222

NOT NEGOTIABLE

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY
A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS
P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(904) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F E I # 59-2783536

SPRUCE CREEK SOUTH UTILITIES, INC
C/O JAY THOMPSON
17585 SE 102ND AVE
SUMMERFIELD, FL 32691

INVOICE # 14344
JANUARY 16, 1996
FILE # 28039-0002

PAGE 1

MATTER EXTENSION OF SERVICE TERRITORY

12/06/95	GO TO DEPT. OF COMMUNITY AFFAIRS; REVIEW SUMTER AND LAKE COUNTY COMP PLANS PER PSC RULES AND MAKE COPIES OF RELEVANT SECTIONS; TELEPHONE CONFERENCE WITH JAY THOMPSON.	2.70	
12/12/95	TELEPHONE CONFERENCE WITH RON JURGUTIS OF BOB NIXON'S OFFICE; REVIEW INFORMATION RECEIVED FROM JAY THOMPSON; DRAFT LETTER TO MR. THOMPSON RE: FURTHER PROCEEDINGS ON NEW AREAS OF DEVELOPMENT; TELEPHONE CONFERENCE WITH JAY THOMPSON	1.80	
12/12/95	RE: SAME.	0.00	
12/27/95	REVIEW PREVIOUS CORRESPONDENCE TO DATE TO CLIENT; REVIEW RULES, STATUTES AND INFORMATION RECEIVED FROM JAY THOMPSON; BEGIN PREPARATION AND ORGANIZATION FOR CERTIFICATE AMENDMENT.	1.70	
12/29/95	TELEPHONE CONFERENCE WITH RON JURGUTIS AND SKIP JACKSON RE: ISSUES RAISED RE: ORGANIZATION OF UTILITY AND POSSIBLE RE-ORGANIZATION IN STRUCTURE AND TAX CONCERNS; REVIEW FILES RE: SAME.	0.90	
		7.10	1,065.0
	TELECOPIER	2.00	
	PHOTOCOPIES	8.18	
	PHOTOCOPIES	2.00	
	TOTAL COSTS ADVANCED		12.1
	TOTAL STATEMENT		\$1,077.1

PLEASE REFER TO INVOICE # WHEN REMITTING

Spruce Creek South Utilities, Inc.

001030

INVOICE NO.	DATE	AMOUNT	DISCOUNT	NET AMOUNT
60887	07/02/96	850.50		850.50
60888	08/15/96	5,620.48		5,620.48
			CHECK TOTAL	6,470.98



Spruce Creek South Utilities, Inc.
15 SE 102nd Avenue • Summerfield, FL 34491



citizens national bank
ORANGE BLOSSOM CARDENS BRANCH
LEESBURG, FLORIDA 34748

001030

**** SIX THOUSAND FOUR HUNDRED SEVENTY AND 98/100 DOLLARS

PAY TO THE ORDER OF
DYER, RIDDLE, MILLS & FREDCOURT
PO BOX 538505
1506 EAST COLONIAL DRIVE
ORLANDO, FL 32853-8505

DATE: 08/15/96
AMOUNT: *****6,470.98

NON-NEGOTIABLE

AUTHORIZED SIGNATURE

[Redacted Signature]



DYER, RIDDLE, MILLS & PRECOURT, INC.

ENGINEERS • SURVEYORS • SCIENTISTS • PLANNERS

1505 EAST COLONIAL DRIVE • P.O. BOX 538505 • ORLANDO, FLORIDA 32853-8505

(407) 896-0594

INVOICE

V= 700

JULY 2, 1996
INVOICE NO. 60887
PROJECT NO. 95-0112.001

SPRUCE CREEK
17585 S.E. 102ND AVE
SUMMERFIELD, FL 34421

ATTN: JAY A. THOMPSON, VICE PRESIDENT

FOR: SPRUCE CREEK UTILITIES

PROFESSIONAL SERVICES FOR THE PERIOD ENDING JUNE 12, 1996

TASK: EXTRA ADDITIONAL SERVICE

PROFESSIONAL PERSONNEL

	HOURS	RATE	AMOUNT
DEPT MGR/ENGINEER COONEY, JOHN P.	8.0	100.00	800.00
ENR TECH I VELAZQUEZ, RAMON B	0.5	36.00	18.00
SECRETARY SUPP GREENE, LISA A.	1.0	32.50	32.50

TOTAL THIS TASK \$ 850.50

TOTAL THIS INVOICE \$ 850.50

APPROVED:

[Signature]

DATE 7/2/96

DYER, RIDDLE, MILLS & PRECOURT, INC.

1/2 105.0
105.1

OK
[Signature]



DYER, RIDDLE, MILLS & PRECOURT, INC.

ENGINEERS • SURVEYORS • SCIENTISTS • PLANNERS

1505 EAST COLONIAL DRIVE • P.O. BOX 538505 • ORLANDO, FLORIDA 32853-8505

(407) 896-0594

INVOICE

JULY 2, 1996

INVOICE NO. 60888

PROJECT NO. 95-0112.004

UTIC
700

SPRUCE CREEK
17585 S.E. 103RD AVE
SUMMERFIELD, FL 34491

ATTN: JAY THOMPSON

FOR: SPRUCE CREEK WEST WATER & WASTEWATER SERVICES

PROFESSIONAL SERVICES FOR THE PERIOD ENDING JUNE 12, 1996

TASK: 00005 SPRAY FIELD

TOTAL FEE 7,500.00

PERCENT COMPLETE 100.00 FEE EARNED 7,500.00

PREVIOUS FEE BILLING 3,750.00

TOTAL THIS TASK \$ 3,750.00

OK

TASK: COSTS REIMBURSABLES

REIMBURSABLE EXPENSES

INHOUSE REPRODUCTION \$ 8.00

4% STATE SALES TAX .48

POSTAGE/FRIGHT 39.50

TOTAL REIMBURSABLES \$ 47.98

✓

POSTED

1/2 105.0
105.1

2112 West

To insure proper credit please refer to above invoice number when remitting

TERMS: PAYABLE UPON RECEIPT



DYER, RIDDLE, MILLS & PRECOURT, INC.

ENGINEERS • SURVEYORS • SCIENTISTS • PLANNERS

1505 EAST COLONIAL DRIVE • P.O. BOX 538505 • ORLANDO, FLORIDA 32853-8505

(407) 896-0594

INVOICE

INVOICE NO. 60808
PROJECT NO. 95-0112,004

TASK: EXTRA ADDITIONAL SERVICES

PROFESSIONAL PERSONNEL

	HOURS	RATE	AMOUNT
DEPT MGR/ENGINEER TOOMEY, JOHN A.	13.0	110.00	1,430.00
ENGINEER I/II RASMUSSEN, KIMBERLY L.	4.5	52.50	236.25
SEN PLAN/DESIGN KIMBLE, JAMES W.	0.5	60.00	30.00
ENG TECH I VEGAZQUEZ, RAMON G	1.5	37.50	56.25
SECRETARY SUPP GREENE, LISA A.	2.0	35.00	70.00

TOTAL THIS TASK \$ 1,822.50 ✓

TOTAL THIS INVOICE \$ 5,620.48

APPROVED

John A. Toomey
DYER, RIDDLE, MILLS & PRECOURT, INC.

DATE 7/2/96

*OK
dy*

To insure proper credit please refer to above invoice number when remitting

TERMS: PAYABLE UPON RECEIPT

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1193

63-5914
631

1-11-96
Florida Public Service Commission 1000⁰⁰
One thousand & 007/100



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

Territory Extension

⑈001193⑈

NOT NEGOTIABLE

SPRUCE CREEK SOUTH UTILITIES, INC.

PH. 904-347-3700
17585 SE. 102ND AVE.
SUMMERFIELD, FL 34491

1194

63-5914
631

11/11/96
Florida Public Service Commission 1000⁰⁰
One thousand & 007/100



citizens national bank

OF LEESBURG
ORANGE BLOSSOM GARDENS OFFICE
LEESBURG, FLORIDA 34748

Territory Extension

105-1/96
NOT NEGOTIABLE

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

2548 BLAIRSTONE PINES DRIVE

TALLAHASSEE FLORIDA 32301

(904) 877 6555

CHRIS H. BENTLEY PA
JENNIFER S. BRUBAKER
F. MARSHALL DETERDING
BRIAN L. DOSTER
MARTIN S. FRIEDMAN PA
JOHN R. JENKINS PA
STEVEN T. MINOLIN PA
ROBERT M. C. ROSE PA
WILLIAM E. SUNDSTROM PA
DIANE D. TREMOR PA
JOHN L. WHARTON

January 9, 1996

VIA FACSIMILE AND U.S. MAIL

MAILING ADDRESS
POST OFFICE BOX 1567
TALLAHASSEE FLORIDA 32302 1567
TELECOPIER (904) 656 4029

Mr. Jay Thompson
Spruce Creek Development
17585 Southeast 102nd Avenue
Summerfield, Florida 34491

Re: Spruce Creek South Utilities, Inc.
Application for Amendment of Water and Wastewater Certificates
in Marion and Sumter County
Our File No. 28039.02

Dear Jay:

Attached is a copy of the pleading which I have drafted in the above referenced matter to incorporate the entire Spruce Creek development into the Utility's certificate. Please review this carefully and make sure there are no errors, especially I will need information from you or Art concerning the number of current ERCs served within the current certificated area and the additional ERCs within the development that may potentially be served by this extension.

As I understand it, since the residential areas of the development are at build-out, the latter figure will equate to the number of residential ERCs currently served within the areas of the development which were not formally within the certificated service area, plus all those in the commercial areas which are either currently served or will potentially be served and which are outside the currently approved service territory.

As to the sewer system, since many customers are on septic tanks in the initial phases of the development, the number of potential ERCs to be served should include those individuals on septic tanks as well.

This information is necessary, not only to explain in the pleading how many ERCs are currently within our certificated service territory, but how many will be added through the extension, and the total within the area after the extension (the total number in the entire development, both commercial and residential). Even though we may not serve the customers on septic tanks for many years, they are considered to be a part of those



Date: March 11, 1996

To: Spruce Creek
17585 S.E. 102nd Avenue
Summerfield, Florida 34491

Proposal No: F96-022-1

Project: SPRUCE CREEK PRESERVE
WASTEWATER TREATMENT FACILITY
Marion County, Florida

Engineer: Dyer, Riddle, Mills & Precourt, Inc.
1505 East Colonial Drive
Orlando, Florida

EQUIPMENT PROPOSAL AND CONTRACT AGREEMENT

Enviro Vista Corporation is pleased to furnish and install equipment in accordance with Proposal No: F96-022, dated March 11, 1996, attached hereto and made part hereof. Owner signing and Enviro Vista Corporation's written acceptance of this proposal, including attached GENERAL TERMS AND CONDITIONS will constitute a contract between us.

Contract Price: \$242,00.00

Filter add on option on page 3.

Freight included to the site \ no sales tax included.

Submitted by :

Daniel Stoneberger
President

Accepted by:

ENVIRO VISTA CORPORATION

Accepted by:

SPRUCE CREEK PRESERVE

Daniel Stoneberger

Corporate Officer

Date: _____

Date: _____

ITEM 3. MISCELLANEOUS METAL CONSTRUCTION

466' ALUMINUM HANDRAIL SYSTEM.

- 1 ALUMINUM STAIRWAYS
- 2 ALUMINUM WEIR ASSEMBLIES FOR THE GRAVITY SETTLING TANKS
- 1 ALUMINUM BAR SCREEN BOX
- 1 ALUMINUM SPLITTER BOX
- 4 STAINLESS STEEL PUMP RAIL SYSTEMS

ITEM 4. EQUIPMENT

- 3 BLOWER SYSTEMS \ 45 URAI \ 10 H.P.
- 2 HYPO\CHLORINATION SYSTEM W\1 POLY DRUM
- 2 SURGE PUMPS \ 3SE1094L
- 2 ANOXIC MIXING PUMPS \ 4SE1996L
- 2 RE-CIRCULATION PUMPS, SE30504L
- 1 SOLENOID VALVE ASSEMBLY FOR THE SURGE TANK AIR SYSTEM

* 2 TERTIARY PRESSURE FILTER (add * \$27,200.00)

OR

(*) 1 TERTIARY SAND FILTER SYSTEM (add * \$42,300.00)

* ADDITIONAL COST TO CONTRACT PRICE

ITEM 5. ELECTRICAL

- 1 CONTROL PANEL FOR SURGE PUMPS W\FLOATS
- 1 CONTROL PANEL FOR MIXER PUMPS
- 1 CONTROL PANEL FOR RE-CIRCULATION PUMPS
- 1 CONTROL PANEL FOR BLOWERS

START UP SERVICE (1) DAY

OPERATION AND MAINTENANCE MANUALS

This Proposal is offered to Spruce Creek Preserve., hereafter called the owner., by Enviro Vista Corporation., hereafter called the general contractor, for (1. Marolf Waste Water Treatment Plant specified as follows, for installation in Marion County, Florida.

MAROLF WASTE WATER TREATMENT PLANT

One Marolf precast concrete waste water treatment plant. The Marolf WWTP is to be a nominal 95,000 gallon per day Class 3 reliability system. The Marolf WWTP offered herein conforms to the standards set forth by the "Design Report" for SPRUCE CREEK PRESERVE WASTEWATER TREATMENT FACILITY, prepared by: Dyer, Riddle, Mills, & Precourt Inc., dated February, 1996 . The Marolf Plant will include the following items as detailed:

ITEM 1. PRECAST CONCRETE COMPONENTS

400'LF	+ \ -	SK-10 PRECAST WALL SECTIONS
225'LF	+ \ -	PRECAST WALK WAY SECTIONS
2	EACH	WALL TIE SECTIONS
4	EACH	PRECAST HOPPER SECTIONS 7'X 7'
2	EACH	PRECAST HOPPER FILETS 7'
4	EACH	PRECAST BAFFLES FOR THE FINAL SETTLING TANK & CHLORINE CONTACT CHAMBERS
98'	SQ.FT.	CONCRETE EQUIPMENT SLAB

ITEM 2. MECHANICAL CONSTRUCTION

2	EACH	GRAVITY FINAL SETTLING PIPING SYSTEMS
1	EACH	TRANSFER \ RETURN PIPING & VALVE SYSTEM
12	EACH	ROLL MIX AIR DIFFUSER SYSTEM FOR SK PLANT
12	EACH	ROLL MIX AIR DIFFUSER CONNECTORS
3	EACH	BLOWER MECHANICAL PIPING SYSTEM (STEEL)
2	EACH	SURGE PUMP PIPING SYSTEM (PVC)
2	EACH	MIXER PUMP PIPING SYSTEM (PVC)
2	EACH	RE-CIRCULATION PIPING SYSTEM (PVC)

ENGINEERING BY ENVIRO VISTA CORPORATION AND MAROLF

1. The Waste Water Treatment Process is designed using the parameters detailed in the "DESIGN REPORT" provided by DYER, RIDOLE, MILLS, & PRECOURT, INC.
2. Structural Engineering Plans and Specifications for the MAROLF precast concrete plant and concrete plant slab installation.
3. Electrical Engineering plans and specifications for the on plant electrical systems.

SUBMITTAL DRAWINGS

Included in the total price of this Proposal are the necessary manufacturer drawings and specifications required for submittal to the Engineer for approval to include the slab and precast plant. These submittals are intended to be general arrangement type drawings, including engineering calculations (if required) and are not intended to be detailed fabrication type drawings. These drawings will be made available to the Engineer within one (1) week after receipt of an acceptable contract. The proposed price, delivery, and completion are based on the Owners\Engineer's approval of the manufacturer's submittal drawings being approved within (7) days.

QUALITY

All equipment offered in this proposal will be of the type and quality detailed in the Enviro Vista Corporation specification sheet and Marolf drawings.

INSTALLATION

Our installation service in this proposal will be performed by trained personnel regularly engaged in the installation of Marolf Waste Water Treatment Plants.

All work will be performed in a good workmanship manner and in accordance with the tolerances and specifications called for by the manufacturer (Marolf installation Manual).

FREIGHT

Freight to Spruce Creek Preserve is included in this proposal.

DELIVERY

It is estimated that the delivery of the Marolf Precast Plant components can be made immediately after the receipt of the Owners\Engineers approved submittal drawings.

ERECTION TIME

Construction of the foundation slab, and settling tank hoppers should require no more than (12-15) working days to complete. The time to complete erection of the Marolf Precast Plant components is estimated at (35-40) working days.

INSTALLATION (TURN KEY)

Included in this Proposal are labor, tools and equipment to erect (1) Marolf SK-10, 95,000 G.P.D. class 3 Waste Water Treatment Plant including those items 1-5 listed in the Enviro Vista Corporation specification section of this proposal.

The foundation\Plant slab offered in this Proposal will conform to the specifications of MAROLF. Site preparation of the subject plant will be the responsibility of the Owner and is not included in this proposal. The Owner is responsible for providing soil strength beneath the Marolf Plant to have a minimum bearing capacity of 2,000 psf as determined by a competent soils-foundation engineer. Foundation\slab requirements for soils of lesser strength shall be determined and specified by others. Cost associated with a foundation\slab other than as offered in this Proposal, shall be extra to the total Price of this Proposal.

FURNISHED BY OWNER

1. Site preparation, stabilization, to include de rocking, de mucking, de watering, extra fill or fill hauling, soil/concrete testing if required.
2. Taxes, impact fees, local taxes (if applicable).
3. Environmental/State/Building/ if required.
4. Power Supply.
5. Water Supply \ Water to fill the plant, if required.
6. Site security.
7. Bacteriological, health, and/or pressure testing.
8. Any item not specifically mentioned above.

PRICE

The total price for the Marolf Waste Water Treatment Plant, foundation slab, and engineering drawings.

Marolf Waste Water Plant 95,000 G.P.D. 3142,000.00
(Two hundred and forty two thousand, dollars, & 0 cents..

This price is firm for acceptance within thirty (30) days, for completion of erection no later than June 30, 1996.

PAYMENT TERMS

- 10 % Upon acceptance of this proposal.
- 15 % Upon Notice to proceed.
- 75 % The remaining balance will be listed in a schedule of values to be release in monthly progress payments.

GENERAL TERMS AND CONDITIONS

1. Equipment location and staking, including plant orientation, influent and effluent location is the responsibility of the Purchaser and/or his engineer.
2. The elevation of equipment above or below grade must be determined by the Purchaser and/or his engineer and entered upon the approved drawings. Purchaser is responsible for establishing a benchmark at site for Enviro Vista Corporation (EVC) erection crew.
3. Purchaser agrees to provide a clear level work area. Prior to starting erection, any obstruction in the work area, such as excavations, overhead lines, fences, trees, shrubbery, etc., shall be removed by and at the expense of the Purchaser. The Purchaser shall keep the site properly drained and free from surface water during erection, and until the work has been completed and accepted. The site and site access shall be capable of supporting a crane up to and including a 50 ton capacity and other erection equipment. Any fill or de watering necessary to accomplish the above, or additional costs of oversized or special equipment required due to poor site conditions, will be the responsibility of the Purchaser. Site leveling, grading, etc. after erection shall be the responsibility of the Purchaser. EVC shall be responsible for site cleanup and removal of trash, scrap materials, etc. left from EVC erection work.
4. Purchaser agrees to provide site access and site working area capable of supporting the delivery trucks (70,000 to 75,000 pounds gross weight.) Purchaser agrees to maintain site access and working area, daily if required, to allow EVC erection crew to perform work during all weather conditions. Should EVC have to stop or delay work due to Purchaser's failure to prepare or maintain site or access to site, Purchaser agrees to compensate EVC for costs incurred. Purchaser further agrees that EVC shall be indemnified and held harmless from all loss or damages resulting from delays of job progress that are directly or indirectly a result of Purchaser's responsibility.
5. EVC's erection personnel are non-union, and all work will be done by non-union personnel. In case of interference in erection work due to labor problems by

persons not employed by EVC or the imposition of requirements concerning labor, working conditions, wage rates, etc., which were not clearly defined prior to EVC's acceptance of the erection job, EVC shall have the right to stop work without prejudice or resolve. If additional costs are incurred by EVC due to such conflict, the Purchaser hereby agrees to reimburse EVC for the additional costs incurred.

Work hours by EVC at the site shall be determined by EVC. The Purchaser shall not define working hours, number of work days per week or prohibit EVC from working evenings, weekends, holidays, etc. when deemed to be advisable by EVC.

5. INSURANCE

During the period of erection of the equipment contemplated herein, EVC will maintain the following insurance:

- a. Worker's Compensation and Employer's Liability
- b. Contractual Liability
- c. Public Liability Insurance, Personal Injury and Property Damage
- d. Automobile Liability, Personal Injury and Property Damage

7. UNLOADING OF EQUIPMENT (NOT APPLICABLE FOR THIS PROJECT)

Purchaser is responsible for unloading of equipment which is to be erected by EVC and for unloading any equipment or accessories shipped to Purchaser for his installation that is not a part of this contract.

8. PURCHASER ACCEPTANCE OF ERECTED EQUIPMENT

When erection of the equipment nears completion, EVC shall give Purchaser seventy-two (72) hours verbal notice that the equipment shall be ready for inspection and acceptance. Purchaser agrees to provide, on seventy-two (72) hours notice, an authorized agent to meet at the site with EVC erection personnel, to inspect the erected equipment and accept same for/or on behalf of the Purchaser. Any back ordered items not installed at the time shall be listed on the "Acceptance Agreement" with the written understanding that EVC is responsible for installing the subject equipment. Back ordered items shall be received by the Purchaser at the "back ordered address" previously provided and stored until the EVC installation is scheduled.

9. PREPARATION FOR STARTUP OF ERECTED EQUIPMENT

Upon completion of erection, EVC shall inform the Purchaser that the erected equipment is ready to be placed in service. The Purchaser shall make all preparation for which he is responsible, such as: influent and effluent connections, installation of the required electrical power and supply and circuitry, filling tanks with clean water for testing and startup, etc. If any deficiencies in materials or workmanship by EVC are discovered by the Purchaser while performing this work, the Purchaser shall immediately notify EVC so that corrective action can be taken.

10. SECURITY AND PROTECTION OF EQUIPMENT

Purchaser is responsible for security of equipment stored on his site after delivery, and for any back ordered material delivered to Purchaser after departure of EVC erection crews. EVC shall not be responsible for deterioration, theft, vandalism, or damage to equipment, which is stored on site or left inoperative after installation due to delays in startup. Purchaser agrees to be responsible for security and protection of such equipment.

11. BACKCHARGES

EVC will accept no backcharges for any reason which have not been approved, prior to any work being performed, in writing by an officer of the company. Purchaser agrees to contact EVC and receive written authorization prior to incurring any costs related to backcharges.

12. LICENSES AND PERMITS

Unless specifically stated in EVC's erection proposal, EVC is not responsible for licenses, permits or fees required to perform work defined in the proposal.

13. Purchaser intends that the machinery and equipment made the subject of this contract shall at all times be and remain personally, which is severable from Purchaser's premises. Purchaser hereby grants to Seller a security interest in the product purchased herein, together with all parts, accessories, attachments, additions, and replacements, now or hereafter installed in, affixed to or used in conjunction with said product. Seller shall have all the rights and remedies of the secured party under the Uniform Commercial Code. The security interest of Seller will terminate upon payment in full by Purchaser. In the event Purchaser finances this purchase through someone other than Purchaser, Purchaser agrees to assign the security interest to such financing agency upon receipt by Seller of payment in full.

14. The price quoted herein is subject to revision by EVC at the time of invoicing if shipment takes place more than twenty-six (26) weeks after the date of acceptance of the order by EVC. The revision shall be based upon increases in actual material costs to EVC during the period from acceptance of order to date of shipment.

15. Should concealed or unknown conditions in an existing structure be at variance with conditions indicated in the Contract Documents or should unknown physical conditions below the surface of the ground or should concealed or unknown conditions in an existing structure of an unusual nature, differing materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in this contract be encountered, the Contract Sum shall be equitably adjusted by Change Order upon claim made by EVC.

16. EVC reserves the right to make claim to seek remedy for any and all extra work resulting from errors, omissions or inaccuracies either written or verbal. No waivers shall be given in this regard. In the event another contract form, other than this original, is awarded for the above described work. EVC will not assume any undue liability either by indemnification or deficiency of the Contractor or Owner. EVC will only be responsible for its own work or the work of its subcontractors and not for errors, omissions or inaccuracies by the Architect/Engineer or Owner.

17. ATTORNEY'S FEES

Should either party employ an attorney to institute suit or demand arbitration to enforce any of the provisions hereof, to protect its interest in any matter arising under this Agreement, or to collect damages for the breach of the Agreement or to recover on a surety bond given by a party under this Agreement, the prevailing party shall be entitled to recover reasonable attorney's fees, costs, charges, and expenses expended or incurred herein. All legal actions and claims shall be made in St. John's County, Florida.

ENVIRO VISTA CORPORATION

P.O. Box 23448
JACKSONVILLE, FL 32241-3448

(904) 287-8785 FAX (904) 287-3776

Letter of Transmittal

TO Spruce Creek
17585 S.E. 102nd Avenue
Summerfield, FL 34491

DATE	8-12-96	JOB NO	Spruce Creek
ATTENTION	Mr. Jay Thompson	Preserve	
RE	Wastewater Treatment Plant		

> WE ARE SENDING YOU ☒ Attached ☐ Under separate cover via _____ the following items:

- ☐ Shop drawings ☐ Prints ☐ Plans ☐ Samples ☐ Specifications
☒ Copy of letter ☐ Change order ☐ _____

COPIES	DATE	NO.	DESCRIPTION
1	8-12-96		Letter addressed to Mr. Jay Thompson.
1	7-26-96	3337	EVC check to Hughes Supply.
1	7-25-96	03349622-01	Hughes Supply, Inc. Invoice. (Transformers & Switch Gear)
1	4-11-96		Facsimile Transmission addressed to Mr. Sonny Erp.
1	4-12-96		Facsimile Transmission addressed to Mr. Sonny Erp.
1	6-20-96		Letter addressed to Mr. Jay Thompson.
1	8-05-96	005238	M & M Electric, Inc. Invoice. (Extra)
1	8-02-96		Welder / Generator Rental Invoice.

THESE ARE TRANSMITTED as checked below:

- ☐ For approval ☐ Approved as submitted ☐ Resubmit _____ copies for approval
☒ For your use ☐ Approved as noted ☐ Submit _____ copies for distribution
☐ As requested ☐ Returned for corrections ☐ Return _____ corrected prints
☐ For review and comment ☐ _____
☐ FOR BIDS DUE _____ 19 _____ ☒ PRINTS RETURNED AFTER LOAN TO US

REMARKS _____

COPY TO _____ SIGNED Daniel Stark



August 12, 1996

Mr. Jay Thompson
Spruce Creek
17585 S.E. 102nd Avenue
Summerfield, Florida 34491

Reference : Spruce Creek Preserve Wastewater Treatment Plant

Subject : Extra costs incurred during construction.

Dear Mr. Thompson,

I am forwarding this outline which describes extra costs which Enviro Vista Corporation (EVC) has incurred during construction of the above referenced project. I would like to discuss these extra costs with you either by telephone or in person.

Item #1 Change of jobsite voltage requirement. \$3,571.92

On March 19, 1996, Marolf and EVC gave our presentation for the construction of the wastewater treatment plant at your office. During our presentation we were informed that the electrical power would be installed at the wastewater treatment plant site prior to the start of work. If the electrical had been in place prior to our start of construction, Item #1 would be a non issue.

On April 1, 1996, EVC executed a contract to construct the wastewater treatment plant.

On April 5, 1996, I spoke with Dave Stout, your project manager, concerning the electrical voltage and phases which the power company would be supplying at the plant site. This conversation was held in order to insure that our electrical components would be of the correct voltage and phase. Dave told me that he would advise me of this information as soon as possible.

On April 10, 1996, Mr. Erp requested, via telephone, that we advise him as to what our electrical voltage, amperage, and phase requirements would be for our equipment on the wastewater treatment plant. I faxed Mr. Erp, (see attached) our necessity of 300 amps, 230 volt, and 3 phase.

On April 12, 1996, Mr. Erp requested, via telephone, that we advise him of the electrical voltage, amperage, and phase requirements for your proposed effluent spray field pump station. I once again faxed the above mentioned figures, as well as supplied an alternative choice for the voltage and amperage.

On April 18, 1996, Mr. Art Monnig requested, via telephone, that I contact Rudy Siler of Florida Power Corp. to discuss the electrical requirements for the plant. Mr. Siler requested that we provide him with a drawing and / or list of equipment which was going to be used on the wastewater treatment plant.

I faxed Mr. Siler's request to Marolf the same day. Marolf, in turn, attempted for the next several days to contact Mr. Siler; leaving the detailed information on Mr. Siler's voice mail. Unfortunately, Mr. Siler failed to inform anyone that he would be unavailable, as he was taking a vacation. Upon his return, Mr. Siler and Mr. Wood of Marolf had a telephone conversation, discussing the electrical details of the wastewater treatment plant, which Mr. Wood had previously left on Mr. Siler's voice mail. **There was never any mention by Mr. Siler that the 230 voltage was not going to be compatible with the voltage which FPC was going to provide.** It was agreed that Marolf would forward a drawing of the equipment, listing the horse power and amperage of each piece, to Mr. Siler.

Marolf forwarded the equipment drawing to EVC (the general contractor) to forward to Mr. Siler. EVC tried several times to contact Mr. Siler, with no success.

On June 20, 1996, I mailed a set of prints to your attention to help facilitate the delivery of same to FPC.

During the first week of July, there was a site meeting held with Mr. Siler and your project management staff. During this meeting a conference call was made to my office. During this call, Mr. Siler stated that he had never received the equipment drawings. After the conversation, I immediately notified Marolf, who then hand delivered a second copy directly to the office of Mr. Siler by noon, the following day. **Once again, during this conversation, there was no mention that the 230 voltage would not be compatible with FPC's voltage plan.**

On July 23, 1996, Marolf delivered the electrical control panels to the job site, for the electrical contractor to install. At this point the electrician was building the main control panel for the well, the wastewater treatment plant, and the effluent pump station.

It was not until this late date that the lead electrician with M & M Electric, Inc. informed Marolf that the power supplied by FPC was 460 volts, not 230 volts.

EVC advised Dave Stout of the electrical situation, and assured him that EVC would get together with Marolf to implement a solution as to not cause a delay for the Spruce Creek Preserve opening timetable. The remedy for this electrical situation resulted in EVC purchasing transformers and switch gear (invoice attached) to adjust the voltage from 460 volts to 230 volts.

Spoke with Elmer 2
with Marolf who
stated that he had
460 volt written on
his paper -

This was an unfortunate and unnecessary situation which could have been avoided had we been copied with FPC's electrical plans. One week prior to the time which homes were going to be put on line with the plant was not the time to be informed of the voltage situation. We did not take an argumentative posture, and finished our work in accordance with the owner's utmost interest in mind. However, it is our position that we should be reimbursed for items (the transformers and disconnects) that should never have had to be changed had we been informed of FPC's electrical requirements.

Item # 2. Extra cost to bring the electrical supply to the wastewater treatment plant. \$1,980.00

On June 24, 1996, I met with M & M Electrical, Inc. (your sub contractor) to determine where the main control panel needed to be located for the wastewater treatment plant. We agreed on a location next to the plant on the southeast corner.

On July 22, 1996, I met with M & M Electric, Inc. regarding our electrical work and was advised that the main panel original location had been changed and it would now be installed 180 feet to the north of the original location.

M & M Electrical, Inc. was under contract with EVC to connect the electrical components on the wastewater treatment plant. When M&M advised me of the extra cost associated with moving the location of the main panel, I immediately contacted Mr. Art Monnig, apprising him of the situation. I informed Mr. Monnig that I wanted to clarify that Spruce Creek was responsible for the payment to M&M Electrical, Inc., prior to the start of this extra work. Mr. Monnig assured me that he would meet with M&M Electrical, Inc. regarding the cost, and take care of it. I have attached the M&M Electrical, Inc. invoice for this work. I would prefer that Spruce Creek forward the payment to them.

Item # 3 Absence of electrical power during construction. \$1,500.00

On March 19, 1996, at our presentation meeting, we were told that the site for the wastewater treatment plant would have electrical power. When we arrived on the site and found that this was not the case, we requested the use of an electrical generator. I was informed that the owner did not have a generator available. We were repeatedly told during the entire time of construction, that the power would be available " any day now". I rented a generator on the assumption that it would be for a short term basis. This was not the case. The rental lasted for three months. (invoice attached)

Item # 4. Absence of water on the project. \$ Lost time & efficiency.

On March 19, 1996, we were also promised water prior to the start of construction. The absence of water required that we install a waterline (+/-400'), and move our crew truck & generator to the temporary well every time we needed water. Unfortunately, the temporary well pump only functioned for three days, requiring our men to haul water via barrels from the well at the housing site. Over three months later, on July 3, 1996, the water supply well was operational & connected to our temporary pipe line.

Item # 5 No communication regarding an immanent OSHA inspection.

It has been brought to my attention by several subcontractors that they were informed by Spruce Creek two days prior to the OSHA investigation of the project; (due to false accusations made by one of your former disgruntled employees). I do not understand why we were not advised of the possibility of inspection. We were seriously fined for comments made by our employees for prior work on this project not viewed by OSHA. To make matters worse, the first time we were inspected, your representative failed to identify the inspector as an OSHA inspector to my employees. We were informed on the second visit.

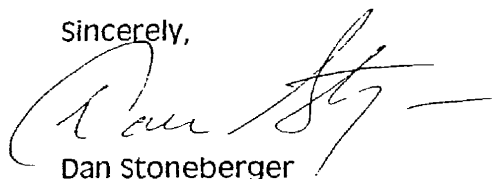
This inspection and fines resulted in our present situation of facing the possibility of a \$70,000.00 fine, per incident, should we have a second citation within three years.

The Project.

In summation, I would like to note that this project had a very tight budget for EVC after the cost reductions at the bid date. EVC did not have a contingency factor for extra equipment rental costs, or for extra cost for electrical components. EVC started this project thirty days later than the original timetable due to the lack of the owners' FDEP permit. This resulted in the necessity of an increase in manpower and an acceleration of our production schedule to have the plant operational by the opening date. Enviro Vista Corporation constructed a quality product for Spruce Creek Preserve, within the required time frame.

It is our desire that these presented issues will be resolved in a manner agreeable to both of us. Naturally, we are very interested in working together on future projects with Spruce Creek. Please call my office at your convenience.

Sincerely,


Dan Stoneberger

ELI VRO VISTA CORPORATION
P.O. BOX 7738
JACKSONVILLE, FL 32211-0738

WARNETT BANK
JACKSONVILLE, FL 32259
63-4630

330

7-25-95
7-25-95


PAY TO THE
ORDER OF


Hughes Supply

\$ 3,565.21

Three thousand, five hundred, eighty five dollars and twenty one cents

DOLLAR

 Security seal
included
Details on b.

MEMO Spruce Creek Transformers & Panels


COPY NOT NEGOTIABLE

ELI VRO VISTA CORPORATION

333

Marolf Job # 2474 Marolf Job Name: Spruce Creek

Marolf - Tax Exempt



ST PETERSBURG ELECTRIC
P.O. BOX 182188
ATLANTA, GA 30368-2188
Telephone 813-573-1158

REPRINT

INVOICE-DATE INVOICE-NO
07/25/96 03329622-31

PAGE
1

SOLD TO:

CASH SALE CUSTOMER
CASH SALE CASH SALE
CASH SALE CASH SALE
CASH SALE CASH SALE
CASH SALE CASH SALE

SHIPPED TO:

MAROLF INC.
15588 49TH STREET NORTH CLW.
TAX#62-02-22064-63

CUSTOMER NO. CUSTOMER ORDER NO.
164412 MORLOFF/ELMER

WRITER SALESMAN
ITL XZZ

REFERENCE # SHIP VIA CODE
03329622-01 OUR TRUCK

DATE SHIPPED ORDER DATE
07/25/96 07/25/96

OUR-CODE	DESCRIPTION	QTY ORD	QTY B O	QTY SHIP	NET-UNIT-PRICE	UNIT	NET-AMOUNT
033296221	T43T45 FPE TRANSFORMER	3	0	3	800.00	EA	2400.00
SH363NRB	H363NRB 50 D 180A SWITCH	3	0	3	368.45	EA	1105.45
STRS100R	TRS-100R SHAWMUT	5	0	5	13.29	EA	66.45
	DAN STONEBURGER ENVIRO VISTA						

NET AMOUNT: 3571.92

FREIGHT: 0.00

SALES TAX: 0.00 0.00

INVOICE AMOUNT: 3571.92

WATER & WASTEWATER TREATMENT PLANT SPECIALISTS
 LIFT STATIONS • SPRAY FIELDS • ACCESSORY EQUIPMENT
 GENERAL CONTRACTOR & UNDERGROUND UTILITY CONTRACTOR
 FLORIDA STATE CERTIFIED - CGC 054481 - CUC 056666
ENVIRO VISTA CORPORATION
 OFFICE 904-287-8785 • FAX 904-287-3776

F A C S I M I L E	T R A N S M I S S I O N
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DATE	4 - 11 - 96	TIME	9:30 AM	TOTAL NO. OF PAGES	1
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ADDRESSED TO	SPRUCE CREEK				
FAX NUMBER	352 347 7737	RE: S.C.P. \ W.W.T.P.			

DELIVER TO

MR. SONNY ERP

COMMENTS

THE ELECTRICAL REQUIREMENTS FOR THE
 THE WASTE WATER TREATMENT PLANT @ SPRUCE CREEK PRESERVE
 ARE THE FOLLOWING: FOR THE 95,000 GPD \ WWTP
 300 AMPS @ 230 VOLT \ 3 PHASE

WATER & WASTEWATER TREATMENT PLANT SPECIALISTS
LIFT STATIONS • SPRAY FIELDS • ACCESSORY EQUIPMENT
GENERAL CONTRACTOR & UNDERGROUND UTILITY CONTRACTOR
FLORIDA STATE CERTIFIED - CGC 054481 - CUC 056666

ENVIRO VISTA CORPORATION
OFFICE 904-287-8785 • FAX 904-287-3776

F A C S I M I L E T R A N S M I S S I O N

DATE	1 - 12 - 96	TIME	10:55 AM	TOTAL NO. OF PAGES	1
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ADDRESSED TO	SPRUCE CREEK				
FAX NUMBER	352 347 7737	RE: S.C.P. \ W.W.T.P.			

DELIVER TO	MR. SONNY ERP
------------	---------------

COMMENTS	THE ELECTRICAL REQUIREMENTS FOR THE EFFLUENT PUMP STATION ARE : A. 100 AMPS FOR 480 VOLT \ 3 PHASE OR B. 200 AMPS FOR 230 VOLT \ 3 PHASE
----------	--

IF I CAN PROVIDE ADDITIONAL INFORMATION, PLEASE GIVE ME A
CALL.



June 20, 1996

Mr. Jay Thompson
Spruce Creek
17585 S.E. 102 Avenue
Summerfield, Florida 34491

Reference : Spruce Creek Preserve
Wastewater Treatment Plant

Subject : Power requirements requested by Florida Power Corp.
The non-existence of water & power at the jobsite.


Dear Mr. Thompson,

Enviro Vista Corporation & Marolf have tried on numerous occasions to contact Mr. Siler of Florida Power Corp., regarding the power requirements for the WWTP. We have left several messages regarding the same information, and have not received a return call. I am enclosing the (FPC) requested information regarding the power requirements for your use.

The absence of electrical power on the jobsite has required our company to rent a generator to power our equipment & the well to complete our work to date. We have made several requests to your field supervisors to have the electricians connect the well to the energized electrical panel, however, no action has been taken to date. When the well is energized, what is the possibility for a temporary electrical service at the plant?

Your assistance in motivating the personnel necessary to correct this situation would be greatly appreciated .

Sincerely,



Daniel Stoneberger

INVOICE

August 2, 1996

To : Enviro Vista Corporation
P.O. Box 23448
Jacksonville, Fl. 32241

Remit payment to: Barry M. Clifton
1736 Derbyshire
Holly Hill, Fl 32117

For rental of : One Miller Welder \ Generator

Rental Period : May, June, July @ \$500.00 per month
Plus maintenance cost.

pd. Aug. 9, 96
ck# 3367
\$1,500.00



May 28, 1996

Spruce Creek
17585 S.E. 102 Avenue
Summerfield, FL 34491

Reference : Spruce Creek Preserve
Waste Water Treatment Plant

Subject : Invoice for Contract Pay Item:

"Concrete Precast Delivery" (100)

"Concrete Precast Assembly" (50%)
\$50,000.00

Attention : Mr. Jay Thompson

Dear Mr. Thompson,

The Waste Water Treatment Plant Concrete Precast components were delivered to the jobsite on May 23rd and 24th. The installation crew has completed over fifty percent of the assembly process. As per the payment terms of our contract, please have your accounting department remit a check to our office for the above subject amount \$50,000.00.

Please forward the check via Federal Express, billed to our account # 156408654.

Enviro Vista Corporation
1178 Linwood Loop
Jacksonville, FL 32259

Thank you for your attention to this matter.

Sincerely,

Daniel Stoneberger



May 20, 1996

Spruce Creek
17585 S.E. 102nd Avenue
Summerfield, FL 34491

Reference: Spruce Creek Preserve
Waste Water Treatment Plant

Subject : Invoice For Contract Pay Item:
"Slab Completion"
\$25,000.00

Attention: Mr. Jay Thompson

Dear Mr. Thompson,

The waste water treatment plant slab was completed on May 17, 1996. As per the payment terms of our contract, please have your accounting department remit a check to our office for \$25,000.00.

Please forward the check via Federal Express, billed to our account # 156408654.

Enviro Vista Corporation
1178 Linwood Loop
Jacksonville, FL 32259

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Stoneberger", with a long horizontal line extending to the right.

Daniel Stoneberger



PARTIAL WAIVER OF LIEN

KNOW ALL MEN BY THESE PRESENTS, that the undersigned does hereby acknowledge the receipt of : \$25,000.00 (Twenty five thousand dollars)

FOR CONTRACT ITEM: SLAB COMPLETION

Paid by: **Spruce Creek Utilities**, for work done and \or materials furnished to the following described property:

SPRUCE CREEK PRESERVE
WASTE WATER TREATMENT FACILITY
MARION COUNTY, FL

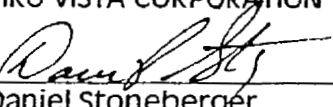
The undersigned dose hereby waive, release, remise and relinquish the right to impose a lien or liens of any kind whatsoever against said property for said sum.

This agreement constitutes a partial waiver of lien by the undersigned, to the extent herein above set forth, and shall not operate to waive any lien of the undersigned for sums in excess of the foregoing amount.

Dated this twentieth day of May, 1996 in Duval , Florida.

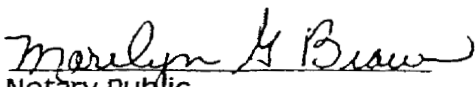
Signed , Sealed and Delivered in the Presence of:

ENVIRO VISTA CORPORATION

BY: 
Daniel Stoneberger
President

STATE OF FLORIDA
COUNTY OF DUVAL

On this twentieth day of May, 1996, before me personally appeared Daniel Stoneberger, to me known, who being dully sworn, did depose and say that he is the authorized representative who executed the foregoing instrument, and acknowledged that he executed the same.

My commission expires: 
Notary Public

MARILYN G. BROWN
Notary Public, State of Florida
My Comm. expires Oct. 24, 1998
Comm. No. CC 415836

4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

1996Department of the Treasury
Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Attachment
Sequence No. **67**

Not shown on return

Identifying number

RUCE CREEK SOUTH UTILITIES, INC.

59-2995013

Business or activity to which this form relates

UTILITY SERVICE

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Pt. V before Pt. I.)

Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions

Total cost of section 179 property placed in service. See page 2 of the instructions

Threshold cost of section 179 property before reduction in limitation

Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-

Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married

filing separately, see page 2 of the instructions

(a) Description of property	(b) Cost (business use only)	(c) Elected cost		
			1	\$17,500
			2	
			3	\$200,000
			4	
			5	
			7	
			8	
			9	
			10	
			11	
			12	
			13	

Listed property. Enter amount from line 27

Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7

Tentative deduction. Enter the smaller of line 5 or line 8

Carryover of disallowed deduction from 1995. See page 2 of the instructions

Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)

Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11

Carryover of disallowed deduction to 1997. Add lines 9 and 10, less line 12

Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1996 Tax Year (Do Not Include Listed Property.)**Section A-General Asset Account Election**

If you are making the election under section 168(l)(4) to group any assets placed in service during the tax year into one

or more general asset accounts, check this box. See page 2 of the instructions

Section B-General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
3-year property						
5-year property		7,165	5.0	HY	DDB	1,433
7-year property		10,000	7.0	HY	DDB	1,429
10-year property						
15-year property		658,120	15.0	HY	150DB	32,906
20-year property		604,949	20.0	HY	150DB	22,686
25-year property			25 yrs.		S/L	
Residential rental property			27.5 yrs.	MM	S/L	
Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Alternative Depreciation System (ADS) (See page 4 of the instructions.)

Class life						
12-year			12 yrs.		S/L	
40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property.) (See page 4 of the instructions.)

GDS and ADS deductions for assets placed in service in tax years beginning before 1996

Property subject to section 168(f)(1) election

ACRS and other depreciation

Part IV Summary (See page 4 of the instructions.)

Listed property. Enter amount from line 26

Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here

and on the appropriate lines of your return. Partnerships and S corporations-see instructions

For assets shown above and placed in service during the current year, enter

the portion of the basis attributable to section 263A costs

perwork Reduction Act Notice, see page 1 of the separate instructions.

17 215,511**18****19****20****21** 273,965**22**Form **4562** (1996)

5.0 SPRUCE CREEK DEVELOPMENTS WATER UTILITY PLANT-O&M INVESTIGATION

Purpose and Scope

Camp Dresser & McKee, Inc. (CDM) has been contracted to conduct a Land Development Due Diligence Report for the Spruce Creek Utilities located in Marion County, Florida. The Spruce Creek Utilities consist of three separate and individual communities, with each community having its own separate water and wastewater treatment plants. The name of each community and associated approximate population is outlined below:

- Spruce Creek South, approximately 1,662 residential utility connections.
- Spruce Creek Golf and Country Club, approximately 50 residential utility connections.
- Spruce Creek Preserve, approximately 285 residential utility connections.

The scope of this Due Diligence Report includes a detailed evaluation and presentation of the existing facilities and improvements required including:

Wastewater Treatment Plants

- Determination of the existing permit and licensing status of each wastewater treatment plant.
- Determination as to whether the wastewater treatment facility is operating within permit conditions, and any known violations or consent decrees, with local, state, or federal regulatory agencies.
- Examination of the operating permit conditions versus actual operation conditions.
- Evaluation of permitted flows versus actual flow per dwelling unit.
- Examination of each wastewater treatment plant's operating costs.
- Determination of the projected service life of each wastewater treatment facility.

Water Treatment Plants

- Determination of the design capacity of each water treatment plant.
- Determination of the existing permit and licensing status of each water treatment plant.
- Determination as to whether the water treatment plant is operating within permit conditions, and any known violations or consent decrees with local, state, or federal regulatory agencies.
- Examination of operating permit conditions versus actual operating conditions.
- Evaluation of permitted flows versus actual flow per dwelling unit.

- Determination of the communities fire flow reserve capacity, if any.
- Examination of each water treatment plant's operating costs.
- Determination of the projected service life of each water treatment plant.

Each of the three (3) Spruce Creek communities, along with their associated water and wastewater treatment utility, is to be broken down into each of the above referenced categories in this Due Diligence Report.

Spruce Creek Preserve Wastewater Treatment Facility

Design Capacity, Permit/License Status

The Spruce Creek Preserve Wastewater Treatment Facility is a new 0.095 mgd annual average daily flow permitted capacity Type II modified Ludzack-Ettinger process consisting of the following:

- One (1) flow equalization basin of 20,000 gallon total volume.
- One (1) anoxic basin of 12,500 gallon total volume.
- One (1) aeration basin of 41,500 gallon total volume.
- Two (2) clarifiers of 268 square feet total surface area.
- Two (2) sand filters of 50 square feet total surface area.
- Two (2) clear wells of 8,000 gallons total volume.
- Two (2) chlorine contact chambers of 6,600 gallons total volume.
- One (1) aerobic digester of 12,500 gallons total volume.
- One (1) emergency standby generator.

The Spruce Creek Preserve Wastewater Treatment Facility was placed into operational service in August, 1996 and is currently operating under the Florida Department of Environmental Protection (FDEP) Permit No. FLA016867 which has an expiration date of April 27, 2001.

As of the date of this inspection, January 5, 1998, and review of daily operation logs, the Spruce Creek Preserve Wastewater Treatment Facility was found to be treating an average daily flow (ADF) of 0.02 mgd while serving an approximate 285 wastewater utility connections.

ORDER NO. 25331
DOCKET NO. 910746-SU
Page 4

and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

These charges are designed to more accurately reflect the costs associated with each service and to place the burden of payment on the person who causes the cost to be incurred. The miscellaneous service charges shall be effective for service rendered on or after the stamped approval date on the revised tariff sheets.

Spruce Creek shall file tariff sheets reflecting the rates and charges approved herein within 30 days of the date of this Order. The rates approved herein shall be effective for meter readings on or after 30 days from the stamped approval date on the tariff sheets.

Service Availability Charges

Spruce Creek proposes to charge for plant capacity and the collection system lines. Since the developer will install the system and charge its customers for connection, the Utility's proposed charges will result in over-contribution. The Utility failed to recognize the effect of accumulated depreciation and amortization of contributions-in-aid-of-construction (CIAC) on the ratio of net CIAC to net plant in service at buildout.

The following service availability charges are found to be appropriate and they are approved:

Type	Charge
Plant Capacity (ERC = 225 GPD) Per Gallon	\$ 375 \$ 1.67
Line Extension (ERC = 225 GPD) Per Gallon	\$ 725 \$ 3.22

According to our analysis, these charges will result in a contribution level of approximately 75 percent when the system is buildout. Our analysis of the service availability charges is shown on Schedule No. 4.

Allowance For Funds Used During Construction

Spruce Creek's proforma capital structure has been utilized to rate its AFUDC rate for the wastewater system. The capital rate upon which this rate is based is shown on Schedule No. 3.

ORDER NO. 25331
DOCKET NO. 910746-SU
Page 5

The appropriate annual AFUDC rate is 11.39 percent, with the monthly discounted rate calculated to be 0.9037 percent. Although the Utility has not filed for an AFUDC rate for its water system for the purpose of consistency and uniformity, the AFUDC rate for the water system is hereby established at the same level as the wastewater system.

According to Rule 25-30.116(5), Florida Administrative Code, the effective date for the new AFUDC rate shall be the month following the end of the 12-month period used to establish the rate. That would result in the new rate being effective for projects as of July, 1992. Thus, the current construction would be outside the authorized period for AFUDC recovery.

In cases where a utility is new and under construction, we believe the effective date should be the date of the final order in the certification docket. Therefore, since the Utility has not yet begun to provide wastewater service and construction will begin soon, we find it appropriate to waive Rule 25-30.116(5), Florida Administrative Code, in this instance.

It is, therefore,

ORDERED by the Florida Public Service Commission that Spruce Creek South Utilities, Inc., 17585 S. E. 102nd Avenue, Summerfield, Florida 32691, shall charge its wastewater customers the rates approved in the body of this Order until authorized to change by the Commission. The rates shall be effective for meter readings on or after 30 days from the stamped approval date on the tariff sheets. It is further

ORDERED that Spruce Creek shall charge the service availability charges approved in the body of this Order. The charges shall be effective for connections made on or after the stamped approval date on the tariff sheets. It is further

ORDERED that the annual AFUDC rate for the water and wastewater systems is 11.39 percent, with a monthly discounted rate of 0.9037 percent. This rate shall become effective as of the effective date of this Order. It is further

ORDERED that Spruce Creek shall file tariff sheets reflecting the rates and charges approved herein within 30 days of the date of this Order. It is further

SPRUCREEK, Inc. 1
DOCKET NO. 910746 (90-4) 3

ORDER NO.
DOCKET NO.
Page 6

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ORDER NO. 25331
DOCKET NO. 910746-SU
Page 6

ORDERED that the return on equity for Spruce Creek is 14.35 percent, which shall be used in future proceedings such as the calculation of interim rates. It is further

ORDERED that the provisions of this Order are issued as Proposed Agency Action and shall become final unless an appropriate petition in the form provided by Rule 25-22.036, Florida Administrative Code, is received by the Director, Division of Records and Reporting, 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on the date set forth in the "Notice of Further Proceedings" attached hereto. It is further

ORDERED that in the event this Order becomes final, this docket shall be closed.

By ORDER of the Florida Public Service Commission, this 13th
day of NOVEMBER, 1991.

STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

ALC

By: Kay Dwyer
Chief, Bureau of Records

Exhibit RSC4

ACCOUNTS RECEIVABLE
SUPPLY HOUSE

DATE: 11-11-1997

Prepared By	Revised	Used
Approved By		

Spruce Creek South Utilities, Inc.
Schedule of CIAC Collected
Water & Sewer Capacity & Extension Charges

Based on		Water		Sewer	
Annual Reports		No. Units X Charge	Total	No. Units X Charge	Total
1989		38 X \$28.5	\$ 3,330		
1990 (1989 balance only)			111,185		
		224 X \$59.5	13,328		
1991		186 X \$59.5	11,067		
1992		148 X \$59.5	8,806	27 X \$1,000	27,000
1993		298 X \$59.5	17,731	286 X \$1,000	286,000
(Prior uncollected amounts noted on annual report 89-92)		44 X \$59.5	2,618	43 X \$1,000	43,000
1994 (Purley paid a write)		? X \$	433		
		49 X \$59.5	2,915	410 X \$1,000	410,000
Total 1989 - 1994 CIAC collected			\$ 211,580		\$ 766,000
Total units - by watershed		1357		766	
Balance of CIAC Should be based on Tariff Rates					
Water (D)					
Capacity charge	9	135			
Main extension charge		800			
Water Fee		75			
Total charge multiplied by 2 unit hold		\$ 1,010	1357	\$ 137,570	
Sewer (D)					
Capacity charge	3	375			
Main extension charge		725			
		\$ 1,100		766	\$ 842,600
Differential			\$ 558,970		\$ 765,000
(D) Based on FIPSC approved Tariff rates					

YEAR OF REPORT December 31, 1995
--

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year _____	\$ 811,580	\$ 766,000	\$ N/A	\$ 1,577,580
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A") _____	231,290	251,900		483,190
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B") _____	558,990	76,600		635,590
Total Credits _____	790,280	328,500		1,118,780
Less debits charged during the year (All debits charged during year must be explained below) _____				
Total Contributions In Aid of Construction _____	\$ 1,601,860	\$ 1,094,500	\$ N/A	\$ 2,696,360

[illegible]

YEAR OF REPORT
December 31, 1995

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

F-22

Exhibit RSC5



TELECOPY TRANSMISSION

ENVIRONMENTAL SERVICES - ORLANDO

Phone: 407 / 647-7275

Fax: 407 / 647-0624

Watts: 800 / 284-5182

Job Number: _____

DATE: 06/23/2000

SENDING TO: Roula Harwell

OFFICE: FWS

FAX # 407-598-4217

ORIGINATOR: Raj Singh

OFFICE: Winter Park

Transmit Date / Time :

TOTAL NUMBER OF PAGES BEING SENT (including cover sheet):

5

Remarks: Dear Roula,

Per our conversation, we have revised the estimate and included the Sawgrass phase II. The revised per lot cost is slightly lower, however, it does not include sewer or fire hydrant for Sawgrass phase II. The overall plans provided by you did not show sewer or hydrants for Sawgrass phase II. As I indicated in my voice message, the overall plans do not show the exact extent of the piping. But, they provided a good check.

Please call me if you have any questions.

C: Marc P. Walch

If you have any trouble receiving this transmission,

please call

Raj

at

Ext.

337

Water

Subdivision	Units	WM LF	Dia.	\$/Ft	Total	Hydrant	\$/Unit	Total	Subdivision Total
550 Class III	93	2870 1680 2336 1530	6" 8" 10" 12"	10 7 10 25	\$ 28,700 \$ 11,760 \$ 93,600 \$ 18,750	3	2200	\$ 6,600	\$ 188,720
Eagle Ridge	51	375 3790	6" 8"	10 14	\$ 3,750 \$ 53,060	5	2200	\$ 11,000	\$ 67,810
St. Andrews	233	480 1830 2205 1080	4" 6" 8" 12"	7 10 14 25	\$ 6,480 \$ 18,300 \$ 30,870 \$ 26,250	3	2200	\$ 6,600	\$ 188,670
Avenel Phase I	48	1510 530	6" 8"	10 14	\$ 15,100 \$ 7,420	3	2200	\$ 6,600	\$ 29,120
Avenel Phase II	77	1630 1250	8" 8"	10 14	\$ 16,300 \$ 17,600	5	2200	\$ 11,000	\$ 44,800
Star Pass	68	2720	8"	14	\$ 38,080	3	2200	\$ 6,600	\$ 44,680
6800	68	2200 230	8" 8"	10 14	\$ 22,000 \$ 2,720	3	2200	\$ 6,600	\$ 151,080
Sawgrass	120	2760 3670 460 290 3720	4" 6" 8" 10" 12"	7 10 14 20 25	\$ 19,320 \$ 36,700 \$ 6,440 \$ 5,800 \$ 93,000	5	2200	\$ 11,000	\$ 172,260
Candlestone	117	490 1870 2020 650 4930 880	2" 6" 8" 10" 12" 16"	6 7 10 20 25 36	\$ 6,940 \$ 18,730 \$ 20,200 \$ 13,000 \$ 123,250 \$ 18,680	14	2200	\$ 30,800	\$ 230,700
Tamarron	178	550 6150 4100 1185	4" 6" 8" 12"	7 10 14 25	\$ 3,850 \$ 61,500 \$ 57,400 \$ 29,625	12	2200	\$ 26,400	\$ 178,775
Alamosa	6	600 1670 1680 760	4" 6" 8" 10"	6 7 10 20	\$ 6,480 \$ 11,760 \$ 16,300 \$ 17,200	6	2200	\$ 13,200	\$ 182,410
Turnberry	69	1080 1680 1630 860	2" 4" 6" 10"	6 7 10 20	\$ 6,480 \$ 11,760 \$ 16,300 \$ 17,200	3	2200	\$ 6,600	\$ 58,340
Sawgrass Phase II	27	1000	8"	10	\$ 10,000	5	2200	\$ 11,000	\$ 10,000
S.S. Facility		1030	8"	14	\$ 14,420	2	2200	\$ 4,400	\$ 18,820
Grand Total									\$ 1,304,115.00

Sanitary Sewer

[illegible]

Sanitary Sewer

Subdivision	Units	SM LF	Depth	\$/Ft	Total	MH	\$/Unit	Total	FM LF	Dia.	\$/Ft	Total	Subdivision Total
Sawgrass	120	4010	6'-8'	23	\$ 92,230	24	2500	\$ 60,000	1450	10"	20	\$ 29,000	
		1055	8'-10'	27	\$ 28,485								
		640	10'-12'	32	\$ 20,480								
		340	12'-14'	41	\$ 13,940								\$ 244,135
Gandestone		1075	6'-8'	23	\$ 10,715	45	2500	\$ 112,500	2860	6"	10	\$ 28,600	
		1075	8'-10'	27	\$ 10,815								
		935	10'-12'	32	\$ 31,520								
		1210	12'-14'	41	\$ 23,840								
		1530	14'-16'	41	\$ 22,140								
		1530	18'-20'	52	\$ 12,880								
		1530	18'-20'	52	\$ 23,140								
		580	22'-24'	52	\$ 30,160								
Tamarron	178	5640	6'-8'	23	\$ 129,720	43	2500	\$ 107,500	1330	4"	7	\$ 9,310	\$ 367,010
		1930	8'-10'	27	\$ 52,110								
		1150	10'-12'	32	\$ 36,800								
		550	12'-14'	41	\$ 22,550								
		220	14'-16'	41	\$ 9,020								
Alamosa	84	3460	6'-8'	23	\$ 29,580	45	2500	\$ 112,500	2860	6"	10	\$ 28,600	
		560	8'-10'	27	\$ 15,120								
		4135	10'-12'	32	\$ 13,590								
		1120	14'-16'	41	\$ 10,250								
		500	16'-18'	52	\$ 30,960								
Tumberry	69	115	18'-20'	52	\$ 5,980	69	2500	\$ 172,500					\$ 287,035
		2080	6'-8'	23	\$ 47,840								
		675	8'-10'	27	\$ 18,225								
		400	10'-12'	32	\$ 12,800								
		560	12'-14'	41	\$ 22,960								

Sanitary Sewer

Subdivision	Units	SM LF	Depth	\$/Ft	Total	MH	\$/Unit	Total	FM LF	Dia.	\$/Ft	Total	Subdivision Total
		1060	10	23	\$ 22,380		2500	\$ 42,500					
		163	10	23	\$ 3,749								\$ 46,229
Sawgrass Phase II													
Grand Total												\$	3,017,000

Total Units 1263

(including 33
projected units)

Tamarron L/S \$55,000
 Eagle Ridge L/S \$55,000
 St. Andrews L/S \$70,000
 Candlestone L/S \$75,000
 L/S Total \$ 255,000

Water & Sewer Total \$ 4,321,115
 (including L/S)

Water Unit Cost
 \$ 1,055.11

Sewer Unit Cost
 \$ 2,440.94

Total Unit Cost
 \$ 3,421.31

Exhibit RSC6

4562

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

1997

Attachment
Sequence No. 67Department of the Treasury
Internal Revenue Service (99)

See separate instructions.

Attach this form to your return.

Time(s) shown on return

Identifying number

SPRUCE CREEK SOUTH UTILITIES, INC.

59-2995013

Business or activity to which this form relates

UTILITY SERVICE

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Pt. V before Pt. I.)

Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions

Total cost of section 179 property placed in service. See page 2 of the instructions

Threshold cost of section 179 property before reduction in limitation

Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-

Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married

filing separately, see page 2 of the instructions

1 \$18,000

2

3 \$200,000

4

5

(a) Description of property

(b) Cost (business use only)

(c) Elected cost

Listed property. Enter amount from line 27

7

Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7

8

Tentative deduction. Enter the smaller of line 5 or line 8

9

Carryover of disallowed deduction from 1996. See page 3 of the instructions

10

Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)

11

Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11

12

Carryover of disallowed deduction to 1998. Add lines 9 and 10, less line 12

13

Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, main computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1997 Tax Year (Do Not Include Listed Property.)**Section A-General Asset Account Election**

If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one

or more general asset accounts, check this box. See page 3 of the instructions

☐
Section B-General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
3-year property						
5-year property						
7-year property		154	7.0	HY	150DB	17
10-year property						
15-year property		737,931	15.0	HY	150DB	36,897
20-year property		1,142,068	20.0	HY	150DB	42,828
25-year property			25 yrs.		S/L	
Residential rental property			27.5 yrs.	MM	S/L	
Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Alternative Depreciation System (ADS) (See page 6 of the instructions.)

Class life					
12-year			12 yrs.		S/L
40-year			40 yrs.	MM	S/L

Part III Other Depreciation (Do Not Include Listed Property.) (See page 6 of the instructions.)

GDS and ADS deductions for assets placed in service in tax years beginning before 1997

17 308,300

Property subject to section 168(f)(1) election

18

ACRS and other depreciation

19

Part IV Summary (See page 7 of the instructions.)

Listed property. Enter amount from line 26

20

Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here

21 388,042

and on the appropriate lines of your return. Partnerships and S corporations-see instructions

For assets shown above and placed in service during the current year, enter

the portion of the basis attributable to section 263A costs

22

Paperwork Reduction Act Notice, see the separate instructions.

Form 4562 (1997)

Client: 61499
Type: Federal

SPRUCE CREEK SOUTH UTILITIES
Depreciation Report
For the 1 Months Ended 1/31/98

TAX

LIC# 264100
Page 1
03/08/99
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Service	Cls	Life Meth	Orig Cost	Adj Basis	Salvage	Prior Accum	Current 1/98	9/98	12/98	Accum 12/98
								(1/12)	(8/12)	(3/12)
1-00-0000 WATER										
1-01-0100 LAND										
8/01/91	20	20y z	17,437.50	17,437.50	.00	.00	.00	—	—	—
1-01-0102 WELL SITE										
7/01/96	20	20y z	518.60	518.60	.00	.00	.00	—	—	—
1-01-0103 LAND										
6/30/97	20	20y z	96,371.46	96,371.46	.00	.00	.00	—	—	—
Subgroup Totals			114,327.56	114,327.56	.00	.00	.00	—	—	—
Group 01-01 Totals										
			114,327.56	114,327.56	.00	.00	.00	—	—	—
1-04-0000 STRUCTURES & IMPROVEMENTS										
1-04-0010 1989 ADDITION										
9/01/89	20	50y r	9,581.00	9,581.00	.00	4,534.49	36.57	292.56	4863.62	
1-04-0019 1990 ADDITION - SLAB										
4/01/90	20	50y r	1,329.87	1,329.87	.00	588.21	4.64	37.12	629.97	
1-04-0020 1 STR & IMP - TDP										
7/01/95	20	50y r	805.00	805.00	.00	142.05	4.14	33.12	179.31	
1-04-0021 FENCE										
11/23/94	7	12y q	1,156.23	1,156.23	.00	795.06	8.60	68.80	872.46	
1-04-0022 ENGINEERING										
7/01/96	20	50y r	26,960.23	26,960.23	.00	2,957.20	150.02	1200.14	4307.58	
1-04-0023 1996 ADDITION										
7/01/96	20	50y r	131,010.64	131,010.64	.00	14,370.23	729.00	5832.00	20,931.23	
1-04-0024 STRUCTURE & IMPROVEMENTS										
6/30/97	20	50y r	5,906.41	5,906.41	.00	221.49	35.53	284.24	541.26	
Subgroup Totals			176,749.38	176,749.38	.00	23,608.73	968.50			
Group 01-04 Totals										
			176,749.38	176,749.38	.00	23,608.73	968.50	7748.00	32325.23	
1-05-0000 COLLECTING & IMPOUNDING RESERVOIRS										
1-05-0011 1989 ADDITION										
9/01/89	20	50y r	13,040.00	13,040.00	.00	6,159.21	49.86	398.88	6607.95	
1-05-0020 1990 ADDITION - TANK										
4/01/90	20	50y r	9,391.60	9,391.60	.00	4,154.01	32.73	261.84	4448.50	
Subgroup Totals			22,431.60	22,431.60	.00	10,313.22	82.59			
Group 01-05 Totals										
			22,431.60	22,431.60	.00	10,313.22	82.59	660.72	11056.53	
1-09-0000 SUPPLY MAINS										
1-09-0012 1989 ADDITION										
9/01/89	20	50y r	74,551.00	74,551.00	.00	35,159.12	285.45	2283.66	5728.17	
1-09-0017 1990 ADDITION - LABOR										
8/31/90	20	50y r	52,073.00	52,073.00	.00	23,032.41	181.50	1452.00	3465.91	

1997 additions on tax return

Client: 61499
Type: Federal

SPRUCE CREEK SOUTH UTILITIES
Depreciation Report
For the 1 Months Ended 1/31/98

U4H 2/24/00
Page 2
03/08/99
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Service	Cls	Life	Meth	Orig Cost	Adj Basis	Salvage	Prior Accum	Current	9/98	Accum 9/98	12/98	Accum 12/98
									(1/12)	(8/12)	(3/12)	
1-09-0018 1991 ADDITION												
4/08/91	20	50y	r	13,007.73	13,007.73	.00	5,165.27	49.02	392.16	5606.45		
1-09-0019 1991 ADDITION												
6/13/91	20	50y	r	4,314.10	4,314.10	.00	1,713.09	16.26	130.08	1859.43		
1-09-0020 1991 ADDITION												
11/21/91	20	50y	r	12,421.61	12,421.61	.00	4,932.52	46.81	374.48	5353.81		
1-09-0021 1991 ADDITION-LABOR												
7/01/91	20	50y	r	49,824.00	49,824.00	.00	19,784.71	187.75	1502.00	21474.46		
1-09-0022 1992 ADDITION												
7/01/92	20	50y	r	35,245.78	35,245.78	.00	12,272.84	143.58	1143.64	13565.06		
1-09-0023 1993 ADDITIONS												
7/01/93	20	50y	r	69,644.50	69,644.50	.00	20,570.15	306.71	1453.68	23330.54		
1-09-0024 1993 ADDITION - CAP LABOR												
7/01/93	20	50y	r	30,627.93	30,627.93	.00	9,046.25	134.89	1077.12	10260.26		
1-09-0025 1994 ADDITIONS												
7/01/94	20	50y	r	124,103.28	124,103.28	.00	29,564.67	590.87	4726.96	34880.50		
1-09-0026 1994 ADDITION-CAP LABOR												
7/01/94	20	50y	r	71,474.39	71,474.39	.00	17,027.09	340.30	2722.40	20089.79		
1-09-0027 1996 ADDITION												
7/01/96	20	50y	r	32,328.83	32,328.83	.00	3,546.07	179.89	1439.12	5165.08		
Subgroup Totals				569,616.15	569,616.15	.00	181,814.19	2,463.03				
Group 01-09 Totals				569,616.15	569,616.15 ✓	.00	181,814.19 ✓	2,463.03 ✓	19704.24	203981.46		
Acct# 309.21.22												
1-11-0000 PUMPING EQUIPMENT				1998 add	7279 (10% x 8/11)							
1-11-0013 1989 ADDITION												
9/01/89	20	50y	r	16,638.00	16,638.00	.00	7,942.65	63.01	504.08	8509.74		
1-11-0021 1990 ADDITION - PUMP												
2/01/90	20	50y	r	24,308.30	24,308.30	.00	11,262.86	94.53	756.24	12113.63		
1-11-0022 GENERATOR												
9/01/90	20	50y	r	18,710.06	18,710.06	.00	8,275.64	65.22	521.76	9862.62		
1-11-0023 1991 ADDITION												
12/01/91	20	50y	r	6,000.00	6,000.00	.00	2,382.56	22.61	180.88	2568.05		
1-11-0024 1992 ADDITION												
5/20/92	20	50y	r	1,272.00	1,272.00	.00	442.92	5.18	41.44	489.54		
1-11-0025 2 60 HP PUMPS AND INSTALLTION												
7/01/93	20	50y	r	11,216.50	11,216.50	.00	3,312.89	49.40	395.20	3757.49		
1-11-0026 OMNI GENERATOR												
11/15/93	20	50y	r	28,731.30	28,731.30	.00	8,486.06	126.53	1012.24	9624.93		
1-11-0027 FLOWTRONICS CONTROL PANEL												
11/15/93	20	50y	r	65,910.80	65,910.80	.00	19,467.38	290.27	2322.16	12077.81		
1-11-0028 UPGRADE CONTROL PANEL												
11/10/94	20	50y	r	4,529.00	4,529.00	.00	1,078.94	21.56	172.48	1272.98		
1-11-0029 PUMP 1996 EQUIPMENT												
7/01/96	20	50y	r	22,819.50	22,819.50	.00	2,503.01	126.98	1015.24	3645.83		
1-11-0030 1996 PUMP EQUIPMENT												
7/01/96	20	50y	r	23,141.07	23,141.07	.00	2,538.29	128.77	1030.16	3697.22		
Subgroup Totals				223,276.53	223,276.53	.00	67,693.20	994.06				
Group 01-11 Totals				223,276.53	223,276.53 ✓	.00	67,693.20 ✓	994.06 ✓	1952.48	76639.74		
Acct# 311.21.22												

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								(1/12)	(6/12)		(3/12)	
1-20-0000 WATER TREATMENT EQUIPMENT												
1-20-0014				1989 ADDITION								
9/01/89	20	50y	r	12,353.00	12,353.00	.00	5,897.06	46.78	374.24	6318.08		
1-20-0015				CHLORINATOR								
6/04/93	20	50y	r	800.00	800.00	.00	236.29	3.52	28.16	267.97		
1-20-0016				CHLORINE PUMP								
11/10/94	20	50y	r	1,067.58	1,067.58	.00	254.33	5.08	44.64	300.05		
1-20-0017				WATER TREATMENT EQUIPMENT								
7/01/96	20	50y	r	7,999.23	7,999.23	.00	877.41	44.51	356.08	1278.00		
1-20-0018				1997 ADDITIONS								
6/30/97	20	50y	r	634,539.87	634,539.87	.00	23,795.24	3,817.15	30537.20	58149.59		
Subgroup Totals												
				656,759.68	656,759.68	.00	31,060.33	3,917.04				
Group 01-20 Totals												
				656,759.68	656,759.68	.00	31,060.33	3,917.04	31336.32	66313.67		
1-31-0000 TRANSMISSION & DISTRIBUTION MAINS												
1-31-0015				1989 ADDITION								
9/01/89	20	50y	r	34,572.00	34,572.00	.00	16,304.41	132.37	1058.16	17495.74		
1-31-0018				1990 ADDITION - APES								
5/01/90	20	50y	r	50,270.76	50,270.76	.00	22,235.26	175.22	1461.76	23812.24		
1-31-0019				1990 ADDITION-PARTS								
10/01/90	20	50y	r	10,301.71	10,301.71	.00	4,556.55	35.91	287.28	4879.74		
1-31-0020				LABOR PHASE IV (111 LOTS)								
10/01/90	20	50y	r	19,203.00	19,203.00	.00	8,493.68	66.93	535.44	9096.05		
1-31-0021				1990 ADDITION-PIPES								
12/01/90	20	50y	r	1,432.06	1,432.06	.00	633.42	4.99	39.92	678.33		
1-31-0023				1991 ADDITION								
3/07/91	20	50y	r	33,595.10	33,595.10	.00	13,340.34	126.59	1012.72	14479.65		
1-31-0024				1995 ADDITIONS - 93								
1/01/95	20	50y	r	163,507.00	163,507.00	.00	28,852.60	841.59	6732.72	36426.11		
1-31-0025				1995 ADDITIONS - 94								
1/01/95	20	50y	r	127,313.00	127,313.00	.00	22,465.78	655.30	5242.46	28363.48		
1-31-0026				1995 ADDITIONS								
7/01/95	20	50y	r	120,132.95	120,132.95	.00	21,198.78	618.34	4946.72	26763.84		
1-31-0027				1996 ADDITIONS								
7/01/96	20	50y	r	197,569.88	197,569.88	.00	21,670.95	1,099.37	8794.96	31565.28		
1-31-0028				1997 ADDITIONS								
6/30/97	20	50y	r	485,522.42	485,522.42	.00	18,207.09	2,920.72	23365.76	44493.57		
Subgroup Totals												
				1243,419.88	1243,419.88	.00	177,958.86	6,677.33				
Group 01-31 Totals												
				1243,419.88	1243,419.88	.00	177,958.86	6,677.33	53418.84	238055.03		
1-34-0000 METERS & METER INSTALLATIONS												
1-34-0016				1989 ADDITION								
9/01/89	7	12y	q	1,178.00	1,178.00	.00	1,178.00	.00				
1-34-0017				1990 ADDITION								
5/01/90	7	12y	q	6,616.00	6,616.00	.00	6,616.00	.00				

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							(1/12)	(8/12)		(3/12)	
1-34-0018 1991 ADDITION											
8/01/91 7 12y q			5,865.43	5,865.43	.00	5,603.68	43.62	348.96	5996.26		
1-34-0019 1992 ADDITION											
11/01/92 7 12y q			6,317.82	6,317.82	.00	5,472.08	46.99	315.92	5894.99		
1-34-0020 1993 ADDITIONS											
7/01/93 7 12y q			12,426.57	12,426.57	.00	9,653.93	92.42	739.36	10485.71		
1-34-0021 1994 ADDITIONS											
7/01/94 7 12y q			23,757.78	23,757.78	.00	16,336.57	176.70	1413.60	17926.87		
1-34-0022 1995 ADDITIONS											
7/01/95 7 12y q			14,423.75	14,423.75	.00	8,115.99	150.18	1261.44	9461.61		
1-34-0023 1996 ADDITIONS											
7/01/96 20 50y r			17,537.01	17,537.01	.00	1,923.59	97.58	780.64	2801.81		
1-34-0024 1997 ADDITIONS											
6/30/97 20 50y r			15,370.00	15,370.00	.00	576.38	92.46	739.68	1408.52		
Subgroup Totals			103,492.36	103,492.36	.00	55,476.22	699.95				
Group 01-34 Totals			103,492.36	103,492.36 ✓	.00	55,476.22 ✓	699.95 ✓	5599.60	11,715.77		
Acct# 334,41, .42, .43											
1-35-0000 FIRE HYDRANT ASSEMBLIES											
1-35-0001 1993 ADDITIONS											
7/01/93 20 50y r			47,712.93	47,712.93	.00	14,092.46	210.13	1681.04	15983.63		
1-35-0002 FIRE HYDRANT ASSEMBLY											
7/01/94 20 50y r			18,728.08	18,728.08	.00	4,461.52	89.17	713.36	5264.05		
1-35-0003 1995 ADDITIONS											
7/01/95 20 50y r			37,924.35	37,924.35	.00	6,692.16	195.20	1561.60	8448.96		
1-35-0004 1996 ADDITIONS											
7/01/96 20 50y r			27,030.12	27,030.12	.00	2,964.87	150.41	1203.28	4318.56		
1-35-0005 1997 ADDITIONS											
6/30/97 20 50y r			729.32	729.32	.00	27.35	4.39	35.12	66.86		
Subgroup Totals			132,124.80	132,124.80	.00	28,238.36	649.30				
Group 01-35 Totals			132,124.80	132,124.80 ✓	.00	28,238.36 ✓	649.30 ✓	5194.40	34082.06		
Acct# 335,41, .42											
1-36-0000 COMPUTERS - WATER											
1-36-0001 ELDORADO SOFTWARE											
8/22/95 5 5y q			2,249.60	2,249.60	.00	1,601.71	21.60	172.80	1796.11		
1-36-0002 COMPUTER											
7/01/96 5 5y q			7,165.00	7,165.00	.00	3,725.80	114.64	917.12	4157.56		
Subgroup Totals			9,414.60	9,414.60	.00	5,327.51	136.24				
Group 01-36 Totals			9,414.60	9,414.60 ✓	.00	5,327.51 ✓	136.24 ✓	1089.92	6553.67		
Acct# 340,51											
1-38-0000 FRANCHISE											
1-38-0001 1996 COSTS											
7/01/96 15 15y a			6,333.42	6,333.42	.00	633.34	35.19	281.52	950.05		

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1-38-0002 1997 COSTS										
6/30/97	15	15y	a	8,005.39	8,005.39	.00	266.85	44.47	(1/12) 355.76	(8/12) 661.08
Subgroup Totals				14,338.81	14,338.81	.00	900.19	79.66		
Group 01-38 Totals				14,338.81	14,338.81 ✓	.00	900.19 ✓	79.66 ✓	637.28	1617.13
1-40-0000 WELLS & SPRINGS										
1-40-0001 WELL										
7/01/96	20	50y	r	37,823.54	37,823.54	.00	4,148.77	210.47	1683.76	6043.00
1-40-0002 PERMIT WELL										
7/01/96	20	50y	r	7,053.30	7,053.30	.00	773.66	39.25	314.00	1126.91
1-40-0003 TESTING WELL										
7/01/96	20	50y	r	3,262.15	3,262.15	.00	357.82	18.15	145.20	521.17
1-40-0004 WELL										
7/01/96	20	50y	r	70,413.91	70,413.91	.00	7,723.52	391.81	3134.48	11249.81
Subgroup Totals				118,552.90	118,552.90	.00	13,003.77	659.68		
Group 01-40 Totals				118,552.90	118,552.90 ✓	.00	13,003.77 ✓	659.68 ✓	5277.44	18940.89
1-42-0001 POWER GENERATING EQUIPMENT										
7/01/96	7	12y	q	10,000.00	10,000.00	.00	3,877.55	145.77	1116.16	5189.48
Subgroup Totals				10,000.00	10,000.00	.00	3,877.55	145.77		
Group 01-42 Totals				10,000.00	10,000.00 ✓	.00	3,877.55 ✓	145.77 ✓	1116.16	5189.48
1-43-0000 TOOLS										
1-43-0001 1997 ADDITIONS										
6/30/97	7	10y	r	154.46	154.46	.00	16.55	2.46	19.68	38.69
Subgroup Totals				154.46	154.46	.00	16.55	2.46		
Group 01-43 Totals				154.46	154.46 ✓	.00	16.55 ✓	2.46 ✓	19.68	38.69
Group 01 Totals (WATER)				3394,658.71	3394,658.71	.00	599,288.68	17,475.61		
2-00-0000 SEWER PLANT										
2-01-0100 LAND										
5/20/91	20	20y	z	6,600.00	6,600.00	.00	.00	.00		
2-01-0101 SURVEY COST										
12/31/92	7	7y	z	1,000.00	1,000.00	.00	.00	.00		
Subgroup Totals				7,600.00	7,600.00	.00	.00	.00		
Group 02-01 Totals				7,600.00	7,600.00	.00	.00	.00		

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Service	Cls	Life	Meth	Orig Cost	Adj Basis	Salvage	Prior Accum	Current	9/98	Accum 9/98	12/98	Accum 12/98
2-60-0000 COLLECTION SEWERS - FORCE									(1/12)	(8/12)	(3/12)	
2-60-0001 1992 ADDITION												
10/22/92	20	50y	r	7,593.84	7,593.84	.00	2,644.24	30.94	247.52	292.70		
2-60-0002 COLLECTION SEWER - FORCE												
7/01/93	20	50y	r	61,336.20	61,336.20	.00	18,116.23	270.12	2160.96	20547.31		
2-60-0003 1994 ADDITIONS												
7/01/94	20	50y	r	59,609.39	59,609.39	.00	14,200.52	283.81	2270.48	16754.81		
2-60-0004 1996 ADDITIONS												
7/01/96	15	50y	r	3,239.37	3,239.37	.00	469.71	23.08	184.64	677.43		
Subgroup Totals				131,778.80	131,778.80	.00	35,430.70	607.95				
Group 02-60 Totals				Acct# 360.20, .22	131,778.80	131,778.80	.00	35,430.70	607.95	4863.60	40,902.25	
2-61-0000 COLLECTION SEWERS - GRAVITY												
2-61-0001 1992 ADDITION												
7/04/92	20	50y	r	56,386.00	56,386.00	.00	19,634.02	229.70	1837.60	21701.32		
2-61-0002 1992 ADDITION												
10/01/92	20	50y	r	57,010.14	57,010.14	.00	19,851.35	232.24	1857.92	21741.51		
2-61-0003 COLLECTION SEWERS - GRAVITY												
7/01/93	20	50y	r	60,367.80	60,367.80	.00	17,830.20	265.86	2124.88	20222.94		
2-61-0004 1994 ADDITIONS												
7/01/94	20	50y	r	36,298.17	36,298.17	.00	8,647.17	172.82	1382.56	10202.55		
2-61-0005 1995 ADDITIONS - 93												
1/01/95	20	50y	r	170,075.32	170,075.32	.00	30,011.64	875.40	7003.20	37890.24		
2-61-0006 1995 ADDITIONS - 94												
1/01/95	20	50y	r	183,995.91	183,995.91	.00	32,468.09	947.05	7576.40	40991.54		
2-61-0007 1995 ADDITIONS												
7/01/95	20	50y	r	165,594.87	165,594.87	.00	29,221.03	852.34	6818.72	36892.09		
2-61-0008 1996 ADDITIONS												
7/01/96	15	50y	r	102,689.72	102,689.72	.00	14,890.01	731.66	5853.28	21474.95		
2-61-0009 1997 ADDITIONS												
6/30/97	15	50y	r	728,283.51	728,283.51	.00	36,414.18	5,765.58	76124.14	88304.40		
Subgroup Totals				1560,701.44	1560,701.44	.00	208,967.69	10,072.65				
Group 02-61 Totals				Acct# 361.20, .22, .23	1560,701.44	1560,701.44	.00	208,967.69	10,072.65	80581.20	299,621.54	
2-62-0000 COLLECTING STRUCTURES												
2-62-0001 1992 ADDITION												
7/04/92	20	50y	r	10,144.12	10,144.12	.00	3,532.26	41.32	330.56	3704.14		
2-62-0002 1992 ADDITION												
10/01/92	20	50y	r	9,079.84	9,079.84	.00	3,161.66	36.99	295.92	3494.57		
2-62-0003 MANHOLES												
7/01/93	20	50y	r	141,897.00	141,897.00	.00	41,910.61	624.91	4944.28	47534.80		
2-62-0004 LIFT STATIONS												
7/01/93	20	50y	r	75,756.66	75,756.66	.00	22,375.43	333.63	2669.24	25378.10		
2-62-0005 MANHOLES												
7/01/94	20	50y	r	43,553.98	43,553.98	.00	10,375.70	207.36	1658.88	12241.94		

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							(1/2)	(8/12)		(3/12)	
2-62-0006 SPECIAL COLLECT STRUCTURE							326.18	2609.44	9573.69		
7/01/96	15	50y r	45,779.75	45,779.75	.00	6,638.07					
2-62-0007 SPECIAL COLLECT STRUCTURE							99.59	796.12	2712.96		
7/01/96	15	50y r	13,976.90	13,976.90	.00	2,026.65					
2-62-0008 LIFT STATION							63.22	505.76	1855.66		
7/01/96	15	50y r	8,873.63	8,873.63	.00	1,286.68					
2-62-0009 MANHOLES							441.33	3530.64	12953.62		
7/01/96	15	50y r	61,941.08	61,941.08	.00	8,981.45					
Subgroup Totals			411,002.96	411,002.96	.00	100,288.51	2,174.53				
Group 02-62 Totals			Acct# 362,202.22		.00	100,288.51	2,174.53	1736.24	119859.28		
			411,002.96	411,002.96	✓						
2-64-0000 FLOW MEASURING DEVICES											
2-64-0001 1992 ADDITION							7.30	58.40	915.81		
7/04/92	7	12y q	981.50	981.50	.00	850.11					
Subgroup Totals			981.50	981.50	.00	850.11	7.30				
Group 02-64 Totals			Acct# 364.20		.00	850.11	7.30	58.40	915.81		
			981.50	981.50	✓						
2-71-0000 PUMPING EQUIPMENT											
2-71-0001 1992 ADDITION							64.23	513.84	6067.96		
7/04/92	20	50y r	15,766.12	15,766.12	.00	5,489.89					
2-71-0002 1992 ADDITION							49.67	399.36	4691.57		
10/01/92	20	50y r	12,192.54	12,192.54	.00	4,245.54					
2-71-0003 PUMPING EQUIP/LIFT STATION							142.70	1141.60	8454.55		
7/01/94	20	50y r	29,972.56	29,972.56	.00	7,140.25					
Subgroup Totals			57,931.22	57,931.22	.00	16,875.68	256.60				
Group 02-71 Totals			Acct# 371.30		.00	16,875.68	256.60	2052.80	19185.08		
			57,931.22	57,931.22	✓			7952.48	76639.74		
1-11-0000 Pumping Equipment											
2-81-0000 PLANT SEWERS											
2-81-0001 1992 ADDITION							1,068.32	8546.56	100931.90		
7/04/92	20	50y r	262,248.93	262,248.93	.00	91,317.02					
2-81-0002 1992 ADDITION							85.20	681.60	8049.36		
10/01/92	20	50y r	20,914.40	20,914.40	.00	7,282.56					
2-81-0003 1993 ADDITION - CAP LABOR							265.44	2123.52	20190.88		
7/01/93	20	50y r	60,272.07	60,272.07	.00	17,801.92					
2-81-0004 SCCC-TREATMENT PLANT							.00				
11/21/94	20	50y z	20,212.50	20,212.50	.00	.00					
2-81-0005 1994 ADDITION							721.65	5773.20	42603.54		
7/01/94	20	50y r	151,573.00	151,573.00	.00	36,108.69					
2-81-0006 1994 ADDITIONAL COSTS							47.26	378.08	2789.83		
7/01/94	20	50y r	9,925.40	9,925.40	.00	2,364.49					
2-81-0007 1994 ADDITION - CAP LABOR							258.17	2065.36	15241.50		
7/01/94	20	50y r	54,225.61	54,225.61	.00	12,917.97					

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2-81-0008 1995 ADDITIONS							(11/2)	(8/12)		(3/12)	
7/01/95	20	50y r	7,578.86	7,578.86	.00	1,337.38	39.01	30.08	1688.47		
2-81-0009 SEWER PLANT											
7/01/96	15	50y r	44,083.13	44,083.13	.00	6,392.06	314.09	2512.72	9218.87		
2-81-0010 FDEP PERMIT											
7/01/96	15	50y r	13,173.08	13,173.08	.00	1,910.09	93.86	750.88	2754.83		
2-81-0011 TESTING											
7/01/96	15	50y r	9,630.90	9,630.90	.00	1,396.49	68.62	548.96	2014.07		
2-81-0012 TERRITORY EXTEND											
7/01/96	15	50y r	7,066.34	7,066.34	.00	1,024.62	50.35	402.80	1477.77		
2-81-0013 SEWER PLANT											
7/01/96	15	50y r	189,298.13	189,298.13	.00	27,448.23	1,348.75	10790.00	39586.18		
2-81-0014 ENGINEER & DESIGN											
7/01/96	15	50y r	47,841.36	47,841.36	.00	6,937.00	340.87	2726.96	10004.83		
2-81-0015 FP/UNDERGROUND											
7/01/96	15	50y r	19,746.98	19,746.98	.00	2,863.31	140.70	1125.60	4129.61		
2-81-0016 FENCE											
7/01/96	15	50y r	12,267.27	12,267.27	.00	1,778.75	87.40	699.20	2565.35		
2-81-0017 ELECTRIC WORK											
7/01/96	15	50y r	7,386.05	7,386.05	.00	1,070.97	52.63	421.04	1544.64		
2-81-0018 MISC COSTS											
7/01/96	15	50y r	10,642.51	10,642.51	.00	1,543.17	75.83	606.64	2225.64		
2-81-0019 1997 ADDITIONS											
6/30/97	15	50y r	9,647.88	9,647.88	.00	482.39	76.38	611.04	1169.81		
Subgroup Totals			957,734.40	957,734.40	.00	221,977.11	5,134.53				
Group 02-81 Totals			Acct# 394,301.40, 42,381.40		.00	221,977.11 ✓	5,134.53	41076.24	268187.88		
			957,734.40	957,734.40 ✓	.00						
2-85-0000 COMPUTERS - SEWER											
2-85-0001 ELDORADO SOFTWARE											
8/22/95	5	5y q	1,265.40	1,265.40	.00	900.97	12.15	97.20	1010.32		
Subgroup Totals			1,265.40	1,265.40	.00	900.97	12.15				
Group 02-85 Totals			Acct# 390.50		.00	900.97 ✓	12.15 ✓	97.20	1010.32		
			1,265.40	1,265.40 ✓	.00						
2-86-0000 OUTFALL SEWER LINE											
2-86-0001 POND LINER											
7/01/96	15	50y r	8,896.17	8,896.17	.00	1,289.95	63.39	507.12	1860.46		
Subgroup Totals			8,896.17	8,896.17	.00	1,289.95	63.39				
Group 02-86 Totals			Acct# 382.42		.00	1,289.95 ✓	63.39 ✓	507.12	1860.46		
			8,896.17	8,896.17 ✓	.00						
2-87-0000 OTHER PLANT											
2-87-0001 SPRAYFIELD											
7/01/96	15	50y r	51,587.64	51,587.64	.00	7,480.21	367.56	2940.48	10788.35		
Subgroup Totals			51,587.64	51,587.64	.00	7,480.21	367.56				

CL# 2/24/00

Client: 61499

SPRUCE CREEK SOUTH UTILITIES

Page 9

Type: Federal

Depreciation Report

03/08/99

For the 1 Months Ended 1/31/98

08:22:22

Service	Cls	Life Meth	Orig Cost	Adj Basis	Salvage	Prior Accum	Current	9/98	Accum 9/98	12/98	Accum 12/98
Group 02-87 Totals											
			51,587.64	51,587.64 ✓	.00	7,480.21 ✓	367.56 ✓	(11/2) 2440.48	10788.25		
Group 02 Totals (SEWER)											
			3189,479.53	3189,479.53	.00	594,060.93	18,696.66				
3-99-0000 UTILITY PLANT ACQUISITION											
3-99-0001 1990 addition											
7/01/90	20	50y r	21,222.00	21,222.00	.00	9,450.69	85.30	682.40	10218.39		
Subgroup Totals											
			21,222.00	21,222.00	.00	9,450.69	85.30				
Group 03-99 Totals											
			21,222.00	21,222.00	.00	9,450.69	85.30	682.40	10218.39		
Group 03 Totals (Plant Acq) Acc# 186.50											
			21,222.00	21,222.00 ✓	.00	9,450.69 ✓	85.30 ✓	682.40			

Ⓐ For books, it appears that this item is not set up at all in the GL because its net basis = 0.

Client: 61499
Type: Federal
Client Totals

SPRUCE CREEK SOUTH UTILITIES
Depreciation Report
For the 1 Months Ended 1/31/98

LKH 2/24/00
Page 10
03/08/99
08:22:22

Orig Cost	Adj Basis	Salvage	Prior Accum	Current	AFY/Sec. 179	Total Depr

Active Asset Totals						
6,605,360.24	6,605,360.24	.00	1,202,800.30	36,257.57		
Retired Asset Totals						
.00	.00	.00	.00	.00		
Client Totals						
6,605,360.24	6,605,360.24	.00	1,202,800.30	36,257.57		

Net Total Book Value

L = Asset is at end of life.

S = Asset switched to straight line in the current period.

2 = 18128.79
1220,929.09

Exhibit RSC7

**SPRUCE CREEK UTILITIES
RECONCILIATION OF ASSET ADDITIONS
FROM 1/1/98 TO 6/30/00
TAX WORKPAPERS VS. ANNUAL REPORTS
AND FPSC AUDIT REPORT**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	A/R and Tax Papers 12/31/1997 Balance	Additions Per Tax Workpapers 1/1/98- 9/30/1998	10/1/98- 6/30/1999	Balance per Tax Workpapers 6/30/1999 (col. a + b + c)	Balance per Annual Report & Audit WPs 12/31/1998	Tax Additions 1/1/99- 6/30/1999 (col. d - e)	7/1/99- 6/30/2000 (from WP's)	Balance per Tax Workpapers 6/30/2000 (col. d + g)	Balance per Annual Report & Audit WPs 12/31/1999	Tax Additions 1/1/00- 6/30/2000 (col. h - i)	1/1/98- 6/30/2000 (col. b+c+g)	Unsupported Additions per FPSC Audit Report 1/1/98-6/30/00
Meters	103,492		63,883	167,375	154,471	12,904	10,788	178,163	173,055	5,108	74,671	
Tools & Equipment	154	7,279	58,388	65,821	154	65,667	13,671	79,492	24,153	55,339	79,338	
Transmission Lines	1,243,420		1,396,500	2,639,920	1,652,620	987,300	313,319	2,953,239	1,836,597	1,116,642	1,709,819	730,052
Collection Sewers--Gravity	1,560,701	-	-	1,560,701	2,174,501	-	-	1,560,701	2,504,468	-	-	905,323
Other Plant & Misc Equip	51,588	-	-	51,588	51,588	-	12,959	64,547	51,588	12,959	12,959	
Totals for Accounts with Tax Additions During Period 1/1/98-6/30/00	2,959,355	7,279	1,518,771	4,485,405	4,033,334	1,065,871	350,737	4,836,142	4,589,861	1,190,048	1,876,787	1,635,375

Exhibit RSC8

LKH 3/3/00

Spruce Creek South Utilities, Inc.
Reconciliation of Depreciable Assets
and Accumulated Depreciation - Tax
For the year ended September 30, 1998

Balance at 12/31/87	Additions through 1/15/98	Balance at 1/15/98	Additions through 9/30/98	Deletions through 9/30/98	Balance at 9/30/98
------------------------	------------------------------	-----------------------	------------------------------	------------------------------	-----------------------

Depreciable Assets

COLLECTING AND IMPOUNDING RES.	22,432	0	22,432		22,432
COLLECTING STRUCTURES	411,003	0	411,003		411,003
COLLECTION SEWERS - FORCE	131,779	0	131,779		131,779
COLLECTION SEWERS - GRAVITY	1,560,701	0	1,560,701		1,560,701
FIRE HYDRANT ASSEMBLIES	132,125	0	132,125		132,125
FLOW MEASURING DEVICES	982	0	982		982
FRANCHISES	14,339	0	14,339		14,339
LAB EQUIPMENT - WATER	0	0	0		0
LAND	121,927	0	121,927		121,927
METERS & METER INSTALLATION	103,492	0	103,492		103,492
MISC. EQUIPMENT - WATER	0	0	0		0
OTHER PLANT & MISC. EQUIP.	51,588	0	51,588		51,588
OUTFALL SEWER LINE	8,898	0	8,898		8,898
OFFICE FURN. & EQUIP. - SEWER	1,285	0	1,285		1,285
OFFICE FURN. & EQUIP. - WATER	9,415	0	9,415		9,415
PLANT SEWERS	957,734	0	957,734		957,734
POWER GENERATOR EQUIPMENT	10,000	0	10,000		10,000
PUMPING EQUIPMENT	281,208	0	281,208		281,208
STRUCTURES & IMPROVEMENTS	176,749	0	176,749		176,749
SUPPLY MAINS	569,616	0	569,616		569,616
TOOLS & EQUIPMENT	154	0	154	7,279	7,433
TRANSMISSION & DIST MAINS	1,243,420	0	1,243,420		1,243,420
WATER TREATMENT EQUIP.	858,760	0	858,760		858,760
WELLS & SPRINGS	118,553	0	118,553		118,553
1635.02 METERS					0
1635.1 TOOLS, SHOP AND GARAGE EQUIP.					0
1635.2 UTILITY PLANT					0
Total Depreciable Assets	6,584,136	-	6,584,136	7,279	6,591,417
Plant Acquisition Adj	21,222				
Total per F/A Reports @ 01/15/98	6,605,358				

Accumulated Depreciation

	(50% of 1/12 - 1988 depr.)	(10,355)	(8.5/12 of 1998 depr.)	(702)
COLLECTING AND IMPOUNDING RES.	(10,313)	(42)	(10,355)	(702)
COLLECTING STRUCTURES	(100,288)	(1,088)	(101,376)	(18,483)
COLLECTION SEWERS - FORCE	(35,431)	(304)	(35,735)	(5,168)
COLLECTION SEWERS - GRAVITY	(208,968)	(5,037)	(214,005)	(85,617)
FIRE HYDRANT ASSEMBLIES	(28,238)	(325)	(28,563)	(5,519)
FLOW MEASURING DEVICES	(850)	(4)	(854)	(82)
FRANCHISES	(900)	(40)	(940)	(677)
LAB EQUIPMENT - WATER	-	-	0	-
LAND	-	-	0	-
METERS & METER INSTALLATION	(55,476)	(350)	(55,826)	(5,950)
MISC. EQUIPMENT - WATER	-	-	0	-
OTHER PLANT & MISC. EQUIP.	(7,480)	(184)	(7,664)	(3,124)
OUTFALL SEWER LINE	(1,290)	(32)	(1,322)	(539)
OFFICE FURN. & EQUIP. - SEWER	(901)	(6)	(907)	(103)
OFFICE FURN. & EQUIP. - WATER	(5,328)	(68)	(5,396)	(1,158)
PLANT SEWERS	(221,977)	(2,568)	(224,545)	(43,543)
POWER GENERATOR EQUIPMENT	(3,577)	(73)	(3,650)	(1,239)
PUMPING EQUIPMENT	(84,569)	(628)	(85,195)	(10,630)
STRUCTURES & IMPROVEMENTS	(23,609)	(484)	(24,093)	(8,232)
SUPPLY MAINS	(181,814)	(1,232)	(183,046)	(20,936)
TOOLS & EQUIPMENT	(17)	(1)	(18)	(21)
TRANSMISSION & DIST MAINS	(177,959)	(3,339)	(181,298)	(56,758)
WATER TREATMENT EQUIP.	(31,060)	(1,959)	(33,019)	(33,295)
WELLS & SPRINGS	(13,004)	(330)	(13,334)	(5,607)
Total Accumulated Depreciation	(1,193,349)	(18,087)	(1,211,436)	(307,991)
Plant Acquisition Adj	(9,451)	(43)	(9,494)	-
Total per F/A Reports	(1,202,800)	(18,129)	(1,220,929)	(1,519,427)

Book Depreciation/Amortization Expense 40,437
 Add Back Amortization Netted in Expense 80,204
 Amount Booked to Intercompany Upon Setup (3,798)
 Tax Depreciation (307,991)
 Book/Tax Difference (191,148)

Book of Assets Disposed	Accumulated Depreciation	Net Book of Assets Disposed
----------------------------	-----------------------------	--------------------------------

Per Book Gain (Loss)

Deletions to Depreciable Assets
 Deletions to Accumulated Depreciation
 Difference

-	-	0
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(A) Some allocations between these accounts were made when preparing the tax depreciation schedule. In total, there are no differences

Spruce Creek South Utilities, Inc.
Reconciliation of Depreciable Assets
and Accumulated Depreciation - Tax
For the year ended June 30, 1999

	Balance at 8/30/98	Additions	Disposals	Balance at 8/30/99
Depreciable Assets				
COLLECTING AND IMPOUNDING RES.	22,432			22,432
COLLECTING STRUCTURES	411,003			411,003
COLLECTION SEWERS - FORCE	131,779			131,779
COLLECTION SEWERS - GRAVITY	1,560,701			1,560,701
FIRE HYDRANT ASSEMBLIES	132,125			132,125
FLOW MEASURING DEVICES	982			982
FRANCHISES	14,339			14,339
LAB EQUIPMENT - WATER	0			0
LAND	121,927			121,927
METERS & METER INSTALLATION	103,492	63,883		167,375
MISC. EQUIPMENT - WATER	0			0
OTHER PLANT & MISC. EQUIP.	61,588			61,588
OUTFALL SEWER LINE	8,896			8,896
OFFICE FURN. & EQUIP. - SEWER	1,265			1,265
OFFICE FURN. & EQUIP. - WATER	9,415			9,415
PLANT SEWERS A	967,734			967,734
POWER GENERATOR EQUIPMENT	10,000			10,000
PUMPING EQUIPMENT	281,208			281,208
STRUCTURES & IMPROVEMENTS A	176,749			176,749
SUPPLY MAINS	669,616			669,616
TOOLS & EQUIPMENT	7,433	58,386		65,819
TRANSMISSION & DIST MAINS	1,243,420	1,396,500		2,639,920
WATER TREATMENT EQUIP	666,760			666,760
WELLS & SPRINGS	118,563			118,563
1635.02 METERS	0			0
1635.1 TOOLS, SHOP AND GARAGE EQUIP.	0			0
1635.2 UTILITY PLANT	0			0
Total Depreciable Assets	6,691,417	1,518,771	-	8,110,188

Accumulated Depreciation			
COLLECTING AND IMPOUNDING RES.	(11,057)	(748) ✓	(11,805) ✓
COLLECTING STRUCTURES	(119,859)	(18,456) ✓	(138,315) ✓
COLLECTION SEWERS - FORCE	(40,903)	(6,186) ✓	(47,089) ✓
COLLECTION SEWERS - GRAVITY	(299,622)	(85,078) ✓	(384,700) ✓
FIRE HYDRANT ASSEMBLIES	(34,081)	(5,561) ✓	(39,642) ✓
FLOW MEASURING DEVICES	(916)	(44) ✓	(960) ✓
FRANCHISES	(1,617)	(717) ✓	(2,334) ✓
METERS & METER INSTALLATION	(61,776)	(5,885) ✓	(67,661) ✓
New Assets		(2,396) ✓	(2,396) ✓
OTHER PLANT & MISC. EQUIP.	(10,788)	(3,086) ✓	(13,874) ✓
OUTFALL SEWER LINE	(1,860)	(533) ✓	(2,393) ✓
OFFICE FURN. & EQUIP. - SEWER	(1,010)	(109) ✓	(1,119) ✓
OFFICE FURN. & EQUIP. - WATER	(8,554)	(951) ✓	(9,505) ✓
PLANT SEWERS A	(268,186)	(43,512) ✓	(311,698) ✓
POWER GENERATOR EQUIPMENT	(5,189)	(1,062) ✓	(6,251) ✓
PUMPING EQUIPMENT	(95,823)	(10,778) ✓	(106,601) ✓
STRUCTURES & IMPROVEMENTS A	(32,326)	(8,279) ✓	(40,605) ✓
SUPPLY MAINS	(204,610)	(22,246) ✓	(226,856) ✓
TOOLS & EQUIPMENT	(39)	(21) ✓	(60) ✓
New Assets		(8,258) ✓	(8,258) ✓
TRANSMISSION & DIST MAINS	(236,056)	(57,390) ✓	(293,446) ✓
New Assets		(62,369) ✓	(62,369) ✓
WATER TREATMENT EQUIP.	(66,313)	(33,506) ✓	(99,819) ✓
WELLS & SPRINGS	(18,941)	(5,841) ✓	(24,782) ✓
Total Accumulated Depreciation	(1,519,427)	(369,611)	(1,889,038)

Book Depreciation/Amortization Expense 74,444
Add Back Amortization Netted in Expense 89,359
Tax Depreciation (369,611)
Book/Tax Difference (205,808) f 1

Per Book Gain (Loss)

Deletions to Depreciable Assets
Deletions to Accumulated Depreciation
Difference

Book of Assets Disposed	Accumulated Depreciation	Net Book of Assets Disposed
----------------------------	-----------------------------	--------------------------------

-	-	0
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A Some allocations between these accounts were made when preparing the tax depreciation schedule. In total, there are no differences.

*Additions to accumulated depreciation can be found in
workpapers J 1: to J 6.*

Spruce Creek South Utilities, Inc.
Reconciliation of Depreciable Assets
and Accumulated Depreciation - Tax
For the year ended June 30, 2000

	Balance at 8/30/99	Additions	Disposals	Balance at 8/30/00	Pending Sale @ 8/23/00	Adjusted Balance at 8/30/2000
Depreciable Assets						
COLLECTING AND IMPOUNDING RES.	22,432			22,432	(22,432)	0
COLLECTING STRUCTURES	411,003			411,003	(411,003)	0
COLLECTION SEWERS - FORCE	131,779			131,779	(131,779)	0
COLLECTION SEWERS - GRAVITY	1,580,701			1,580,701	(1,580,701)	0
FIRE HYDRANT ASSEMBLIES	132,125			132,125	(132,125)	0
FLOW MEASURING DEVICES	982			982	(982)	0
FRANCHISES	14,339			14,339	(14,339)	0
LAB EQUIPMENT - WATER	0			0	-	0
LAND	121,927			121,927	(121,927)	0
METERS & METER INSTALLATION	167,375	10,788		178,163	(178,163)	0
MISC. EQUIPMENT - WATER	0			0	-	0
OTHER PLANT & MISC. EQUIP.	51,588	12,950		64,547	(64,547)	0
OUTFALL SEWER LINE	8,898			8,898	(8,898)	0
OFFICE FURN. & EQUIP. - SEWER	1,265			1,265	(1,265)	0
OFFICE FURN. & EQUIP. - WATER	9,415			9,415	(9,415)	0
PLANT SEWERS	957,734			957,734	(957,734)	0
POWER GENERATOR EQUIPMENT	10,000			10,000	(10,000)	0
PUMPING EQUIPMENT	281,208			281,208	(281,208)	0
STRUCTURES & IMPROVEMENTS	178,749			178,749	(178,749)	0
SUPPLY MAINS	509,818			509,818	(509,818)	0
TOOLS & EQUIPMENT	85,821	13,671		99,492	(99,492)	23,388
TRANSMISSION & DIST MAINS	2,839,920	313,319		3,153,239	(2,953,239)	0 (Due diligence adj. written off for tax)
WATER TREATMENT EQUIP.	856,780			856,780	(856,780)	0
WELLS & SPRINGS	118,553			118,553	(118,553)	0
1635.02 METERS	0			0	-	0
1635.1 TOOLS, SHOP AND GARAGE EQUIP.	0			0	-	0
1635.2 UTILITY PLANT	0			0	-	0
Total Depreciable Assets	8,110,188	350,737	-	8,460,925	(8,437,537)	23,388

Accumulated Depreciation						
COLLECTING AND IMPOUNDING RES.	(11,805)	(1,000)		(12,805)	-12,805	0
COLLECTING STRUCTURES	(138,315)	(22,871)		(161,186)	-161,186	0
COLLECTION SEWERS - FORCE	(48,098)	(8,499)		(56,597)	-56,597	0
COLLECTION SEWERS - GRAVITY	(384,698)	(104,903)		(489,601)	-489,601	0
FIRE HYDRANT ASSEMBLIES	(39,832)	(8,937)		(48,769)	-48,769	0
FLOW MEASURING DEVICES	(859)	(44)		(1,003)	-1,003	0
FRANCHISES	(2,334)	(958)		(3,292)	-3,292	0
METERS & METER INSTALLATION	(89,857)	(12,327)		(102,184)	-102,184	0
OTHER PLANT & MISC. EQUIP.	(13,875)	(4,421)		(18,297)	-18,297	0
OUTFALL SEWER LINE	(2,383)	(651)		(3,034)	-3,034	0
OFFICE FURN. & EQUIP. - SEWER	(1,119)	(110)		(1,229)	-1,229	0
OFFICE FURN. & EQUIP. - WATER	(7,505)	(1,029)		(8,534)	-8,534	0
PLANT SEWERS	(311,700)	(54,148)		(365,848)	-365,848	0
POWER GENERATOR EQUIPMENT	(8,251)	(1,072)		(9,323)	-9,323	0
PUMPING EQUIPMENT	(108,803)	(13,710)		(122,513)	-122,513	0
STRUCTURES & IMPROVEMENTS	(40,604)	(10,361)		(50,965)	-50,965	0
SUPPLY MAINS	(228,750)	(28,536)		(257,286)	-257,286	0
TOOLS & EQUIPMENT	(6,318)	(14,788)		(21,106)	-21,106	(6,210)
TRANSMISSION & DIST MAINS	(347,814)	(204,811)		(552,625)	-552,625	0
WATER TREATMENT EQUIP.	(98,819)	(41,900)		(140,719)	-140,719	0
WELLS & SPRINGS	(24,582)	(7,048)		(31,630)	-31,630	0
Total Accumulated Depreciation	(1,889,038)	(538,110)	-	(2,427,148)	-2,420,938	(6,210)

Book Depreciation/Amortization Expense
Tax Depreciation
Book/Tax Difference

248,524
(538,110)
(289,586)

Spruce Creek South Utilities
Depreciation
FYE 6/30/00

Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5**%)	Accum. Depr. 6/30/00
Water								
Land	08/01/91		17,438	N/A				
Well Site	07/01/96	20	519	N/A				
Land	06/30/97		96,371	N/A				
			114,328					
Structures & Improvements								
1989 Addition	09/01/89	20 200 DDB	9,581	5,187	214	4.461%	214	5,615
1990 Addition	04/01/90	20 200 DDB	1,330	674	30	4.462%	30	734
1 Str & Imp	07/01/95	20 200 DDB	805	215	23	5.285%	21	259
Fence	11/23/94	20 200 DDB	1,156	929	30	4.888%	28	987
Engineering	07/01/96	20 200 DDB	26,960	5,590	833	5.713%	770	7,193
1996 Addition	07/01/96	20 200 DDB	131,011	27,164	4,046	5.713%	3,742	34,952
Structure & Improvements	06/30/97	20 200 DDB	5,906	845	197	6.177%	182	1,224
			176,749	40,604	5,373		4,988	50,965
Collecting & Impounding Res								
1989 Addition	09/01/89	20 200 DDB	13,040	7,048	291	4.461%	291	7,630
1990 Addition - Tank	04/01/90	20 200 DDB	9,392	4,756	209	4.462%	210	5,175
			22,432	11,804	500		500	12,804

5-12-1

6-11-
LH 11/13/00

Spruce Creek South Utilities
Depreciation
FYE 6/30/00

Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5%)	Accum. Depr. 6/30/00
Supply Mains								
1989 Addition	09/01/89	20 200 DDB	74,551	40,247	1,663	4.462%	1,663	43,573
1990 Addition - Labor	08/31/90	20 200 DDB	52,073	26,372	1,162	4.461%	1,161	28,695
1991 Addition	06/13/91	20 200 DDB	13,008	6,044	290	4.461%	290	6,624
1991 Addition	06/13/91	20 200 DDB	4,314	2,005	96	4.461%	96	2,197
1991 Addition	11/21/91	20 200 DDB	12,422	5,771	277	4.461%	277	6,325
1991 Addition - Labor	07/01/91	20 200 DDB	49,824	23,149	1,112	4.461%	1,111	25,372
1992 Addition	07/01/92	20 200 DDB	35,246	14,782	786	4.461%	786	16,354
1993 Additions	07/01/93	20 200 DDB	69,644	25,953	1,702	4.522%	1,575	29,230
1993 Addition - Cap Labor	07/01/93	20 200 DDB	30,628	11,414	749	4.522%	692	12,855
1994 Additions	07/01/94	20 200 DDB	124,103	39,935	3,279	4.888%	3,033	46,247
1994 Addition - Cap Labor	07/01/94	20 200 DDB	71,474	22,999	1,889	4.888%	1,747	26,635
1996 Addition	07/01/96	20 200 DDB	32,329	6,703	998	5.713%	923	8,624
1998 Additions	1998	10 200 DDB	7,279	1,382	655	14.400%	524	2,561
			576,895	226,756	14,658 ✓		13,880 ✓	255,294
Water Treatment Equipment								
1989 Addition	9/1/89	20 200 DDB	12,353	6,734	275	4.462%	276	7,285
Chlorinator	6/4/93	20 200 DDB	800	298	20	4.522%	18	336
Chlorine Pump	11/10/94	20 200 DDB	1,068	343	28	4.888%	26	397
Water Treatment Equipment	7/1/96	20 200 DDB	7,999	1,659	247	5.713%	228	2,134
1997 Additions	6/30/97	20 200 DDB	634,540	90,785	21,184	6.177%	19,598	131,567
			656,760	99,819	21,754 ✓		20,146 ✓	141,719

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Spruce Creek South Utilities
Depreciation
FYE 6/30/00

Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5%)	Accum. Depr. 6/30/00
Transmission & Dist. Mains								
1989 Addition	9/1/89	20 200 DDB	34,572	18,664	771	4.461%	771	20,206
1990 Addition - APES	5/1/90	20 200 DDB	50,271	25,459	1,121	4.462%	1,122	27,702
1990 Addition - Parts	10/1/90	20 200 DDB	10,302	5,217	230	4.462%	230	5,677
Labor Phase IV (111 lots)	10/1/90	20 200 DDB	19,203	9,725	428	4.462%	428	10,581
1990 Addition - Pipes	12/1/90	20 200 DDB	1,432	725	32	4.462%	32	789
1991 Addition	3/7/91	20 200 DDB	33,595	15,609	749	4.461%	749	17,107
1995 Additions - 93	01/01/95	20 200 DDB	163,507	43,622	4,671	5.285%	4,321	52,614
1995 Additions - 94	1995	20 200 DDB	127,313	33,966	3,637	5.285%	3,364	40,967
1995 Additions	07/01/95	20 200 DDB	120,133	32,051	3,432	5.285%	3,175	38,658
1996 Additions	07/01/96	20 200 DDB	197,570	40,966	6,102	5.713%	5,644	52,712
1997 Additions	06/30/97	20 200 DDB	485,522	69,441	16,185	6.177%	14,995	100,621
1999 Additions	06/30/99	15 200 DDB	1,396,500	52,369	50,623	9.500%	66,334	169,326
2000 Additions	06/30/00	15 200 DDB	313,319	-	7,833	5.000%	7,833	15,666
			2,953,239	347,814	95,814		108,997	552,625
Meters & Meter Installation								
1989 Addition	09/01/89	20 200 DDB	1,178	1,178	-	N/A	-	1,178
1990 Addition	05/01/90	20 200 DDB	6,616	6,616	-	N/A	-	6,616
1991 Addition	1991	20 200 DDB	5,865	6,258	(393)	N/A	-	5,865
1992 Addition	11/01/92	20 200 DDB	6,318	6,177	141	4.462%	141	6,459
1993 Additions	07/01/93	7 200 DDB	12,426	11,318	555	8.920%	554	12,427
1994 Additions	07/01/94	7 200 DDB	23,758	19,517	1,060	8.930%	1,061	21,638
1995 Additions	07/01/95	7 200 DDB	14,424	10,562	644	8.920%	643	11,849
1996 Additions	07/01/96	20 200 DDB	17,537	3,636	542	5.713%	501	4,679
1997 Additions	06/30/97	20 200 DDB	15,370	2,199	513	6.177%	475	3,187
1999 Additions	06/30/99	15 200 DDB	63,883	2,396	2,316	9.500%	3,034	7,746
2000 Additions	06/30/00	15 200 DDB	10,788	-	270	5.000%	270	539
			178,163	69,857	5,648		6,679	82,184

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Spruce Creek South Utilities
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Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5%)	Accum. Depr. 6/30/00
Fire Hydrant Assemblies								
1993 Additions	07/01/93	20 200 DDB	47,713	17,780	1,166	4.522%	1,079	20,025
Fire Hydrant Assembly	07/01/94	20 200 DDB	18,728	6,026	495	4.888%	458	6,979
1995 Additions	07/01/95	20 200 DDB	37,925	10,118	1,083	5.285%	1,002	12,203
1996 Additions	07/01/96	20 200 DDB	27,030	5,605	835	5.713%	772	7,212
1997 Additions	06/30/97	20 200 DDB	729	104	24	6.177%	23	151
			132,125	39,633	3,603 ✓		3,333 ✓	46,569
Computers - Water								
Eldorado Software	08/22/95	5 200 DDB	2,250	1,991	129	5.760%	65	2,185
Computer	07/01/96	5 200 DDB	7,165	5,514	413	11.520%	413	6,340
			9,415	7,505	542 ✓		478 ✓	8,525
Franchise								
1996 Costs	07/01/96	15 SL	6,334	1,267	211	6.667%	211	1,689
1997 Costs	1997	15 SL	8,005	1,067	267	6.667%	267	1,601
			14,339	2,334	478 ✓		478 ✓	3,290
Wells & Springs								
Well	07/01/96	20 200 DDB	37,824	7,843	1,168	5.713%	1,080	10,091
Permit Well	07/01/96	20 200 DDB	7,053	1,462	218	5.713%	201	1,881
Testing Well	07/01/96	20 200 DDB	3,262	676	101	5.713%	93	870
Well	07/01/96	20 200 DDB	70,414	14,600	2,175	5.713%	2,011	18,786
			118,553	24,581	3,662 ✓		3,386 ✓	31,629
Power Generating Equipment								
	07/01/96	7 200 DDB	10,000	6,251	625 ✓	8.930%	447 ✓	7,323
Tools								
1997 Additions	1997	7 200 DDB	154	60	14	12.490%	10	84
1999 Additions	06/30/99	7 200 DDB	58,388	6,258	5,661	24.490%	7,150	19,069
2000 Additions	06/30/00	7 200 DDB	13,671	-	977	14.290%	977	1,954
			72,213	6,318	6,652 ✓		8,136 ✓	21,106
Sewer Plant								
Land	05/20/91	20 200 DDB	6,600	N/A	N/A			
Survey Cost	12/31/92	7 200 DDB	1,000	N/A	N/A			
			7,600					

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Depreciation
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Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5%)	Accum. Depr. 6/30/00
Collection Sewers - Force								
1992 Addition	10/22/92	20 200 DOB	7,594	3,187	172	4.462%	169	3,528
Collection Sewer - Force	07/01/93	20 200 DOB	61,336	22,857	1,499	4.522%	1,387	25,743
1994 Additions	07/01/94	20 200 DOB	59,610	19,182	1,575	4.888%	1,457	22,214
1996 Additions	07/01/96	15 200 DOB	3,239	871	125	6.930%	112	1,108
			131,779	46,097	3,371 ✓		3,125 ✓	52,593
Collection Sewers - Gravity								
1992 Addition	07/04/92	20 200 DOB	56,386	23,665	1,275	4.462%	1,258	26,198
1992 Addition	10/01/92	20 200 DOB	57,010	23,927	1,289	4.462%	1,272	26,488
Collection Sewers - Gravity	07/01/93	20 200 DOB	60,368	22,496	1,475	4.522%	1,365	25,336
1994 Additions	07/01/94	20 200 DOB	36,298	11,608	887	4.522%	821	13,316
1995 Additions - 93	01/01/95	20 200 DOB	170,075	45,375	4,858	5.285%	4,494	54,727
1995 Additions - 94	01/01/95	20 200 DOB	183,996	49,089	5,256	5.285%	4,862	59,207
1995 Additions	07/01/95	20 200 DOB	165,595	44,179	4,730	5.285%	4,376	53,285
1996 Additions	1996	15 200 DOB	102,690	27,624	3,954	6.930%	3,558	35,136
1997 Additions	06/30/97	15 200 DOB	728,283	136,735	31,134	7.700%	28,039	195,908
			1,560,701	384,698	54,858 ✓		50,045 ✓	489,601
Collecting Structures								
1992 Addition	07/04/92	20 200 DOB	10,144	4,257	229	4.462%	226	4,712
1992 Addition	10/01/92	20 200 DOB	9,080	3,811	205	4.462%	203	4,219
Manholes	07/01/93	20 200 DOB	141,897	52,877	3,468	4.522%	3,208	59,553
Lift Stations	07/01/93	20 200 DOB	75,757	28,231	1,851	4.522%	1,713	31,795
Manholes	07/01/94	20 200 DOB	43,554	14,015	1,151	4.888%	1,064	16,230
Special Collect Structure	1996	15 200 DOB	45,780	12,315	1,763	6.930%	1,586	15,664
Special Collect Structure	07/01/96	15 200 DOB	13,977	3,760	538	6.930%	484	4,782
Lift Station	07/01/96	15 200 DOB	8,873	2,387	342	6.930%	307	3,036
Manholes	07/01/96	15 200 DOB	61,941	16,662	2,385	6.930%	2,146	21,193
			411,003	138,315	11,932 ✓		10,939 ✓	161,186
Flow Measuring Devices								
1992 Addition	07/04/92	20 200 DOB	981	959	22 ✓	4.462%	22 ✓	1,003

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Spruce Creek South Utilities
Depreciation
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Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5*%)	Accum. Depr. 6/30/00
Pumping Equipment								
1992 Addition	07/04/92	20 200 DOB	15,766	6,617	356	4.462%	352	7,325
1992 Addition	10/01/92	20 200 DOB	12,193	5,117	276	4.462%	272	5,665
Pumping Equip/Lift Station	07/01/94	20 200 DOB	29,973	9,645	792	4.888%	733	11,170
1989 Addition	09/01/89	20 200 DOB	16,638	9,070	371	4.461%	371	9,812
1990 Addition	02/01/90	20 200 DOB	24,308	12,939	542	4.462%	542	14,023
Generator	09/01/90	20 200 DOB	18,710	9,476	417	4.462%	417	10,310
1991 Addition	1991	20 200 DOB	6,000	2,770	134	4.461%	134	3,038
1992 Addition	05/20/92	20 200 DOB	1,272	534	29	4.462%	28	591
2 60 HP Pumps & Install	07/01/93	20 200 DOB	11,217	4,180	274	4.522%	254	4,708
Omni Generator	11/15/93	20 200 DOB	28,731	10,707	702	4.522%	650	12,059
Flowtronics Control Panel	11/15/93	20 200 DOB	65,911	24,561	1,611	4.522%	1,490	27,662
Upgrade Control Panel	11/10/94	20 200 DOB	4,529	1,457	120	4.888%	111	1,688
Pump 1996 Equipment	07/01/96	20 200 DOB	22,819	4,732	705	5.713%	652	6,089
1996 Pump Equipment	07/01/96	20 200 DOB	23,141	4,798	715	5.713%	661	6,174
			281,208	106,603	7,044 ✓		6,666 ✓	120,313

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Spruce Creek South Utilities
Depreciation
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Description	In-Service Date	Life Method	Basis	Accum. Depr. 6/30/99	Depr. Through 12/31/99	Applicable Percentage	Depr. Through 6/30/2000 (.5**%)	Accum. Depr. 6/30/00
Plant Sewers								
1992 Addition	07/04/92	20 200 DOB	262,249	110,066	5,930	4.462%	5,851	121,847
1992 Addition	10/01/92	20 200 DOB	20,914	8,778	473	4.462%	467	9,718
1993 Addition - Cap Labor	07/01/93	20 200 DOB	60,272	22,460	1,473	4.522%	1,363	25,296
SCCC - Treatment Plant	11/21/94	20 200 DOB	20,213	N/A				
1994 Addition	07/01/94	20 200 DOB	151,573	48,774	4,005	4.888%	3,704	56,483
1994 Additional Costs	07/01/94	20 200 DOB	9,925	3,194	262	4.888%	243	3,699
1994 Addition - Cap Labor	07/01/94	20 200 DOB	54,226	17,449	1,433	4.888%	1,325	20,207
1995 Additions	1995	20 200 DOB	7,579	2,022	217	5.285%	200	2,439
Sewer Plant	07/01/96	15 200 DOB	44,083	11,858	1,697	6.930%	1,527	15,082
FDEP Plant	07/01/96	15 200 DOB	13,173	3,544	507	6.930%	456	4,507
Testing	07/01/96	15 200 DOB	9,631	2,591	371	6.930%	334	3,296
Territory Extend	07/01/96	15 200 DOB	7,066	1,901	272	6.930%	245	2,418
Sewer Plant	07/01/96	15 200 DOB	189,298	50,921	7,288	6.930%	6,559	64,768
Engineer & Design	07/01/96	15 200 DOB	47,841	12,869	1,842	6.930%	1,658	16,369
FP/Underground	07/01/96	15 200 DOB	19,747	5,312	760	6.930%	684	6,756
Fence	07/01/96	15 200 DOB	12,267	3,300	472	6.930%	425	4,197
Electric Work	07/01/96	15 200 DOB	7,386	1,987	284	6.930%	256	2,527
Misc Costs	07/01/96	15 200 DOB	10,643	2,863	410	6.930%	369	3,642
1997 Additions	06/30/97	15 200 DOB	9,648	1,811	413	7.700%	371	2,595
			957,734	311,700	28,109 ✓		26,037 ✓	365,846
Eldorado Software								
	1995	5 200 DOB	1,265	1,120	73 ✓	5.760%	36 ✓	1,229
Outfall Sewer Line								
Pond Liner	07/01/96	15 200 DOB	8,896	2,393	343 ✓	6.930%	308 ✓	3,044
Other Plant								
Sprayfield	07/01/96	15 200 DOB	51,588	13,877	1,986	6.930%	1,788	17,651
2000 Additions	6/30/00	15 200 DOB	12,959	-	324	5.000%	324	648
			64,547	13,877	2,310 ✓		2,111 ✓	18,298
			8,460,925	1,889,038	267,370		270,739	2,427,148
Total 6/30/00 Depreciation							538,110 J-11	

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