

CLASS "A" AND "B" WATER AND/OR SEWER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

LAKE UTILITY SERVICES, INC

Exact Legal Name of Utility



FOR THE

TEST YEAR ENDED Dec DOCUMENT NUMBER PATE

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

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CLASS A AND B WATER AND/OR SEWER UTILITIES FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

<u>INDEX</u>

SCHED PAGE	D	Ē	S
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ESCRIPTION OF SCHEDULE

RATE BASE

A 1 A-2 A-3 A-4 A-5 A-6 A-7 A-8 A-9 A-10 A-11 A-12 A-13 A-14 A-15 A-16 A-17 A-18 A-19	5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	Schedule of Rate Base - Water Schedule of Rate Base - Sewer Adjustments to Rate Base Annual Plant Additions and Balances Water Plant in Service By Primary Account Sewer Plant in Service By Primary Account Summary of Non-Used and Useful Plant Annual Accumulated Depreciation Additions and Balances Water Accumulated Depreciation By Primary Account Sewer Accumulated Depreciation By Primary Account Annual CIAC Additions and Balances CIAC By Classification Annual Accumulated Amortization of CIAC Additions and Balances Accumulated Amortization of CIAC By Classification Schedule of AFUDC Rates Used Annual Advances For Construction Additions and Balances Calculation of Working Capital Allowance Comparative Balance Sheet - Assets Comparative Balance Sheet - Liabilities
		NET OPERATING INCOME
B-1 B-2 B-3	24 25 26	Schedule of Water Operating Statement Schedule of Sewer Operating Statement Adjustments to Operating Statements

	-					
B	4	27	Test	Year	Reven	iues

B-5	28	Operation and Maintenance Expenses By Month – Water
B-6	29	Operation and Maintenance Expenses By Month - Sewer
B-7	30	Comparative Operation and Maintenance Expenses - Water
B-8	31	Comparative Operation and Maintenance Expenses - Sewer
B-9	32	Schedule of Test Year Contractual Services
B-10	33	Analysis of Rate Case Expense
B-11	34	' Analysis of Major Maintenance Projects - Water and Sewer
B-12	35	Schedule of Allocated Expenses
B-13	36	Depreciation Expense - Water
B-14	37	Depreciation Expense - Sewer

B-15 38 Schedule of Taxes Other Than Income

SCHED PAGE

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DESCRIPTION OF SCHEDULE

INCOME TAX

	•	
C-1 C-2 C-3 C-4 C-5 C-6 C-7 C-8 C-9 C-10	39 40 41 42 43 44 45 48 52 53 54	General Instructions For Income Tax Schedules Reconciliation of Total Income Tax Provision State and Federal Income Tax Calculation - Current Schedule of Interest In Tax Expense Calculation Book/Tax Differences - Permanent Deferred Tax Expense Accumulated Deferred Income Taxes Investment Tax Credits Parent(s) Debt Information Income Tax Returns Miscellaneous Tax Information
		COST OF CAPITAL
D-1 D-2 D-3 D-4 D-5 D-6 D-7	55 56 57 58 59 60 61	Requested Cost of Capital Reconciliation of Capital Structure to Requested Rate Base Preferred Stock Outstanding Short-Term Debt Long-Term Debt Variable Rate Long-Term Debt Schedule of Customer Deposits
		RATE SCHEDULES
E-1 E-2 E-3 E-4 E-5 E-6 E-7 E-9 E-9 E-10 E-11 E-12 E-13 E-14	62 63 64 65 66 67 68 69 70 71 72 73 74 75	Rate Schedule Revenue Schedule At Present and Proposed Rates Customer Monthly Billing Schedule Miscellaneous Service Charges Miscellaneous Service Charge Revenue Public Fire Hydrants Schedule Private Fire Protection Schedule Contracts and Agreements Schedule Tax or Franchise Fee Schedule Service Availability Charges Schedule Guaranteed Revenue Received Schedule Class A Utility Cost of Service Study Projected Test Year Revenue Calculation Billing Analysis Schedule
		ENGINEERING SCHEDULES

F-1	76	Gallons of Water Pumped, Sold and Unaccounted For
F-2	77	Gallons of Wastewater Treated
F-3	78	Water Treatment Plant Data
F-4	79	Wastewater Treatment Plant Data

<u>SCHED</u>	<u>PAGE</u>
--------------	-------------

DESCRIPTION OF SCHEDULE

ENGINEERING SCHEDULES (Continued)

•

F-5	80	Used and Useful Calculations - Water Treatment Plant
F-6	81	Used and Useful Calculations - Wastewater Treatment Plant
F-7	82	Used and Useful Calculations - Distribution and Collection Systems
F-8	83	Margin Reserve Calculations
F-9	84	Equivalent Residential Connections - Water
F-10	85	Equivalent Residential Connections - Wastewater

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INSTRUCTIONS FOR COMPLETING THE MINIMUM FILING REQUIREMENTS FORMS

1. For all schedules which call for a simple average, provide the balance for the end of the year prior to the test year and the end of the test year. The simple average is thus the average between these two balances.

2. It should be noted that the working capital method to be used is the formula method (1/8 of 0 & M Expenses) without an allowance for deferred debits. If a utility submits a working capital allowance based on the balance sheet method, the cost incurred for this calculation will not be considered in rate case expense. When using the formula method, the exclusion of debits from working capital, for regulatory purposes, does not extend to deferred debits arising from the tax consequesnces of receiving CIAC previously exempt from income taxes by Section 118(b) of the Internal Revenue Code.

3. Be sure to include the date of the schedule at the top of each schedule where provided. This is especially important in cases where a projected test year is employed.

4. Be sure to read Rule Sections 25-30.436 to 25-30.442 for additional MFR requirements.

5. Complete all schedules as instructed. If you have specific questions regarding any schedule, please call the Division of Water and Wastewater for clarification.

6. It is the position of the Florida Public Service Commission that the NARUC system of accounts applicable to water and wastewater utilities requires a breakdown of revenues by customer class specified in the sub-accounts under NARUC account numbers 461, 521 and 522. However, the Commission will automatically grant a waiver of this requirement upon request for all rate cases filed on or before July 1, 1992. After July 1, 1992, a request for waiver of this requirement will have to be justified by the utility.

Schedule of Water Rate Base

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-1 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

	(1)	(2) Balance Per	(3)	(4) Adjusted	(5) Year End	(6) Test Year	(7)
Line No.	Description	Per Books YE 12/31/95	Utility Adjustments	Utility Balance YE 12/31/95	12/31/94	Average 12/31/95	Supporting Schedule(s)
1	Utility Plant in Service	\$1,979,991	0	\$1,979,991	\$1,912,124	\$1,946,058	A-5
2	Utility Land & Land Rights	3,730	0	3,730	3,730	3,730	A-5
3	Less: Non-Used & Useful Plant	0	(49,361)	(49,361)	0	(49,361)	A-7
4	Construction Work in Progress	0	0	0	0	0	-
5	Less: Accumulated Depreciation	(157,183)	0	(157,183)	(106,325)	(131,754)	A-9
6	Less: CIAC	(1,058,113)	0	(1,058,113)	(704,294)	(881,203)	A-12
7	Accumulated Amortization of CIAC	126,729	0	126,729	92,130	109,430	A-14
8	Acquisition Adjustments	(70, 169)	0	(70,169)	(70,169)	(70,169)	-
9	Accum. Amort. of Acq. Adjustments	8,182	0	8,182	6,007	7,095	-
10	Advances For Construction	0	0	0	0	0	A-16
11	Working Capital Allowance	27,371	3,471	30,841	24,815	27,828	A-17
12	Total Rate Base	\$860,538	(\$45,890) ======	\$814,648	\$1,158,018	\$961,652	

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Schedule: A-2 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line	(1)	(2) Balance Per	(3) Utility	(4) Adjusted Utility	(5) Supporting	
No.	Description	Books YE 12/31/95	Adjustments	Balance YE 12/31/95	Schedule(s)	
1	Utility Plant in Service	\$0	\$O	\$0	A-6	
2	Utility Land & Land Rights	0	0	0	A-6	
3	Less: Non-Used & Useful Plant	0	0	0	A-7	
4	Construction Work in Progress	0	0	0	-	
5	Less: Accumulated Depreciation	0	0	0	A-10	
6	Less: CIAC	0	0	0	A-12	
7	Accumulated Amortization of CIAC	0	0	0	A-14	
8	Acquisition Adjustments	0	0	0	-	
9	Accum. Amort. of Acq. Adjustments	0	0	0	-	
10	Advances For Construction	0	0	0	A-16	
11	Working Capital Allowance	0	0	0	A-17	
12	Total Rate Base	\$0	\$0 ========	\$0 =======		

Adjustments to Rate Base per Books

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-3 Page 1 of 1 Preparer: MFK

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Sewer
1	Non-Used &Useful Adjustment		
2	Adjust plant in service and accumulated depreciation for non-used and useful percentage.	(49,361)	0
3	Working Capital Adjustment		
4	To adjust working capital for the change in O & M expenses	3,471	0

Schedule of Water and Sewer Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: 12/31/95 Schedule: A-4 Page 1 of 2 Preparer: MFK

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

		Year-End Ba	lance
Line No.	Description	Water	Sewer
1	12/31/82 Balance	0	0
2	1983 Additions	206,282	0
3	1983 Retirements	(137,082)	0
4	1983 Adjustments	0	0
5	12/31/83 Balance	69,201	0
6	1984 Additions	1,226	0
7	1984 Retirements	(151)	0
8	1984 Adjustments	0	0
9	12/31/84 Balance	70,275	0
10	1985 Additions	6,373	0
11	1985 Retirements	(546)	0
12	1985 Adjustments	0	0
13	12/31/85 Balance	76,103	0
14	1986 Additions	238,004	0
15	1986 Retirements	(18,783)	0
16	1986 Adjustments	0	0
17	12/31/86 Balance	295,324	0
18	1987 Additions	28,684	0
19	1987 Retirements	(3,928)	0
20	1987 Adjustments	0	0
21	12/31/87 Balance	320,081	0
22	1988 Additions	26,255	0
23	1988 Retirements	(10,103)	0
24	1988 Adjustments	0	0
25	12/31/88 Balance	336,232	0
26	1989 Additions	197,132	0
27	1989 Retirements	(3,046)	0
28	1989 Adjustments	0	0
29	12/31/89 Balance	530,318	0

Supporting Schedules: A-5, A-6 Recap Schedules: A-18

Schedule of Water and Sewer Plant in Service	Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base	
	Schedule: A-4

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: 12/31/95 Schedule: A-4 Page 2 of 2 Preparer: MFK

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line		Year-End	Balance
No.	Description	Water	Sewer
1	12/31/89 Balance	530,318	0
2	1990 Additions	48,287	0
3	1990 Retirements	(7,430)	-
4	1990 Adjustments	-	-
5	12/31/90 Balance	571,176	0
6	1991 Additions	188,909	0
7	1991 Retirements	(40,026)	0
8	1991 Adjustments	0	0
9	12/31/91 Balance	720,059	0
10	1992 Additions	103,431	0
11	1992 Retirements	(4,633)	0
12	1992 Adjustments	0	0
13	12/31/92 Balance	818,857	0
14	1993 Additions	268,127	0
15	1993 Retirements	(7,123)	0
16	1993 Adjustments	0	0
17	12/31/93 Balance	1,079,861	0
18	1994 Additions	844,754	0
19	1994 Retirements	(26,512)	0
20	1994 Adjustments	0	0
21	1994 WSC Rate Base (Net)	17,752	
22	12/31/94 Balance	1,915,854	0
23	1995 Additions	134,576	0
24	1995 Retirements	(75,260)	0
25	1995 Adjustments	4,188	0
26	1995 WSC Rate Base (Net)	4,362	
27	12/31/95 Balance	1,983,721	0

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Supporting Schedules: A-5, A-6 Recap Schedules: A-18

Schedule of Water Plant in Service, By Primary Account Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Florida Public Service Commission Schedule: A-5

Page 1 of 1 Preparer: MFK

Also show non-used & useful amounts by account. Recap Schedules: A-1,A-4

Line No.	(1) Account No. and Name	1	(2) Prior Year (2/31/94	 (3) Test Year 12/31/95	(4) Averag	e	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT		2/01/01	 12/01/00				
2	301.1 Organization		88,396	96,200	92	298	0%	0
3	302.1 Franchises		0	0		0	0%	0
4	339.1 Other Plant & Misc. Equipment		0	0		0	0%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights		3,730	3,730	3	730	0%	0
7	304.2 Structures & Improvements		12,938	272,772	142	855	0%	0
8	305.2 Collect. & Impound. Reservoirs		0	0		0	0%	0
9	306.2 Lake, River & Other Intakes		0	0		0	0%	0
10	307.2 Wells & Springs		135,197	13,934	74	566	0%	0
11	308.2 Infiltration Galleries & Tunnels		0	0		0	0%	0
12	309.2 Supply Mains		0	0		0	0%	0
13	310.2 Power Genertion Equipment		0	0		0	0%	0
14	311.2 Pumping Equipment		95,938	19,912	57.	925	0%	0
15	339.2 Other Plant & Misc. Equipment		0	0		0	0%	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights		0	0		0	42%	0
18	304.3 Structures & Improvements		23,338	73,144	48	241	42%	20,285
19	320.3 Water Treatment Equipment		70,632	75,381	73.	007	42%	30,699
20	339.3 Other Plant & Misc. Equipment		0	0		0	42%	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights		0	0		0	0%	0
23	304.4 Structures & Improvements		0	0		0	0%	0
24	330.4 Distr. Reservoirs & Sandpipes		74,695	108,993	91	844	0%	0
25	331.4 Transm. & Distribution Mains		1,236,680	1,240,526	1,238	603	0%	· 0
26	333.4 Services		88,279	20,597	54	438	0%	0
27	334.4 Meters & Meter Installations		15,979	0	7.	990	0%	0
28	335.4 Hydrants		21,821	22,894	22.	358	0%	0
29	339.4 Other Plant & Misc. Equipment		0	0		0	0%	0
30	GENERAL PLANT							
31	303.5 Land & Land Rights		0	0		0	0%	0
32	304.5 Structures & Improvements		0	0		0	0%	0
33	340.5 Office Furniture & Equipment		0	0		0	0%	0
34	341.5 Transportation Equipment		0	0		0	0%	0
35	342.5 Stores Equipment		0	0		0	0%	0
36	343.5 Tools, Shop & Garage Equipment		5,742	7,075	6	409	0%	0
37	344.5 Laboratory Equipment		0	261		131	0%	0
38	345.5 Power Operated Equipment		0	0		0	0%	0
39	346.5 Communication Equipment		2,000	2,000	2	000	0%	0
40	347.5 Miscellaneous Equipment		22,737	4,188	13	463	0%	0
41	348.5 Other Tangible Plant (WSC Rate Base (NET))		17,752	22,114	19	933	0%	0
42	TOTAL	\$	1,915,854	1,983,721	\$ 1,949		\$	50,985

Schedule of Sewer Plant in Service, By Primary Account Beginning and End of Year Average

Communication Equipment

Miscellaneous Equipment

Other Tangible Plant

TOTAL

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X]

No.

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account.

Florida Public Service Commission

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Schedule: A-6 Page 1 of 1 Preparer: MFK

Also show non-used & useful amounts by account. Recap Schedules: A-2,A-4 $\overline{0}$ (2) (3) (4) (5) (6) Line Prior Test Non-Used & Non-Used & Account No. and Name Useful % Year Year Average Amount 12/31/94 12/31/95 1 INTANGIBLE PLANT Organization 0 0% 0 0 2 351.1 0% з 352.1 Franchises 0 0 0 4 389.1 Other Plant & Misc. Equipment 0 0 0 0% 5 COLLECTION PLANT Land & Land Rights 0 0 0 0% 6 353.2 Structures & Improvements 0 0 7 354.2 0 0% 360.2 Collection Sewers - Force 0 0 0 0% 8 Collection Sewers - Gravity 0 0 0% 9 361.2 0 Special Collecting Structures 10 362.2 0 0 0 0% 11 363.2 Services to Customers 0 0 0 0% 12 364.2 Flow Measuring Devices 0 0 0 0% 13 365.2 Flow Measuring Installations 0 0 0 0% 389.2 Other Plant & Misc. Equipment 0 0 0 0% 14 SYSTEM PUMPING PLANT 15 Land & Land Rights 0 0 0 0% 16 353.3 17 354.3 Structures & Improvements 0 0 0 0% 18 370.3 Receiving Wells 0 0 0 0% 19 371.3 Pumping Equipment 0 0 0 0% Other Plant & Misc. Equipment 20 389.3 TREATMENT AND DISPOSAL PLANT 21 22 353.4 Land & Land Rights 0 0 0 0% 23 Structures & Improvements 354.4 0 0 0 0% 24 380.4 Treatment & Disposal Equipment 0 0 0 0% 25 381.4 Plant Sewers 0 0 0 0% 26 382.4 **Outfall Sewer Lines** 0 0 0 0% 27 Other Plant & Misc. Equipment 389.4 0 0 0 0% 28 GENERAL PLANT 0 0 29 353.5 Land & Land Rights 0 0% 30 354.5 Structures & Improvements 0 0 0 0% 31 390.5 Office Furniture & Equipment 0 0 0 0% 32 391.5 Transportation Equipment 0 0 0 0% 33 392.5 Stores Equipment 0 0 0 0% 34 393.5 Tools, Shop & Garage Equipment 0 0 0 0% 35 394.5 Laboratory Equipment 0 0 0 0% Power Operated Equipment 36 395.5 ۵ 0 0 0%

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Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7 Page 1 of 1 Preparer: MFK

	(1)	(2)	(3)	(4)
Line No.	Description	Average Balance TYE 12/31/95	Utility Adjustments	Adjusted TYE 12/31/95
			Adjustitients	116 12/31/33
	WATER			
1	Plant in Service	\$50,985	\$0	\$ 50,985
2	Land	0	0	0
3	Accumulated Depreciation	(1,624)	0	(1,624)
4	Other (Explain)			
5	Total	\$49,361	••••• \$0	\$49,361
0	1000			******
	SEWER			
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	 0	0	0
10	1014			
	Supporting Schedules: A-5,A-6,A-9,A-10 Recap Schedules: A-1,A-2			

Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

ual Balances Subsequent to Last Established Rate

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: A-8 Page 1 of 2 Preparer: MFK

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirments specifically identifying those amounts.

T 4 .		Year-End Balance	
Line No.	Description	Water	Sewer
1	12/31/82 Balance	0	0
2	1983 Depreciation	(25,833)	0
3	1983 Retirements	13,582	0
4	1983 Adjustments	0	0
5	12/31/83 Balance	(12,251)	0
6	1984 Depreciation	(310)	0
7	1984 Retirements	151	0
8	1984 Adjustments	0	0
9	12/31/84 Balance	(12,410)	0
10	1985 Depreciation	(344)	0
11	1985 Retirements	546	0
12	1985 Adjustments	0	0
13	12/31/85 Balance	(12,208)	0
14	1986 Depreciation	(431)	0
15	1986 Retirements	9,255	0
16	1986 Adjustments	0	0
17	12/31/86 Balance	(3,384)	0
18	1987 Depreciation	(721)	0
19	1987 Retirements	2,428	0
20	1987 Adjustments	0	0
21	12/31/87 Balance	(1,677)	0
22	1988 Depreciation	(901)	0
23	1988 Retirements	5,216	0
24	1988 Adjustments	0	0
25	12/31/88 Balance	2,638	0
26	1989 Depreciation	(2,296)	0
27	1989 Retirements	2,025	0
28	1989 Adjustments	0	0
29	12/31/89 Balance	2,367	0

Supporting Schedules: A-9,A-10 Recap Schedules: A-18 Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: A-8 Page 2 of 2 Preparer: MFK

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirments specifically identifying those amounts.

Line		Year-End Balance	
No.	Description	Water	Sewer
1	12/31/89 Balance	2,367	0
2	1990 Depreciation	(5,555)	0
3	1990 Retirements	9,026	-
4	1990 Adjustments	-	-
5	12/31/90 Balance	5,838	0
6	1991 Depreciation	(19,646)	0
7	1991 Retirements	24,269	0
8	1991 Adjustments	0	0
9	12/31/91 Balance	10.461	0
10	1992 Depreciation	(19,842)	0
11	1992 Retirements	8,967	0
12	1992 Adjustments	0	0
13	12/31/92 Balance	(414)	0
14	1993 Depreciation	(72,931)	0
15	1993 Retirements	11,188	0
16	1993 Adjustments	0	0
17	12/31/93 Balance	(62,157)	0
18	1994 Depreciation	(59,066)	0
19	1994 Retirements	14,899	0
20	1994 Adjustments	0	0
21	12/31/94 Balance	(106,325)	0
22	1995 Depreciation	(74,500)	0
23	1995 Retirements	26,341	0
24	1995 Adjustments	(2,699)	0
25	12/31/95 Balance	(157,183)	0

Supporting Schedules: A-9,A-10 Recap Schedules: A-18

0012A

Schedule of Water Accumulated Depreciation By Primary Account Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account. Recap Schedules: A-1,A-8

Florida Public Service Commission

Schedule: A-9 Page 1 of 1 Preparer: MFK

Line No.	(1) Account No. and Name	 (2) Prior Year 12/31/94	(3) Test Year 12/31/95 _	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT	 				
2	301.1 Organization	0	(8,136)	(4,068)	0%	0
3	302.1 Franchises	0	0	0	0%	0
4 5	339.1 Other Plant & Misc. Equipment SOURCE OF SUPPLY AND PUMPING PLANT	0	0	0	0%	0
6	304.2 Structures & Improvements	0	3,845	1,923	0%	0
7	305.2 Collect. & Impound. Reservoirs	ŏ	0,040	1,525	0%	ő
8	306.2 Lake, River & Other Intakes	0	0	0	0%	ő
9	307.2 Wells & Springs	ő	(16,338)	(8,169)	0%	0
10	308.2 Infiltration Galleries & Tunnels	ő	(10,000)	(0,105)	0%	0
11	309.2 Supply Mains	ő	0	0	0%	0 0
12	310.2 Power Generation Equipment	ő	0	ő	0%	Ő
13	311.2 Pumping Equipment	õ	(10,706)	(5,353)	0%	ő
14	339.2 Other Plant & Misc. Equipment	0	(10,700)	(0,000)	0%	ů 0
15	WATER TREATMENT PLANT	Ū	Ū	U	070	0
16	304.3 Structures & Improvements	0	(2,273)	(1,137)	42%	(478)
17	320.3 Water Treatment Equipment	0	(5,451)	(2,726)	42%	(1,146)
18	339.3 Other Plant & Misc. Equipment	ő	0	(2,720)	42%	(1,140,
19	TREATMENT AND DISPOSAL PLANT	Ū	•	•	12.00	•
20	304.4 Structures & Improvements	0	0	0	0%	0
21	330.4 Distr. Reservoirs & Standpipes	õ	(10.877)	(5,439)	0%	Ō
22	331.4 Transm. & Distribution Mains	ō	(93,015)	(46,508)	0%	Ō
23	333.4 Services	Ő	(7,760)	(3,880)	0%	Ō
24	334.4 Meters & Meter Installations	õ	(1,285)	(643)	0%	Ō
25	335.4 Hydrants	õ	(1,922)	(961)	0%	Ō
26	339.4 Other Plant & Misc. Equipment	õ	0	0	0%	Ō
27	GENERAL PLANT	-	-	-		-
28	304.5 Structures & Improvements	0	0	0	0%	0
29	340.5 Office Furniture & Equipment	0	0	0	0%	0
30	341.5 Transportation Equipment	Ō	Ō	Ō	0%	0
31	342.5 Stores Equipment	Õ	ō	ō	0%	Ō
32	343.5 Tools, Shop & Garage Equipment	Ō	(436)	(218)	0%	0
33	344.5 Laboratory Equipment	0	Ó	Ó	0%	0
34	345.5 Power Operated Equipment	0	0	0	0%	0
35	346.5 Communication Equipment	0	(130)	(65)	0%	0
36	347.5 Miscellaneous Equipment	0	(2,699)	(1,350)	0%	0
37	348.5 Other Tangible Plant	(106,325)	0	(53,163)	0%	0
40	TOTAL	 \$ (106,325) \$	(157,183) \$	(131,754)	\$	(1,624)

Note: Prior to 1995 depreciation and accumulated depreciation were calculated on a consolidated basis.

Schedule of Sewer Accumulated Depreciation By Primary Account Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account. Recap Schedules: A-2,A-8

Florida Public Service Commission

Schedule: A-10 Page 1 of 1 Preparer: MFK

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/94	(3) Test Year 12/31/95	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
	INTANGIBLE PLANT	12/31/94	12/01/90			
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	0	0	0	0%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0%	0
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	0	0	0	0%	0
7	360.2 Collection Sewers - Force	Ō	ō	Ō	0%	Ō
8	361.2 Collection Sewers - Gravity	0	0	0	0%	0
9	362.2 Special Collecting Structures	0	0	0	0%	0
10	363.2 Services to Customers	0	Ō	Ō	0%	0
11	364.2 Flow Measuring Devices	0	0	0	0%	0
12	365.2 Flow Measuring Installations	0	0	0	0%	0
13	389.2 Other Plant & Misc. Equipment	0	0	Õ	0%	0
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements	0	0	0	0%	0
16	370.3 Receiving Wells	0	0	0	0%	0
17	371.3 Pumping Equipment	0	0	0	0%	0
18	389.3 Other Plant & Misc. Equipment	0	0	Ō	0%	0
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	0	0	0	0%	0
21	380.4 Treatment & Disposal Equipment	0	0	0	0%	0
22	381.4 Plant Sewers	0	0	0	0%	0
23	382.4 Outfall Sewer Lines	0	0	0	0%	0
24	389.4 Other Plant & Misc. Equipment	<i>,</i> 0	0	Ō	0%	0
25	GENERAL PLANT					
26	354.5 Structures & Improvements	0	0	0	0%	0
27	390.5 Office Furniture & Equipment	0	0	0	0%	0
28	391.5 Transportation Equipment	0	0	0	0%	0
29	392.5 Stores Equipment	0	Ō	0	0%	0
30	393.5 Tools, Shop & Carage Equipment	0	0	0	0%	0
31	394.5 Laboratory Equipment	0	0	0	0%	0
32	395.5 Power Operated Equipment	0	0	0	0%	0
33	396.5 Communication Equipment	0	0	0	0%	0
34	397.5 Miscellaneous Equipment	• O	0	0	0%	0
35	398.5 Other Tangible Plant	0	0	0	0%	0
36	TOTAL	\$0\$		0	\$	0

0014

Schedule of Contributions In Aid of Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Schedule: A-11 Page 1 of 2 Preparer: MFK

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirments specifically identifying those amounts. Show any retirments as adjustments.

Y 4		Year-End Balance	
Line No.	Description	Water	Sewer
1	12/31/82 Balance	0	0
2	1983 Additions	(91,000)	0
3	1983 Retirements	0	0
4	1983 Adjustments	45,750	0
5	12/31/83 Balance	(45,250)	0
6	1984 Additions	(1,350)	0
7	1984 Retirements	1,200	0
8	1984 Adjustments	0	0
9	12/31/84 Balance	(45,400)	0
10	1985 Additions	(1,750)	0
11	1985 Retirements	1,000	0
12	1985 Adjustments	0	0
13	12/31/85 Balance	(46,150)	0
14	1986 Additions	(210,179)	0
15	1986 Retirements	400	0
16	1986 Adjustments	0	0
17	12/31/86 Balance	(255,929)	0
18	1987 Additions	(4,700)	0
19	1987 Retirements	4,000	0
20	1987 Adjustments	0	0
21	12/31/87 Balance	(256,629)	0
22	1988 Additions	(3,000)	0
23	1988 Retirements	2,800	0
24	1988 Adjustments	0	0
25	12/31/88 Balance	(256,829)	0
26	1989 Additions	(17,201)	0
27	1989 Retirements	13,675	0
28	1989 Adjustments	0	0
29	12/31/89 Balance	(260,355)	0

Supporting Schedules: A-12 Recap Schedules: A-19

Note: On 2/20/91 Order No. 24139, Docket No. 900906-WU acknowledges corporate reorganization; Cancel Certificate No. 383-W;

Combine all Lake County operations under Certificate No. 496-W, Lake Utility Services, Inc.

Schedule of Contributions In Aid of Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: A-11 Page 2 of 2 Preparer: MFK

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirments specifically identifying those amounts. Show any retirments as adjustments.

	<u></u>	Year-End Balance	
Line No.	Description	Water	Sewer
1	12/31/89 Balance	(260,355)	0
2	1990 Additions	(41,644)	0
3	1990 Retirements	25,225	-
4	1990 Adjustments		-
5	12/31/90 Balance	(276,774)	0
6	1991 Additions	(19,070)	0
7	1991 Retirements	15,925	0
8	1991 Adjustments	0	0
9	12/31/91 Balance	(279,919)	0
10	1992 Additions	(30,050)	0
11	1992 Retirements	17,050	0
12	1992 Adjustments	0	0
13	12/31/92 Balance	(292,919)	0
14	1993 Additions	(81,320)	0
15	1993 Retirements	13,800	0
16	1993 Adjustments	0	0
17	12/31/93 Balance	(360,439)	0
18	1994 Additions	(391,041)	0
19	1994 Retirements	47,186	0
20	1994 Adjustments	0	0
21	12/31/94 Balance	(704,294)	0
22	1995 Additions	(393,753)	0
23	1995 Retirements	39,934	0
24	1995 Adjustments	0	0
25	12/31/95 Balance	(1,058,113)	0
	•		*****************

Supporting Schedules: A-12 Recap Schedules: A-19

Note: On 2/20/91 Order No. 24139, Docket No. 900906-WU acknowledges corporate reorganization; Cancel Certificate No. 383-W; Combine all Lake County operations under Certificate No. 496-W, Lake Utility Services, Inc.

0015A

Schedule of Contributions in Aid of Construction By Classification Beginning and End of Year Average - Water and Sewer

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

Schedule: A-12 Page 1 of 1 Preparer: MFK

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/94	(3) Test Year 12/31/95	(4) Average
	WATER			
1	Plant Capacity Fees	0	0	0
2	Line/Main Extension Fees	127,780	193,099	160,440
3	Meter Installation Fees	0	0	0
4	Contributed Lines	486,975	746,975	616,975
5	Other Contributed Plant	89,539	118,039	103,789
6				
7	Total	704,294	1,058,113	881,203
	SEWER			
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	0	0	0

Recap Schedules: A-1, A-2, A-11

Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirments specifically identifying those amounts. Show any retirments as adjustments.

Line		Year-End Balar	nce
No.	Description	Water	Sewer
1	12/31/93 Balance	\$0	\$0
2	1994 Additions	17,469	0
3	1994 Adjustments	74,661	
4	12/31/94 Balance	92,130	0
5	1995 Additions	34,599	0
6	1995 Adjustments	0	
7	12/31/95 Balance	\$126,729	0

Note: Accumulated Amortization was recorded in the CIAC accounts, but was not segregated into its own account until 1994. The accounts are now divided, and will remain that way in the future.

Supporting Schedules: A-14 Recap Schedules: A-19

0017

Florida Public Service Commission

Schedule: A-13 Page 1 of 1 Preparer: MFK Schedule of Accumulated Amortization of CIAC By Classification Beginning and End of Year Average - Water and Sewer

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

Schedule: A-14 Page 1 of 1 Preparer: MFK

Line	(1)	(2) Prior Year	(3) Test Year	(4)
No.	Description	12/31/94	12/31/95	Average
	WAIER			
1	Plant Capacity Fees	0	0	0
2	Line/Main Extension Fees	11,579	16,344	13,962
3	Meter Installation Fees	0	0	0
4	Contributed Lines	51,984	78,518	65,251
5	Other Contributed Plant	28,567	31,867	30,217
6				
7	Total	92,130	126,729	109,430
	SEWER			
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Recap Schedules: A-1, A-2, A-13

13

Total

0

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0

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Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: A-15 Page 1 of 1 Preparer: MFK

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been eatablished previously. Include a description of practices and authority of rate(s) used.

Line No.	Year Ending	Annual AFUDC Rate Used	Discounted Monthly Rate	Discounted Monthly Rate Formula
1	1995	10.03%	0.835658	((1+.0864)^(1/12)-1)*100

Note: The current rate was established pursuant to Order No. PSC-95-0982-FOF-WS.

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Schedule of Water and Sewer Advances For Construction Annual Balances Subsequent to Last Established Rate Base

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: A-16 Page 1 of 1 Preparer: MFK

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line		Year-End Balance			
No.	Description	Water	Sewer		
1	12/31/94 Balance	0	0		
2	1995 Additions	0	0		
3	1995 Adjustments	0	0		
4	12/31/95 Balance	0	0		

Supporting Schedules: None Recap Schedules: A-1,A-2,A-19

Schedule of Working Capital Allowance Calculation	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: A-17
Docket No.: 960444-WU	Page 1 of 1
Schedule Year Ended: 12/31/95	Preparer: MFK
	Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

	(1)	(2)	(3)	(4)
Line No.	Description	Balance Per Books YE 12/31/95	Utility Adjustments	Adjusted TYE 12/31/95
1	Total O & M Expense	218,965	27,767	246,732
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	27,371	3,471	30,841

Comparative Balance Sheet - Assets

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: 12/31/95 Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown. Florida Public Service Commission

Schedule: A-18 Page 1 of 1 Preparer: MFK

	(1)		
ine Io.	ASSETS	Test Year @12/31/95	Prior Year Ø 12/31/94
1	Utility Plant in Service	1,983,721	1,915,854
2 3	Construction Work in Progress Other Utility Plant Adjustments	0 0	0 0
4 5	GROSS UTILITY PLANT	1,983,721	1,915,854
5	Less: Accumulated Depreciation	(157,183)	(106,325
6	NET UTILITY PLANT	1,826,538	1,809,529
7	Cash	0	0
8	Accounts Rec'b - Customer	37,715	19,584
9	Notes & Accts. Rec'b - Assoc. Cos.	0	0
10	Accounts Rec'b - Other	440	440
11	Allowance for Bad Debts	0	0
12	Materials & Supplies	0	0
13	Miscellaneous Current & Accrued Assets	(61,987)	(64,050
14	TOTAL CURRENT ASSETS	(23,832)	(44,026
15	Unamortized Debt Discount & Exp.	0	o
16	Prelim. Survey & Investigation Charges	0	0
17	Clearing Accounts	0	0
18	Deferred Rate Case Expense	17,067	3,051
19	Other Miscellaneous Deferred Debits	6,306	4,017
20	Accum. Deferred Income Taxes	0	0
21	TOTAL DEFERRED DEBITS	23,373	7,068
22	TOTAL ASSETS	1,826,079	1,772,571

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown. Florida Public Service Commission

Schedule: A-19 Page 1 of 1 Preparer: MFK

Line	(1)	(2) Test Year	(3) Prior Year
No.	EQUITY CAPITAL & LIABILITIES	@12/31/95	@ 12/31/94
1	Common Stock Issued	100	100
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	1,096,098	1,065,228
	Retained Earnings	(133,213)	(107,226)
4	Other Equity Capital	0	
6	TOTAL EQUITY CAPITAL	962,985	958,102
7	Bonds	0	0
8	Reacquired Bonds	0	0
9	Advances from Associated Companies	(994,770)	(840,314)
10	Other Long-Term Debt	0	0
14	TOTAL LONG-TERM DEBT	(994,770)	(840,314)
15	Accounts Payable	495	(212)
16	Notes Payable	0	(, 0
17	Notes & Accounts Payable - Assoc. Cos.	600,671	870,592
18	Customer Deposits	17,610	11,425
19	Accrued Taxes	3,977	(627)
10	Accrued Interest	610	293
	Accrued Dividends	0	0
	Mise. Current & Accrued Liabilities	264,809	143,315
21	TOTAL CURRENT & ACCRUED LIABILITIES	888,172	1,024,786
	Advances For Construction	0	0
	Other Deferred Credits	0 0	0
	Accum. Deferred ITCs	0	0
	Operating Reserves	0	0
	TOTAL DEFERRED CREDITS & OPER. RESERVES	0	0
	Contributions in Aid of Construction	1,058,113	704,294
	Less: Accum. Amortization of CIAC	(126,729)	(92,130)
	Accumulated Deferred Income Taxes	38,308	17,833
22	TOTAL EQUITY CAPITAL & LIABILITIES	1,826,079	1,772,571

Schedule of Water Net Operating Income

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

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Schedule: B-1 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Utility Test Year 12/31/95	Utility Test Year Adjustments	Utility Adjusted Test Year 12/31/95	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$339,294	(\$25,348)	\$313,946	\$133,236	\$447,182	B-3 & B-4
2	Operation & Maintenance	218,965	27,767	246,732	0	246,732	B-3 & B-5
3	Depreciation	64,177	(1,724)	62,453	0	62,453	B-3 & B-13
4	Acq. Adj. Amortization	(2,175)	0	(2,175)	0	(2,175)	
5	CIAC Amortization	(34,599)	0	(34,599)	0	(34,599)	B-3
6	Taxes Other Than Income	35,332	2,256	37,588	5,996	43,583	B-3 & B-15
7	Provision for Income Taxes	9,066	(7,645)	1,421	19,353	20,774	B-3 & C-1
8	OPERATING EXPENSES	290,766	20,653	311,419	25,348	336,768	
9	NET OPERATING INCOME	\$48,528	(\$46,001)	\$2,527	\$107,888	\$110,414	
13	RATE BASE	\$961,652		\$961,652		\$961,652	
14	RATE OF RETURN	5.05%		0.26%		11.48%	

Schedule of Sewer Net Operating Income

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected []

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line	(1)	(2) Utility Test	(3) Utility Test Year	(4) Utility Adjusted	(5) Requested Revenue	(6) Requested Annual	Supporting
No.	Description	Year	Adjustments	Test Year	Adjustment	Revenues	Schedule(s)
1	OPERATING REVENUES	0	0	0	0	0	B-3 & B-4
2	Operation & Maintenance	0	0	0	0	0	B-3 & B-5
З	Depreciation	0	0	0	0	0	B-3 & B-13
4	CIAC Amortization	0	0	0	0	0	B-3
5	Taxes Other Than Income	0	0	0	0	0	B-3 & B-15
6	Provision for Income Taxes	0	0	0	0	0	B-3 & C-1
9	OPERATING EXPENSES	0	0	0	0	0	
10	NET OPERATING INCOME	0	0	0	0	0	
11	RATE BASE						
12	RATE OF RETURN	#DIV/0!		#DIV/0!		#DIV/0!	

0025

Florida Public Service Commission

Schedule: B-2 Page 1 of 1 Preparer: MFK

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Schedule: B-3 Page 1 of 1 Preparer: MFK

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

		Wat	er
Line No.	Description	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Removal of beginning and year end accrual on books, and misc. difference.	(\$25,348)	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-1)	(25,348)	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		\$168,236
4	Miscellaneous Revenue is adjusted to reflect a representative level of revenues.		(35,000)
5	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-1)	0	133,236
6	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	27,767	
7	Total Operations and Maintnenance Adjustments (Schedule B-1)	27,767	0
8	Depreciation is reduced for U&U adjustment	(1,724)	0
9	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	2,256	5,996
10	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	(7,645)	19,353
11	Total Operating Expense Adjustments	20,653	25,348
12	Total Adjustments to Net Operating Income	(46,001)	107,888

Test Year Operating Revenues

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected [] Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation. Florida Public Service Commission

Schedule: B-4 Page 1 of 2 Preparer: MFK

Recap Schedules: B-1, B-2

ne	WATER SALES	(l) Pro Forma Present		SEWER SALES	(2) Pro Forma Present
D.	Account No. and Description	Water		Account No. and Description	Sewer
1 460	Unmetered Water Revenue	<u></u>	521.1	Flat Rate - Residential	
2 461.1	Metered - Residential	\$231,320	521.2	Flat Rate - Commercial	
3 461.2	Metered - Commercial	9,019	521.3	Flat Rate - Industrial	
4 461.3	3 Metered - Industrial		521.4	Flat Rate - Public Authorities	
5 461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6 461.5	5 Metered - Multi-Family		521.6	Flat Rate - Other	
7 462.1	Public Fire Protection		522.1	Measured - Residential	
8 462.2	Private Fire Protection		522.2	Measured - Commercial	
9 464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10 465	Irrigation Customers		522.4	Measured - Public Authorities	
11 466	Sales for Resale		522.5	Measured - Multi-Family	
12 467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13			524	Revenues from Other Systems	
14 15	TOTAL WATER SALES	240,339	525	Interdepartmental Sales	
16	OTHER WATER REVENUES			TOTAL SEWER SALES	0
17 470	Forfeited Discounts				
18 471	Misc. Service Revenues	67,864		OTHER SEWER REVENUES	
19 472	Rents From Water Property	26	531	Sale of Sludge	
20 473	Interdepartmental Rents		532	Forfeited Discounts	
21 474	Other Water Revenues	5,717	534	Rents From Sewer Property	
22			535	Interdepartmental Rents	
23	TOTAL OTHER WATER REVENUES	73,607	536	Misc. Service Revenues	
24					
25 26	TOTAL WATER OPERATING REVENUES	\$313,946		TOTAL OTHER SEWER REVENUES	0
27		· - -		TOTAL SEWER OPERATING REVENUES	\$0

Test Year Operating Revenues

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: December 31, 1992 Interim [] Final [x] Historic [x] or Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Florida Public Service Commission

Schedule: B-4 Page 2 of 2 Docket No.: Preparer: MFK Recap Schedules: B-1, B-2

Line		WATER SALES	(1) Pro Forma Proposed		SEWER SALES	(2) Pro Forma Proposed
No.		Account No. and Description	Water		Account No. and Description	Sewer
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$385,438	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	23,136	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	
8	462.2	Private Fire Protection		522.2	Measured - Commercial	
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers		522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13		•		524	Revenues from Other Systems	
14		TOTAL WATER SALES	408,575	525	Interdepartmental Sales	
15					-	
16		OTHER WATER REVENUES			TOTAL SEWER SALES	0
17	470	Forfeited Discounts				
18	471	Mise. Service Revenues	32,867		OTHER SEWER REVENUES	
19	472	Rents From Water Property	26	531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues	5,714	534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	38,607	536	Misc. Service Revenues	
24						
25		TOTAL WATER OPERATING REVENUES	\$447,182		TOTAL OTHER SEWER REVENUES	0
26			=======================			
27					TOTAL SEWER OPERATING REVENUES	\$ 0

0027-A

Detail	of Operat	tion & Maintenance Expenses By Month - Water											Florida Publi	c Service Com	nission		
Docke Sched Interin	No.: 96			Explanation: expenses by p If schedule ha titles and nur	orimary accounts to be contin	nt for each m	onth of th e te	st year.					Schedule: B- Page 1 of 1 Preparer: MI Recap Sched	FK			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line	Accoun	t	January	February	March	April	May	June	July	August	September	October	November	December	Total		Total
No.	No.	Name	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	O&M	Adj.	Adj. O&M
Per Bo	oks:									-							
1	601	Salaries & Wages - Employees	6,808	6,149	6,808	6,589	6,808	6,589	6,808	6,808	6,589	6,808	6,589	6,808	80,162		80,162
2	603	Salaries & Wages - Officers, Etc.	384	347	384	371	384	371	384	384	371	384	371	384	4,519		4,519
3	604	Employee Pensions & Benefits	1,233	1,113	1,233	1,193	1,233	1,193	1,233	1,233	1,193	1,233	1,193	1,233	14,512		14,512
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0		0
5	611	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0		0
6	615	Purchased Power	3,485	3,148	3,485	3,373	3,485	3,373	3,485	3,485	3,373	3,485	3,373	3,485	41,037		41,037
7	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0		0
8	618	Chemicals	606	547	606	586	606	586	606	606	586	606	586	606	7,131		7,131
9	620	Mat. & Sup./Maint. & Rep.	3,523	3,182	3,523	3,409	3,523	3,409	3,523	3,523	3,409	3,523	3,409	3,523	41,476		41,476
10	631	Contractual Services - Engr.	5	4	5	4	5	4	5	5	4	5	4	5	53		53
11	632	Contractual Services - Acct.	88	79	88	85	88	85	88	88	85	88	85	88	1,033		1,033
12	633	Contractual Services - Legal	17	16	17	17	17	17	17	17	17	17	17	17	203		203
13	634	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
14	635	Contractual Services - Other	440	398	440	426	440	426	440	440	426	440	426	440	5,185		5,185
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0		0
17	650	Transportation Expenses	310	280	310	300	310	300	310	310	300	310	300	310	3,646		3,646
18	656	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0		0
19	657	Insurance - General Liability	650	587	650	629	650	629	650	650	629	650	629	650	7,651		7,651
20	658	Insurance - Workman's Comp	0	0	0	0	0	0	0	0	0	0	0	0	0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0		0
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0		0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
24	667	Reg. Comm. Exp Other	69	63	69	67	69	67	69	69	67	69	67	69	815		815
25	670	Bad Debt Expense	22	20	22	21	22	21	22	22	21	22	21	22	258		258
26	675	Miscellaneous Expenses	958	866	958	927	958	927	958	958	927	958	927	958	11,284		11,284
27		TOTAL	18,597	16,797	18,597	17,997	18,597	17,997	18,597	18,597	17,997	18,597	17,997	18,597	218,965	0	218,965
			*********		*********	********				**********	******	*********	*****	*********		*****	【雪马马发发生之道之言

(a) Water Service Corp. expenses are allocated to LUSI once a year in December. In addition, Florida Cost Center expenses are allocated to each Company in December. For filing purposes, these expenses have been allocated evenly to each month based on the number of days. A summary of these expenses is shown on B-12.

Detai	of Operat	tion & Maintenance Expenses By Month - Sewer											Florida Publi	c Service Com	nission		
Docke Sched Interi	t No.: 96			Explanation: expenses by p If schedule ha titles and nur	orimary accou is to be contin	nt for each m	onth of the te	st ycar.					Schedule: B- Page 1 of 1 Preparer: MI Recap Sched	FK			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	t Name	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995	Total O&M	Adj.	Total Adj. O&M
Per B	ooks: 601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	C	1	0
2	603	Salaries & Wages - Officers, Etc.	0	0	Ō	0	Ō	0	0	Õ	õ	ŏ	ō	ŏ	c	,	0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	C	•	0
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	,0	C)	0
5	611	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
6	615		0	0	0	0	0	0	0	0	0	0	0	0	C)	0
7	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
9	620		0	0	0	0	0	0	0	0	0	0	0	0	C)	0
10	631	Contractual Services - Engr.	0	. 0	0	0	0	0	0	0	0	0	0	0	C)	0
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	C		0
13	634	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
14 15	635 641	Contractual Services - Other Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	L L	1	0
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0			0
10	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0			0
18	656	Insurance - Vehicle	0	0	0	ŏ	0	0	0	0	0	0	0	0			0
19	657	Insurance - General Liability	0	0	ő	ő	0	0	0	0	0	0	0	Å			õ
20	658	Insurance - Workman's Comp	ő	ŏ	ŏ	0	ő	ő	ő	ő	ŏ	0	0	0	č		0
21	659	Insurance - Other	0	ŏ	ő	ő	ő	0 0	ő	õ	ő	ő	Ő	ŏ	Č		õ
22	660	Advertising Expense	õ	ō	ō	ō	ō	ō	ō	õ	0	ō	ō	Ō	c)	0
23	666	Reg. Comm. Exp Rate Case Amort.	õ	Ō	0	ō	ō	ō	Ō	Ō	Ō	ō	0	Ō	C	1	0
24	667	Reg. Comm. Exp Other	Ō	Ó	0	0	0	0	0	0	0	0	0	0	C)	0
25	670	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	C	1	0
26	675	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	C)	0
27		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	c	0	0

(a) Water Service Corp. expenses are allocated to LUSI once a year in December. In addition, Florida Cost Center expenses are allocated to each Company in December. For filing purposes, these expenses have been allocated evenly to each month based on the number of days. A summary of these expenses is shown on B-12.

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Operation & Maintenance Expense Comparison - Water

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: B-7 Page 1 of 1 Preparer: MFK

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

No. Account No. and Name 12/31/95 12/31/95 12/31/90 Difference 1 701 Salaries & Wages - Employees 80,162 2.712 77,450 2855.8% 2 703 Salaries & Wages - Officers, Etc. 4.519 520 3.999 760.0% 3 704 Employee Pensions & Benefits 14,512 579 13.933 2406.4% 4 710 Purchased Water 0 0 0 N/A 5 711 Sludge Removal Expenses 0 0 0 N/A 6 715 Purchased Power 41.037 1.099 39.938 3634.0% 7 716 Fuel for Power Purchased 7.131 0 7.131 N/A 9 720 Materials & Supplies/M & R 41.476 4.623 36.853 797.2% 10 731 Contractual Services - Legal 203 0 203 N/A 12 733 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 734 Contractual Services - Other 5.185 947		(1)	(2)	(3)	(4)	(5)
1 701 Salaries & Wages - Employees 80,162 2.712 77,450 2855.8% 2 703 Salaries & Wages - Officers, Etc. 4.519 520 3.999 769.0% 3 704 Employee Pensions & Benefits 14,512 579 13,933 2406.4% 4 710 Purchased Water 0 0 0 N/A 5 711 Sludge Removal Expenses 0 0 0 N/A 6 715 Furchased Power 41,037 1.099 39,938 3634.0% 7 716 Fuel for Power Purchased 0 0 0 N/A 712 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Acet. 1.033 0 1.033 N/A 11 732 Contractual Services - Legal 203 0 203 N/A 13 734 Contractual Services - Legal 0.03 N/A N/A			Year Ended	Year Ended	\$	%
2 703 Salaries & Wages - Officers, Etc. 4,519 520 3,999 768.0% 3 704 Employee Pensions & Benefits 14,512 579 13,933 2406.4% 4 710 Purchased Water 0 0 0 N/A 5 711 Sludge Removal Expenses 0 0 0 N/A 6 715 Purchased Power 41,037 1.099 39.938 3634.0% 7 716 Fuel for Power Purchased 0 0 0 N/A 7 716 Fuel for Power Purchased 0 0 0 N/A 7 700 Materials & Supplies/M & R 41,476 4.623 36.853 797.2% 10 731 Contractual Services - Legal 203 0 203 N/A 13 734 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 754 Instrumeter - States 3,646 228 3,418 1499.1% 16 742 Rental of Equipment 0 0 0 <td>No.</td> <td>Account No. and Name</td> <td>12/31/95</td> <td>12/31/90</td> <td>Difference</td> <td>Difference</td>	No.	Account No. and Name	12/31/95	12/31/90	Difference	Difference
2 703 Salaries & Wages - Officers, Etc. 4,519 520 3,999 769,0% 3 704 Employee Pensions & Benefits 14,512 579 13,933 2406,4% 4 710 Purchased Water 0 0 0 N/A 5 711 Sludge Removal Expenses 0 0 0 N/A 6 715 Purchased Power 41,037 1,099 39,938 3634,0% 7 716 Fuel for Power Purchased 0 0 0 N/A 7 16 Fuel for Power Purchased 0 0 7131 N/A 9 720 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Legal 203 0 203 N/A 11 732 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 744 Contractual Services - Mgmt. Fees 0 0 0 N/A 14 735 Contractual Services - General 1,646 228 </td <td><u> </u></td> <td>701 Salaries & Wages - Employees</td> <td>80,162</td> <td>2,712</td> <td>77,450</td> <td>2855.8%</td>	<u> </u>	701 Salaries & Wages - Employees	80,162	2,712	77,450	2855.8%
3 704 Employee Pensions & Benefits 14,512 579 13,933 2406.4% 4 710 Purchased Water 0 0 0 N/A 5 711 Sludge Removal Expenses 0 0 0 N/A 6 715 Purchased Power 41,037 1,099 39,938 3634.0% 7 716 Fuel for Power Purchased 0 0 0 N/A 8 718 Chemicals 7,131 0 7,131 N/A 9 720 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Acct. 1,033 0 1.033 N/A 11 732 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 734 Contractual Services - Mgmt. Fees 0 0 0 N/A 14 735 Contractual Services - Mgmt. Fees 0 0 0 N/A 16 742 Rental of Equipment 0 0 0 N/A	2		4,519	520	3,999	769.0%
5 711 Studge Removal Expenses 0 0 0 N/A 6 715 Purchased Power 41,037 1.099 39,938 3634.0% 7 716 Fuel for Power Purchased 0 0 0 N/A 8 718 Chemicals 7,131 0 7,131 N/A 9 720 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Engr. 53 0 53 N/A 11 732 Contractual Services - Acct. 1,033 0 1,033 N/A 12 733 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 755 Insurance - Other 0 0 0			14,512	579	13,933	2406.4%
6 715 Purchased Power 41.037 1.099 39.938 3634.0% 7 716 Fuel for Power Purchased 0 0 0 0 N/A 8 718 Chemicals 7.131 0 7.131 N/A 9 720 Materials & Supplies/M & R 41.476 4.623 36.853 797.2% 10 731 Contractual Services - Legal 203 0 203 N/A 12 733 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 734 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 18 756 Insurance - Vehicle 0 0 0 N/A 18 756 Insurance - Workman's Comp. 0 0 0 N/A 19 757 Insurance - Other 815 0 815 <td>4</td> <td>710 Purchased Water</td> <td>0</td> <td>0</td> <td>0</td> <td>N/A</td>	4	710 Purchased Water	0	0	0	N/A
7 716 Fuel for Power Purchased 0 0 0 0 N/A 8 718 Chemicals 7,131 0 7,131 N/A 9 720 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Engr. 53 0 53 N/A 11 732 Contractual Services - Legal 203 0 203 N/A 13 734 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Equipment 0 0 0 N/A 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 766 Insurance - Workman's Comp. 0 0 0 N/A 17 759 Insurance - Other 0 0 0 N/A 17 759 Insurance - Workman's Comp. 0 0 0 N/	5	711 Sludge Removal Expenses	0	0	0	N/A
8 718 Chemicals 7,131 0 7,131 N/A 9 720 Materials & Supplies/M & R 41,476 4,623 36,853 797.2% 10 731 Contractual Services - Engr. 53 0 53 N/A 11 732 Contractual Services - Acct. 1,033 0 1,033 N/A 12 733 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 734 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - Coneral Liability 7,651 707 6,944 982.2% 20 758 Insurance - Other 0 0 0 N/A 17 759 Insurance - Workman's Comp. 0 0 0 <td>6</td> <td>715 Purchased Power</td> <td>41,037</td> <td>1,099</td> <td>39,938</td> <td>3634.0%</td>	6	715 Purchased Power	41,037	1,099	39,938	3634.0%
9 720 Materials & Supplies/M & R 41.476 4.623 36.853 797.2% 10 731 Contractual Services - Engr. 53 0 53 N/A 11 732 Contractual Services - Legal 203 0 10.33 N/A 12 733 Contractual Services - Mgmt. Fees 0 0 0 N/A 13 734 Contractual Services - Other 5.185 947 4.238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - Cencral Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm Exp Rate Case Amort. 0 0 815 N/A </td <td>7</td> <td>716 Fuel for Power Purchased</td> <td>0</td> <td>0</td> <td>0</td> <td>N/A</td>	7	716 Fuel for Power Purchased	0	0	0	N/A
10 731 Contractual Services - Engr. 53 0 53 N/A 11 732 Contractual Services - Acct. 1,033 0 1,033 N/A 12 733 Contractual Services - Legal 2003 0 2003 N/A 13 734 Contractual Services - Other 5,185 947 4,238 447,5% 14 735 Contractual Services - Other 5,185 947 4,238 447,5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 25 70 Bad Debt Expense 258 0 258 N/A	8	718 Chemicals	7,131	0	7,131	N/A
11 732 Contractual Services - Acct. 1,033 0 1,033 N/A 12 733 Contractual Services - Legal 203 0 203 N/A 13 734 Contractual Services - Mgmt. Fees 0 0 0 N/A 14 735 Contractual Services - Other 5,185 947 4,238 447,5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - Ceneral Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 23 766 Reg Comm. Exp Rate Case Amort. 0 0	9	720 Materials & Supplies/M & R	41,476	4,623	36,853	797.2%
12 733 Contractual Services - Legal 203 0 203 N/A 13 734 Contractual Services - Mgmt. Fees 0 0 0 N/A 14 735 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 23 766 Reg. Comm.Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A	10	731 Contractual Services - Engr.	53	0	53	N/A
13 734 Contractual Services - Mgmt. Fees 0 0 0 N/A 14 735 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Other 0 0 N/A 21 759 Insurance - Other 0 0 N/A 23 766 Reg. Comm. Exp State Case Amort. 0 0 0 N/A 23 766 Reg. Comm. Exp Other 815 0 815 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5%	11	732 Contractual Services - Acct.	1,033	0	1,033	N/A
14 735 Contractual Services - Other 5,185 947 4,238 447.5% 15 741 Rental of Building/Real Prop. 0 172 (172) (100.0%) 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - Ceneral Liability 7,651 707 6,944 982.2% 20 758 Insurance - Other 0 0 N/A 21 759 Insurance - Other 0 0 N/A 22 760 Advertising Expense 0 0 N/A 23 760 Reg. Comm. Exp Other 815 0 815 N/A 24 767 Reg. Comm. Exp Other 815 0 258 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775	12	733 Contractual Services - Legal	203	0	203	N/A
15 741 Rental of Building/Real Prop. 0 172 (172) (100.0% 16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 29	13	734 Contractual Services - Mgmt. Fees	0	0	0	N/A
16 742 Rental of Equipment 0 0 0 N/A 17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - Ceneral Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	14	735 Contractual Services - Other	5,185	947	4,238	447.5%
17 750 Transportation Expenses 3,646 228 3,418 1499.1% 18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 20 758 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 <td>15</td> <td>741 Rental of Building/Real Prop.</td> <td>0</td> <td>172</td> <td>(172)</td> <td>(100.0%)</td>	15	741 Rental of Building/Real Prop.	0	172	(172)	(100.0%)
18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 20 758 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 258 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total C	16	742 Rental of Equipment	0	0	0	N/A
18 756 Insurance - Vehicle 0 0 0 N/A 19 757 Insurance - General Liability 7,651 707 6,944 982.2% 20 758 Insurance - Workman's Comp. 0 0 0 N/A 20 758 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 258 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total C	17	750 Transportation Expenses	3,646	228	3,418	1499.1%
20 758 Insurance - Workman's Comp. 0 0 0 N/A 21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 24 767 Reg Comm Exp Other 815 0 258 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	18	756 Insurance - Vehicle	0	0	0	N/A
21 759 Insurance - Other 0 0 0 N/A 22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 24 767 Reg Comm Exp Other 815 0 258 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 26 767 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	19	757 Insurance - General Liability	7,651	707	6,944	982.2%
22 760 Advertising Expense 0 0 0 N/A 23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	20	758 Insurance - Workman's Comp.	0	0	0	N/A
23 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 N/A 24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	21	759 Insurance - Other	0	0	0	N/A
24 767 Reg Comm Exp Other 815 0 815 N/A 25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	22	760 Advertising Expense	0	0	0	N/A
25 770 Bad Debt Expense 258 0 258 N/A 26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	23	766 Reg. Comm. Exp Rate Case Amort.	0	0	0	N/A
26 775 Miscellaneous Expenses 11,284 1,065 10,219 959.5% 27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	24	767 Reg Comm Exp Other	815	0	815	N/A
27 TOTAL \$218,965 \$12,652 \$206,313 1630.7% 28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	25	770 Bad Debt Expense	258	0	258	N/A
28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	26	775 Miscellaneous Expenses	11,284	1,065	10,219	959.5%
28 Total Customers 915 115 800 695.7% 29 Consumer Price Index - U 124.0 103.7 20 19.6%	27	TOTAL	\$218,965	\$12,652	\$206,313	1630.7%
29 Consumer Price Index - U 124.0 103.7 20 19.6%			**********	노골호박 뉴 추초 후 주추 조 고		
29 Consumer Price Index - U 124.0 103.7 20 19.6%	28	Total Customers	915	115	800	695.7%

	29	Consumer Price Index - U				19.6%
38 Combined Effect of Customer Growth & CPI-U 851.4%						
	38	Combined Effect of Customer Growth & CPI-U				851.4%

(b) Professional services are provided by Water Service Corp. for the administrative, billing, data processing, accounting, tax, regulatory, treasury and engineering functions.

⁽a) Considering the growth and different systems that now form LUSI, 1990 is not a fair base year for comparison. Further, LUSI's petition for achnowledgement of corporate reorganization and cancellation was not approved until 2/20/91 in Docket 900906-WU. Prior to that point, Clermont, a subdivision within LUSI, was operated as part of Utilities, Inc. of Florida.

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: B-8 Page 1 of 1 Preparer: MFK

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

	(1)	(2) Year Ended	(3) Year Ended	(4) \$	(5) %
Line No.	Account No. and Name	12/30/95	12/30/90	ъ Difference	% Difference
<u> </u>	701 Salaries & Wages - Employees			0	#DIV/0!
2	703 Salaries & Wages - Officers, Etc.			0	100.0%
3	704 Employee Pensions & Benefits			0	#DIV/01
4	710 Purchased Sewage Treatment			0	#DIV/0!
5	711 Sludge Removal Expenses			0	#DIV/0!
6	715 Purchased Power			0	#DIV/0!
7	716 Fuel for Power Purchased				
8	718 Chemicals			0	#DIV/01
9	720 Materials & Supplies/M & R			0	#DIV/01
10	731 Contractual Services - Engr.			0	#DIV/0!
11	732 Contractual Services - Acct.				
12	733 Contractual Services - Legal				
13	734 Contractual Services - Mgmt. Fees				
14	735 Contractual Services - Other				
15	741 Rental of Building/Real Prop.			0	#DIV/0!
16	742 Rental of Equipment				
17	750 Transportation Expenses			0	#DIV/0!
18	756 Insurance - Vehicle			0	#DIV/01
19	757 Insurance - General Liability				
20	758 Insurance - Workman's Comp.				
21	759 Insurance - Other				
22	760 Advertising Expense				
23	766 Reg. Comm. Exp Rate Case Amort.				
24	767 Reg Comm Exp Other			0	#DIV/01
25	770 Bad Debt Expense			0	#DIV/0!
26	775 Miscellaneous Expenses			0	#DIV/0!
27	TOTAL	\$0	\$0	\$0	#DIV/0!
		==========		================	
28	Total Customers	0	0	0	#DIV/0!
29	Consumer Price Index - U	124.0	103. 7	20 ======	19.6% =========
38	Combined Effect of Customer Growth & CPI-U				#DIV/01

Contractual Services

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [] Final [X] Historic [X] Projected []

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(3) (1) (2) (4) (5) (6) Line Supporting Type of Service Description of Work Performed Schedules No. Consultant Amount Water Sewer 1 Water Service Corporation Legal Fees 203 0 B-5 Legal counsel. 1,033 0 Accounting 2 Water Service Corporation Accounting services. B-5 Engineering Fees 53 4 Water Service Corporation 0 Engineering services. B-5 5 Water Service Corporation Other 5,185 0 B-5 Billing, temporary clerical services, meter reading, etc. --------6 Total 6,474 0 --------

0032

Florida Public Service Commission

Schedule: B-9 Page 1 of 1 Preparer: MFK Analysis of Rate Case Expense

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: B-10 Page 1 of 1 Preparer: MFK

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line	(1) Firm or	(2)	(3) Hourly Rate	(4) Total Estimate	(5) Type of
No.	Vendor Name	Counsel, Consultant or Witness	Per Person	Of Charges By Firm	Service Rendered
1 0	ublic Service Commission		N/A	2,000	Filing fee
	attorney	Counsel	\$100 - \$200	60,000	Legal expense
	Vater Service Corp.	oo la naci	CJW \$52	2,000	Filing, MFR preparation, notices,
	Vater Service Corp.		MFK \$29	20,000	etc.
	Vater Service Corp.		N/A	10,000	Miscellaneous (printing, postage, mailings, audit temps, etc.)
	Total			\$94,000	
E	Stimate Through				

[x] Commission Hearing (Contested)

Amortization Period Four Years

Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

Unamortized Rate Case Associated w/ Corp Formation	1,223
Rate Equalization Case	15,843
Current Rate Case Expense	94,000
Total Projected Rate Case Expense	111,066

Annual Amortization	27,767

Analysis of Major Maintenance Projects - Water & Sewer For the Test Year and 2 Years Prior and 1 Year Subsequent

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: B-11 Page 1 of 1 Preparer: MFK

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

None

Allocation of Expenses

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

			(1)	(3)	(4)	(5)	(6)	(7)	(8)
			Alloca	tion Percen	tages		1	Amounts Allocat	ed
	G/L		-	Other		Description	Lake	Other	
Line	Acct.			Companies,	/	of Allocation	Utility	Companies/	
No.	No.	Description	LUSI	Systems	Total	Method	Services, Inc.	Systems	Total
Water	Service Co	rp. Allocated Expenses:							
1	508	Salaries	0.7%	99.3%	100.0%	(1,2)	8,866	1,341,556	1,350,422
2	521	Agency Exp.	0.8%	99.2%	100.0%	(1)	28	3,572	3,600
3	524	Outside Services	0.8%	99.2%	100.0%	(1.2.6)	2,793	358,672	361,465
4	531	Pension & Benefits	0.7%	99.3%	100.0%	(1,3)	1,720	243,555	245,275
5	534	Insurance	1.2%	98.8%	100.0%	(5)	7,539	616,766	624,305
6	553	Office Supplies	0.7%	99.3%	100.0%	(1,4,6)	487	71,290	71,777
7	555	Office Utilities	0.7%	99.3%	100.0%	(4)	545	75,416	75,961
8	557	Office Maintenance	0.7%	99.3%	100.0%	(4)	688	95,157	95,845
9	559	Miscellaneous	0.7%	99.3%	100.0%	(1,2,4,6)	772	103,067	103,839
10		Sub-Total O & M Expenses					23,438	2,909,051	2,932,489
11	710	Depreciation	0.7%	99.3%	100.0%	(4)	712	98,437	99,149
12	721,722	Taxes Other Than Income	0.7%	99.3%	100.0%	(3,4)	1,442	199,285	200,727
13	742	Other Income	0.8%	99.2%	100.0%	(1)	(28)	(3,332)	(3,360)
14	744,771	Interest Expense	0.7%	99.3%	100.0%	(1,4)	2,678	357,336	360,014
15		Total Expenses					28,242	3,560,777	3,589,019
							*********		===========

(1) Charged to companies based on customer equivalents.

(2) Charged to companies based on study of the functions performed by clerical personnel and their time sheets.

(3) Charged to companies based on payroll.

(4) Charged to companies based on analysis of time spent by all personnel on Company-related activities.

(5) Charged to companies based on the weighted average of rate base, revenues, autos and salaries.

(6) Charged to companies based on total invoices and bills.

Florida Publice Service Commission

Schedule: B-12 Page 1 of 2 Preparer: MFK Allocation of Expenses

5

6

7

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

			(1)	(3)	(4)	(5)	(6)	(7)	(8)
			Allocat	ion Percent	tages		Ar	nounts Allocate	d
	G/L					Description	Lake	Other	Cost
Line	Acct.			Other		of Allocation	Utility	Companies/	Center
No.	No.	Description	Water	Systems	Total	Method	Services, Inc.	Systems	Total
	пез, ше. от гі	orida Allocated Expenses	e (Falent Cost	Centers).					
1 2 3 4	602-606 524 609 553-559.742	- Maintenance Outside Services Transportation	4.0% 3.9% 5.9% 3.9%	96.0% 96.1% 94.1% 96.1%	100.0% 100.0% 100.0% 100.0%	(1) (1) (1) (1)	155 567 3,639 4,230	3,769 13,900 57,522 103,624	3,924 14,467 61,161 107,854

94.9% 100.0%

(2)

5.1%

.

(1) Florida Cost center expenses are allocated based on customer eqivalents.

Sub-Total O & M Expenses

(2) Depreciation is calculated based on plant.

Total Expenses

710,711 Depreciation

Florida Publice Service Commission

8,591 178,815

3,365

11,956

---- -----

62,380

241,195

187,406

65,745

253,151

.

Schedule: B-12 Page 2 of 2 Preparer: MFK

Net Depreciation Expense - Water

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: B-13 Page 1 of 1 Preparer: MFK Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Test Year	Utility	Adjusted	% Non-Used	Future Use
No.	Account No. and Name	Expense	Adjustments	Balance	and Useful	Amount
1	INTANGIBLE PLANT	 		· · · · ·		
2	301.1 Organization	2,982		2,982	0%	0
3	302.1 Franchises	0		0	0%	0
4	339.1 Other Plant & Misc. Equipment	0		0	0%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	4,456		4,456	0%	0
7	305.2 Collect. & Impound Reservoirs	0		0	0%	0
8	306.2 Lake, River & Other Intakes	0		0	0%	0
9	307.2 Wells & Springs	0		0	0%	0
10	308.2 Infiltration Calleries & Tunnels	0		0	0%	0
11	309.2 Supply Mains	0		0	0%	0
12	310.2 Power Generation Equipment	0		0	0%	0
13	311.2 Pumping Equipment	3,195		3,195	0%	0
14	339.2 Other Plant & Misc. Equipment	0		0	0%	0
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	727	(421)	306	42%	306
17	320.3 Water Treatment Equipment	2,248	(1,303)	945	42%	945
18	339.3 Other Plant & Misc. Equipment	0	0	0	42%	0
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	0		0	0%	0
21	330.4 Distr. Reservoirs & Standpipes	2.316		2.316	0%	0
22	331.4 Transm. & Distribution Mains	38,961		38,961	0%	0
23	333.4 Services	2,872		2,872	0%	Ő
24	334.4 Meters & Meter Installations	629		629	0%	Ō
25	335.4 Hydrants	710		710	0%	Ő
26	339.4 Other Plant & Misc. Equipment	0		0	0%	Ō
27	GENERAL PLANT	Ŭ		•	••••	-
28	304.5 Structures & Improvements	447		447	0%	0
23	340.5 Office Furniture & Equipment	517		517	0%	ő
30	341.5 Transportation Equipment	2,310		2.310	0%	ő
31	342.5 Stores Equipment	2,510		2,510	0%	ő
32		564		564	0%	ő
	343.5 Tools, Shop & Garage Equipment	504 0		0	0%	0
33	344.5 Laboratory Equipment	0		0	0%	0
34	345.5 Power Operated Equipment	-		-	÷	0
35	346.5 Communication Equipment	194		194	0%	-
36	347.5 Miscellaneous Equipment	1,049		1,049	0%	0
37	348.5 Other Tangible Plant	 0		0	0%	0
38	TOTAL DEPRECIATION EXPENSE	\$ 64,177	\$ (1,724) \$	62,453	٤	\$ 1,251
39	LESS: AMORTIZATION OF CIAC	 34,599		34,599		
40	NET DEPRECIATION EXPENSE	\$ 29,578	\$ (1.724) \$	27,854	٤	\$ 1,251

Net Depreciation Expense - Sewer

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: B-14 Page 1 of 1 Preparer: MFK Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line	(1)	Т	(2) est Year	(3) Utility	(4) Adjusted	(5) % Non-Used	(6) Future Use	
No.	Account No. and Name	E	Expense	Adjustments	Balance	and Useful	Amount	
1	INTANGIBLE PLANT				·			
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	354.2 Structures & Improvements							
7	360.2 Collection Sewers - Force							
8	361.2 Collection Sewers - Gravity							
9 10	362.2 Special Collecting Structures 363.2 Services to Customers							
10	364.2 Flow Measuring Devices							
12	365.2 Flow Measuring Installations							
12	389.2 Other Plant & Misc. Equipment							
14	SYSTEM PUMPING PLANT							
15	354.3 Structures & Improvements							
16	370.3 Receiving Wells							
17	371.3 Pumping Equipment							
18	389.3 Other Plant & Misc. Equipment							
19	TREATMENT AND DISPOSAL PLANT							
20	354.4 Structures & Improvements							
21	380.4 Treatment & Disposal Equipment							
22	381.4 Plant Sewers							
23	382.4 Outfall Scwer Lines							
24	389.4 Other Plant & Misc. Equipment							
25	GENERAL PLANT							
26	354.5 Structures & Improvements							
27	390.5 Office Furniture & Equipment							
28	391.5 Transportation Equipment							
29	392.5 Stores Equipment							
30	393.5 Tools, Shop & Garage Equipment							
31	394.5 Laboratory Equipment							
32	395.5 Power Operated Equipment							
33	396.5 Communication Equipment							
34	397.5 Miscellaneous Equipment							
35	398.5 Other Tangible Plant							
36	TOTAL DEPRECIATION EXPENSE	\$	0\$	0	\$ 0	\$	\$0	\$ (
37	LESS: AMORTIZATION OF CIAC							
38	NET DEPRECIATION EXPENSE - SEWER	\$	0\$	0	\$ 0	5	\$ 0	\$

Taxes Other Than Income

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

Schedule: B-15 Page 1 of 1 Preparer: MFK Recap Schedules: B-1 & B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

(1)	(2)	(3) Regulatory	(4)	(5) Real Estate	(6)	(7)
Line No.	Description	Assessment Fees (RAFs)	Payroll Taxes	& Personal Property	Other	Total
WATER	Test Year Per Books	11,872	8,988	14,211	261	35,332
2	Adjustments to Test Year (Explain):		0,000			
3	RAF assoc. with revenue adjustments	2,256				2,256
4	Adjusted Test Year	14,128	8,988	14.211	261	37,588
5	RAF assoc. with revenue adjustments	5,996				5,996
6	Total Balance	20,123	8,988	14,211	261	43,583

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Schedule: C-1 Page 1 of 1 Preparer: MFK

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	\$11,463	\$9,311	\$20,773
2	Deferred Income Tax Expense	C-5	(20,529)	20,529	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(1)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(\$9,066)	\$29,840	\$20,774

Supporting Schedules: C-2,C-5,C-8,C-9 Recap Schedules: B-1,B-2 State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected []

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Schedule: C-2 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	LUSI Adjustments	Adjusted Test Year- LUSI
1	Net Utility Operating Income (Sch. B-1, B-2)	48,528	82,660	\$131,188
2	Timing differenc between tax calc and final year end Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(6,124) 9,066	6,124 (9,066)	\$0 0
3	Subtotal	51,470		131,188
4	Less: Interest Charges (Sch. C-3)	41,489	13,105	54,594
5	Taxable Income Per Books	9,981		76,595
6 7	Schedule M Adjustments: Permanent Differences (From Sch. C-4) Timing Difference accelerated depreication (Book Calc Only) Timing Differences (From Sch. C-5)	15,001 14,594 (35,909)	(14,594)	15,001 0 (35,909)
8	Total Schedule M Adjustments	(6,314)		(20,908)
9 10	Taxable Income Bcfore State Taxes Less: State Income Tax Exemption (\$5,000)	16,295 0		55,687 (5,000)
11 12 13 14	State Taxable Income State Income Tax (5.5% of Line 11) Emergency Excise Tax Credits	16,295 896		50,687 2,788
15	Current State Income Taxes	896	(2,924)	2,788
16 17	Federal Taxable Income (Line 9 - Line 15) Federal Income Tax Rate	15,399 34%		52,899 34%
18 19	Federal Income Taxes (Line 16 x Line 17) Less: True-up	5,236 5,331		17,986
20	Current Federal Inc. Taxes (Líne 18 - Líne 19)	10,567	(17,070)	17,986
	Summary:			
21 22	Current State Income Taxes (Line 15) Current Federal Income Taxes (Line 20)	896 10,567	1,892 7,419	
23	Total Current Income Tax Expense (To C-1)	\$11,463	\$9,311	\$20.773

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission Schedule: C-3 Page 1 of 1 Preparer: MFK Supporting Schedules: D-1,C-8 Recap Schedules: C-2

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Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
	Description			Aquisted		
1	Interest on Long-Term Debt	0		0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	0	0
3	Interest on Short-Term Debt (Customer Deposits)	607		607	607	0
4	Other Interest Expense (Intercompany)	40,882	13,712	54,594	54,594	0
5	AFUDC (not used for tax calculation)	33,026	(33,026)	0	0	0
6	ITC Interest Synchronization (IRC 46(i)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	41,489	13,712	55,201	55,201	0
	lation of ITC Interest Synchronization Adjustment for Option 2 companies (See Sch. C-8, pg. 4) Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					
11	Common Equity					
12	Total			••••••		
		============================	8# # #=====28	============		*======
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					
		============				

Schedule of Interest In Tax Expense Calculation

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

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Schedule: C-4 Page 1 of 1 Preparer: MFK

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Interest during construction	15,001
Total	15,001

Supporting Schedules: None Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Schedule: C-5 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Test Year
	Timing Differences:	
1	Book Depreciation and Amortization Adjustment for AFUDC	\$22,596 (630)
	Adjusted Book Depreciation and Amortization	\$21,966
2	Tax Depreciation and Amortization	(87,686)
3	Difference	(65,720)
4	Other Timing Differences (Itemize):	
	Tap in Fees	65,319
5	Deferred Maintenance	(2,289)
6	Deferred Reg. Comm Exp.	(13,979)
7	Amorization of Org. Costs	(19.240)
8	Total Timing Differences (To C-2)	(35,909)
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	(2,289)
11	Deferred Reg. Comm Exp.	(13,979)
12	CIAC Plant and/or conn. fees	65,319
13	Total	49,051
14	State Tax Rate	5.50%
15	State Deferred Taxes (Line 14 x Line 15)	2,698
16	Correction/Adjustment - Amort. of Tap Fees	(698)
17	Total State Deferred Tax	2,000
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	(65,720)
20	Deferred Maintenance	(2,289)
21	Deferred Reg. Comm Exp.	(13,979)
22	Amorization of Org. Costs	(19,240)
23	CIAC Plant and/or conn. fees	65,319
24	Total	(35,909)
25	Deferred SIT	(2,698)
26	Net Total	(38,607)
27	Federal Tax Rate	34.00%
28	Federal Deferred Taxes (Line 22 x Line 23)	(13,126)
29	Correction/Adjustment - Amort. of Tap Fees	(9,402)
31	Total Federal Deferred Tax	(22,528)
32	Add: State Deferred Taxes (Line 18)	2,000
33	Total Deferred Tax Expense (To C-1)	(20,529)
Supp	orting Schedules: None	

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

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Schedule: C-6 Page 1 of 3 Preparer: MFK

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

		Acc	ount No. 89-660-	-282	Acco	ount No. 89-660)-283	Net Deferred Income Taxes			
Line No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total	
1	12/31/90	0	(3,225)	(3.225)	322	0	322	322	(3,225)	(2,903)	
2	12/31/91	ō	(8,106)	(8,106)	232	0	232	232	(8,106)	(7,874)	
3	12/31/92	0	(29,073)	(29,073)	1,106	0	1,106	1,106	(29,073)	(27,967)	
4	12/31/93	0	(28,499)	(28,499)	2,863	0	2,863	2,863	(28,499)	(25,636)	
5	12/31/94	0	(24,599)	(24,599)	6,766	0	6,766	6,766	(24,599)	(17,833)	
6	12/31/95	0	199.877	199,877	51,039	0	51.039	51,039	199,877	250,916	

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Supporting Schedules: C-7, Pg 2 & 3 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] or Projected [] Florida Public Service Commission

Schedule: C-6 Page 2 of 3 Preparer: MFK

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 80-660-282

		Acc	ount No. 89-660	-282			Account No. 89-660-283						
Line No.	Period Ending	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr, Year	Adjust. Debit (Credit)	Ending Balance		

1	12/30/90	0	0	0	0	· 0	0	0	0	322	322		
2	12/30/91	0	0	0	0	0	322	(83)	(7)	0	232		
3	12/30/92	0	0	0	0	0	232	663	83	128	1,106		
4	12/30/93	0	0	0	0	0	1,106	1,729	28	0	2,863		
5	12/30/94	0	0	0	0	0	2,863	4,215	(46)	(266)	6,766		
6	12/30/95	0	0	0	0	0	6,766	2,489	(489)	42,273	51,039		

Note: Adjustment in 1995 is to reflect the tax liability to the utility for Contributions In Aid of Construction. The absense of this adjustment in the books was discovered during the preparation of the MFRs. The tax liability was calculated on contributed mains and plant.

Supporting Schedules: None Recap Schedules: C-6

Accumulated Deferred income Taxes - Federal

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] or Projected [] Florida Public Service Commission

Schedule: C-6 Page 3 of 3 Preparer: MFK

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Acc	ount No. 89-660	282	Account No. 89-0660-283						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/30/90	0	0	0	(3,225)	(3,225)	0	0	0	0	0
2	12/30/91	(3,225)	(4,852)	(29)	(0,220,	(8,106)	õ	ŏ	õ	0	Ō
3	12/30/92	(8,106)	(21,405)	438	õ	(29,073)	o o	ō	ō	0	o
4	12/30/93	(29,073)	(3,513)	171	3,916	(28,499)	0	Ō	ō	Ó	0
5	12/30/94	(28,499)	4,451	(278)	(273)	(24,599)	0	ō	ō	0	0
6	12/30/95	(24,599)	(14,349)	(2,849)	241.674	199,877	Ō	Ó	0	0	0

Note: Adjustment in 1995 is to reflect the tax liability to the utility for Contributions in Aid of Construction. The absense of this adjustment in the books was discovered during the preparation of the MFRs. The tax liability was calculated on contributed mains and plant.

Supporting Schedules: None Recap Schedules: C-6

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: C-7 Page 1 of 4 Preparer: MFK

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

	3% ITC						4% ITC									
			Amount	Realized	Amort	Ization			Amount	Realized	Amortiz	ation				
Line No.	Усаг	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Ycar Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust. 	Ending Balance			
1	12/30/75	0	0	0	0	0	0	0	o	0	0	0	0			
2	12/30/76	ŏ	ŏ	ŏ	ō	ō	ō	ō	ō	Ō	0	0	0			
3	12/30/77	ō	0	0	0	0	0	0	0	0	0	0	0			
4	12/30/78	0	0	0	0	0	0	0	0	0	0	0	0			
5	12/30/79	0	0	0	0	0	0	0	0	0	0	0	0			
6	12/30/80	0	0	0	0	0	0	0	0	0	0	0	0			
7	12/30/81	0	0	0	0	0	0	0	0	0	0	0	0			
8	12/30/82	0	0	0	0	0	0	0	0	0	0	0	0			
9	12/30/83	0	0	0	0	0	0	0	0	0	0	0	0			
10	12/30/84	0	0	0	0	0	0	0	0	0	0	0	0			
11	12/30/85	0	0	0	0	0	0	0	0	0	0	0	0			
12	12/30/86	0	0	0	0	0	0	0	0	0	0	0	0			
13	12/30/87	0	0	0	0	0	0	· 0	0	0	0	0	0			
14	12/30/88	0	0	0	0	0	0	0	0	0	0	0	0			
15	12/30/89	0	0	0	0	0	0	0	0	0	0	0	0			

Supporting Schedules: None Recap Schedules: C-2, C-3, C-10, D-2, A-19 Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Florida Public Service Commission

Schedule: C-7 Page 2 of 4 Preparer: MFK

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

				8% ITC						10% ITC			
			Amount	Realized	Amort	ization			Amount	Realized	Amortiza	ation	
Line No.	Year	Beginning Balance	Current Ycar	Prior Ycar Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prio r Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	12/30/75	0	0	o	0	0	0	0	0	0	0	0	0
2	12/30/76	Ó	0	0	0	0	0	0	0	0	0	0	0
3	12/30/77	0	0	. 0	0	0	0	0	0	0	0	0	0
4	12/30/78	0	0	0	0	0	0	0	0	0	0	0	0
5	12/30/79	0	0	0	0	0	0	0	0	0	0	0	0
6	12/30/80	0	0	0	0	0	0	0	0	0	0	0	0
7	12/30/81	0	0	0		0	0	0	0	0	0	0	0
8	12/30/82	0	0	0		0	0	0	0	0	0	0	0
9	12/30/83	0	0	0		0	0	0	0	0	0	0	0
10	12/30/84	0	0	0		0	0	0	0	0	0	0	0
11	12/30/85	0	0	0		0	0	0	0	0	0	0	0
12	12/30/86	0	0	0		0	0	0	0	0	0	0	0
13	12/30/87	0	0	0		0	0	0	0	0	0	0	0
14	12/30/88	0	0	0		0	0	0	0	0	0	0	0
15	12/30/89	0	0	0		0	0	0	0	0	0	0	0

Supporting Schedules: None Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Company Policies

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] or Projected []

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Non-applicable.

Florida Public Service Commission

Schedule: C-7 Page 3 of 4 Preparer: MFK

Investment Tax Credits - Section 46(f) Election

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] or Projected [] Florida Public Service Commission

Schedule: C-7 Page 4 of 4 Preparer: MFK

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Please refer to the attached § 48(q) Election to Reduce Credit. As evidenced by the documents, our election was made at the parent level (Utilities, Inc.). We do not have separate elections for each of the subsdiary corporations.

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nternal Revenue Service	
Name(s) as shown on return	1

3468		Comp	utatl	lon of Inve	estment Credit		0H8 No 1545-0155
	•	•	►	Attach to your t	az return.		1983
Department of the Treasury Internal Revenue Service		• 🕨 Sched	ule B (Bu	islness Energy In	vestment Credit) on back		25
Name(s) as shown on return					<u></u>		Identifying number
UTILITIES, 11		D SUBSI	DIAR	IES			36-2588579
PART I Elections (Check the	box(es) belo	w that	apply to you	(See Instruction D).)		
	untited lower	1ment to 100% [or certair	commuter highy	ay vehicles under section 46	(cX6)	
 Telect to increase my q 	ualified inves	tment by all qual	ified prog	ress expenditure	made this and all later taxy	ears ,	0
Enter total qualified pro	eress expend	situres included i	n column	(4), Part II 🕨	· · · · · · · · · · · · · · · · · · ·		
C I claim full credit on cer	tain ships un	der section 46(g	X3) (See	Instruction B for	details.)	<u> </u>	<u> 0</u>
PART II. — Qualified	Investmer	nt			/		
		• •		(1) Cless of	Unadjusted Basis	(3) Applicable	(4) Qualified Investment
Recovery Property	•	•	Line	Property		Percentage	
		· · · · ·	(1)	3-year		60	· · · · · · ·
• • • • • •	• •	Property _	(a) (b)	· Other ··		100	
Regular Percentage		Used -	(c)	- 3-year	••• •••	60	
		Property	·(d)	Other -		100	
	•	New	(•)	3-year	291006	40	119602
Section 48(q) Elect		Property	(1)	Other	2,398,346	80	1,918,677
Reduce Credit (ins of adjusting basi		Used	ŝ	3-year	•• •• • • • • •	• 40	· · · · · ·
		Property _	(h) ·	Other	125,000	80	- 100,000
2 ' Nonrecovery property	-Enter tota	t qualified invest	ment (Se	e instructions for	line 2)	2	
3 New commuter high	vay vehicle—	Enter total qualid	lied inves	iment (See Instri	ction D(1))]]	
4 Used commuter high	way vehicle-	-Enter total qual	ified inve	stment (See Instr	uction D(1))	4	
5 'Total qualified inve	itment in 10	% property-A	dd lines I	(a) through 1(h),	2, 3, and 4 (See instruction	ts for 5	.2,138,279
- special limits) -		• • • • •			•••••	· · -	
6 Qualified rehabilitation		es-Enter total (qualitied	Investment for		. 64	
• 30-year-old buil			• • •			60	•
••• • • • • • • • • • • • • • • • • •	aings structures (S	ee instructions)	•••		• • • • • • • • •	6 c	:
PART III Tentative					•		
7 10% of line 5'			• • •	1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 - 1940 -		: . 7	213,828
8 - 15% of line 6a"							
9 20% of line 6b			· ·				
10 25% of line 6c 😳 .		• • • • •	• • •.			· · 10	
11 Credit from cooperat	ive→Enter re	gular investment	credit fro	om cooperatives ;		- 12	
12 Current year regular						13	1330078
12 Carryover of unused of						14	
14 Carryback of unused 18 Tentative regular invo	stment credi	t-Add lines 12.	13, and	14		15	1543906
PART IV Tax Llabi	and the local division of the local division			•		•	a and a second and a
16 . Inchriduals-From	n Form 1040	enter tax from line	38.030	2. plus any additio	nal taxes from Form 4970 .		
Estates and trust	s—From For	m 1041, enter ta:	r from lin	e 26a, pius any se	ction 644 tax on trusts 🚬 💃	16	319636
Corporations (11 Other organizations	zu mers)—r xns—Enter ta	tom Form 1120, Ix before credits	from retu	uni 🖓 🖓 🖓		1	
17 . Individuals-Fro	m Form 1040), enter credits fi	om lines	41 and 42 of pag	•2 · · · · · · · · · · · · · · · · · · ·		2 * . * . * . * .
Estates and trust	s-From For	m 1041, enter an	y foreign Schodule	tax credit from in	e 27a In tax credit from line 4(a), }	17	
phys any poss	essions tax cr	edit from line 4(f))			. }	
Other organizatio	ns-Enter ar	ny foreign or poss	essions li	ax credit		18	319636
Manne Las Bability a	s adjusted (su	ubtract line 17 fro	om line 1	5 . <u>A</u>		···· 19a	25000
R Color smaller of I	ine 18 or \$25	000. See instruc	tion for li			195	250 441
Billine 18 is more	man \$25,00	U-Lnter 85% o	T The exce	58	· • • • • • • • • •	20	275 441
Regular investment Moved regular inves	creat imitati Imant access	-Enter the	23 300 11 2 016 5 4	50 <u>.</u>		21	275441
Buiness energy inve	siment create	Timitation_Cubi	ract line 1	$\frac{1}{2} \int \frac{1}{1} \int \frac{1}$		22	
E Belinets energy inve			Color		•. • '• • • • • • •	23	· ·

energy investment credit-From line 14 of Schedule B.

275441 Form 3468 (1983)

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, 3468		Comp	outati	io <mark>n of I</mark> nv	estment Credit		OH/8 No. 1545-0155
Department of the Treasury Internal Revenue Service		► Sched		Attach to your t Liness Energy In	ex return. Vestment Credit) on Back		1984
Name(s) as shown on return		1					Hentifying number
UTILITI	ES	INC. AN	<u>n 5</u>	VOSIDI	ARIES		136-2588579
	بالبذيب ويتقادها والمتعا	the state of the s			See Instruction D).)		
Elect to increase my qua	lified inves	tment by all qua	lified prog	ress expenditure	vay vehicles under section 44 s made this and all later tax y		· · · · · · · · · · · · · · · · ·
Enter total qualified prog C Ictaim full credition certa Partill Qualified Inv	in ships un	der section 46(g	(X3) (See	Instruction B for	details.) tomobiles and certain pro		
Callen Quanned inv	estinent	(See insuluci			(2)		
1 Recovery Property			Line	(1) Cless of	••	Appficable	(4) Qualified Investment
••••				Property	Unadjusted Basis	Percentage	(Column 2 s column 3)
		New	(a)	. 3-year		60	
Regular		Property	(•)	Other		100	
Percentage		Used	(c)	3-year	·	60	
		Property	(0)	Other	248,295	100	
Section 48(q) Election	ta	New Property	(•)	3-year	the second s	80	99,318
Reduce Credit (inste			(1)	Other 3-year	3,762,043	40	3,009,634
of adjusting basis)		Used Property	(c) (d)	Other	1:5200	80	100000
· · · · · · · · · · · · · · · · · · ·			لمغنصه			2	
2 Nonrecovery property-						· · · -	1
3 New commuter highway							
4 Used commuter highwa						· · /	
• • •		% propertyA	oo iines j	(a) through 1(h)	, 2, 3, and 4 (See instruction	5	3,208,952
special limits) 6 Qualified rehabilitation			a a fiftent i	overloant for			
· · ·		CULEI (QUAL	quenneur	INCOLUCION ION		64	
 30-year-old building 40-year-old building 	•		• • •			65	
 Certified historic str. 	xtures (Yo	u must attach N	PS certific	ation-see instr	uctions).	6 c	
Partill Tentative Re	gular Inv	estment Cre	dit				
7 10% of line 5						7	320,895
8 15% of line 6a			•••			🚺	
9 20% of line 6b						9	······································
10 25% of line 6c						10	
11 Credit from cooperative	s-Enter r	egular investmer	nt credit fr	om cooperatives	. 	11	
12 Regular investment cree	sit — Add lin	nes 7 through 11				12	
13 Business energy investr	nent credit	-From line 11 c	of Schedu	le B (see back of	this form)	13	200 000
14 Current year investment	credit-A	dd lines 12 and	<u>13</u>	<u></u>		. 14	320,815
Nota: If you have a 1984 jobs 8007), in addition to yo investment credit. If yo from 1983, you may co	xur 1984 in u have onh	vestment credit. the investment	you must credit (wi	stop here and go hich may include	to new Form 3800, General	l Business Cr	edit, to claim your 1984 nvestment credit carryloward
		the second data was not set of the second data was not set of the second data was not set of the second data w			83	15	
16 Total-Add lines 14 and	15				· · · · · · · · · · ·	16	
ParkIV Tax Llability							
17 a Individuals-From F	orm 1040.	enter amount fro	om line 46	5			
 Estates and trusts— Corporations—From Other filers —Enter 	From Form Form 112 tax before (1041, enter tax 0, Schedule J, er credits from retur	from line hter tax fro	26a, plus any sec om line 3 (or Form	tion 644 tax on trusts	17	
18 a individuals-From F source fuel, and rese	orm 1040,	, enter credits fr	om line 4	7, plus any orpha	in drug, nonconventional		
Estates and trusts- Corporations-From	From Form Form 11	1041, enter any 20. Schedule J.	y credits fi enter cri	rom line 27d edits from lines	4(a) through 4(e) (Form	18	
Other filers—See in:	structions f	or line 18d					
IV Income tax liability as a	ಸ್ಕೆ ಭಾಗೇನ (sul	btract line 18 fro	m line 17))		19	
B Enter smaller of line						20a	
 If the 19 is more that 						200	
#1 Investment credit Smita	tion—Add	lines 20a and 20	xb			21	

Toperwork Reduction Act Notice,		parate li	nstructions
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Total abound cradit—Enter the smaller of line 16 or line 21. This is your General Besiness Credit for 1984. Enter here and on Form 1848, here 43. Form 1120, Schedule J, line 4(7), Form 1120-A, Part I, line 2 ; or the proper line of other returns

•		
1	94CO	
	3468	
Form	-U-4-U-U	
1.04111		

Computation of Investment Credit

► Attach to your tax return.

E Schedule B (Business Energy Investment Credit) on back.

OMB No 1545-0155
1985
19 85

Internal Revenue Service (0) Name(s) as shown on return

Department of the Treasury

	e(s) as shown on return UTILITIES INC + S							Identifying number 36-2588579
Pa	Elections (Check the	e box(es) belo	w that a	apply to you	(See Instruction D).)			
A 8	Telect to increase my qualified inve Telect to increase my qualified inve Enter total qualified progress expe	stment to 100% fi estment by all qua nditures included	or certain o lified prog in column	commuter highw ress expenditure (4), Part II ►	ay vehicles placed in service b is made this and all later tax y	rears .		
<u>c</u>	I claim full credit on certain ships u	inder section 46(s	2)(3) (See	Instruction B for	details.)	· · · · · ·	<u> </u>	_ <u></u>
Pa	Qualified Investmen	it (See instruc	tions for i	rules on autom	obiles and other property	with an	ly per	sonal use)
1 8	Recovery Property		Line	(1) Class of Property	(2) Cost or Other Basis	App	(3) licable entage	(4) Qualified Investment (Column 2 x column 3)
		New	(a)	3-year		1	60	
	Regular	Property	(0)	Other		1	00	
	Percentage	Used	(c)	3-year		1	60	
		Property	(0)	Other		1	00	
		New	(•)	3-year	309,785		40	123,914
	Section 48(q) Election to	Property	(1)	Other	4,131,621		80	3,305,297
	Reduce Credit (instead of adjusting basis)	Used	(1)	3-year			40	
	of acjusting basisy	Property	(h)	Other	125,000		80	100,000
	Nonrecovery property-Enter tot	I availing lower	man! /Sad	instructions for			2	
2	Nonrecovery property-Enter to New commuter highway vehicle-	Entre total avail	ment (See	mant (See lost	where (Y_1)	•••	3	
3	New commuter highway vehicle-	-Enter total quali	Deu mvest Goat invas	tmost (See listle	wtion (V1))	•••	4	
4	Used commuter highway vehicle Total qualified investment in 1	Enter total qua	da Casa 1	(a) through 1/h)	2 3 and 6 (See instruction	ne for		
5	•			(a) through t(ii)			5	3,529,211
	special limits)	· · · · · · ·	n n n muntificant is		••••••	•••		
6	Qualified rehabilitation expenditu	pres-Enter total	quaimeo ii	nvestment ior:			62	
	a 30-year-old buildings		· · ·			•••	65	
	40-year-old buildings Certified historic structures (Y	a a a a a a a Annanatattach N	 PS cartific	ation see instr	uctions)	•••	6c	
	till Tentative Regular In	vestment Cre	dit			·····	<u> </u>	
LC.						· · · · ·	7	352,921
7	10% of line 5	• • • • • •	• • •			• •	8	
1	15% of line 6a					• •	9	
9						• •	10	
10	25% of line 6c					• •	11	
11	Credit from cooperatives—Enter					•••	12	352,921
12	Regular investment credit-Add	lines 7 through 11				• •	13	330,101
11	Business energy investment cred	it—From line 11	of Schedul	e B (see back of I	(his form)	•••	14	
14	Current year investment credit-	Add lines 12 and	13	· · · · · ·	· · · · · · · · · · ·	<u>· · ·</u>		352,921
	e: N you have a 1985 jobs credit (8007) in addition to your 1985 is 3800, General Business Credit, investment credit), you may cont ILLV Tax Llability Limitati	nvestment credit, to claim your 198 tinue with lines 15	or if you h 5 investme	ave a carryback (ent credit. If you (or carrytorward of any genera have only a 1985 investment	ai dusin	iess cri	eart, stop here and po to Form
11	Individuals—From Form 1040), enter amount fr	om line 46					· · · · · · · · · · · · · · · · · · ·
	Corporations—From Form 11	20. Schedule J. er	nter tax fro	m line 3 (or Form	1120-A, Part I, line 1).	•••••	15	<u>SEE FORM 380</u> (
í.	Other filers Enter income ta							
16	# Individuals-From Form 104							
14	Source fuel, and research cred	its included on lin 120. Schedule J.	e 49 . enter cre	dits from lines	4(a) through 4(e) (Form		16	
	1120 A filers, enter zero) Other filers—See instructions	larling 16-	• • •	• • • • • •				
U	Interne Las hability as adjusted (si						17	
h	Enter smaller of line 17 or \$25					· · }	18a	
	B # line 17 is more than \$25,000	nuu. Loce instruct	LIGHTS TOP II	ine 10)		· ·	185	-
	ment credit limitation-Add		une excess			· ·	19	
	Add Afternation Add	unes toa and 18	90 	 		· · }		
	File showed credit—Enter the s Enter here and on Form 1040, is Piper the of other returns .						20	
	Reduction Act Notice,	see separate Inst	ructions.	·····				Form 3468 (1985,

	Schedule: C-8
	Page 1 of 1 Preparer: MFK
Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.	

Line		Amount	% of	Cost	Weighted
No.	Description		Total	Rate	Cost

A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including LUSI, based on the capaital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Income Tax Returns

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: C-9 Page 1 of 1 Preparer: MFK

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

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Schedule: C-10 Page 1 of 1 Preparer: MFK

 $\ensuremath{\mathsf{Explanation:}}$ Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1)	What tax years are open with the Internal Revenue Service?	None.
(2)	Is the treatment of customer deposits at issue with the IRS?	No.
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No.
(4)	is the treatment of unbilled revenues at issue with the IRS?	No.

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Schedule of Requested Cost of Capital	Florida Public Service Commission
Beginning and End of Year Average	
	Schedule: D-1
Company: Lake Utility Services, Inc.	Page 1 of 1
Docket No.: 960444-WU	Preparer: MFK
Test Year Ended: 12/31/95	
Schedule Year Ended: 12/31/95	Subsidiary [X] or Consolidated []
Historic [X] Projected []	
	Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

		(1) Reconciled	(2)	(3)	(4)	
Line No.	Class of Capital	To Requested Rate Base <u>AYE 12/31/95</u>	Ratio	Cost Rate	Weighted Cost	
1	Long-Term Debt	\$503,195	52.33%	9.19%	4.81%	
2	Short-Term Debt	91,427	9.51%	9.12%	0.87%	
3	Preferred Stock	0	0.00%	0.00%	0.00%	
4	Customer Deposits	14,518	1.51%	8.00%	0.12%	
5	Common Equity	469,055	48.78%	11.65%	5.68%	
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%	
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%	
8	Accum. Deferred Income Taxes	(116,542)	-12.12%	0.00%	0.00%	
9	Other (Explain)	0	0.00%	0.00%	0.00%	
10	Total	\$961,652	100.00%		11.48%	

Supporting Schedules: D-2 Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.05+(1.131/43.2%)

Reconciliation of Capital Structure to Requested Rate Base Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

Schedule: D-2 Page 1 of 2 Preparer: MFK

Amount

(40, 121, 805)

(7, 289, 823)

(37,399,742)

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)
		Re	econciliation Adjustm	ents	Reconciled
Line		AYE 12/31/95		<u> </u>	To Requested
No.	Class of Capital	Per Books	Pro Rata *	Pro Rata	Rate Base
				Percentage	
1	Long-Term Debt	\$40,625,000	(\$40,121,805)	47.31%	\$503,195
2	Short-Term Debt	7,381,250	(\$7,289,823)	8.60%	\$91,427
3	Preferred Stock	0		0.00%	\$0
4	Common Equity	37,868,798	(37,399,742)	44.10%	\$469,055
5	Customer Deposits	14,518			14,518
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	(116,542)			(116,542)
9	Other (Explain)	0			0
10	Total	\$85,773,023	(\$84,811,371)	100.00%	\$961,652

* List corresponding adjustments to rate base below:

Description

- (a) Allocation to Lake Utility Services, Inc.
- (b) Allocation to Lake Utility Services, Inc.
- (c) Allocation to Lake Utility Services, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7 Recap Schedules: D-1

0056A

Reconciliation of Capital Structure to Requested Rate Base Beginning and End of Year Average

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: Schedule Year Ended: 12/31/95 Historic [X] Projected [] Schedule: D-2 Page 2 of 2 Preparer: MFK

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	
Line No.	Class of Capital	Balance @ 12/31/94	Balance @ 12/31/95	Average Test Year 12/31/95	
1	Long-Term Debt	\$34,950,000	\$46,300,000	\$40,625,000	
2	Short-Term Debt	13,862,500	900,000	7,381,250	
3	Preferred Stock	0	0	0	
4	Common Equity	34,794,715	40,942,880	37,868,798	
5		11,425	17,610	14,518	
6		0	0	0	
7	Tax Credits - Wtd. Cost	0	0	0	
8	Accum. Deferred Income Tax	17,833	(250,916)	(116,542)	
9	Other (Explain)	0	0	0	
10	Total	\$83,636,473	\$87,909,574	\$85,773,023	

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7 Recap Schedules: D-1

0056B

Preferred Stock Outstanding

Company: Lake Utility Services, inc. Docket No.: 980444-WU Schedule Year Ended: 12/31/95 Historic X() Projected () Explanation: Provide data as specified on preferred stock on a simple everage basis. If the utility is an opering division or subscismy, submit an additional schedule which reflects the same information for the particitized

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Schedule: D-S Page 1 of 1 Preparer: MFK

	(1)	(21)	(5)	(4) Principal	(5)	(6)	(7) (Discount.)	(8)	(9)	(10)	(11) Rate	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Data	Cail Provis., Special Restrict	Amount Soid (Face Value)	Principa) Amount Outstanding	(Discount) or Premium on Principal Amount Sold	or Premium Associated with Coi (5)	Insuing Expense Associated With Col (4)	iseuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	(Contract Rais on Pace Value)	Dofar Dividend On Face Value (11)%(5)	Effective Cost Rate (12)/(10)

None authorized

Recap Schedules: A-19, D-2

0057

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Schedule of Requested Cost of Capital Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: Schedule Year Ended: 12/31/95 Historic [X] Projected []

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-4 Page 1 of 1 Preparer: MFK

Line		(1) Total Interest	(2) Maturity	(3) Simple Average Amt Outstanding	(4) Effective Cost
<u>No.</u>	Lender	Expense	Date	<u>Avg. 12/31/95</u>	<u>Rate</u>
Line of	Credit:				
1	Bank of America & Bank One	\$571,500		6,350,000	9.00%
Curren	t Maturities of LT Debt:				
2	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final installment of \$900,000 due September 30, 2003	93,510	9/30/03	900,000	10.39%
	6.0%, mortgage note, final installment paid in 1995	7.875	6/30/95	131,250	6.00%
	Total	672,885		7,381,250	9.12%

Recap Schedules: A-19, D-2

Begin Comj Dock Test Utilit	of Long-Term Debt ining and End of Year Average pany: Lake Utility Services, Inc. et No.: 960444-WU Year Ended: y [] or Parent [] rite [X] Projected []		simple average b {i.e., first mortga or subsidiary, su	explanation: Provide the specified data on long term debt issues on a timple average basis for the test year. Arrange by type of issue e., first mortgage bonds). If the utility is an operating division r subsidiary, submit an additional schedule which reflects the same formation on the parent level.						Florida Public Service Commission Schedule: D-5 Page 1 of 1 Preparer: MFK			
Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date- Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding Avg. 12/31/95	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost {8)+{9}+{10}	(12) Effective Cost Rate (11)/((4)-(6)-(7))	
1	Collateral trust notes -										<u></u>		
2	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final installment of \$900,000 due September 30, 2003	9/29/88 - 9/30/03	9,000,000	6,750,000					9,760	701,325	711,085	10.53%	
3	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/97	10,000,000	10,000,000					14,460	916,000	930,460	9.30%	
4	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	15,000,000					21,689	1,351,500	1,373,189	9.15%	
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	7,500,000					10,845	590,250	601,095	8.01%	
	Other long-term debt-												
9	8.5%, Promissory note payable to bank, paid in 1995		2,750,000	1,375,000					1,988	116,875	118,863	8.64%	
	Total		51,750,000	40,625,000	0	0	0	0	58,742	3,675,950	3,734,692	9.19%	
Sum	orting Schedules: D-6												

Supporting Schedules: D-6 Recap Schedules: A-19, D-2

Cost of Variable Long-Term Debt Beginning and End of Year Average								Florida Public Service Commission					
Company: Lake Utility Services, Inc. Docket No.: 960444-WU Test Year Ended: Utility [] or Parent [] Historic [X] Projected []			Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.						Schedule: D-6 Page 1 of 1 Preparer: MFK				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Annual	(9) Annual	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Fac e Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))

None Outstanding.

Total

Supporting Schedules: None Recap Schedules: A-19, D-2

Company: Lake Utility Services, Inc.	Schedule: D-7
Docket No.: 960444-WU	Page 1 of 1
Schedule Year Ended: 12/31/95	Preparer: MFK
Interim [] Final [X]	
Historic [X] Projected []	

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(4)	(5)
.,				Ending
For the	Beginning	Deposits	Deposits	Balance
Year Ended	Balance	Received	Refunded	(2+3-4)
	<u></u>			
12/31/95	11,425	11,540	5,355	17,610

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Schedule: E-1 Page 1 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed rates.

(1)	(2)	(3)
	Present	Proposed
	Monthly	Monthly
Class/Meter Size	Rates (a)	Rates (a)

Crescent Bay, Lake Saunders Acres, Preston Cove, South Clermont Region and all future areas served.

WATER	Residential: 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	\$16.520	\$18.000 \$27.000 \$45.000 \$90.000 \$144.000 \$288.000 \$450.000
	Gallonage charge/MG	\$1.860	\$2.195
	General Service: Commercial & Irrigation		
	5/8" x 3/4"	\$16.520	\$18.000
	1"	\$24.740	\$27.000
	1-1/2"	\$41.240	\$45.000
	2"	\$82.490	\$90.000
	3"	\$131.970	\$144.000
	4"	\$263.940	\$288.000
	6"	\$412.410	\$450.000
	Gallonage charge/MG	\$1.860	\$2.195

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Schedule: E-1 Page 2 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed rates.

(1)	(2) Present Monthly	(3) Proposed
Class/Meter Size	Monthly Rates (a)	Monthly Rates (a)

Clermont I & II, Amber Hill, Highland Point, The Oranges, Lake Ridge Club The Vistas I & II, Crescent West, Lake Crescent Hills

WATER	Residential: 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	\$7.035	(b)	\$18.000 \$27.000 \$45.000 \$90.000 \$144.000 \$288.000 \$450.000
	Gallonage charge/MG	0.690		\$2.195
	General Service: Commercial & Irrigation 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	7.035 7.035 7.035 7.035 7.035 7.035 7.035	(b) (b) (b) (b) (b)	\$18.000 \$27.000 \$45.000 \$90.000 \$144.000 \$288.000 \$450.000
	Gallonage charge/MG	0.690		\$2.195

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

(b) Includes 5,000 gallons per month.

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Schedule: E-1 Page 3 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed rates.

	(1) Class/Meter Size	(2) Present Monthly Rates (a)		(3) Proposed Monthly Rates (a)
Harbor Oa	ks and Four Lakes Subdivisions			
WATER	Residential: 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	\$5.540	(b)	\$18.000 \$27.000 \$45.000 \$90.000 \$144.000 \$288.000 \$450.000
	Gallonage charge/MG	\$0.810		\$2.195
	General Service: Commercial & Irrigation 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	\$5.540	(b)	\$18.000 \$27.000 \$45.000 \$90.000 \$144.000 \$288.000 \$450.000
	Gallonage charge/MG	\$0.810		\$2.195

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

(b) Includes 3,000 gallons per month.

Revenue Schedule at Present and Proposed Rates

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [X] or Sewer [] Florida Public Service Commission

Schedule: E-2 Page 1 of 1 Preparer: MFK

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	5,843		\$7.035	\$41,106	\$18.000	\$105,174
< 5,000 gallons		26,901,588	0.000	0	\$2.195	59,049
> 5,000 gallons		142,732,773	0.690	98,486	\$2.195	313,298
5/8" x 3/4"	2,221		16.520	36,691	\$18.000	39,978
M Gallons		26,014,210	1.860	48,386	\$2.195	57,101
5/8" x 3/4"	591		5.540	3,274	\$18.000	10,638
< 3,000 gallons		1,705,307	0.000	0	\$2.195	3,743
> 3,000 gallons		4,169,568	0.810	3,377	\$2.195	9,152
Consumption adjustment (b)	I	(96,900,000)			\$2.195	(212,696)
 Total Residential	8,655	104,623,446		\$231,320		\$385,438
				==================		***********
Average Bill				\$26.73 ====================================		\$44.53 ===========
General Service						
5/8" x 3/4"	10		\$16.520	\$165	\$18.000	\$180
M Gallons		65,520	1.860	122	\$2.195	144
1"	142		7.035	999	\$27.000	0
< 5,000 gallons		606,270	0.000	0	\$2.195	1,331
> 5,000 gallons		5,940,010	0.690	4,099	\$2.195	13,038
1"	15		41.240	619	\$27.000	270
M Gallons		124,230	1.860	231	\$2.195	273
1.5"	36		7.035	253	\$45.000	0
< 5,000 gallons		116,300	0.000	0	\$2.195	255
> 5,000 gallons		2,986,700	0.690	2,061	\$2.195	6,556
2"	24		7.035	169	\$90.000	0
< 5,000 gallons		59,000	0.000	0	\$2.195	130
> 5,000 gallons		437,500	0.690	302	\$2.195	960
Tatal Care Care						
Total Gen. Serv.	227	10,335,530		\$9,019 ==========		\$23,136
Average Bill				\$39.73		\$101.92

(a) Proposed rates do not include any minimum gallon usage.

(b) Consumption adjustment is made to equalize consumption to 12,000 gallons per month. Although this consumption is considered a high, however based on the average consumption in excess of 29,000 gal/mo. this level appears reasonable. Obviously, consumption is expected to drop significantly with the large rate increase in some areas. Customer Monthly Billing Schedule

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [x] Florida Public Service Commission

Schedule: E-3 Page 1 of 1 Preparer: MFK

Explanation: Provide a schedule of monthly customers billed or served by class.

Line	(1) Month/	(2)	(3) General	(4) Multi-Family	(5) Private Fire	(6) Other	(7)
No.	Year	Residential	Service	Dwelling	Protection	(Irrigation)	Total
1	Avg. monthly water	672	227	0	0	0	899
2	Avg. monthly sewer	0	0	0	0	0	0
3	Total	672 ======	227 ========	0	0	0	899 =======

Miscellaneous Service Charges

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [x]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1)	(2) Present		(3) Proposed	
Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection Fee	\$15.00		\$15.00	
Normal Reconnection Fee	\$15.00		\$15.00	
Violation Reconnection Fee	\$15.00		\$15.00	
Premises Visit Fee (in lieu of disconnection)	\$10.00		\$10.00	

(a) Presently, if the Company's actual costs exceed the minimum charges, the Company will be reimbursed for its actual costs by the customer.

(b) Actual cost is equal to the total cost incurred for services rendered to a customer.

0065

Florida Public Service Commission

Schedule: E-4 Page 1 of 1 Preparer: MFK

Miscellaneous Service Charge Revenues	Florida Public Service Commission	

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Schedule: E-5 Page 1 of 1 Preparer: MFK

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Miscellaneous Charge	(2) Balance Per Books	(3) Utility Adjustment	(4) Adjusted Balance
Initial Connection	\$5,580	\$0	\$5,580
Rents	26	0	26
Normal Reconnect	0	0	0
Violation Reconnect	0	0	. 0
Premises Visit	0	0	0
Allowance for Funds Prudently Invested	32,867	0	32,867
One-time Fee per Contract for Vistas Customers	35,000	(35,000)	0
Other	134	0	134
Total	\$73,607	(\$35,000)	\$38,607

(a) Other charges consist of NSF charges.

0066

Public Fire Hydrants Schedule	Florida Public Service Commission
Company: Lake Utility Services, Inc. Docket No.: 960444-WU	Schedule: E-6 Page 1 of 1
Schedule Year Ended: 12/31/95	Preparer: MFK

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1)	(3)	(4)	(5)
Line No.	Size	Туре	Quantity
1	5 1/4"	hydrant	100

.

Private Fire Protection Service	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: E-7
Docket No.: 960444-WU	Page 1 of 1
Schedule Year Ended: 12/31/95	Preparer: MFK

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1)	(3)	(4)	(5)
Line			
No.	Size	Туре	Quantity

None.

Contracts and Agreements Schedule	Florida Public Service Commission		
Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95	Schedule: E-8 Page 1 of 1 Preparer: MFK		
	· · · · · · · · · · · · · · · · · · ·		

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
Line No.	Туре	Description

None

Tax or Franchise Fee Schedule

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: E-9 Page 1 of 1 Preparer: MFK

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1)	(2)	(3)	(4)	(5)	(6)
Line	Туре Тах	To Whom		How Collected	Туре
No.	or Fee	Paid	Amount	From Customers	Agreement

1	Franchise	Sec. of State	\$200	Through rates.	Tax

0070

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer []

Service Availability Charges Schedule

Florida Public Service Commission

Schedule: E-10 Page 1 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Cresent Bay, Preston Cove, Lake Saunders Acres, South Cl	(2)	(3)	(4)	(5)		
cresent Bay, Preston Cove, Lake Saunders Acres, South Cl and all future areas served	leimont Region,					
	W	Water		Sewer		
	Present	Proposed	Present	Proposed		
Type Charge	Charges	Charges	Charges	Charges		
System Capacity Charge						
Residential-per ERC (GPD)						
All others-per Gallon/Day						
Plant Capacity Charge						
Residential-per ERC (350 GPD)	\$569.00	\$600.00	N/A	N/A		
All others-per Gallon/Day						
Main Extension Charge						
Residential-per ERC (350 GPD)	\$506.00	\$600.00				
or-per Lot (Front Footage)						
All others-per Gallon/Day						
or-per Front Foot						
Meter Installation Charge						
5/8" x 3/4"	\$100.00	\$150.00				
1"	\$143.00	\$250.00				
1-1/2"	\$290.00	\$450.00				
2"	\$400.00	\$650.00				
All Others	Actual Cost	Actual Cost				
Service (Lateral) Installation Charge						
5/8" x 3/4"						
1"						
1-1/2"						
2"						
All Others						
Back Flow Preventor Installation Charge						
5/8" x 3/4"						
1"						
1-1/2"						
2"						
All Others						
Plan Review Charge						
Inspection Charge						
Guaranteed Revenue Charge						
With prepayment of Serv. Avail. Charges						
Residential-per ERC (GPD)/Month	\$14.28	\$0.00				
All others-per Gallon/Month						
Without prepayment of Serv. Avail. Charges						
Residential-per ERC (GPD)/Month						
All others-per Gallon/Month						
Allowance for Funds Prudently Invested (AFPI)	\$608.09	\$608.09				
(if lines constructed by utility)						
Allowance for Funds Prudently Invested (AFPI)	\$299.97	\$299.97				
(if lines contributed to utility)						

.

Service Availability Charges Schedule

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Florida Public Service Commission

Schedule: E-10 Page 2 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Amber Hill, Clermont I & II, Crescent West, Highland Point	(2) Lake Ridge Club	(3)	(4)	(5)
The Oranges, The Vistas I & II, Lake Crescent Hills	-			
		ater		ewer
There Ohnerer	Present	Proposed	Present	Proposed
Type Charge	Charges	Charges	Charges	Charges
System Capacity Charge				
Residential-per ERC (GPD)				
All others-per Gallon/Day				
Plant Capacity Charge				
Residential-per ERC (GPD)	\$200.00	\$600.00	N/A	N/A
All others-per Gallon/Day	\$200.00	\$555.55	,	,
Main Extension Charge				
Residential-per ERC (GPD)	\$0.00	\$600.00		
or-per Lot (Front Footage)	\$0.00	\$000.00		
All others-per Gallon/Day				
or-per Front Foot				
Meter Installation Charge	*150.00	*150.00		
5/8" x 3/4"	\$150.00	\$150.00		
1"	\$250.00	\$250.00		
1-1/2"	\$450.00	\$450.00		
2"	\$650.00	\$650.00		
All Others	Actual Cost	Actual Cost		
Service (Lateral) Installation Charge				
5/8" x 3/4"				
1"				
1-1/2"				
2"				
All Others				
Back Flow Preventor Installation Charge				
5/8" x 3/4"				
1"				
1-1/2"				
2*				
All Others				
Plan Review Charge				
Inspection Charge				
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (GPD)/Month				
All others-per Gallon/Month				
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (GPD)/Month				
All others-per Gallon/Month				
Allowance for Funds Prudently Invested (AFPI)				
Provide a table of payments by month and years.				

Service Availability Charges Schedule

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Florida Public Service Commission

Schedule: E-10 Page 3 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1)	(2)	(3)	(4)	(5)
(1)	(4)	(0)	(-1)	(0)
Harbor Oaks and Four Lakes Subdivisions				

	Wa	ater	Se	ewer
	Present	Proposed	Present	Proposed
Type Charge	Charges	Charges	Charges	Charges
Surface Orac site Obarra				
System Capacity Charge Residential-per ERC (GPD)				
All others-per Gallon/Day				
Plant Capacity Charge				
Residential-per ERC (GPD)	\$0.00	\$600.00	N/A	N/A
All others-per Gallon/Day	\$0.00	\$000.00	11/11	11/11
Main Extension Charge				
Residential-per ERC (GPD)	\$0.00	\$600.00		
or-per Lot (Front Footage)	\$0.00	0000.00		
All others-per Gallon/Day				
or-per Front Foot				
Meter Installation Charge				
5/8" x 3/4"	\$125.00	\$150.00		
1"	\$125.00	\$250.00		
1-1/2"	\$125.00	\$450.00		
2"	\$125.00	\$650.00		
All Others	Actual Cost	Actual Cost		•
Service (Lateral) Installation Charge				
5/8" x 3/4"				
1"				
1-1/2"				
2"				
All Others				
Back Flow Preventor Installation Charge				
5/8" x 3/4"				
1"				
1-1/2"				
2"				
All Others				
Plan Review Charge				
Inspection Charge				
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (GPD)/Month				
All others-per Gallon/Month				
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (GPD)/Month				
All others-per Gallon/Month				
Allowance for Funds Prudently Invested (AFPI)				
Provide a table of payments by month and years.				

Guaranteed Revenues Received	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: E-11
Docket No.: 960444-WU	Page 1 of 1
Schedule Year Ended: 12/31/95	Preparer: MFK

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1)	(2)	(3)	(4)	(5)
For the		General		
Year Ended	Residential	Service	Other	Total

None

Class A Utility Cost of Service Study

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: E-12 Page 1 of 1 Preparer: MFK

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

LUSI does not have industrial customers whose utilization exceeds an average of 350,000 GPD.

Projected Test Year Revenue Calculation

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Florida Public Service Commission

Schedule: E-13 Page 1 of 1 Preparer: MFK

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requiremen
Class/Meter Size	I CAF DIIS	Factor	Tear bills	Consumption	Factor		Rates	11 Revenue		·····
esidential										
5/8" x 3/4"	Not Applicable									
1" M Gallons										
otal Residential										
eneral Service										
5/8" x 3/4"										
1" 1.5"										
2"										
6" M Gallons										

Total Gen. Serv.

Contract Revenue

Totals

0074

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 1 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	70 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Clermont I				·····	•····••	
Jan-95	1,271,000	0	1,102,000		169,000	13.3%
Feb-95	1,201,000	0	2,806,000	1,000	(1,606,000)	-133.7%
Mar-95	1,138,000	0	2,806,000		(1,668,000)	-146.6%
Apr-95	1,186,000	0	4,386,500		(3,200,500)	-269.9%
May-95	897,000	0	4,386,500		(3,489,500)	-389.0%
Jun-95	1,131,000	0	4,363,500		(3,232,500)	-285.8%
Jul-95	1,838,000	0	4,363,500		(2,525,500)	-137.4%
Aug-95	805,000	0	2,981,000		(2,176,000)	-270.3%
Sep-95	543,000	0	2,981,000		(2,438,000)	-449.0%
Oct-95	748,000	0	3,244,500		(2,496,500)	-333.8%
Nov-95	1,080,000	0	3,244,500		(2,164,500)	-200.4%
Dec-95	931,000	0	5,417,000		(4,486,000)	-481.8%
Total	12,769,000	0	42,082,000	1,000	(29,314,000)	-229.6%
	말위 국물 또는 한 한 후 분 가 문 또 분					

Clermont I, Amber Hill and Lake Ridge Club are interconnected.

Clermont I Amber Hill	12,769,000 52,255,000	42,082,000 12,893,000	1,000 1,000	(29,314,000) 39,361,000	-229.6% 75.3%
Lake Ridge Club	33,213,000	37,350,000	2,000	(4,139,000)	-12.5%
Total	98,237,000	92,325,000	4,000	5,908,000	6.0%

0076

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 2 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
lermont II	· · · · · · · · · · · · · · · · · · ·					
Jan-95	450,000	0	407,500	75,000	(32,500)	-7.2%
Feb-95	475,000	0	431,500		43,500	9.2%
Mar-95	522,000	0	431,500	50,000	40,500	7.8%
Apr-95	577,000	0	550,500		26,500	4.6%
May-95	855,000	0	550,500	100,000	204,500	23.9%
Jun-95	624,000	0	588,000		36,000	5.8%
Jul-95	671,000	0	588,000	75,000	8,000	1.2%
Aug-95	531,000	0	418,500		112,500	21.2%
Sep-95	488,000	0	418,500	50,000	19,500	4.0%
Oct-95	435,000	0	362,500		72,500	16.7%
Nov-95	537,000	0	362,500	50,000	124,500	23.2%
Dec-95	489,000	0	407,500		81,500	16.7%
				•••••		
Total	6,654,000	0	5,517,000	400,000	737,000	11.1%
					***********	**************

0076A

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 3 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Amber Hill						<u> </u>
Jan-95	2,290,000	0	186,000		2,104,000	91.9%
Feb-95	1,537,000	0	655,000	1,000	881,000	57.3%
Mar-95	2,813,000	0	655,000		2,158,000	76.7%
Apr-95	3,383,000	0	1,382,500		2,000,500	59.1%
May-95	4,533,000	0	1,382,500		3,150,500	69.5%
Jun-95	6,636,000	0	1,472,000		5,164,000	77.8%
Jul-95	6,137,000	0	1,472,000		4,665,000	76.0%
Aug-95	5.049.000	0	1,042,500		4,006,500	79.4%
Sep-95	5,545,000	0	1,042,500		4,502,500	81.2%
Oct-95	4,387,000	0	942,000		3,445,000	78.5%
Nov-95	5,568,000	0	942,000		4,626,000	83.1%
Dec-95	4.377.000	0	1,719,000		2,658,000	60.7%
Total	52,255,000	0	12,893,000	1,000	39,361,000	75.3%

Clermont I, Amber Hill and Lake Ridge Club are interconnected.

Clermont I	12,769,000	42,082,000	1,000	(29,314,000)	-229.6%
Amber Hill	52,255,000	12,893,000	1,000	39,361,000	75.3%
Lake Ridge Club	33,213,000	37,350,000	2,000	(4,139,000)	-12.5%
Total	98,237,000	92,325,000	4,000	5,908,000	6.0%

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0076B

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Florida Public Service Commission

Schedule: F-1 Page 4 of 25 Preparer: D. Rasmussen

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Lake Ridge Club	<u></u>					
Jan-95	1,155,000	0	788,000		367,000	31.8%
Feb-95	2,530,000	0	2,015,000	2,000	513,000	20.3%
Mar-95	3,020,000	0	2,015,000		1,005,000	33.3%
Apr-95	4,309,000	0	3,196,500		1,112,500	25.8%
May-95	6,987,000	0	3,196,500		3,790,500	54.3%
Jun-95	1,404,000	0	3,889,500		(2,485,500)	-177.0%
Jul-95	1,830,000	0	3,889,500		(2,059,500)	-112.5%
Aug-95	2,326,000	0	3,526,000		(1,200,000)	-51.6%
Sep-95	1,874,000	0	3,526,000		(1,652,000)	-88.2%
Oct-95	1,897,000	0	2,799,000		(902,000)	-47.5%
Nov-95	2,162,000	0	2,799,000		(637,000)	-29.5%
Dec-95	3,719,000	0	5,710,000		(1,991,000)	-53.5%
Total	33,213,000	0	37,350,000	2,000	(4,139,000)	-12.5%

Clermont I, Amber Hill and Lake Ridge Club are interconnected.

Clermont I	12,769,000	42,082,000	1,000	(29,314,000)	-229.6%
Amber Hill	52,255,000	12,893,000	1,000	39,361,000	75.3%
Lake Ridge Club	33,213,000	37,350,000	2,000	(4,139,000)	-12.5%
Total	98,237,000	92,325,000	4,000	5,908,000	6.0%

0076C

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Florida Public Service Commission

Schedule: F-1 Page 5 of 25 Preparer: D. Rasmussen

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Highland Point					······	
Jan-95	920,000	0	181,000		739,000	80.3%
Feb-95	1,542,000	0	514,500	2,000	1,025,500	66.5%
Mar-95	2,086,000	0	514,500		1,571,500	75.3%
Apr-95	1,683,000	0	874,500		808,500	48.0%
May-95	3,235,000	0	874,500		2,360,500	73.0%
Jun-95	3,085,000	0	808,500	6,000	2,270,500	73.6%
Jul-95	2,783,000	0	808,500		1,974,500	70.9%
Aug-95	2,721,000	0	595,500		2,125,500	78.1%
Sep-95	2,034,000	0	595,500		1,438,500	70.7%
Oct-95	1,788,000	0	667,500		1,120,500	62.7%
Nov-95	2,691,000	0	667,500		2,023,500	75.2%
Dec-95	1,592,000	0	960,000		632,000	39.7%
		•••••		••••••		
Total	26,160,000	0	8,062,000	8,000	18,090,000	69.2%

Hills of Lake Louisa, Crescent Bay, Crescent West, Highland Point and Lake Crescent Hills are interconnected.

Preston Cove	0	7,766,978	2,000	(7,768,978)	#DIV/0!
Hills of Lake Louisa	0	16,279,700	17,000	(16,296,700)	#DIV/0!
Crescent Bay	0	4,763,000	3,000	(4,766,000)	#DIV/0!
Crescent West	51,431,000	30,215,000	4,000	21,212,000	41.2%
Highland Point	26,160,000	8,062,000	8,000	18,090,000	69.2%
Lake Crescent Hills	37,934,000	30,773,000	2,000	7,159,000	18.9%
		·			
Total	115,525,000	97,859,678	36,000	17,629,322	15.3%

0076D

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 6 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
The Oranges						·····
Jan-95	667,000	0	338,000		329,000	49.3%
Feb-95	788,000	0	937,000	2,000	(151,000)	-19.2%
Mar-95	1,060,000	0	937,000		123,000	11.6%
Apr-95	1,154,000	0	1,939,500	60,000	(845,500)	•73.3%
May-95	3,227,000	0	1,939,500		1,287,500	39.9%
Jun-95	1,879,000	0	1,872,500	2,000	4,500	0.2%
Jul-95	2,247,000	0	1,872,500		374,500	16.7%
Aug-95	1,942,000	0	1,162,000		780,000	40.2%
Sep-95	1,376,000	0	1,162,000	50,000	164,000	11.9%
Oct-95	1,245,000	0	949,000		296,000	23.8%
Nov-95	1,259,000	0	949,000		310,000	24.6%
Dec-95	1,852,000	0	1,515,000	40,000	297,000	16.0%
		••••••	••••••	••••••		
Total	18,696,000	0	15,573,000	154,000	2,969,000	15.9%
				D##==========		

Oranges and Vistas are interconnected.

Oranges	18,696,000	15,573,000	154,000	2,969,000	15.9%
Vistas	10,183,000	9,496,000	5,000	682,000	<u>6.7%</u>
Total	28,879,000	25,069,000	159,000	3,651,000	12.6%

Note: Construction water is often used without consent or metering of the utility.

0076E

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 7 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
The Vistas			······	<u> </u>		
Jan-95	738,000	0	217,000		521,000	70.6%
Feb-95	843,000	0	381,500	2,000	459,500	54.5%
Mar-95	997,000	0	381,500		615,500	61.7%
Apr-95	1,573,000	0	789,000		784,000	49.8%
May-95	1,090,000	0	789,000		301,000	27.6%
Jun-95	638,000	0	817,000	3,000	(182,000)	-28.5%
Jul-95	583,000	0	817,000		(234,000)	-40.1%
Aug-95	438,000	0	885,500		(447,500)	-102.2%
Sep-95	554,000	0	885,500		(331,500)	-59.8%
Oct-95	596,000	0	843,500		(247,500)	-41.5%
Nov-95	1,111,000	0	843,500		267,500	24.1%
Dec-95	1,022,000	0	1,846,000		(824,000)	-80.6%
		•••••	•••••			•••••
Total	10,183,000	0	9,496,000	5,000	682,000	6.7%
			************	************		

Oranges and Vistas are interconnected.

Oranges	18,696,000	15,573,000	154,000	2 ,969,000	15.9%
Vistas	10,183,000	9,496,000	5,000	682,000	6.7%
Total	28,879,000	25,069,000	159,000	3,651,000	12.6%

0076F

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Florida Public Service Commission

Schedule: F-1 Page 8 of 25 Preparer: D. Rasmussen

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
rescent West		<u> </u>				
Jan-95	1,183,000	0	690,000		493,000	41.7%
Feb-95	2,001,000	0	1,821,000	2,000	178,000	8.9%
Mar-95	2,999,000	0	1,821,000		1,178,000	39.3%
Apr-95	3,650,000	0	2,994,000		656,000	18.0%
May-95	8,492,000	0	2,994,000		5,498,000	64.7%
Jun-95	4,257,000	0	3,490,000		767,000	18.0%
Jul-95	3,715,000	0	3,490,000	2,000	223,000	6.0%
Aug-95	5,156,000	0	2,287,500		2,868,500	55.6%
Sep-95	4,769,000	0	2,287,500		2,481,500	52.0%
Oct-95	2,825,000	0	2,362,500		462,500	16.4%
Nov-95	5,960,000	0	2,362,500		3,597,500	60.4%
Dec-95	6,424,000	0	3,615,000		2,809,000	43.7%
Total	51,431,000	0	30,215,000	4,000	21,212,000	41.2%
				52 52 3 5 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		

Hills of Lake Louisa, Crescent Bay, Crescent West, Highland Point and Lake Crescent Hills are interconnected.

Preston Cove	0	7,766,978	2,000	(7,768,978)	#DIV/01
Hills of Lake Louisa	0	16,279,700	17,000	(16,296,700)	#DIV/0!
Crescent Bay	0	4,763,000	3,000	(4,766,000)	#DIV/0!
Crescent West	51,431,000	30,215,000	4,000	21,212,000	41.2%
Highland Point	26,160,000	8,062,000	8,000	18,090,000	69.2%
Lake Crescent Hills	37,934,000	30,773,000	2,000	7,159,000	18.9%
-					
Total	115,525,000	97,859,678	36,000	17,629,322	15.3%
2					

0076G

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1) (2) (3) (4) (5) (6) Unaccounted % Month/ **Total Gallons** Gallons Gallons Other For Water Unaccounted Purchased Sold (1)+(2)-(3)-(4)For Water Year Pumped Uses Crescent Bay 0 0 162,000 (162,000) 100.0% Jan-95 100.0% 318,000 1,000 (319,000)Feb-95 0 0 100.0% Mar-95 0 0 318,000 (318,000)0 0 452,000 (452,000) 100.0% Apr-95 (452,000)100.0% May-95 0 0 452,000 100.0% Jun-95 0 0 455,000 (455,000) 0 0 455,000 2,000 (457,000)100.0% Jul-95 100.0% 0 0 439,500 (439, 500)Aug-95 Sep-95 0 0 439,500 (439,500) 100.0% 100.0% Oct-95 0 0 345.000 (345,000)(345.000)100.0% Nov-95 0 0 345,000 Dec-95 0 0 582,000 (582,000) 100.0% ----. 100.0% 0 4,763,000 3,000 (4,766,000) Total 0 ---------== ---------_____ ______

Hills of Lake Louisa, Crescent Bay, Crescent West, Highland Point and Lake Crescent Hills are interconnected.

Preston Cove	0	7,766,978	2,000	(7,768,978)	#DIV/0!
Hills of Lake Louisa	0	16,279,700	17,000	(16,296,700)	#DIV/0!
Crescent Bay	0	4,763,000	3,000	(4,766,000)	#DIV/0!
Crescent West	51,431,000	30,215,000	4,000	21,212,000	41.2%
Highland Point	26,160,000	8,062,000	8,000	18,090,000	69.2%
Lake Crescent Hills	37,934,000	30,773,000	2,000	7,159,000	18.9%
Total	115,525,000	97,859,678	36,000	17,629,322	15.3%

0076H

Florida Public Service Commission

Schedule: F-1 Page 9 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 10 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	Unaccounted For Water	30 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Lake Crescent Hil	ls					
Jan-95	2,928,000	0	857,000		2,071,000	70.7%
Feb-95	2,192,000	0	1,706,000	2,000	484,000	22.1%
Mar-95	3,010,000	0	1,706,000		1,304,000	43.3%
Apr-95	4,677,000	0	3,583,500		1,093,500	23.4%
May-95	3,013,000	0	3,583,500		(570,500)	-18.9%
Jun-95	3,640,000	0	3,498,500		141,500	3.9%
Jul-95	5,112,000	0	3,498,500		1,613,500	31.6%
Aug-95	1,127,000	0	2,126,500		(999,500)	-88.7%
Sep-95	2,938,000	0	2,126,500		811,500	27.6%
Oct-95	4,098,000	0	2,192,500		1,905,500	46.5%
Nov-95	1,519,000	0	2,192,500		(673,500)	-44.3%
Dec-95	3,680,000	0	3,702,000		(22,000)	-0.6%
Total	37,934,000	0	30,773,000	2,000	7,159,000	18.9%
					**************	*************

Hills of Lake Louisa, Crescent Bay, Crescent West, Highland Point and Lake Crescent Hills are interconnected.

Preston Cove	0	7,766.978	2.000	(7,768,978)	#DIV/0!
Hills of Lake Louisa	Ő	16,279,700	17,000	(16,296,700)	#DIV/01
Crescent Bay	0	4,763,000	3,000	(4,766,000)	#DIV/01
Crescent West	51,431,000	30,215,000	4,000	21,212,000	41.2%
Highland Point	26,160,000	8,062,000	8,000	18,090,000	69.2%
Lake Crescent Hills	37,934,000	30,773,000	2,000	7,159,000	18.9%
Total	115,525,000	97,859,678	36,000	17,629,322	15.3%

Note: New lines have recently been installed which require initial flushing, but not concumption is not metered.

0076I

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 11 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Royal View Estates						
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/01
Mar-95					0	#DIV/0!
Apr-95					0	#DIV/0!
May-95					0	#DIV/0!
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/01
Oct-95					0	#DIV/01
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
		••••••	••••••	•••••	••••••	
Total	0	0	0	0	0	#DIV/0!
	************				x= x============================	

Sold data is included in Clermont I.

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Florida Public Service Commission

Schedule: F-1 Page 12 of 25 Preparer: D. Rasmussen

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
ills of Lake Louis	2					
Jan-95	0	0	317,150		(317,150)	#DIV/0
Feb-95	0	0	599,915	15,000	(614,915)	#DIV/0
Mar-95	0	0	599,915		(599,915)	#DIV/0
Apr-95	0	0	1,207,730		(1,207,730)	#DIV/0
May-95	0	0	1,207,730		(1,207,730)	#DIV/0
Jun-95	0	0	1,841,210	2,000	(1,843,210)	#DIV/0
Jul-95	0	0	1,841,210		(1,841,210)	#DIV/0
Aug-95	0	0	1,356,370		(1,356,370)	#DIV/0
Sep-95	0	0	1,356,370		(1,356,370)	#DIV/0
Oct-95	0	0	1,875,045		(1,875,045)	#DIV/0
Nov-95	0	0	1,875,045		(1,875,045)	#DIV/0
Dec-95	0	0	2,202,010		(2,202,010)	#DIV/0
Total	0	0	16,279,700	17.000	(16,296,700)	#DIV/0
TULAI			***************	***********		

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Sold and flushing data includes all #667 companies.

Preston Cove Hills of Lake Louisa	0 0	7,766,978 16,279,700	2,000 17,000	(7,768,978) (16,296,700)	#DIV/01 #DIV/01
Crescent Bay	0	4,763,000	3,000	(4,766,000)	#DIV/01
Crescent West	51,431,000	30,215,000	4,000	21,212,000	41.2%
Highland Point	26,160,000	8,062,000	8,000	18,090,000	69.2%
Lake Crescent Hills	37,934,000	30,773,000	2,000	7,159,000	18.9%
Total	115,525,000	97,859,678	36,000	17,629,322	15.3%

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1) (2) (3) (4) (5) (6) Unaccounted % Month/ **Total Gallons** Gallons Gallons Other For Water Unaccounted Year Pumped Purchased Sold Uses (1)+(2)-(3)-(4)For Water Preston Cove 0 0 #DIV/0! Jan-95 441,575 (441,575) Feb-95 0 0 436.071 (436.071)#DIV/0! 0 0 #DIV/0! Mar-95 436,072 (436,072)Apr-95 0 0 549,675 (549,675) #DIV/0! May-95 0 0 #DIV/01 549,675 (549,675) Jun-95 0 0 2,000 #DIV/0! 817.155 (819, 155)Jul-95 0 0 817,155 (817, 155)#DIV/01 0 0 #DIV/01 Aug-95 738,825 (738, 825)0 Sep-95 0 738,825 (738,825) #DIV/0! Oct-95 0 0 722,455 (722,455) #DIV/0! Nov-95 0 0 722.455 (722.455)#DIV/01 Dec-95 0 0 #DIV/0! 797,040 (797,040) - - - -..... Total 0 0 7.766.978 2.000 (7.768.978)#DIV/0! _____ ____ *======= _____ ****

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems.

0	7,766,978	2,000	(7,768,978)	#DIV/0!
0	16,279,700	17,000	(16,296,700)	#DIV/0!
0	4,763,000	3,000	(4,766,000)	#DIV/01
51,431,000	30,215,000	4,000	21,212,000	41.2%
26,160,000	8,062,000	8,000	18,090,000	69.2%
37,934,000	30,773,000	2,000	7,159,000	18.9%
115,525,000	97,859,678	36,000	17,629,322	15.3%
	0 0 51,431,000 26,160,000 37,934,000	0 16,279,700 0 4,763,000 51,431,000 30,215,000 26,160,000 8,062,000 37,934,000 30,773,000	0 16,279,700 17,000 0 4,763,000 3,000 51,431,000 30,215,000 4,000 26,160,000 8,062,000 8,000 37,934,000 30,773,000 2,000	016,279,70017,000(16,296,700)04,763,0003,000(4,766,000)51,431,00030,215,0004,00021,212,00026,160,0008,062,0008,00018,090,00037,934,00030,773,0002,0007,159,000

Florida Public Service Commission

Schedule: F-1 Page 13 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 14 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

		(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Webman					<u></u>	
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/0!
Mar-95					0	#DIV/0!
Apr-95					0	#DIV/01
May-95					0	#DIV/0!
Jun-95					0	#DIV/01
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0t
Dec-95					0	#DIV/01
	••••••	••••••				•••••
Total	0	0	0	0	0	#DIV/0!

This system is not constructed.

0076M

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 15 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	70 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Madison Park						······
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/01
Mar-95					0	#DIV/01
Apr-95					0	#DIV/01
May-95					0	#DIV/01
Jun-95					0	#DIV/01
Jul-95					0	#DIV/01
Aug-95					0	#DIV/01
Sep-95					0	#DIV/01
Oct-95					0	#DIV/01
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/01
			•••••	••••••		
Total	0	0	0	0	0	#DIV/0!
	****************	~~~~==========		*=========		*****

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076N

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	70 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Lake Crescent Pines	,			·····		
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/0!
Mar-95					0	#DIV/0!
Apr-95					0	#DIV/01
May-95					0	#DIV/0!
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/01
Sep-95					0	#DIV/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/01
Dec-95					0	#DIV/0!
			•••••	•••••		••••••
Total	0	0	0	0	0	#DIV/0!
				**********	============	232223222222222

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

00760

Florida Public Service Commission

Schedule: F-1 Page 16 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1) (2) (3) (4) (5) (6) Unaccounted % **Total Gallons** Gallons Gallons Other For Water Unaccounted Month/ For Water Year Pumped Purchased Sold Uses (1)+(2)-(3)-(4)Silver Glen #DIV/01 Jan-95 0 #DIV/0t 0 Feb-95 #DIV/01 0 Mar-95 Apr-95 0 #DIV/0! #DIV/0! 0 May-95 0 #DIV/0! Jun-95 0 #DIV/01 Jul-95 #DIV/01 0 Aug-95 #DIV/0! 0 Sep-95 Oct-95 0 #DIV/0! #DIV/0! Nov-95 0 #DIV/0! Dec-95 0 ------ - - -#DIV/0! 0 0 0 0 0 Total ====== _____ ____ == ---------

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076P

Florida Public Service Commission

Schedule: F-1 Page 17 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

<u> </u>	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	70 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
EDB		·····		••••••		
Jan-95					0	#DIV/01
Feb-95					0	#DIV/01
Mar-95					0	#DIV/0!
Apr-95					0	#DIV/01
May-95					0	#DIV/01
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/01
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
		••••••	••••••			·····
Total	0	0	0	0	0	#DIV/0!
					==================	

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076Q

Florida Public Service Commission

Schedule: F-1 Page 18 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Osprey Point				4	<u></u>	
Jan-95			1		0	#DIV/0!
Feb-95					0	#DIV/01
Mar-95					0	#DIV/01
Apr-95					0	#DIV/0!
May-95					0	#DIV/0!
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/01
Oct-95					0	#DIV/0t
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/01
			••••••		••••••	
Total	0	0	0	0	0	#DIV/0!

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076R

Florida Public Service Commission

Schedule: F-1 Page 19 of 20 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	30 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Sawmill						4-11 - 11 - 11 - 11 - 11 - 11 - 11 - 11
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/01
Mar-95					0	#DIV/01
Apr-95					0	#DIV/01
May-95					0	#DIV/0!
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
		•••••	••••••			
Total	0	0	0	0	0	#DIV/01
	************			**============	===============	

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076S

Florida Public Service Commission

Schedule: F-1 Page 20 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	Unaccounted For Water	90 Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Reagan's Run				<u> </u>	······	
Jan-95					0	#DIV/0!
Feb-95					0	#DIV/0!
Mar-95					0	#DIV/0!
Apr-95					0	#DIV/0!
May-95					0	#DIV/0!
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/0!
Sep-95					0	#DIV/01
Oct-95					0	#DIV/01
Nov-95					0	#DIV/01
Dec-95					0	#DIV/0!
		•••••	•••••			
Total	0	0	0	0	0	#DIV/0!
		************	=============			

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076T

Florida Public Service Commission

Schedule: F-1 Page 21 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	Unaccounted For Water	⁹⁰ Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Spring Valley				·	<u> </u>	
Jan-95					0	#DIV/0!
Feb-95					0	+ #DIV/0!
Mar-95					0	#DIV/01
Apr-95					0	#DIV/0t
May-95					0	#DIV/0t
Jun-95					0	#DIV/0!
Jul-95					0	#DIV/0!
Aug-95					0	#DIV/01
Sep-95					0	#DIV/01
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/01
Dec-95					0	#DIV/01
	•••••	•••••	••••••	•••••		
Total	0	0	0	0	0	#DIV/0!
		======**	*************			*************

This system is not constructed.

Florida Public Service Commission

Schedule: F-1 Page 22 of 25 Preparer: D. Rasmussen

0076U

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1) (2) (3) (4) (6) (5) Unaccounted % Month/ **Total Gallons** Gallons Other For Water Unaccounted Gallons For Water Year Pumped Purchased Sold Uses (1)+(2)-(3)-(4)Montclair Estates #DIV/0! Jan-95 0 Feb-95 0 #DIV/0! #DIV/01 Mar-95 0 Apr-95 0 #DIV/0! May-95 #DIV/0I 0 Jun-95 0 #DIV/0| Jul-95 0 #DIV/01 #DIV/01 Aug-95 0 Sep-95 0 #DIV/0! Oct-95 0 #DIV/0! #DIV/01 Nov-95 0 Dec-95 0 #DIV/0! -----....... 0 #DIV/01 Total 0 0 0 0 _____ ______ ------------____ ______ _____ _________

Water is supplied from the Crescent Bay/Crescent West/Highland Point/Lake Crescent Hills interconnected systems. Refer to Hills of Lake Louisa for sold and flushing data which includes all #667 companies.

0076V

Florida Public Service Commission

Schedule: F-1 Page 23 of 25 Preparer: D. Rasmussen

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-1 Page 24 of 25 Preparer: D. Rasmussen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/	Total Gallons	Gallons	Gallons	Other	Unaccounted For Water	% Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Four Lakes		·			·····	
Jan-95	387,000	0	367,477		19,524	5.0%
Feb-95	412,000	0	376,644		35,357	8.6%
Mar-95	508,000	0	376,644		131,357	25.9%
Apr-95	644,000	0	509,990	50,000	84,010	13.0%
May-95	1,105,000	0	709,990	13,000	382,010	34.6%
Jun-95	1,985,000	0	846,128	50,000	1,088,873	54.9%
Jul-95	746,000	0	606,128	25,000	114,873	15.4%
Aug-95	643,000	0	487,365		155,635	24.2%
Sep-95	513,000	0	487,365	8,000	17,635	3.4%
Oct-95	416,000	0	381,295		34,705	8.3%
Nov-95	446,000	0	381,295		64,705	14.5%
Dec-95	490,000	0	407,477		82,524	16.8%
		••••••	••••••			
Total	8.295.000	0	5,937,795	146,000	2,211,205	26.7%
	hese recomménant		=================	**********		

0076W

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Florida Public Service Commission

Schedule: F-1 Page 25 of 25 Preparer: D. Rasmussen

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Lake Saunders	······		. <u> </u>			<u></u>
Jan-95	242,000	0	183,000	50,000	9,000	3.7%
Feb-95	235,000	0	155,500	60,000	19,500	8.3%
Mar-95	322,000	0	155,500	25,000	141,500	43.9%
Apr-95	340,000	0	230,000	79,000	31,000	9.1%
May-95	384,000	0	230,000	37,000	117,000	30.5%
Jun-95	418,000	0	202,500	198,000	17,500	4.2%
Jul-95	324,000	0	202,500	67,000	54,500	16.8%
Aug-95	256,000	0	165,000	50,000	41,000	16.0%
Sep-95	265,000	0	165,000	40,000	60,000	22.6%
Oct-95	234,000	0	156,500	50,000	27,500	11.8%
Nov-95	263,000	0	156,500	60,000	46,500	17.7%
Dec-95	303,000	0	183,000	40,000	80,000	26.4%
			•••••	•••••		••••••
Total	3,586,000	0	2,185,000	756,000	645,000	18.0%
		**************	*********			************

Note: The system has high level of iron in the water. The treatment includes frequent flushing of the system.

Some methods of flushing include using the hydrotank as a source. When this method is utilized, no consumption is metered.

0076X

Gallons of Wastewater Treated In Thousands of Gallons

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-2 Page 1 of 1 Preparer: MFK

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

(1)	(2)	(3) Individua	(4) I Plant Flows	(5)	(6)	(7) Total Purch.
Month/					Total Plant	Sewage
Year			(Name)	(Name)	Flows	Treatment
Jan-95					0	<u> </u>
Feb-95					0	
Mar-95					0	
Apr-95					0	
May-95					0	
Jun-95					0	
Jul-95					0	
Aug-95					0	
Sep-95					0	
Oct-95	•				0	
Nov-95					0	
Dec-95					0	
Total			0	0	0	0
	===============			************		

Note: Lake Utility Services, Inc. does not provide wastewater service.

0077

Water Treatment Plant Data Schedule: F-3 Company: Lake Utility Services, Inc. Docket No.: 960444-WU

Schedule Year Ended: 12/31/95

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Florida Public Service Commission

Page 1 of 12 Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
lermont I	Plant Capacity:	5/14/96	122,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:		
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	3/16/95	178,000
3	Five-Day Max Year		
	The five days with the highest pumpage rate from any one month in the test year.	4/4/95 4/5/95 4/6/95 4/7/95 4/8/95	123,000 123,000 120,000 138,000 115,000
4	Average Daily Flow (for the year)	1995	35,000
5	Required Fire Flow:	120000	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

Note: The plant is occassionally pumps in excess of its hydraulic rated capacity.

0078

Florida Public Service Commission Water Treatment Plant Data Schedule: F-3 Company: Lake Utility Services, Inc. Docket No.: 960444-WU Page 2 of 12 Preparer: D. Rasmussen Schedule Year Ended: 12/31/95 Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation. GPD Date Clermont II 1996 71,000 1 Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. 5/30/95 53,000 2 Maximum Day: The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day. 37,000 3 Five-Day Max Year 5/2/95 36,000 5/3/95 The five days with the highest pumpage rate from any one month in the test 5/15/95 38,000 35,000 5/19/95 year. 53,000 5/30/95 . 15,000 Average Daily Flow (for the year) 1995 4 0 5 Required Fire Flow: The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

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0078A

Water Treatment Plant DataFlorida Public Service CommissionCompany: Lake Utility Services, Inc.Schedule: F-3Docket No.: 960444-WUPage 3 of 12Schedule Year Ended: 12/31/95Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Amber Hill 1	Plant Capacity:	1995	396,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	5/15/95	400,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/15/95	400,000
	The five days with the highest pumpage rate from any one month in the test year.	5/23/95 5/29/95 5/30/95 5/31/95	271,000 268,000 342,000 350,000
4	Average Daily Flow (for the year)	143000	
5	Required Fire Flow:	120000	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

Note: The plant is occassionally pumps in excess of its hydraulic rated capacity.

0078B

Water Treatment Plant Data	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: F-3
Docket No.: 960444-WU	Page 4 of 12
Schedule Year Ended: 12/31/95	Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Lake Ridg l	Plant Capacity:	1995	468,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	5/3/95	453,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/3/95	453,000
	The five days with the highest pumpage rate from any one month in the test year.	5/4/95 5/6/95 5/7/95 5/8/95	436,000 427,000 427,000 427,000
4	Average Daily Flow (for the year)	91000	
5	Required Fire Flow:	120000	
	The standards will be those as set by the Insurance Scrvice Organization or by a governmental agency ordinance.		

0078C

Water Treatment Plant Data	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: F-3
Docket No.: 960444-WU	Page 5 of 12
Schedule Year Ended: 12/31/95	Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Phillips : 1	Plant Capacity:	1995	79,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	6/2/95	80,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	6/2/95	80,000
	The five days with the highest pumpage rate from any one month in the test year.	6/3/95 6/4/95 6/5/95 6/7/95	71,000 71,000 72,000 74,000
4	Average Daily Flow (for the year)	1995	25,000
5	Required Fire Flow:	0	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

Note: The plant is occassionally pumps in excess of its hydraulic rated capacity.

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0078D

Water Treatment Plant Data

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-3 Page 6 of 12 Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

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		Date	GPD
Highland l	Point: Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	3/27/95	383,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/3/95	271,000
	The five days with the highest pumpage rate from any one month in the test year.	5/5/95 5/15/95 5/17/95 5/24/95	206,000 180,000 213,000 310,000
4	Average Daily Flow (for the year)	72000	
5	Required Fire Flow:	120000	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

0078E

Water Treatment Plant Data	Florida Public Service Commission
Company: Lake Utility Services, Inc. Docket No.: 960444-WU	Schedule: F-3 Page 7 of 12
Schedule Year Ended: 12/31/95	Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

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61 0		Date	GPD
The Orar 1	iges: Plant Capacity:	1995	396,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	5/8/95	182,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/4/95	130,000
	The five days with the highest pumpage rate from any one month in the test year.	5/5/95 5/8/95 5/9/95 5/30/95	160,000 182,000 165,000 135,000
4	Average Daily Flow (for the year)	1995	51,000
5	Required Fire Flow:	1995	120,000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

0078F

Water Treatment Plant DataFlorida Public Service CommissionCompany: Lake Utility Services, Inc.Schedule: F-3

Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: F-3 Page 8 of 12 Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
The Vistas 1	Plant Capacity:	1995	1,700,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	5/20/95	182,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/10/95	104,000 137,000
	The five days with the highest pumpage rate from any one month in the test year.	5/17/95 5/18/95 5/19/95 5/20/95	169,000 143,000 182,000
4	Average Daily Flow (for the year)	1995	28,000
5	Required Fire Flow:	1995	120,000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

0078G

Water Treatment Plant Data	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: F-3
Docket No.: 960444-WU	Page 9 of 12
Schedule Year Ended: 12/31/95	Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Crescent	West:		· · ·
1	Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	5/10/95	472,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	5/7/95 5/8/95	391,000 391,000
	The five days with the highest pumpage rate from any one month in the test	5/10/95	472,000
	year.	5/26/95	390,000
		5/27/95	390,000
4	Average Daily Flow (for the year)	1995	91,000
5	Required Fire Flow:	1995	120,000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

Note: The plant is occassionally pumps in excess of its hydraulic rated capacity.

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0078H

Water Treatment Plant DataFlorida Public Service CommissionCompany: Lake Utility Services, Inc.Schedule: F-3Docket No.: 960444-WUPage 10 of 12Schedule Year Ended: 12/31/95Preparer: D. Rasmussen

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Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

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_		Date	GPD
Crescent 1	Bay: Plant Capacity:	1995	1,080,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	1995	0
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	1995	0
3	Five-Day Max Year		
	The five days with the highest pumpage rate from any one month in the test year.	6/17/05	0
4	Average Daily Flow (for the year)	1995	0
5	Required Fire Flow:	1995	120,000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

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00781

Water Treatment Plant Data

Docket No.: 960444-WU Schedule Year Ended: 12/31/95 0 Florida Public Service Commission

Schedule: F-3 Page 11 of 12 Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Four Lake l	es: Plant Capacity:	1995	151,200
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	6/18/95	52,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year	6/16/95 6/17/95	48,000 52,000
	The five days with the highest pumpage rate from any one month in the test	6/18/95	52,000
	year.	6/19/95	52,000
		6/20/95	46,000
4	Average Daily Flow (for the year)	1995	23,000
5	Required Fire Flow:	1995	0
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

Note: The plant is occassionally pumps in excess of its hydraulic rated capacity.

0078J

Water Treatment Plant Data

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Docket No.: 960444-WU Schedule Year Ended: 12/31/95 0

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Florida Public Service Commission

Schedule: F-3 Page 12 of 12 Preparer: D. Rasmussen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

		Date	GPD
Lake Sau l	Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construciton permit, provide an explanation.		
2	Maximum Day:	6/26/95	57,000
	The single dy with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		
3	Five-Day Max Year		
	The five days with the highest pumpage rate from any one month in the test year.	6/11/95 6/12/95 6/13/95 6/14/95 6/15/95	12.000 12.000 57,000 57,000 57,000
4	Average Daily Flow (for the year)	1995	10,000
5	Required Fire Flow:	1995	120,000
	The standards will be those as set by the Insurance Service Organization		

or by a governmental agency ordinance.

0078K

Wastewater Treatment Plant Data

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-4 Page 1 of 1 Preparer: MFK

MONTH

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

1. Plant Capacity

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

2. Average Daily Flow Max Month

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Note: Lake Utility Services, Inc. does not provide wastewater service.

0079

GPD

Used and Useful Calculations Florida Public Service Commission Water Treatment Plant Company: Lake Utility Services, Inc. Schedule: F-5 Docket No.: 960444-WU Page 1 of 13 Schedule Year Ended: 12/31/95 Preparer: D. Rasmussen Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable). Clermont I 1. Capacity of plant: 122000gpd 2. Maximum daily flow: 352000gpd 1.1 gallons/min. design criteria (c) * 2 representing twice the average flow * connections 1.1 * 2 * 111 3. Average daily flow: 176000gpd 1.1 * 111 4. Fire flow capacity: 120000gpd a. Required fire flow: . 120000gpd 5. Margin reserve (not to exceed 20% of present customers): 0 0 6. Excessive unaccounted for water: a. Total amount: 0gpd, 0% of average daily flow. b. Reasonable amount: 7000gpd, 20% of average daily flow. c. Excessive amount: 0 gpd, 0% of average daily flow. 7. Percent used and useful: % used and useful. 100 (2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

Used and Useful Calculation Water Treatment Plant	ns	Florida Public Service Commission
Company: Lake Utility Serv Docket No.: 960444-WU Schedule Year Ended: 12/3		Schedule: F-5 Page 2 of 13 Preparer: D. Rasmussen
	lculations, analyses and governmental requireme tages for the water treatment plant(s) for the histo plicable).	
Clermont II 1. Capacity of plant:	71000gpd	
2. Maximum daily flow:	111000gpd	
1.1 min. design criteria (c 1.1 * 2 * 35	c) * 2 representing twice the average flow * connec	ctions
3. Average daily flow:	55000gpd	
1.1 * 35		
4. Fire flow capacity:	0gpd	
a. Required fire flow: .	0gpd	
5. Margin reserve (not to ex	cceed 20% of present customers):	0
6. Excessive unaccounted f	or water:	0
b. Reasonable amount:	od, 11.1% of average daily flow. 3600gpd, 20% of average daily flow. gpd, 0% of average daily flow.	
7. Percent used and useful:	% used and useful.	100
(2 + 4 + 5 - 6) / 1 = % us	ed and useful	

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Used and Useful Calculatio Water Treatment Plant	ns	Florida Public Service Commission
Company: Lake Utility Ser Docket No.: 960444-WU Schedule Year Ended: 12/		Schedule: F-5 Page 3 of 13 Preparer: D. Rasmussen
	lculations, analyses and government tages for the water treatment plant(s oplicable).	
Amber Hill 1. Capacity of plant:		
2. Maximum daily flow:	127000gpd	
1.1 min. design criteria (1.1 * 2 * 40	c) * 2 representing twice the average	flow * connections
3. Average daily flow:	63000gpd	
1.1 * 40		
4. Fire flow capacity:	120000gpd	
a. Required fire flow: .	120000gpd	
5. Margin reserve (not to ex	xceed 20% of present customers):	25000gpd
6. Excessive unaccounted	for water:	Ogpd
b. Reasonable amount:	0gpd, 12% of average daily flow. 29000gpd, 20% of average daily flo gpd, 0% of average daily flow.	w.
7. Percent used and useful	: 69% used and useful.	
(2 + 4 + 5 - 6) / 1 = % us	sed and useful	

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

Used and Useful Calculations Water Treatment Plant

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-5 Page 4 of 13 Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Lake Ridge Club 1. Capacity of plant:	468000gpd
2. Maximum daily flow:	215000gpd
1.1 min. design criteria (o 1.1 * 2 * 68	c) * 2 representing twice the average flow * connections
3. Average daily flow:	108000gpd
1.1 * 68	
4. Fire flow capacity:	120000gpd
a. Required fire flow: .	120000gpd
5. Margin reserve (not to ex	aceed 20% of present customers): 43000gpd
6. Excessive unaccounted f	or water:
	0% of average daily flow. 18000gpd, 20% of average daily flow. gpd, 0% of average daily flow.

7. Percent used and useful: 81% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

0080C

Used and Useful Calculations Water Treatment Plant	Florida Public Service Commission
Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95	Schedule: F-5 Page 5 of 13 Preparer: D. Rasmussen
Explanation: Provide all calculations, analyses and governme the used and useful percentages for the water treatment plan the useful text are a (f analysis).	

the projected test year (if applicable).

Highland Point	
 Capacity of plant: 	432000gpd
2. Maximum daily flow:	101000gpd
1.1 min. design criteria (1.1 * 2 * 32	c) * 2 representing twice the average flow * connections
3. Average daily flow:	51000gpd
1.1 * 32	
4. Fire flow capacity:	120000gpd
a. Required fire flow: .	120000gpd
5. Margin reserve (not to ex	cceed 20% of present customers): 20000gpd
6. Excessive unaccounted f	for water: 36000gpd
b. Reasonable amount:	Ogpd, 69% of average daily flow. 14000gpd, 20% of average daily flow. 6000 gpd, 49% of average daily flow.
7. Percent used and useful	: 47% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

0080D

Used and Useful Calculatic Water Treatment Plant	Florida Public Service Commission		
Company: Lake Utility Ser Docket No.: 960444-WU Schedule Year Ended: 12/	Schedule: F-5 Page 6 of 13 Preparer: D. Rasmussen		
	llculations, analyses and governmenta stages for the water treatment plant(s) pplicable).		
Oranges 1. Capacity of plant:	396000gpd		
2. Maximum daily flow:	247000gpd		
1.1 min. design criteria 1.1 * 2 * 78	(c) * 2 representing twice the average f	low * connectio	ons
3. Average daily flow:	124000gpd		
1.1 * 78			
4. Fire flow capacity:	120000gpd		
a. Required fire flow: .	120000gpd		
5. Margin reserve (not to e	xceed 20% of present customers):	32000gpd	
6. Excessive unaccounted	for water:		0
b. Reasonable amount:	ogpd, 16% of average daily flow. 10000gpd, 20% of average daily flow ogpd, 0% of average daily flow.	7.	
7. Percent used and useful	l: 100% used and useful.		
(2 + 4 + 5 - 6) / 1 = % u	sed and useful		

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: The Oranges, and Vistas are interconnected.

0080E

Used and Useful Calculatio Water Treatment Plant	Florida Public Service Commission				
Company: Lake Utility Ser Docket No.: 960444-WU Schedule Year Ended: 12/	Schedule: F-5 Page 7 of 13 Preparer: D. Rasmussen				
	lculations, analyses and governmental n tages for the water treatment plant(s) fo pplicable).				
Vistas 1. Capacity of plant:	1700000gpd				
2. Maximum daily flow:	127000gpd				
1.1 min. design criteria (1.1 * 2 * 40	(c) * 2 representing twice the average flow	v * connections			
3. Average daily flow:	63000gpd				
1.1 * 40					
4. Fire flow capacity:	120000gpd				
a. Required fire flow: .	120000gpd				
5. Margin reserve (not to exceed 20% of present customers): 25000gpd					
6. Excessive unaccounted	for water:				

- a. Total amount: 2000gpd, 7% of average daily flow.
- b. Reasonable amount: 6000gpd, 20% of average daily flow.
- c. Excessive amount: 0 gpd, 0% of average daily flow.
- 7. Percent used and useful: 16% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: The Oranges, and Vistas are interconnected.

0080E

Used and Useful Calculatio Water Treatment Plant	Florida Public Service Commission	
Company: Lake Utility Ser Docket No.: 960444-WU Schedule Year Ended: 12/5	Schedule: F-5 Page 8 of 13 Preparer: D. Rasmussen	
	lculations, analyses and governmental requirements tages for the water treatment plant(s) for the histori oplicable).	
Crescent West 1. Capacity of plant:		
 Capacity of plant. Maximum daily flow: 	222000gpd	
-	c) * 2 representing twice the average flow * connection	ons
3. Average daily flow:	111000gpd	
1.1 * 70		
4. Fire flow capacity:	120000gpd	
a. Required fire flow: .	120000gpd	
5. Margin reserve (not to ex	ceed 20% of present customers): 44000gpd	
6. Excessive unaccounted	for water: 30000gpd	
b. Reasonable amount:	0gpd, 41% of average daily flow. 28000gpd, 20% of average daily flow. 0000 gpd, 21% of average daily flow.	

7. Percent used and useful: 82% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

0080F

Used and Useful Calculations Water Treatment Plant Company: Lake Utility Services, Inc. Schedule: F-5 Docket No.: 960444-WU Page 9 of 13 Schedule Year Ended: 12/31/95 Preparer: D. Rasmussen Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and

the projected test year (if applicable).

Crescent Bay

1. Capacity of plant:	1080000gpd					
2. Maximum daily flow:	143000gpd					
1.1 min. design criteria (c) 1.1 * 2 * 45	* 2 representing twice the average flow * connections					
3. Average daily flow:	71000gpd					
1.1 * 45						
4. Fire flow capacity:	120000gpd					
a. Required fire flow: .	120000gpd					
5. Margin reserve (not to exc	ceed 20% of present customers): 29000gpd					
6. Excessive unaccounted for	6. Excessive unaccounted for water:					
 a. Total amount: 0gpd, 0% of average daily flow. b. Reasonable amount: 0gpd, 0% of average daily flow. c. Excessive amount: 0 gpd, 0% of average daily flow. 						

7. Percent used and useful: 27% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

Florida Public Service Commission

0080G

Used and Useful Calculations Water Treatment Plant	Florida Public Service Commission
Company: Lake Utility Services, Inc.	Schedule: F-5
Docket No.: 960444-WU	Page 10 of 13
Schedule Year Ended: 12/31/95	Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Lake Crescent Hills

1. Capacity of plant:	432000gpd
2. Maximum daily flow:	244000gpd
1.1 min. design criteria (c 1.1 * 2 * 77) * 2 representing twice the average flow * connections
3. Average daily flow:	122000gpd
1.1 * 77	
4. Fire flow capacity:	120000gpd
a. Required fire flow: .	120000gpd
5. Margin reserve (not to exe	ceed 20% of present customers): 49000gpd
6. Excessive unaccounted for	or water: Ogpd
b. Reasonable amount:)gpd, 19% of average daily flow. 21000gpd, 20% of average daily flow. gpd, 0% of average daily flow.

7. Percent used and useful: 96% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

0080H

Florida Public Service Commission

Water Treatment Plant

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Schedule: F-5 Page 11 of 13 Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Four Lakes 1. Capacity of plant:	151,200 gpd
2. Maximum daily flow:	162,000 gpd
1.1 min. design criteria (c) 1.1 * 2 * 45	* 2 representing twice the average flow * connections
3. Average daily flow:	81,000
1.1 * 45	
4. Fire flow capacity:	0
a. Required fire flow: .	0
5. Margin reserve (not to exc	ceed 20% of present customers): 0
6. Excessive unaccounted fo	pr water:
b. Reasonable amount:	pd, 14% of average daily flow. 4600gpd, 20% of average daily flow. gpd, 0% of average daily flow.
7. Percent used and useful:	100% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Note: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

0080I

Florida Public Service Commission

Water Treatment Plant

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: F-5 Page 12 of 13 Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Lake Saunders 1. Capacity of plant: 432000gpd 2. Maximum daily flow: 111,000 gpd 1.1 min. design criteria (c) * 2 representing twice the average flow * connections 1.1 * 2 * 35 3. Average daily flow: 55,000 gpd 1.1 * 35 4. Fire flow capacity: 120000gpd a. Required fire flow: . 120000gpd 5. Margin reserve (not to exceed 20% of present customers): 22,000 gpd 6. Excessive unaccounted for water: a. Total amount: 1800gpd, 18% of average daily flow.

- b. Reasonable amount: 2000gpd, 20% of average daily flow.
- c. Excessive amount: 0 gpd, 0% of average daily flow.
- 7. Percent used and useful: 59% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Used and Useful Calculations Water Treatment Plant

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-5 Page 13 of 13 Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

(1)	(2) Combined Capacity of Plants	(3) Combined Maximum Daily Flow	(4) Combined Fire Flow Capacity	(5) Combined Margin Reserve	(6) Excessive Unaccounted For Water	(7) Used & Useful
Interconnected Systems	(GPD)	<u>(GPD)</u>	(GPD)	(GPD)	(GPD)	Percentage
Clermont I, Amber Hill, Lake Ridge Club	986,000	694,000	360,000	25,000	0	109%
Clermont II	71,000	111,000	0	0	0	156%
The Oranges, Vistas	2,096,000	374,000	240,000	57,000	0	32%
Highland Point, Crescent Bay, Crescent West, Lake Crescent Hills	2,376,000	710,000	480,000	142,000	66,000	53%
Lake Saunders	432,000	111,000	120,000	22,000	0	59%
Four Lakes	151,200	162,000	0	0	0	107%
Totals	6,112,200	2,162,000	1,200,000	246,000	66,000	58%

0080K

Used and Useful Calculations Wastewater Treatment Plant

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

1. Capacity of plant:

- 2. Average daily flow of max month:
- 3. Margin reserve:
 - a. Average number of test year customers in ERC's:
 - b. Average yearly customer growth in ERC's for most recent 5 years including test year:
 - c. Construction time for additional capacity in years:
 - d. (b) (c) * (2 / (a)) = gallons per day margin reserve
 0 1.5 (132,000 / 689) = 0 gallons per day margin reserve
- 4. Excessive infiltration: 0 gallons per day.
- 5. Percent used and useful: % used and useful.
 - (2 + 3 4) / 1 = % used and useful

Note: Lake Utility Services, Inc. does not provide wastewater service.

Florida Public Service Commission

Schedule: F-6 Page 1 of 1 Preparer: MFK Used and Useful Calculations Water Distribution and Wastewater Collection Systems

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-7 Page 1 of 1 Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Water distribution systems:

Lake County requires a minimum water main size of 8 inches for dead end lines and 6 inches for looped lines in order to provide fire flow. The Lake Utility Services system does not exceed these minimum requirements. The distribution system is 100% used and useful.

Wastewater collection systems:

Not applicable, Lake Utility Services, Inc. does not provide wastewater service.

Margin Reserve Calculations

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Florida Public Service Commission

Schedule: F-8 Page 1 of 1 Preparer: MFK

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Water systems:

A margin reserve is requested for various interconnected systems. These systems serve various EDB customers which are continually being added. This margin reserve requested is well below the growth percentages over the last 5 years.

Wastewater systems:

Non-applicable, Lake Utility Services, Inc. does not provide wastewater service.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: F-9 Page 1 of 1 Preparer: MFK

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

	(1)	(2)	(3) SFR Customers	(4)	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	1991	298	330	314	67,879,370	216,176	77,841,000	360	
2	1992	314	388	351	81,814,344	233,089	93,821,000	403	11.8%
3	1993	388	507	448	119,073,395	266,086	136,548,000	513	27.5%
4	1994	507	719	613	135,317,494	220,746	155,176,000	703	37.0%
5	TY 1995	719	915	817	201,523,446	246,663	231,098,000	937	33.3%
						Growth Over 5	Year Period	577	160.2%
						Average Growt	h Per Year	144	40.05%
						Estimated Fut	ure Growth Per Year	101	

Note: The rate of growth is estimated to decline since the bulk of EDB customers have already connected to the system. We anticipate future growth to be primarily in new developments.

0084

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Schedule: F-10 Page 1 of 1 Preparer: MFK

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line	(1)	(2)	(3) SFR Customers	(4)	(5) SFR Gallons	(6) Gallons/ SFR's	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Treated	(5)/(4)	Treated	(7)/(6)	in ERCs
1					#DIV/01	#DIV/01		#DIV/01	
2					#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
3					#DIV/01	#DIV/01		#DIV/01	#DIV/0!
4					#DIV/0t	#DIV/01		#DIV/0!	#DIV/01
5					1	#DIV/0!		#DIV/0!	#DIV/01
						Growth Over 5 Ye	ear Period	#DIV/0I	#DIV/0!
						Average Growth I	Per Year	#DIV/0!	#DIV/01

Note: Lake Utility Services, Inc. does not provide wastewater service.

0085

Service	e Availability Charge Calculation	Florida Public Se	rvice Commission
Docke Sched	any: Lake Utility Services, Inc. t No.: 960444-WU ule Year Ended: 12/31/95 [x] or Sewer []	Schedule: SAC-1 Page 1 of 1 Preparer: MFK	L
		Test Year	
Line		Average	Supporting
<u>No.</u>	Description	<u>12/31/95</u>	Schedule(s)
1	Utility Plant in Service	1,946,058	A-5
2	Less: Accumulated Depreciation	(131,754)	A-9
3	Net Plant	1,814,304	L.1 - L.2
4	Accumulated Depreciation at Design Capacity	301,371	L.2 + (L.1 X L.15 X L.18)
5	Net Plant at Design Capacity	1,644,686	L.1 - L.4
6 7	Minimum Level of CIAC (Water Transmission & Distribution Lines) Pct of Gross CIAC/ Utility Plant in Service	1,415,232 73%	A-5 L.6 / L.1
-			
8 9	CIAC Less: Accumulated Amortization of CIAC	881,203 109,430	A-12 A-14
0			
10	Net CIAC	771,774 43%	L.8 - L.9 L.10 / L.3
11	Pct. of Net CIAC / Net Plant	43%	L.107 L.3
12	Accumulated Amortization of CIAC at design capacity - No growth	186,235	L.9 + (L.8 X L.16 X L.18)
13 14	Net CIAC at Design Capacity - No growth Pct of Net CIAC / Net Plant at Design Capacity - No Growth	694,969 42%	L.8 - L.12 L.13 / L.5
15	Composite Depreciation Rate	2.81%	
16	Composite Amortization Rate	2.81%	
17	Future Customers (ERC) to be connected to System	313	SAC-2
18	Number of Years to Design Capacity	3.1	L.17 / L.33
19	MINIMUM Service Availability Charge per ERC	\$1,706	L.21 / L.17
20	Pct of Minimum CIAC / Utility Plant	73%	L.21 / L.1
21 22	Minimum Level of CIAC (Water Transmission & Distribution Lines) Gross CIAC	1,415,232 881,203	L.6 L.8
22			
23	EXISTING Service Availability Charge per ERC Pct of Net CIAC / Utility Plant at Design Capacity	\$1,075 58%	Current Tariff L.26 / L.1
24 25	CIAC at Design Capacity	1,394,697	SAC-3
26	Net CIAC at Design Capacity	1,126,011	SAC-3
27	MAXIMUM Service Availability Charge per ERC	\$1,450	SAC-3
28	Pct of Net CIAC / Net Plant at Design Capacity	75%	L.30 / L.5
29	CIAC at Design Capacity	1,512,110	SAC-4
30	Net CIAC at Design Capacity	1,235,392	SAC-4
31	Number of ERCs at Capacity	1,250	SAC-2
32	Current Number of Customers (12/31/95)	937	F-9
33	Estimated Annual ERC Growth	101	F-9

Plant Ca	pacity in ERCs	Florida Public Servi	Florida Public Service Commission			
	r: Lake Utility Services, Inc. o.: 960444-WU	Schedule: SAC-2 Page 1 of 1				
	Year Ended: 12/31/95 or Sewer []	Preparer: MFK				
Line		Present ERCs that System can Efficiently				
<u>No.</u>	<u>System</u>	<u>Serve</u>	Source			
1	Amber Hill	100	Annual Report			
2	Clermont I	100	Annual Report			
3	Clermont I (Interconnect)	50				
4	Clermont II	90	Annual Report			
5	Crescent Bay	110	Annual Report			
6	Crescent West	100	Annual Report			
7	Highland Point	100	Annual Report			
8	Lake Crescent Hills	100	Annual Report			
9	Four Lakes	100	Annual Report			
10	Lake Ridge	100	Annual Report			
11	Lake Saunders	100	Annual Report			
12	The Oranges	100	Annual Report			
13	The Vistas	100	Annual Report			
14	Total	1,250				
15	Number of ERCs currently served	937	F-9			
16	Number of ERCs Available	313				

Calculation of Additional CIAC and Amortiztion of CIAC

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer []

Schedule: SAC-3 Page 1 of 1 Preparer: MFK

Line <u>No.</u>	Year <u>Ended</u>	Annual <u>Growth</u>	CIAC <u>Balance</u>	Annual Amortization <u>Expense</u>	Accumulated Amortization <u>CIAC Balance</u>	<u>Net CIAC</u>	Net Plant at Design <u>Capacity</u>
1 2 3 4 5	12/31/95 12/31/96 12/31/97 12/31/98 12/31/99	101 101 101 10	1,058,113 1,204,480 1,350,848 1,497,215 1,512,110	31,789 35,902 40,015 42,281	$126,729 \\ 158,518 \\ 194,421 \\ 234,436 \\ 276,717$	931,384 1,045,962 1,156,427 1,262,779 1,235,392	1,644,686
		313			Net CIAC/ Plan	t.	75%
,		A 11 - 1- 11/ C	N	¢1.450	Net Chief Than		10/0
N	laximum Servio	ce Availability C	Charge	\$1,450			
C	IAC Amortizati	on Rate		2.81%	(SAC-1, L.16)		
Line <u>No.</u>	Year <u>Ended</u>	Annual <u>Growth</u>	CIAC <u>Balance</u>	Annual Amortization <u>Expense</u>	Accumulated Amortization <u>CIAC Balance</u>	<u>Net CIAC</u>	Net Plant at Design <u>Capacity</u>
1 2 3 4 5	12/31/95 12/31/96 12/31/97 12/31/98 12/31/99	101 101 101 101	1,058,113 1,166,627 1,275,140 1,383,654 1,394,697	31,258 34,307 37,356 39,036	126,729 157,987 192,293 229,649 268,685	931,384 1,008,640 1,082,847 1,154,005 1,126,011	1,644,686
2 3 4	12/31/96 12/31/97 12/31/98	101 101 101	1,058,113 1,166,627 1,275,140 1,383,654	31,258 34,307 37,356	157,987 192,293 229,649 268,685	1,008,640 1,082,847 1,154,005 1,126,011	
2 3 4 5	12/31/96 12/31/97 12/31/98	101 101 101 10 313	1,058,113 1,166,627 1,275,140 1,383,654 1,394,697	31,258 34,307 37,356	157,987 192,293 229,649	1,008,640 1,082,847 1,154,005 1,126,011	1,644,686 68%

0088

Schedule of Water Rate Base

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-1 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

	(1)	(2) Balance	(3)	(4) Adjusted	(5)	(6) Test	(7)
Line No.	Description	Per Books YE 12/31/95	Utility Adjustments	Utility Balance YE 12/31/95	Year End 12/31/94	Year Average 12/31/95	Supporting Schedule(s)
1	Utility Plant in Service	\$1,979,991	o	\$1,979,991	\$1,912,124	\$1,946,058	A-5
2	Utility Land & Land Rights	3,730	0	3,730	3,730	3,730	A-5
3	Less: Non-Used & Useful Plant	o	(49,361)	(49,361)	o	(49,361)	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(157,183)	0	(157,183)	(106,325)	(131,754)	A-9
6	Less: CIAC	(1,058,113)	0	(1,058,113)	(704,294)	(881,203)	A-12
7	Accumulated Amortization of CIAC	126,729	0	126,729	92,130	109,430	A-14
8	Acquisition Adjustments	(70,169)	0	(70,169)	(70,169)	(70, 169)	
9	Accum. Amort. of Acq. Adjustments	8,182	0	8,182	6,007	7,095	
10	Advances For Construction	o	0	0	0	0	A-16
11	Working Capital Allowance	27,371	0	27,371	24,815	26,093	A-17
12	Total Rate Base	\$860,538	(\$49,361)	\$811,177	\$1,158,018	\$959,917	

Adjustments to Rate Base per Books

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [X] Final [] Historic [X] Projected []

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Florida Public Service Commission

Schedule: A-3 Page 1 of 1 Preparer: MFK

Schedule of Water Net Operating Income

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [X] Final [] Historic [X] Projected []

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year 12/31/95	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year 12/31/95	(5) Rcquested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$339,294	(\$25,348)	\$313,946	\$85,067	\$399,013	B-3 & B-4
2	Operation & Maintenance	218,965	0	218,965	0	218,965	B-3 & B-5
3	Depreciation	64,177	0	64,177	0	64,177	B-3 & B-13
4	Acq. Adj. Amortization	(2,175)	0	(2,175)	0	(2,175)	
5	CIAC Amortization	(34,599)	0	(34,599)	0	(34,599)	B-3
6	Taxes Other Than Income	35,332	2,256	37,588	3,828	41,416	B-3 & B-15
7	Provision for Income Taxes	9,066	1,731	10,797	5,065	15,861	B-3 & C-1
8	OPERATING EXPENSES	290,766	3,986	294,752	8,893	303,645	
9	NET OPERATING INCOME	\$48,528	(\$29,334)	\$19,194	\$76,174	\$95,368	
13	RATE BASE	\$959,917 		\$959,917		\$959,917	
14	RATE OF RETURN	5.06%		2. 00%		9.94%	

Florida Public Service Commission

Schedule: B-1 Page 1 of 1 Preparer: MFK

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Interim [X] Final [] Historic [X] Projected [] Schedule: B-3 Page 1 of 1 Preparer: MFK

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

		Wat	er
	-	Pro Forma	Proposed
Line		Test Year	Revenue
No.	Description	Adjustment	Adjustment
1	Removal of year end accrual on books, and misc. difference.	(\$25,348)	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-1)	(25,348)	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		\$85,114
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-1)	0	85,114
13	Total Operations and Maintnenance Adjustments (Schedule B-1)	0	0
16	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	2,256	3,830
17	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	s. 1,731	5,082
18	Total Operating Expense Adjustments	3,986	8,912
19	Total Adjustments to Net Operating Income	(29,334)	76,202

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Docket Schedu Interim	No.: 96			Explanation: 1 expenses by p If schedule ha titles and nur	orimary accou is to be contir	nt for each m	onth of the te	est year.					Schedule: B- Page 1 of 1 Preparer: MI Recap Sched	FK	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line	Accoun	t	January	February	March	April	May	June	July	August	September	October	November	December	Total
No.	No.	Name	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	1995	O&M
Per Bo															
1	601	Salaries & Wages - Employees	6,808	6,149	6,808	6,589	6,808	6,589	6,808	6,808	6,589	6,808	6,589	6,808	80,162
2	603	Salaries & Wages - Officers, Etc.	384	347	384	371	384	371	384	384	371	384	371	384	4,519
3	604	Employee Pensions & Benefits	1,233	1,113	1,233	1,193	1,233	1,193	1,233	1,233	1,193	1,233	1,193	1,233	14,512
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	611	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	615	Purchased Power	3,485	3,148	3,485	3,373	3,485	3,373	3,485	3,485	3,373	3,485	3,373	3,485	41,037
7	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
8	618	Chemicals	606	547	606	586	606	586	606	606	586	606	586	606	7,131
9	620	Mat. & Sup./Maint. & Rep.	3,523	3,182	3,523	3,409	3,523	3,409	3,523	3,523	3,409	3,523	3,409	3,523	41,476
10	631	Contractual Services - Engr.	5	4	5	4	5	4	5	5	4	5	4	5	53
11	632	Contractual Services - Acct.	88	79	88	85	88	85	88	88	85	88	85	88	1,033
12	633	Contractual Services - Legal	17	16	17	17	17	17	17	17	17	17	17	17	203
13	634	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	0
14	635	Contractual Services - Other	440	398	440	426	440	426	440	440	426	440	426	440	5,185
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	310	280	310	300	310	300	310	310	300	310	300	310	3,646
18	656	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	657	Insurance - General Liability	650	587	650	629	650	629	650	650	629	650	629	650	7,651
20	658	Insurance - Workman's Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Other	69	63	69	67	69	67	69	69	67	69	67	69	815
25	670	Bad Debt Expense	22	20	22	21	22	21	22	22	21	22	21	22	258
26	675	Miscellaneous Expenses	958	866	958	927	958	927	958	958	927	958	927	958	11,284
27		TOTAL	18,597	16,797	18,597	17,997	18,597	17,997	18,597	18,597	17,997	18,597	17,997	18,597	218,965

(a) Water Service Corp. expenses are allocated to LUSI once a year in December. In addition, Florida Cost Center expenses are allocated to each Company in December. For filing purposes, these expenses have been allocated evenly to each month based on the number of days. A summary of these expenses is shown on B-12.

Taxes Other Than Income

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Interim [X] Final [] Explanation: Complete th

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

(1) (2)(3) (4) (5) (6) (7) Regulatory Real Estate Line Assessment Payroll & Personal Description Fces (RAFs) Other Total No. Taxes Property WATER Test Year Per Books 11,872 8,988 14,211 261 35.332 1 2 Adjustments to Test Year (Explain): RAF assoc. with revenue adjustments 3 2.256 2.256 4 Adjusted Test Year 14,128 8,988 14,211 261 37,588 5 RAF assoc. with revenue adjustments 3,830 3.830 -----..... ----------..... 6 Total Balance 17,958 14,211 261 41,418 8,988 _____ ----_____ ------

Florida Public Service Commission

Schedule: B-15 Page 1 of 1 Preparer: MFK Recap Schedules: B-1 & B-2

 Reconciliation of Total Income Tax Provision
 Florida Public Service Commission

 Company: Lake Utility Services, Inc.
 Schedule: C-1

 Docket No.: 960444-WU
 Page 1 of 1

 Schedule Year Ended: 12/31/95
 Preparer: MFK

 Historic [X] Projected []
 Interim [X] Final []

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	\$11,463	\$4,415	\$15,878
2	Deferred Income Tax Expense	C-5	(20,529)	20,529	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(\$9,066) ======	\$24,944 ======	\$15,878

Supporting Schedules: C-2,C-5,C-8,C-9 Recap Schedules: B-1,B-2 State and Federal Income Tax Calculation - Current

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Interim [X] Final [] Florida Public Service Commission

Schedule: C-2 Page 1 of 1 Preparer: MFK

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	LUSI Adjustments	Adjusted Test Year- LUSI
1	Net Utility Operating Income (Sch. B-1, B-2)	48,528	62,746	\$111,274
~	Timing differenc between tax calc and final year end	(6,124)	6,124	\$0 0
2	Add: Income Tax Expense Per Books (Sch. B-1, B-2)	9,066	(9,066)	
3	Subtotal	51,470		111.274
4	Less: Interest Charges (Sch. C-3)	41,489	6,200	47,689
5	Taxable Income Per Books	9,981		63,585
	Schedule M Adjustments:			
6	Permanent Differences (From Sch. C-4)	15,001		15,001
	Timing Difference accelerated depreication (Book Calc Only)	14,594	(14,594)	0
7	Timing Differences (From Sch. C-5)	(35,909)		(35,909
8	Total Schedule M Adjustments	(6,314)		(20,908)
9	Taxable Income Bcfore State Taxes	16.295		42,677
10	Less: State Income Tax Exemption (\$5,000)	0		(5,000)
11	State Taxable Income	16,295		37,677
12 13 14	State Income Tax (5.5% of Line 11) Emergency Excise Tax Credits	896		2,072
14	Credits			
15	Current State Income Taxes	896	(2,924)	2,072
16	Federal Taxable Income (Line 9 - Line 15)	15.399		40,605
17	Federal Income Tax Rate	34%		34%
18	Federal Income Taxes (Line 16 x Line 17)	5.236		13.806
19	Less: True-up	5,331		
20	Current Federal Inc. Taxes (Line 18 - Line 19)	10,567	(17,070)	13,806
	Summary:			
21	Current State Income Taxes (Line 15)	896	1,176	2,072
22	Current Federal Income Taxes (Line 20)	10,567	3,239	13,806
23	Total Current Income Tax Expense (To C-1)	\$11,463	\$4,415	\$15,878

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Historic [X] Projected [] Interim [X] Final [] Florida Public Service Commission Schedule: C-3 Page 1 of 1 Preparer: MFK Supporting Schedules: D-1,C-8 Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	0		0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	ο	0
3	Interest on Short-Term Debt (Customer Deposits)	607		607	607	0
4	Other Interest Expense (Intercompany)	40,882	6,200	47,082	47,082	0
5	AFUDC (not used for tax calculation)	33,026	(33,026)	0	0	0
6	ITC Interest Synchronization (IRC 46(i)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	41,489	6,200	47,689	47,689 =======	0 =≠======
	lation of ITC Interest Synchronization Adjustment for Option 2 companies (See Sch. C-8, pg. 4) Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					
11	Common Equity					
12	Total			* =============		
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					

Schedule of Requested Cost of CapitalFlorida Public Service CommissionBeginning and End of Year AverageSchedule: D-1Company: Lake Utility Services, Inc.Page 1 of 1Docket No.: 960444-WUPreparer: MFKTest Year Ended: 12/31/95Subsidiary [X] or Consolidated []Schedule Year Ended: 12/31/95Subsidiary [X] or Consolidated []Historic [X] Projected []Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

		(1) Reconciled	(2)	(3)	(4)
Line No.	Class of Capital	To Requested Rate Base <u>AYE 12/31/95</u>	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$433,962	45.21%	9.19%	4.16%
2	Short-Term Debt	78,847	8.21%	9.12%	0.75%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	14,518	1.51%	8.00%	0.12%
5	Common Equity	404,519	42.14%	11.66%	4.91%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	28,071	2.92%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	\$959,917 ========	100.00%		9.94%

Supporting Schedules: D-2 Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.05+(1.131/43.2%)

Reconciliation of Capital Structure to Requested Rate Base Beginning and End of Year Average

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Interim [X] Final [] Schedule Year Ended: 12/31/95 Historic [X] Projected [] Florida Public Service Commission

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)
		R	econciliation Adjustm	nents	Reconciled
Line		AYE 12/31/95			To Requested
No.	Class of Capital	Per Books	Pro Rata *	Pro Rata	Rate Base
<u> </u>			<u></u>	Percentage	
1	Long-Term Debt	\$40,625,000	(\$40,191,038)	47.31%	\$433,962
2	Short-Term Debt	7,381,250	(\$7,302,403)	8.60%	\$78,847
3	Preferred Stock	0		0.00%	\$0
4	Common Equity	37,868,798	(37,464,278)	44.10%	\$404,519
5	Customer Deposits	14,518			14,518
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	28,071			28,071
9	Other (Explain)	0		<u></u>	0
10	Total	\$85,917,636	(\$84,957,719)	100.00%	\$959,917

* List corresponding adjustments to rate base below:

	Description	Amount	
(a)	Allocation to Lake Utility Services, Inc.	(40,191,038)	
(b)	Allocation to Lake Utility Services, Inc.	(7,302,403)	
(c)	Allocation to Lake Utility Services, Inc.	(37,464,278)	

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7 Recap Schedules: D-1

Schedule: D-2 Page 1 of 1 Preparer: MFK

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Interim [X] Final []

Rate Schedule

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Schedule: E-1 Page 1 of 3 Preparer: MFK

Explanation: Provide a schedule of present and proposed rates.

(1)	(2)	(3)
	Present	Proposed
	Monthly	Monthly
Class/Meter Size	Rates (a)	Rates (a)

Crescent Bay, Lake Saunders Acres, Preston Cove, South Clermont Region and all future areas served.

WATER	Residential:		
	5/8" x 3/4"	\$16.520	\$16.000
	1"		\$24.000
	1-1/2"		\$40.000
	2"		\$80.000
	3"		\$128.000
	4"		\$256.000
	6"		\$400.000
	Gallonage charge/MG	\$1.860	\$0.908
	General Service: Commercial & Irrigation		
	5/8" x 3/4"	\$16.520	\$16.000
	1"	\$24.740	\$24.000
	1-1/2"	\$41.240	\$40.000
	2"	\$82.490	\$80.000
	3"	\$131.970	\$128.000
	4"	\$263.940	\$256.000
	6"	\$412.410	\$400.000
	Gallonage charge/MG	\$1.860	\$0. 908

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Interim [X] Final [] Explanation: Provide a schedule of present and proposed rates.

Schedule: E-1 Page 2 of 3 Preparer: MFK

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Clermont I & II, Amber Hill, Highland Point, The Oranges, Lake Ridge Club The Vistas I & II, Crescent West, Lake Crescent Hills

WATER	Residential: 5/8" x 3/4" 1"	\$7.035 (b)	\$16.000 \$24.000
	1-1/2"		\$40.000
	2"		\$80.000
	3"		\$128.000
	4"		\$256.000
	6"		\$400.000
	Gallonage charge/MG	0.690	\$0.908
	General Service: Commercial & Irrigation		
	5/8" x 3/4"	7.035 (b)	\$16.000
	1"	7.035 (b)	\$24.000
	1-1/2"	7.035 (b)	\$40.000
	2"	7.035 (b)	\$80.000
	3"	7.035 (b)	\$128.000
	4"	7.035 (b)	\$256.000
	6"	7.035 (b)	\$400.000
	Gallonage charge/MG	0.690	\$0.908

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

(b) Includes 5,000 gallons per month.

Florida Public Service Commission

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [x] or Sewer [] Interim [X] Final [] Explanation: Provide a schedule of present and proposed rates.

Rate Schedule

Schedule: E-1 Page 3 of 3 Preparer: MFK

	(1)	(2) Present Monthly		(3) Proposed Monthly		
	Class/Meter Size	Rates (a)		Rates (a)		
Harbor Oaks and Four Lakes Subdivisions $5/8" \times 3/4"$ \$5.540 (b) \$7.000 1" \$10.500 1-1/2" \$17.500 2" \$35.000 3" \$56.000 4" \$112.000						
WATER	Residential:					
	1" 1-1/2" 2" 3"	\$5.540	(b)	\$10.500 \$17.500 \$35.000 \$56.000		
	Gallonage charge/MG	\$0.810		\$0.850		
	General Service: Commercial & Irrigation 5/8" x 3/4" 1" 1-1/2" 2" 3" 4" 6"	\$5.540	(b)	\$7.000 \$10.500 \$17.500 \$35.000 \$56.000 \$112.000 \$175.000		
	Gallonage charge/MG	\$0.810		\$0.850		

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

(b) Includes 3,000 gallons per month.

Revenue Schedule at Present and Proposed Rates

Company: Lake Utility Services, Inc. Docket No.: 960444-WU Schedule Year Ended: 12/31/95 Water [X] or Sewer [] Interim [X] Final [] Florida Public Service Commission

Schedule: E-2 Page 1 of 1 Preparer: MFK

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	5,843		\$7.035	\$41,106	\$16.00	\$93,488
< 5,000 gallons		26,901,588	0.000	0	0.91	24,427
> 5,000 gallons		142,732,773	0.690	98,486	0.91	129,601
5/8" x 3/4"	2,221		16.520	36,691	16.00	35,536
M Gallons		26,014,210	1.860	48,386	0.91	23,621
Sub-Total				224,668		306,673
Percentage Increase						37%
5/8" x 3/4"	591		5.540	3,274	7.00	4,137
< 3,000 gallons		1,705,307	0.000	0	0.85	1,450
> 3,000 gallons		4,169,568	0.810	3,377	0.85	3,544
Sub-Total				6,651		\$9,131
Percentage Increase						37%
Total Residential	8,655	201,523,446		\$231,320		\$315,804
Average Bill				\$26.73		=== ===== \$36.49
5						
General Service						
5/8" x 3/4"	10		\$16,520	\$165	\$16.00	\$160
M Gallons		65,520	1.860	122	0.91	59
1"	142		7.035	999	24.00	0
< 5,000 gallons		606,270	0.000	0	0.91	550
> 5,000 gallons		5,940,010	0.690	4,099	0.91	5,394
1"	15		41.240	619	24.00	105
M Gallons		124,230	1.860	231	0.91	113
1.5*	36		7.035	253	40.00	0
< 5,000 gallons		116,300	0.000	0	0.91	106
> 5,000 gallons		2,986,700	0.690	2,061	0.91	2,712
2*	24		7.035	169	80.00	0
< 5,000 gallons		59,000	0.000	0	0.91	54
> 5,000 gallons		437,500	0.690	302	0.91	397
Total Gen. Serv.	227	10,335,530		\$9,019 =======		\$9,650
Average Bill				\$39.73		\$42.51
				************		**********

(a) Proposed rates do not include any minimum gallon usage.