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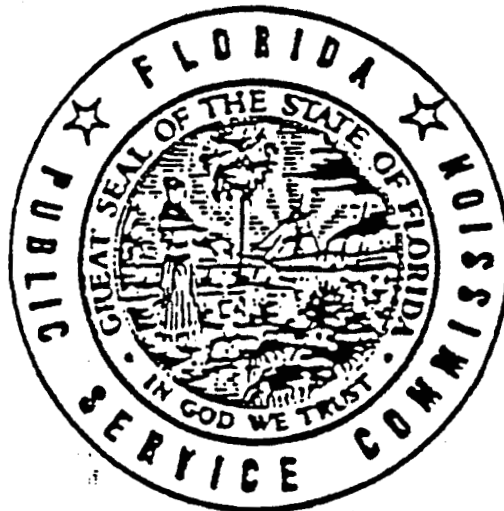
CLASS "A" AND "B"  
WATER AND/OR SEWER UTILITIES

# FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

LAKE UTILITY SERVICES, INC.

Exact Legal Name of Utility



a60444-w4

FOR THE  
TEST YEAR ENDED DECEMBER 31, 1995

DOCUMENT NUMBER-DATE

07221 JUL-98

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

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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 O & 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 consequences 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

Florida Public Service Commission

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

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.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/95	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/95	(5) Year End 12/31/94	(6) Test Year Average 12/31/95	(7) 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	Positive Accumulated Deferred Income Taxes	250,916	0	250,916	(17,833)	116,542	C-6
12	Working Capital Allowance	27,371	3,471	30,841	24,815	27,828	A-17
13	Total Rate Base	<u>\$1,111,454</u>	<u>(\$45,890)</u>	<u>\$1,065,564</u>	<u>\$1,140,185</u>	<u>\$1,078,194</u>	

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 No.	(1) Description	(2)	(3)	(4)	(5)
		Balance Per Books YE 12/31/95	Utility Adjustments	Adjusted Utility Balance YE 12/31/95	Supporting Schedule(s)
1	Utility Plant in Service	\$0	\$0	\$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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

0006

Adjustments to Rate Base per Books

Florida Public Service Commission

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

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	<u>Non-Used &amp; Useful Adjustment</u>		
2	Adjust plant in service and accumulated depreciation for non-used and useful percentage.	(49,361)	0
3	<u>Working Capital Adjustment</u>		
4	To adjust working capital for the change in O & M expenses	3,471	0

0007



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.

Line No.	Description	Year-End Balance	
		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  
 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 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 No.	Description	Year-End Balance	
		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	0
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	0
27	12/31/95 Balance	1,983,721	0

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

0008A

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

Florida Public Service Commission

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.  
 Also show non-used & useful amounts by account.

Schedule: A-5  
 Page 1 of 1  
 Preparer: MFK  
 Recap Schedules: A-1,A-4

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	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 Generation 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	\$ 1,949,788		\$ 50,985

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

Florida Public Service Commission

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

Explanation: Provide the ending balances  
and average of plant in service for the prior  
year and the test year by primary account.  
Also show non-used & useful amounts by account.

Schedule: A-6  
Page 1 of 1  
Preparer: MFK  
Recap Schedules: A-2,A-4

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	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	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	0	0	0	0%	0
8	360.2 Collection Sewers - Force	0	0	0	0%	0
9	361.2 Collection Sewers - Gravity	0	0	0	0%	0
10	362.2 Special Collecting Structures	0	0	0	0%	0
11	363.2 Services to Customers	0	0	0	0%	0
12	364.2 Flow Measuring Devices	0	0	0	0%	0
13	365.2 Flow Measuring Installations	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	0	0	0	0%	0
18	370.3 Receiving Wells	0	0	0	0%	0
19	371.3 Pumping Equipment	0	0	0	0%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	0	0	0	0%	0
24	380.4 Treatment & Disposal Equipment	0	0	0	0%	0
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	0	0	0	0%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	0	0	0	0%	0
31	390.5 Office Furniture & Equipment	0	0	0	0%	0
32	391.5 Transportation Equipment	0	0	0	0%	0
33	392.5 Stores Equipment	0	0	0	0%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0%	0
35	394.5 Laboratory Equipment	0	0	0	0%	0
36	395.5 Power Operated Equipment	0	0	0	0%	0
37	396.5 Communication Equipment	0	0	0	0%	0
38	397.5 Miscellaneous Equipment	0	0	0	0%	0
39	398.5 Other Tangible Plant	0	0	0	0%	0
40	TOTAL	\$ 0	\$ 0	\$ 0		\$ 0

0010

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

Line No.	(1) Description	(2) Average Balance TYE 12/31/95	(3) Utility Adjustments	(4) Adjusted TYE 12/31/95
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
SEWER				
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9A-10  
 Recap Schedules: A-1A-2

Schedule of Water and Sewer Accumulated Depreciation  
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-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 retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		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

Florida Public Service Commission

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

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 retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		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

Florida Public Service Commission

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.

Schedule: A-9  
Page 1 of 1  
Preparer: MFK  
Recap Schedules: A-1,A-8

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	339.1 Other Plant & Misc. Equipment	0	0	0	0%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	0	3,845	1,923	0%	0
7	305.2 Collect. & Impound. Reservoirs	0	0	0	0%	0
8	306.2 Lake, River & Other Intakes	0	0	0	0%	0
9	307.2 Wells & Springs	0	(16,338)	(8,169)	0%	0
10	308.2 Infiltration Galleries & Tunnels	0	0	0	0%	0
11	309.2 Supply Mains	0	0	0	0%	0
12	310.2 Power Generation Equipment	0	0	0	0%	0
13	311.2 Pumping Equipment	0	(10,706)	(5,353)	0%	0
14	339.2 Other Plant & Misc. Equipment	0	0	0	0%	0
15	WATER TREATMENT PLANT					
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	0	0	0	42%	0
19	TREATMENT AND DISPOSAL PLANT					
20	304.4 Structures & Improvements	0	0	0	0%	0
21	330.4 Distr. Reservoirs & Standpipes	0	(10,877)	(5,439)	0%	0
22	331.4 Transm. & Distribution Mains	0	(93,015)	(46,508)	0%	0
23	333.4 Services	0	(7,760)	(3,880)	0%	0
24	334.4 Meters & Meter Installations	0	(1,285)	(643)	0%	0
25	335.4 Hydrants	0	(1,922)	(961)	0%	0
26	339.4 Other Plant & Misc. Equipment	0	0	0	0%	0
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	0	0	0	0%	0
31	342.5 Stores Equipment	0	0	0	0%	0
32	343.5 Tools, Shop & Garage Equipment	0	(436)	(218)	0%	0
33	344.5 Laboratory Equipment	0	0	0	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.

0013



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

Florida Public Service Commission

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.

Schedule: A-10  
Page 1 of 1  
Preparer: MFK  
Recap Schedules: A-2,A-8

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	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	0	0	0	0%	0
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	0	0	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	0	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	0	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	0	0	0	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	0	0	0%	0
30	393.5 Tools, Shop & Garage 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	0	0	0	0%	0
35	398.5 Other Tangible Plant	0	0	0	0%	0
36	TOTAL	\$ 0	\$ 0	\$ 0		\$ 0

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 retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		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 retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		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

Florida Public Service Commission

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

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
<b>WATER</b>				
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	<u>704,294</u>	<u>1,058,113</u>	<u>881,203</u>
<b>SEWER</b>				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	<u>0</u>	<u>0</u>	<u>0</u>

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

0016

Schedule of Water and Sewer Accumulated Amortization of CIAC  
 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-13  
 Page 1 of 1  
 Preparer: MFK

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 retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		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

Schedule of Accumulated Amortization of CIAC By Classification  
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

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

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

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.

Line No.	(1) Description	(2) Prior Year 12/31/94	(3) Test Year 12/31/95	(4) Average
<b>WATER</b>				
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
<b>SEWER</b>				
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-13

0018

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 established previously. Include a description of practices and authority of rate(s) used.

<u>Line No.</u>	<u>Year Ending</u>	<u>Annual AFUDC Rate Used</u>	<u>Discounted Monthly Rate</u>	<u>Discounted Monthly Rate Formula</u>
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.

Schedule of Water and Sewer Advances For 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-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 No.	Description	Year-End Balance	
		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.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/95	(3) Utility Adjustments	(4) 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	<u>27,371</u>	<u>3,471</u>	<u>30,841</u>

0021

Comparative Balance Sheet - Assets

Florida Public Service Commission

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.

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

Line No.	(1) ASSETS	Test Year @12/31/95	Prior Year @ 12/31/94
1	Utility Plant in Service	1,983,721	1,915,854
2	Construction Work in Progress	0	0
3	Other Utility Plant Adjustments	0	0
		-----	-----
4	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	0
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

Florida Public Service Commission

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.

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

Line No.	(1)	(2)	(3)
	EQUITY CAPITAL & LIABILITIES	Test Year @12/31/95	Prior Year @ 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	<b>TOTAL EQUITY CAPITAL</b>	<b>962,985</b>	<b>958,102</b>
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	<b>TOTAL LONG-TERM DEBT</b>	<b>(994,770)</b>	<b>(840,314)</b>
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)
	Accrued Interest	610	293
	Accrued Dividends	0	0
	Misc. Current & Accrued Liabilities	264,809	143,315
21	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>888,172</b>	<b>1,024,786</b>
	Advances For Construction	0	0
	Other Deferred Credits	0	0
	Accum. Deferred ITCs	0	0
	Operating Reserves	0	0
	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>0</b>	<b>0</b>
	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	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>1,826,079</b>	<b>1,772,571</b>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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.

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) Requested Revenue Adjustment	(6) 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	\$1,078,194		\$1,078,194		\$1,078,194	
14	RATE OF RETURN	4.50%		0.23%		10.24%	

Schedule of Sewer Net 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-2  
 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.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting 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
3	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

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.

Line No.	Description	Water	
		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)	<u>(25,348)</u>	<u>0</u>
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)	<u>0</u>	<u>133,236</u>
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 Maintenance Adjustments (Schedule B-1)	<u>27,767</u>	<u>0</u>
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	<u>20,653</u>	<u>25,348</u>
12	Total Adjustments to Net Operating Income	<u>(46,001)</u>	<u>107,888</u>

Test Year Operating Revenues

Company: Lake Utility Services, Inc.  
 Docket No.: 960444-WU  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historic  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 3  
 Preparer: MFK

Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Per Books Water	Account No. and Description	(2) Per Books Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial
3	461.2	Metered - Commercial (Combined w/ Res)	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	525	Interdepartmental Sales
15				
16		OTHER WATER REVENUES		TOTAL SEWER SALES
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues		
19	472	Rents From Water Property	531	OTHER SEWER REVENUES
20	473	Interdepartmental Rents	532	Sale of Sludge
21	474	Other Water Revenues	534	Forfeited Discounts
22			535	Rents From Sewer Property
23		TOTAL OTHER WATER REVENUES	536	Interdepartmental Rents
24				Misc. Service Revenues
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES
26				
27				TOTAL SEWER OPERATING REVENUES

Test Year Operating Revenues

Company: Lake Utility Services, Inc.  
 Docket No.: 960444-WU  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historic  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 3  
 Preparer: MFK

Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Present Water	Account No. and Description	(2) Pro Forma Present Sewer
1	460 Unmetered Water Revenue		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 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	240,339	525 Interdepartmental Sales	
15		-----		
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	TOTAL WATER OPERATING REVENUES	\$313,946	TOTAL OTHER SEWER REVENUES	0
26		=====		-----
27			TOTAL SEWER OPERATING REVENUES	\$0
				=====

0027A



Test Year Operating Revenues

Company: Lake Utility Services, Inc.  
 Docket No.: 960444-WU  
 Schedule Year Ended: December 31, 1995  
 Interim  Final   
 Historic  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 3 of 3  
 Docket No.:  
 Preparer: MFK  
 Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed 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 Misc. 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-B

Detail of Operation & Maintenance Expenses By Month - Water

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 [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: MFK  
 Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	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
<b>Per Books:</b>																	
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		<b>TOTAL</b>	<b>18,597</b>	<b>16,797</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>218,965</b>	<b>0</b>	<b>218,965</b>

(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.

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page 1 of 1  
 Preparer: MFK  
 Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	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
<b>Per Books:</b>																	
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	610	Purchased Water	0	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	0
6	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	620	Mat. & Sup./Maint. & Rep.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	634	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	641	Rental of Building/Real Prop.	0	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	0
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	656	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	658	Insurance - Workman's Comp	0	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	0
22	660	Advertising Expense	0	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	0
24	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(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.

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

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.

Line No.	(1) Account No. and Name	(2) Year Ended 12/31/95	(3) Year Ended 12/31/90	(4) \$ Difference	(5) % 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	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
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 - 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 - 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%
28	Total Customers	915	115	800	695.7%
29	Consumer Price Index - U	124.0	103.7	20	19.6%
38	Combined Effect of Customer Growth & CPI-U				851.4%

(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 acknowledgement 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.

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

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.

Line No.	(1) Account No. and Name	(2) Year Ended 12/30/95	(3) Year Ended 12/30/90	(4) \$ Difference	(5) % Difference
1	701 Salaries & Wages - Employees			0	#DIV/0!
2	703 Salaries & Wages - Officers, Etc.			0	100.0%
3	704 Employee Pensions & Benefits			0	#DIV/0!
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/0!
9	720 Materials & Supplies/M & R			0	#DIV/0!
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/0!
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/0!
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/0!

Contractual Services

Florida Public Service Commission

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

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

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.

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

Estimate Through  
 PAA  
 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

Florida Public Service Commission

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

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.

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None

0034



Allocation of Expenses

Florida Public Service Commission

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

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

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.

Line No.	G/L Acct. No.	Description	(1) (3) (4) Allocation Percentages			(5) Description of Allocation Method	(6) (7) (8) Amounts Allocated		
			LUSI	Other Companies/ Systems Total			Lake Utility Services, Inc.	Other Companies/ Systems Total	
<b>Water Service Corp. Allocated Expenses:</b>									
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.

Allocation of Expenses

Florida Public Service Commission

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

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

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.

Line No.	G/L Acct. No.	Description	(1) (3) (4) Allocation Percentages			(5) Description of Allocation Method	(6) (7) Amounts Allocated		(8) Cost Center Total
			Water	Other Systems	Total		Lake Utility Services, Inc.	Other Companies/Systems	
1	602-606	Maintenance	4.0%	96.0%	100.0%	(1)	155	3,769	3,924
2	524	Outside Services	3.9%	96.1%	100.0%	(1)	567	13,900	14,467
3	609	Transportation	5.9%	94.1%	100.0%	(1)	3,639	57,522	61,161
4	553-559,742	Miscellaneous	3.9%	96.1%	100.0%	(1)	4,230	103,624	107,854
5		Sub-Total O & M Expenses					8,591	178,815	187,406
6	710,711	Depreciation	5.1%	94.9%	100.0%	(2)	3,365	62,380	65,745
7		Total Expenses					11,956	241,195	253,151

- (1) Florida Cost center expenses are allocated based on customer equivalents.
- (2) Depreciation is calculated based on plant.

Net Depreciation Expense - Water

Florida Public Service Commission

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

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.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use 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 Galleries & 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%	0
24	334.4 Meters & Meter Installations	629		629	0%	0
25	335.4 Hydrants	710		710	0%	0
26	339.4 Other Plant & Misc. Equipment	0		0	0%	0
27	GENERAL PLANT					
28	304.5 Structures & Improvements	447		447	0%	0
29	340.5 Office Furniture & Equipment	517		517	0%	0
30	341.5 Transportation Equipment	2,310		2,310	0%	0
31	342.5 Stores Equipment	0		0	0%	0
32	343.5 Tools, Shop & Garage Equipment	564		564	0%	0
33	344.5 Laboratory Equipment	0		0	0%	0
34	345.5 Power Operated Equipment	0		0	0%	0
35	346.5 Communication Equipment	194		194	0%	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		\$ 1,251
39	LESS: AMORTIZATION OF CIAC	34,599		34,599		
40	NET DEPRECIATION EXPENSE	\$ 29,578	\$ (1,724)	\$ 27,854		\$ 1,251

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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 No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use 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	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	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 Sewer 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 \$ 0
37	LESS: AMORTIZATION OF CIAC					
38	NET DEPRECIATION EXPENSE - SEWER	\$ 0	\$ 0	\$ 0		\$ 0 \$ 0

0037

Taxes Other Than Income

Florida Public Service Commission

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

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) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
WATER						
1	Test Year Per Books	11,872	8,988	14,211	261	35,332
2	Adjustments to Test Year (Explain):					
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 reconciliation 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(f)(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 [ ]

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
Timing differenc between tax calc and final year end	(6,124)	6,124	\$0
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	9,066	(9,066)	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
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	15,001		15,001
Timing Difference accelerated depreciation (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 Before State Taxes	16,295		55,687
10 Less: State Income Tax Exemption (\$5,000)	0		(5,000)
11 State Taxable Income	16,295		50,687
12 State Income Tax (5.5% of Line 11)	896		2,788
13 Emergency Excise Tax			
14 Credits			
15 Current State Income Taxes	896	(2,924)	2,788
16 Federal Taxable Income (Line 9 - Line 15)	15,399		52,899
17 Federal Income Tax Rate	34%		34%
18 Federal Income Taxes (Line 16 x Line 17)	5,236		17,986
19 Less: True-up	5,331		
20 Current Federal Inc. Taxes (Line 18 - Line 19)	10,567	(17,070)	17,986
Summary:			
21 Current State Income Taxes (Line 15)	896	1,892	2,788
22 Current Federal Income Taxes (Line 20)	10,567	7,419	17,986
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

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: MFK  
 Supporting Schedules: D-1,C-8  
 Recap Schedules: C-2

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

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	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(f)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	41,489	13,712	55,201	55,201	0

Calculation of ITC Interest Synchronization Adjustment ONLY 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)					
15 Interest Adjustment (To Line 6)					



Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

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

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	\$22,596
	Adjustment for AFUDC	(630)
	Adjusted Book Depreciation and Amortization	<u>\$21,966</u>
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)
		=====

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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.

Line No.	Year	Account No. 89-660-282			Account No. 89-660-283			Net Deferred Income Taxes		
		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	0	(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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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.

Line No.	Period Ending	Account No. 89-660-282					Account No. 89-660-283				
		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

Florida Public Service Commission

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

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.

Line No.	Year	Account No. 89-660-282					Account No. 89-0660-283				
		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	(8,106)	0	0	0	0	0
3	12/30/92	(8,106)	(21,405)	438	0	(29,073)	0	0	0	0	0
4	12/30/93	(29,073)	(3,513)	171	3,916	(28,499)	0	0	0	0	0
5	12/30/94	(28,499)	4,451	(278)	(273)	(24,599)	0	0	0	0	0
6	12/30/95	(24,599)	(14,349)	(2,849)	241,674	199,877	0	0	0	0	0

Note: Adjustment in 1995 is to reflect the tax liability to the utility for Contributions In Aid of Construction. The absence 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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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.

Line No.	Year	3% ITC						4% ITC						
		Amount Realized			Amortization			Amount Realized		Amortization			Ending Balance	
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	12/30/75	0	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/76	0	0	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	0
4	12/30/78	0	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	0
6	12/30/80	0	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	0
8	12/30/82	0	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	0
10	12/30/84	0	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	0
12	12/30/86	0	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	0
14	12/30/88	0	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	0

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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.

Line No.	Year	8% ITC						10% ITC						
		Amount Realized			Amortization			Amount Realized			Amortization		Ending Balance	
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	12/30/75	0	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/76	0	0	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	0
4	12/30/78	0	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	0
6	12/30/80	0	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	0
8	12/30/82	0	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	0
10	12/30/84	0	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	0
12	12/30/86	0	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	0
14	12/30/88	0	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	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  or Projected

Florida Public Service Commission

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

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.

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Non-applicable.

0050



Investment Tax Credits - Section 46(f) Election

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

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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 subsidiary corporations.

0051

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.  
▶ Schedule B (Business Energy Investment Credit) on back.

Name(s) as shown on return

UTILITIES, INC AND SUBSIDIARIES

Identifying number

36-2588579

**PART I.—Elections (Check the box(es) below that apply to you (See Instruction D).)**

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
- B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
- Enter total qualified progress expenditures included in column (4), Part II ▶
- C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

**PART II.—Qualified Investment**

1 Recovery Property	Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	(a)	3-year		60	
	(b)	Other		100	
	(c)	3-year		60	
	(d)	Other		100	
Section 46(q) Election to Reduce Credit (instead of adjusting basis)	(e)	3-year	299,006	40	119,602
	(f)	Other	2,398,346	80	1,918,677
	(g)	3-year		40	
	(h)	Other	125,000	80	100,000
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)	2				
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	3				
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	4				
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)	5				2,138,279
6 Qualified rehabilitation expenditures—Enter total qualified investment for:					
a 30-year-old buildings	6a				
b 40-year-old buildings	6b				
c Certified historic structures (See instructions)	6c				

**PART III.—Tentative Regular Investment Credit**

7 10% of line 5	7	213,828
8 15% of line 6a	8	
9 20% of line 6b	9	
10 25% of line 6c	10	
11 Credit from cooperative—Enter regular investment credit from cooperatives	11	
12 Current year regular investment credit—Add lines 7 through 11	12	
13 Carryover of unused credits	13	1,330,078
14 Carryback of unused credits	14	
15 Tentative regular investment credit—Add lines 12, 13, and 14	15	1,543,906

**PART IV.—Tax Liability Limitations**

16 Individuals—From Form 1040, enter tax from line 38, page 2, plus any additional taxes from Form 4970 Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts Corporations (1120 filers)—From Form 1120, Schedule J, enter tax from line 3 Other organizations—Enter tax before credits from return	16	319,636
17 Individuals—From Form 1040, enter credits from lines 41 and 42 of page 2 Estates and trusts—From Form 1041, enter any foreign tax credit from line 27a Corporations (1120 filers)—From Form 1120, Schedule J, enter any foreign tax credit from line 4(a), plus any possessions tax credit from line 4(f) Other organizations—Enter any foreign or possessions tax credit	17	
18 Income tax liability as adjusted (subtract line 17 from line 16)	18	319,636
19a Enter smaller of line 18 or \$25,000. See instruction for line 19	19a	25,000
19b If line 18 is more than \$25,000—Enter 85% of the excess	19b	250,441
20 Regular investment credit limitation—Add lines 19a and 19b	20	275,441
21 Allowed regular investment credit—Enter the smaller of line 15 or line 20	21	275,441
22 Business energy investment credit limitation—Subtract line 21 from line 18	22	
23 Business energy investment credit—From line 14 of Schedule B.	23	
24 Allowed business energy investment credit—Enter smaller of line 22 or line 23	24	
25 Total allowed regular and business energy investment credit—Add lines 21 and 24. Enter here and on Form 1040, line 43, Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns.	25	275,441

For Business Energy Investment Credit Reduction Act Notice, see separate instructions.

Computation of Investment Credit

Department of the Treasury Internal Revenue Service

Attach to your tax return. Schedule B (Business Energy Investment Credit) on back.

1984 24

Name(s) as shown on return

UTILITIES INC. AND SUBSIDIARIES

Identifying number

36-2588579

Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

Part II Qualified Investment (See instructions for new rules on automobiles and certain property with any personal use)

Table with 7 columns: Line, Class of Property, Unadjusted Basis, Applicable Percentage, Qualified Investment (Column 2 + column 3), and sub-headers for Recovery Property, Regular Percentage, and Section 48(q) Election to Reduce Credit.

Part III Tentative Regular Investment Credit

Table with 14 rows for calculating tentative regular investment credit, including percentages of line 5 and 6a-c, and credit from cooperatives.

Note: If you have a 1984 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007), in addition to your 1984 investment credit, you must stop here and go to new Form 3800, General Business Credit, to claim your 1984 investment credit.

Table with 2 rows: 15 Carryforward of unused regular or business energy investment credit from 1983; 16 Total—Add lines 14 and 15.

Part IV Tax Liability Limitations

Table with 6 rows for tax liability limitations, including individuals, estates and trusts, corporations, and income tax liability as adjusted.

For Paperwork Reduction Act Notice, see separate instructions.

# Computation of Investment Credit

Department of the Treasury  
Internal Revenue Service (0)

▶ Attach to your tax return.  
▶ Schedule B (Business Energy Investment Credit) on back.

Name(s) as shown on return

**UTILITIES INC + SUBSIDIARIES**

Identifying number

**36-2588579**

**Part I** Elections (Check the box(es) below that apply to you (See Instruction D).)

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles placed in service before January 1, 1986 (section 46(c)(6))
- B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years   
Enter total qualified progress expenditures included in column (4), Part II ▶ .....
- C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

**Part II** Qualified Investment (See instructions for rules on automobiles and other property with any personal use)

1 Recovery Property		Line	(1) Class of Property	(2) Cost or Other Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)	
Regular Percentage	New Property	(a)	3-year		60		
		(b)	Other		100		
	Used Property	(c)	3-year		60		
		(d)	Other		100		
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	New Property	(e)	3-year	309,785	40	123,914	
		(f)	Other	4,131,621	80	3,305,297	
	Used Property	(g)	3-year		40		
		(h)	Other	125,000	80	100,000	
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)						2	
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))						3	
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))						4	
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)						5	3,529,211
6 Qualified rehabilitation expenditures—Enter total qualified investment for:							
a 30-year-old buildings						6a	
b 40-year-old buildings						6b	
c Certified historic structures (You must attach NPS certification—see instructions).						6c	

**Part III** Tentative Regular Investment Credit

7 10% of line 5	7	352,921
8 15% of line 6a	8	
9 20% of line 6b	9	
10 25% of line 6c	10	
11 Credit from cooperatives—Enter regular investment credit from cooperatives	11	
12 Regular investment credit—Add lines 7 through 11	12	352,921
13 Business energy investment credit—From line 11 of Schedule B (see back of this form)	13	
14 Current year investment credit—Add lines 12 and 13	14	352,921

**Note:** If you have a 1985 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007) in addition to your 1985 investment credit, or if you have a carryback or carryforward of any general business credit, stop here and go to Form 3800, General Business Credit, to claim your 1985 investment credit. If you have only a 1985 investment credit (which may include business energy investment credit), you may continue with lines 15 through 20 to claim your credit.

**Part IV** Tax Liability Limitations

15	a Individuals—From Form 1040, enter amount from line 46 b Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1). c Other filers—Enter income tax before credits from return.	15	SEE FORM 3800
16	a Individuals—From Form 1040, enter credit from line 47, plus any orphan drug, nonconventional source fuel, and research credits included on line 49 b Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero) c Other filers—See instructions for line 16c.	16	
17	Income tax liability as adjusted (subtract line 16 from line 15).	17	
18a	a Enter smaller of line 17 or \$25,000. (See instructions for line 18)	18a	
18b	b If line 17 is more than \$25,000—Enter 85% of the excess.	18b	
19	Investment credit limitation—Add lines 18a and 18b	19	
20	Total allowed credit—Enter the smaller of line 14 or line 19. This is your General Business Credit for 1985. Enter here and on Form 1040, line 48, Form 1120, Schedule J, line 4(f); Form 1120-A, Part I, line 2; or the proper line of other returns.	20	

Parent(s) Debt Information

Florida Public Service Commission

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

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 No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
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A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including LUSI, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

0052

Income Tax Returns

Florida Public Service Commission

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

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.

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

0053

Miscellaneous Tax Information

Florida Public Service Commission

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

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

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

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- |   |       |
|---|-------|
| (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.   |

0054

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

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Schedule: D-1

Company: Lake Utility Services, Inc.

Page 1 of 2

Docket No.: 960444-WU

Preparer: MFK

Test Year Ended: 12/31/95

Subsidiary  or Consolidated

Schedule Year Ended: 12/31/95

Historic  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.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AVE 12/31/95	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$503,195	46.67%	9.19%	4.29%
2	Short-Term Debt	91,427	8.48%	9.12%	0.77%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	14,518	1.35%	8.00%	0.11%
5	Common Equity	469,055	43.50%	11.65%	5.07%
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	0	0.00%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	<u>\$1,078,194</u>	<u>100.00%</u>		<u>10.24%</u>

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Note: Leverage Formula:  $9.05 + (1.131 / 43.5\%)$

**0055**



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

Florida Public Service Commission

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

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

Subsidiary  or Consolidated

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.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/95</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$0	0.00%	0.00%	0.00%
2	Short-Term Debt	0	0.00%	0.00%	0.00%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	14,518	1.35%	8.00%	0.11%
5	Common Equity	1,063,676	98.65%	10.18%	10.04%
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	0	0.00%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	<u>\$1,078,194</u>	<u>100.00%</u>		<u>10.15%</u>

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

Note: Leverage Formula:  $9.05 + (1.131 / 100\%)$

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

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

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 1 of 4

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.

Line No.	(1) Class of Capital	(2) AYE 12/31/95 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			Pro Rata *	Pro Rata 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	0			0
9	Other (Explain)	0			0
10	Total	<u>\$85,889,565</u>	<u>(\$84,811,371)</u>	<u>100.00%</u>	<u>\$1,078,194</u>

\* List corresponding adjustments to rate base below:

Description	Amount
(a) Allocation to Lake Utility Services, Inc.	(40,121,805)
(b) Allocation to Lake Utility Services, Inc.	(7,289,823)
(c) Allocation to Lake Utility Services, Inc.	(37,399,742)

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  Projected

Schedule: D-2  
Page 2 of 4  
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	Customer Deposits	11,425	17,610	14,518
6	Tax Credits - Zero Cost	0	0	0
7	Tax Credits - Wtd. Cost	0	0	0
8	Accum. Deferred Income Tax (a)	0	0	0
9	Other (Explain)	0	0	0
10	Total	<u>\$83,618,640</u>	<u>\$88,160,490</u>	<u>\$85,889,565</u>

(a) Positive ADIT reflected in Rate Base

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

**0056B**

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

Florida Public Service Commission

Schedule: **Lake Utility Services, Inc.**  
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 3 of 4  
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.

Line No.	(1) Class of Capital	(2) AYE 12/31/95 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			Pro Rata *	Pro Rata Percentage	
1	Long-Term Debt	\$0	\$0	0.00%	\$0
2	Short-Term Debt	0	\$0	0.00%	\$0
3	Preferred Stock	0		0.00%	\$0
4	Common Equity	960,544	103,133	100.00%	\$1,063,676
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	0			0
9	Other (Explain)	0			0
10	Total	<u>\$975,061</u>	<u>\$103,133</u>	<u>100.00%</u>	<u>\$1,078,194</u>

\* List corresponding adjustments to rate base below:

Description	Amount
(a) Adjustments to Rate Base	103,133

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

0056C

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

Florida Public Service Commission

Schedule: **Lake Utility Services, Inc.**

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 4 of 4

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	\$0	\$0	\$0
2	Short-Term Debt	0	0	0
3	Preferred Stock	0	0	0
4	Common Equity	958,102	962,985	960,544
5	Customer Deposits	11,425	17,610	14,518
6	Tax Credits - Zero Cost	0	0	0
7	Tax Credits - Wtd. Cost	0	0	0
8	Accum. Deferred Income Tax	0	0	0
9	Other (Explain)	0	0	0
10	Total	<u>\$969,527</u>	<u>\$980,595</u>	<u>\$975,061</u>

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

**0056D**

Preferred Stock Outstanding

Florida Public Service Commission

Schedule: D-3  
 Company: LHM Utility Services, Inc.  
 Docket No.: 880444-WU  
 Schedule Year Ended: 12/31/95

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

Historic  Projected

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis. Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(8)-(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (12)/(10)	Effective Cost Rate (12)/(10)

None authorized.

Preferred Stock Outstanding

Florida Public Service Commission

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

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

Schedule: D-3  
 Page 2 of 2  
 Preparer: MFK

Historic  Projected

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

None authorized.

Recap Schedules: A-19, D-2

0057-A

Schedule of Short-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU

Test Year Ended:

Schedule Year Ended: 12/31/95

Historic  Projected

Schedule: D-4

Page 1 of 2

Preparer: MFK

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.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt Outstanding Avg. 12/31/95	(4) Effective Cost Rate
Line of Credit:					
1	Bank of America & Bank One	\$571,500	LOC *	6,350,000	9.00%
Current 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		<u>672,885</u>		<u>7,381,250</u>	<u>9.12%</u>

\* Line of Credit has no maturity date

Recap Schedules: A-19, D-2

0058



Schedule of Short-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

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

Schedule: D-4  
Page 2 of 2  
Preparer: MFK

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.

Line No.	<u>Lender</u>	(1) Total Interest <u>Expense</u>	(2) Maturity <u>Date</u>	(3) Simple Average Amt Outstanding <u>Avg. 12/31/95</u>	(4) Effective Cost <u>Rate</u>
1	None				
Total		<u>0</u>		<u>0</u>	<u>#DIV/0!</u>

Recap Schedules: A-19, D-2

**0058-A**

Cost of Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU

Test Year Ended:

Utility  or Parent

Historic  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-5

Page 1 of 2

Preparer: MFK

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding Avg. 12/31/95	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final instalment 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%
	<b>Total</b>		<b>51,750,000</b>	<b>40,625,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,742</b>	<b>3,675,950</b>	<b>3,734,692</b>	<b>9.19%</b>

Supporting Schedules: D-6

Recap Schedules: A-19, D-2

0059

Cost of Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Lake Utility Services, Inc.**  
Company: **Lake Utility Services, Inc.**  
Docket No.: 960444-WU  
Test Year Ended:  
Utility [ ] or Parent [ ]  
Historic [X] Projected [ ]

Schedule: D-5

Page 2 of 2  
Preparer: MFK

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding Avg. 12/31/95	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
	None											
Total			0	0	0	0	0	0	0	0	0	#DIV/0!

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

0059-A

Cost of Variable Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**  
Company: Lake Utility Services, Inc.  
Docket No.: 960444-WU  
Test Year Ended:  
Utility  or Parent   
Historic  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 2  
Preparer: MFK

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual 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

0060

Cost of Variable Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Lake Utility Services, Inc.**  
Company: **Lake Utility Services, Inc.**  
Docket No.: 960444-WU  
Test Year Ended:  
Utility  or Parent   
Historic  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 2 of 2  
Preparer: MFK

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual 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

0060-A

Schedule of Customer Deposits

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU

Schedule Year Ended: 12/31/95

Interim  Final

Historic  Projected

Schedule: D-7

Page 1 of 2

Preparer: MFK

Explanation: Provide a schedule of customer deposits as shown.

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(1)	(2)	(3)	(5)	(6)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
12/31/95	11,425	11,540	5,355	17,610

**0061**

Schedule of Customer Deposits

Florida Public Service Commission

Schedule: **Lake Utility Services, Inc.**

Company: Lake Utility Services, Inc.

Docket No.: 960444-WU

Schedule Year Ended: 12/31/95

Interim  Final

Historic  Projected

Schedule: D-7

Page 2 of 2

Preparer: MFK

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(5)	(6)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
12/31/95	11,425	11,540	5,355	17,610

**0061-A**

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)
Class/Meter Size	Present Monthly Rates (a)	Proposed Monthly Rates (a)
<b>Crescent Bay, Lake Saunders Acres, Preston Cove, South Clermont Region and all future areas served.</b>		
WATER Residential:		
5/8" x 3/4"	\$16.520	\$18.000
1"		\$27.000
1-1/2"		\$45.000
2"		\$90.000
3"		\$144.000
4"		\$288.000
6"		\$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)	(3)
Class/Meter Size	Present Monthly Rates (a)	Proposed Monthly Rates (a)
<b>Clermont I &amp; II, Amber Hill, Highland Point, The Oranges, Lake Ridge Club The Vistas I &amp; II, Crescent West, Lake Crescent Hills</b>		
<b>WATER Residential:</b>		
5/8" x 3/4"	\$7.035 (b)	\$18.000
1"		\$27.000
1-1/2"		\$45.000
2"		\$90.000
3"		\$144.000
4"		\$288.000
6"		\$450.000
Gallonage charge/MG	0.690	\$2.195
<b>General Service: Commercial &amp; Irrigation</b>		
5/8" x 3/4"	7.035 (b)	\$18.000
1"	7.035 (b)	\$27.000
1-1/2"	7.035 (b)	\$45.000
2"	7.035 (b)	\$90.000
3"	7.035 (b)	\$144.000
4"	7.035 (b)	\$288.000
6"	7.035 (b)	\$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.

0062B

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

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-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
<b>Residential</b>						
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)		(96,900,000)			\$2.195	(212,696)
<b>Total Residential</b>	<b>8,655</b>	<b>104,623,446</b>		<b>\$231,320</b>		<b>\$385,438</b>
<b>Average Bill</b>				<b>\$26.73</b>		<b>\$44.53</b>
<b>General Service</b>						
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
<b>Total Gen. Serv.</b>	<b>227</b>	<b>10,335,530</b>		<b>\$9,019</b>		<b>\$23,136</b>
<b>Average Bill</b>				<b>\$39.73</b>		<b>\$101.92</b>

(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

Florida Public Service Commission

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

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) 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

Florida Public Service Commission

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

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

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) Type Charge	(2) Present		(3) Proposed	
	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.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.  
 Docket No.: 960444-WU  
 Schedule Year Ended: 12/31/95  
 Water  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
<b>Total</b>	<b>\$73,607</b>	<b>(\$35,000)</b>	<b>\$38,607</b>

(a) Other charges consist of NSF charges.

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: E-6

Docket No.: 960444-WU

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) Line No.	(3) Size	(4) Type	(5) 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) Line No.	(3) Size	(4) Type	(5) Quantity
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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.	Type	Description
None		

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	Franchise	Sec. of State	\$200	Through rates.	Tax

0070

Service Availability Charges Schedule

Florida Public Service Commission

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

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) Crescent Bay, Preston Cove, Lake Saunders Acres, South Clermont Region, and all future areas served	(2)		(3)		(4)		(5)	
	Water		Sewer					
	Present Charges	Proposed Charges	Present Charges	Proposed Charges				
Type Charge								
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) (if lines constructed by utility)	\$608.09	\$608.09						
Allowance for Funds Prudently Invested (AFPI) (if lines contributed to utility)	\$299.97	\$299.97						

Service Availability Charges 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-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)	(2)	(3)	(4)	(5)
<b>Amber Hill, Clermont I &amp; II, Crescent West, Highland Point, Lake Ridge Club The Oranges, The Vistas I &amp; II, Lake Crescent Hills</b>				
	Water		Sewer	
Type Charge	Present Charges	Proposed Charges	Present Charges	Proposed 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				
Main Extension Charge				
Residential-per ERC (___ GPD)	\$0.00	\$600.00		
or-per Lot (___ Front Footage)				
All others-per Gallon/Day				
or-per Front Foot				
Meter Installation Charge				
5/8" x 3/4"	\$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

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-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)
<b>Harbor Oaks and Four Lakes Subdivisions</b>				
Type Charge	Water		Sewer	
	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<b>System Capacity Charge</b>				
Residential-per ERC (___ GPD)				
All others-per Gallon/Day				
<b>Plant Capacity Charge</b>				
Residential-per ERC (___ GPD)	\$0.00	\$600.00	N/A	N/A
All others-per Gallon/Day				
<b>Main Extension Charge</b>				
Residential-per ERC (___ GPD)	\$0.00	\$600.00		
or-per Lot (___ Front Footage)				
All others-per Gallon/Day				
or-per Front Foot				
<b>Meter Installation Charge</b>				
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		
<b>Service (Lateral) Installation Charge</b>				
5/8" x 3/4"				
1"				
1-1/2"				
2"				
All Others				
<b>Back Flow Preventor Installation Charge</b>				
5/8" x 3/4"				
1"				
1-1/2"				
2"				
All Others				
<b>Plan Review Charge</b>				
<b>Inspection Charge</b>				
<b>Guaranteed Revenue Charge</b>				
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				
<b>Allowance for Funds Prudently Invested (AFPI)</b>				
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) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: E-12

Docket No.: 960444-WU

Page 1 of 1

Schedule Year Ended: 12/31/95

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.

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

0073

Projected Test Year Revenue Calculation

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-13  
 Page 1 of 1  
 Preparer: MPK

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) Class/Meter Size	(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. Requirement
<b>Residential</b>										
5/8" x 3/4"	Not Applicable									
1"										
M Gallons										
<b>Total Residential</b>										
<b>General Service</b>										
5/8" x 3/4"										
1"										
1.5"										
2"										
6"										
M Gallons										
<b>Total Gen. Serv.</b>										
<b>Contract Revenue</b>										
<b>Totals</b>										



Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Clermont I</b>						
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%
<b>Total</b>	<b>12,769,000</b>	<b>0</b>	<b>42,082,000</b>	<b>1,000</b>	<b>(29,314,000)</b>	<b>-229.6%</b>

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%
<b>Total</b>	<b>98,237,000</b>		<b>92,325,000</b>	<b>4,000</b>	<b>5,908,000</b>	<b>6.0%</b>

0076

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Clermont II</b>						
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%
<b>Total</b>	<b>6,654,000</b>	<b>0</b>	<b>5,517,000</b>	<b>400,000</b>	<b>737,000</b>	<b>11.1%</b>

0076A

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Amber Hill</b>						
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%
<b>Total</b>	<b>52,255,000</b>	<b>0</b>	<b>12,893,000</b>	<b>1,000</b>	<b>39,361,000</b>	<b>75.3%</b>

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%
<b>Total</b>	<b>98,237,000</b>		<b>92,325,000</b>	<b>4,000</b>	<b>5,908,000</b>	<b>6.0%</b>

0076B

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 4 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Lake Ridge Club</b>						
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%
<b>Total</b>	<b>33,213,000</b>	<b>0</b>	<b>37,350,000</b>	<b>2,000</b>	<b>(4,139,000)</b>	<b>-12.5%</b>

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%
<b>Total</b>	<b>98,237,000</b>		<b>92,325,000</b>	<b>4,000</b>	<b>5,908,000</b>	<b>6.0%</b>

0076C

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 5 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Highland Point</b>						
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%
<b>Total</b>	<b>26,160,000</b>	<b>0</b>	<b>8,062,000</b>	<b>8,000</b>	<b>18,090,000</b>	<b>69.2%</b>

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%
<b>Total</b>	<b>115,525,000</b>		<b>97,859,678</b>	<b>36,000</b>	<b>17,629,322</b>	<b>15.3%</b>

0076D

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>The Oranges</b>						
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%
<b>Total</b>	<b>18,696,000</b>	<b>0</b>	<b>15,573,000</b>	<b>154,000</b>	<b>2,969,000</b>	<b>15.9%</b>

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%
<b>Total</b>	<b>28,879,000</b>		<b>25,069,000</b>	<b>159,000</b>	<b>3,651,000</b>	<b>12.6%</b>

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

0076E

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>The Vistas</b>						
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%
<b>Total</b>	<b>10,183,000</b>	<b>0</b>	<b>9,496,000</b>	<b>5,000</b>	<b>682,000</b>	<b>6.7%</b>
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%
<b>Total</b>	<b>28,879,000</b>		<b>25,069,000</b>	<b>159,000</b>	<b>3,651,000</b>	<b>12.6%</b>

0076F

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 8 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Crescent West</b>						
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%

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%

0076G



Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 9 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.

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

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%
<b>Total</b>	<b>115,525,000</b>		<b>97,859,678</b>	<b>36,000</b>	<b>17,629,322</b>	<b>15.3%</b>

0076H

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Lake Crescent Hills</b>						
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%
<b>Total</b>	<b>37,934,000</b>	<b>0</b>	<b>30,773,000</b>	<b>2,000</b>	<b>7,159,000</b>	<b>18.9%</b>

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%
<b>Total</b>	<b>115,525,000</b>		<b>97,859,678</b>	<b>36,000</b>	<b>17,629,322</b>	<b>15.3%</b>

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

0076I

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Royal View Estates</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
Total	0	0	0	0	0	#DIV/0!

Sold data is included in Clermont I.

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 12 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Hills of Lake Louisa</b>						
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!
<b>Total</b>	<b>0</b>	<b>0</b>	<b>16,279,700</b>	<b>17,000</b>	<b>(16,296,700)</b>	<b>#DIV/0!</b>

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	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%
<b>Total</b>	<b>115,525,000</b>		<b>97,859,678</b>	<b>36,000</b>	<b>17,629,322</b>	<b>15.3%</b>

0076K

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 13 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Preston Cove</b>						
Jan-95	0	0	441,575		(441,575)	#DIV/0!
Feb-95	0	0	436,071		(436,071)	#DIV/0!
Mar-95	0	0	436,072		(436,072)	#DIV/0!
Apr-95	0	0	549,675		(549,675)	#DIV/0!
May-95	0	0	549,675		(549,675)	#DIV/0!
Jun-95	0	0	817,155	2,000	(819,155)	#DIV/0!
Jul-95	0	0	817,155		(817,155)	#DIV/0!
Aug-95	0	0	738,825		(738,825)	#DIV/0!
Sep-95	0	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/0!
Dec-95	0	0	797,040		(797,040)	#DIV/0!
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,766,978</b>	<b>2,000</b>	<b>(7,768,978)</b>	<b>#DIV/0!</b>

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

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%
<b>Total</b>	<b>115,525,000</b>		<b>97,859,678</b>	<b>36,000</b>	<b>17,629,322</b>	<b>15.3%</b>

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Webman</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
<b>Total</b>	----- 0 -----	----- 0 -----	----- 0 -----	----- 0 -----	----- 0 -----	----- #DIV/0! -----

This system is not constructed.

0076M

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Madison Park</b>						
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/0!
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.

0076N

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 16 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Lake Crescent Pines</b>						
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/0!
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.

00760



Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 17 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Silver Glen</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
<b>Total</b>	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.

0076P

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 18 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>EDB</b>						
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/0!
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

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 19 of 20  
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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Osprey Point</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
<b>Total</b>	----- 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

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 20 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Sawmill</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

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

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 21 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Reagan's Run</b>						
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/0!
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.

0076T

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 22 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Spring Valley</b>						
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/0!
Oct-95					0	#DIV/0!
Nov-95					0	#DIV/0!
Dec-95					0	#DIV/0!
<b>Total</b>	0	0	0	0	0	#DIV/0!

This system is not constructed.

0076U

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 23 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Montclair Estates</b>						
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/0!
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.

0076V

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Four Lakes</b>						
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%
<b>Total</b>	<b>8,295,000</b>	<b>0</b>	<b>5,937,795</b>	<b>146,000</b>	<b>2,211,205</b>	<b>26.7%</b>

0076W



Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

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

Schedule: F-1  
Page 25 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.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
<b>Lake Saunders</b>						
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

Florida Public Service Commission

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

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) Month/ Year	(2)	(3) Individual Plant Flows	(4) (Name)	(5) (Name)	(6) Total Plant Flows	(7) Total Purch. Sewage Treatment
Jan-95					0	
Feb-95					0	
Mar-95					0	
Apr-95					0	
May-95					0	
Jun-95					0	
Jul-95					0	
Aug-95					0	
Scp-95					0	
Oct-95					0	
Nov-95					0	
Dcc-95					0	
Total			0	0	0	0

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

0077

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3  
 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
<b>Clermont I</b>			
1	Plant Capacity:	5/14/96	122,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	3/16/95	178,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences 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.		
		4/4/95	123,000
		4/5/95	123,000
		4/6/95	120,000
		4/7/95	138,000
		4/8/95	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 occasionally pumps in excess of its hydraulic rated capacity.

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3  
 Page 2 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
<b>Clermont II</b>			
1	Plant Capacity:	1996	71,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	5/30/95	53,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/2/95	37,000
		5/3/95	36,000
		5/15/95	38,000
		5/19/95	35,000
		5/30/95	53,000
	The five days with the highest pumpage rate from any one month in the test year.		
4	Average Daily Flow (for the year)	1995	15,000
5	Required Fire Flow:	0	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

0078A

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3  
 Page 3 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
<b>Amber Hill</b>			
1	Plant Capacity:	1995	396,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	5/15/95	400,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/15/95	400,000
		5/23/95	271,000
		5/29/95	268,000
		5/30/95	342,000
		5/31/95	350,000
	The five days with the highest pumpage rate from any one month in the test year.		
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 occasionally pumps in excess of its hydraulic rated capacity.

0078B

Water Treatment Plant Data

Florida Public Service Commission

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

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

0078C

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3  
 Page 5 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
<b>Phillips Section:</b>			
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 day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	6/2/95	80,000
		6/3/95	71,000
		6/4/95	71,000
		6/5/95	72,000
		6/7/95	74,000
	The five days with the highest pumpage rate from any one month in the test year.		
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 occasionally pumps in excess of its hydraulic rated capacity.

0078D

Water Treatment Plant Data

Florida Public Service Commission

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

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.

		Date	GPD
<b>Highland Point:</b>			
1	Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	3/27/95	383,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/3/95	271,000
		5/5/95	206,000
		5/15/95	180,000
		5/17/95	213,000
		5/24/95	310,000
	The five days with the highest pumpage rate from any one month in the test year.		
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 Year Ended: 12/31/95

Schedule: F-3  
 Page 7 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
<b>The Oranges:</b>			
1	Plant Capacity:	1995	396,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	5/8/95	182,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/4/95	130,000
		5/5/95	160,000
		5/8/95	182,000
		5/9/95	165,000
		5/30/95	135,000
	The five days with the highest pumpage rate from any one month in the test year.		
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 Data

Florida Public Service Commission

Company: Lake Utility Services, Inc.  
 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
<b>The Vistas</b>			
1	Plant Capacity:	1995	1,700,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	5/20/95	182,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/10/95	104,000
		5/17/95	137,000
		5/18/95	169,000
		5/19/95	143,000
		5/20/95	182,000
	The five days with the highest pumpage rate from any one month in the test year.		
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.  
 Docket No.: 960444-WU  
 Schedule Year Ended: 12/31/95

Schedule: F-3  
 Page 9 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
<b>Crescent West:</b>			
1	Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	5/10/95	472,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year	5/7/95	391,000
		5/8/95	391,000
		5/10/95	472,000
		5/26/95	390,000
		5/27/95	390,000
	The five days with the highest pumpage rate from any one month in the test year.		
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 occasionally pumps in excess of its hydraulic rated capacity.

0078H

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3  
 Page 10 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
<b>Crescent Bay:</b>			
1	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 day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences 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.		

0078I

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

0078J

Water Treatment Plant Data

Florida Public Service Commission

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

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
<b>Lake Saunders:</b>			
1	Plant Capacity:	1995	432,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Maximum Day:	6/26/95	57,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences 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	12,000
		6/12/95	12,000
		6/13/95	57,000
		6/14/95	57,000
		6/15/95	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

Florida Public Service Commission

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

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

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.

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	<u>MONTH</u>	<u>GPD</u>
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.

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 1 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).

---

**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
6. Excessive unaccounted for water:		0
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 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 2 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).

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**Clermont II**

- |  |           |     |
|--|-----------|-----|
| 1. Capacity of plant:  | 71000gpd  |     |
| 2. Maximum daily flow:   | 111000gpd |     |
| 1.1 min. design criteria (c) * 2 representing twice the average flow * connections |           |     |
| 1.1 * 2 * 35   |           |     |
| 3. Average daily flow:   | 55000gpd  |     |
| 1.1 * 35   |           |     |
| 4. Fire flow capacity:   | 0gpd      |     |
| a. Required fire flow: .   | 0gpd      |     |
| 5. Margin reserve (not to exceed 20% of present customers):                        |           | 0   |
| 6. Excessive unaccounted for water:  |           | 0   |
| a. Total amount: 2000gpd, 11.1% of average daily flow.                             |           |     |
| b. Reasonable amount: 3600gpd, 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.

0080A

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 3 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).

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**Amber Hill**

1. Capacity of plant: 396000gpd
2. Maximum daily flow: 127000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
1.1 \* 2 \* 40
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: 0gpd
  - a. Total amount: 17000gpd, 12% of average daily flow.
  - b. Reasonable amount: 29000gpd, 20% of average daily flow.
  - c. Excessive amount: 0 gpd, 0% of average daily flow.
7. Percent used and useful: 69% 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.

0080B

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 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).

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**Lake Ridge Club**

1. Capacity of plant: 468000gpd
2. Maximum daily flow: 215000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
1.1 \* 2 \* 68
3. Average daily flow: 108000gpd
  - 1.1 \* 68
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: . 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 43000gpd
6. Excessive unaccounted for water:
  - a. Total amount: 0gpd, 0% of average daily flow.
  - b. Reasonable amount: 18000gpd, 20% of average daily flow.
  - c. Excessive amount: 0 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 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).

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**Highland Point**

1. Capacity of plant: 432000gpd
2. Maximum daily flow: 101000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
 $1.1 * 2 * 32$
3. Average daily flow: 51000gpd
  - 1.1 \* 32
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: . 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 20000gpd
6. Excessive unaccounted for water: 36000gpd
  - a. Total amount: 50000gpd, 69% of average daily flow.
  - b. Reasonable amount: 14000gpd, 20% of average daily flow.
  - c. Excessive amount: 36000 gpd, 49% of average daily flow.
7. Percent used and useful: 47% used and useful.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

(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 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 6 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).

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**Oranges**

1. Capacity of plant: 396000gpd
2. Maximum daily flow: 247000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
1.1 \* 2 \* 78
3. Average daily flow: 124000gpd
  - 1.1 \* 78
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: . 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 32000gpd
6. Excessive unaccounted for water: 0
  - a. Total amount: 8000gpd, 16% of average daily flow.
  - b. Reasonable amount: 10000gpd, 20% of average daily flow.
  - c. Excessive amount: 0 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: The Oranges, and Vistas are interconnected.

0080E

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 7 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).

---

**Vistas**

1. Capacity of plant: 1700000gpd
2. Maximum daily flow: 127000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
 $1.1 * 2 * 40$
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.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

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

Note: The Oranges, and Vistas are interconnected.

0080E

Used and Useful 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 8 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).

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**Crescent West**

1. Capacity of plant: 432000gpd
2. Maximum daily flow: 222000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
 $1.1 * 2 * 70$
3. Average daily flow: 111000gpd
  - 1.1 \* 70
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: . 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 44000gpd
6. Excessive unaccounted for water: 30000gpd
  - a. Total amount: 58000gpd, 41% of average daily flow.
  - b. Reasonable amount: 28000gpd, 20% of average daily flow.
  - c. Excessive amount: 30000 gpd, 21% of average daily flow.
7. Percent used and useful: 82% used and useful.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

(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

Florida Public Service Commission

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

Schedule: F-5  
Page 9 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).

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**Crescent Bay**

1. Capacity of plant: 1080000gpd
2. Maximum daily flow: 143000gpd
  - 1.1 min. design criteria (c) • 2 representing twice the average flow • connections  
1.1 • 2 • 45
3. Average daily flow: 71000gpd
  - 1.1 • 45
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: . 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 29000gpd
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.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

(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.

0080G



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 10 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 Crescent Hills**

1. Capacity of plant: 432000gpd
2. Maximum daily flow: 244000gpd
  - 1.1 min. design criteria (c) \* 2 representing twice the average flow \* connections  
1.1 \* 2 \* 77
3. Average daily flow: 122000gpd
  - 1.1 \* 77
4. Fire flow capacity: 120000gpd
  - a. Required fire flow: 120000gpd
5. Margin reserve (not to exceed 20% of present customers): 49000gpd
6. Excessive unaccounted for water: 0gpd
  - a. Total amount: 20000gpd, 19% of average daily flow.
  - b. Reasonable amount: 21000gpd, 20% of average daily flow.
  - c. Excessive amount: 0 gpd, 0% of average daily flow.
7. Percent used and useful: 96% used and useful.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

(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

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) \* 2 representing twice the average flow \* connections  
1.1 \* 2 \* 45
3. Average daily flow: 81,000  
  
1.1 \* 45
4. Fire flow capacity: 0  
  
a. Required fire flow: . 0
5. Margin reserve (not to exceed 20% of present customers): 0
6. Excessive unaccounted for water:  
  
a. Total amount: 3000gpd, 14% of average daily flow.  
b. Reasonable amount: 4600gpd, 20% of average daily flow.  
c. Excessive amount: 0 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

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).

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**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.  
 $(2 + 4 + 5 - 6) / 1 = \% \text{ used and useful}$

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

0080J

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 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 (GPD)	(3) Combined Maximum Daily Flow (GPD)	(4) Combined Fire Flow Capacity (GPD)	(5) Combined Margin Reserve (GPD)	(6) Excessive Unaccounted For Water (GPD)	(7) Used & Useful Percentage
<u>Interconnected Systems</u>						
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

Florida Public Service Commission

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

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

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).

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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.  $(b) \cdot (c) \cdot (2 / (a)) =$  gallons per day margin reserve  
 $0 \cdot 1.5 \cdot (132,000 / 689) = 0$  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.

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

Florida Public Service Commission

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

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.

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.

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. 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 Growth Per Year									144	40.05%
Estimated Future 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.



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 No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers	Ending	Average	SFR Gallons Treated	Gallons/SFR's (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1						#DIV/0!	#DIV/0!		#DIV/0!	
2						#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
3						#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
4						#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
5						1	#DIV/0!		#DIV/0!	#DIV/0!
							Growth Over 5 Year Period		#DIV/0!	#DIV/0!
							Average Growth Per Year		#DIV/0!	#DIV/0!

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

Service Availability Charge Calculation

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-1  
 Page 1 of 1  
 Preparer: MFK

<u>Line No.</u>	<u>Description</u>	<u>Test Year Average 12/31/95</u>	<u>Supporting Schedule(s)</u>
1	Utility Plant in Service	1,946,058	A-5
2	Less: Accumulated Depreciation	(131,754)	A-9
3	Net Plant	<u>1,814,304</u>	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	Minimum Level of CIAC (Water Transmission & Distribution Lines)	1,415,232	A-5
7	Pct of Gross CIAC / Utility Plant in Service	73%	L.6 / L.1
8	CIAC	881,203	A-12
9	Less: Accumulated Amortization of CIAC	<u>109,430</u>	A-14
10	Net CIAC	771,774	L.8 - L.9
11	Pct. of Net CIAC / Net Plant	43%	L.10 / 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	Net CIAC at Design Capacity - No growth	694,969	L.8 - L.12
14	Pct of Net CIAC / Net Plant at Design Capacity - No Growth	42%	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	<b>MINIMUM</b> Service Availability Charge per ERC	<b>\$1,706</b>	L.21 / L.17
20	Pct of Minimum CIAC / Utility Plant	73%	L.21 / L.1
21	Minimum Level of CIAC (Water Transmission & Distribution Lines)	1,415,232	L.6
22	Gross CIAC	881,203	L.8
23	<b>EXISTING</b> Service Availability Charge per ERC	<b>\$1,075</b>	Current Tariff
24	Pct of Net CIAC / Utility Plant at Design Capacity	58%	L.26 / L.1
25	CIAC at Design Capacity	1,394,697	SAC-3
26	Net CIAC at Design Capacity	1,126,011	SAC-3
27	<b>MAXIMUM</b> Service Availability Charge per ERC	<b>\$1,450</b>	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 Capacity in ERCs

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-2  
 Page 1 of 1  
 Preparer: MFK

Present ERCs  
 that System  
 can Efficiently  
 Serve

<u>Line No.</u>	<u>System</u>		<u>Source</u>
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	

0087

Calculation of Additional CIAC and Amortization 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 No.	Year Ended	Annual Growth	CIAC Balance	Annual Amortization Expense	Accumulated Amortization CIAC Balance	Net CIAC	Net Plant at Design Capacity
1	12/31/95		1,058,113		126,729	931,384	
2	12/31/96	101	1,204,480	31,789	158,518	1,045,962	
3	12/31/97	101	1,350,848	35,902	194,421	1,156,427	
4	12/31/98	101	1,497,215	40,015	234,436	1,262,779	
5	12/31/99	10	1,512,110	42,281	276,717	1,235,392	1,644,686
			<u>313</u>				

Net CIAC / Plant: 75%

Maximum Service Availability Charge \$1,450

CIAC Amortization Rate 2.81% (SAC-1, L.16)

Line No.	Year Ended	Annual Growth	CIAC Balance	Annual Amortization Expense	Accumulated Amortization CIAC Balance	Net CIAC	Net Plant at Design Capacity
1	12/31/95		1,058,113		126,729	931,384	
2	12/31/96	101	1,166,627	31,258	157,987	1,008,640	
3	12/31/97	101	1,275,140	34,307	192,293	1,082,847	
4	12/31/98	101	1,383,654	37,356	229,649	1,154,005	
5	12/31/99	10	1,394,697	39,036	268,685	1,126,011	1,644,686
			<u>313</u>				

Net CIAC / Plant: 68%

Existing Service Availability Charge \$1,075

CIAC Amortization Rate 2.81% (SAC-1, L.16)

Schedule of Water Rate Base

Florida Public Service Commission

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

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.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)
		Balance Per Books YE 12/31/95	Utility Adjustments	Adjusted Utility Balance YE 12/31/95	Year End 12/31/94	Test Year 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	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

Florida Public Service Commission

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

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	<u>Non-Used &amp; Useful Adjustment</u>		
2	Adjust plant in service and accumulated depreciation for non-used and useful percentage.	<u>(49,361)</u>	<u>0</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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.

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) Requested 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%	

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   
 Historic  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.

Line No.	Description	Water	
		Pro Forma Test Year Adjustment	Proposed Revenue 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)	<u>(25,348)</u>	<u>0</u>
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)	<u>0</u>	<u>85,114</u>
13	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>0</u>	<u>0</u>
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.	1,731	5,082
18	Total Operating Expense Adjustments	<u>3,986</u>	<u>8,912</u>
19	Total Adjustments to Net Operating Income	<u>(29,334)</u>	<u>76,202</u>



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: MFK  
 Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account No.	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
<b>Per Books:</b>															
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	<b>TOTAL</b>		<b>18,597</b>	<b>16,797</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>17,997</b>	<b>18,597</b>	<b>218,965</b>

(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

Florida Public Service Commission

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

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) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>WATER</b>						
1	Test Year Per Books	11,872	8,988	14,211	261	35,332
2	Adjustments to Test Year (Explain):					
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	3,830				3,830
6	Total Balance	17,958	8,988	14,211	261	41,418

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  Projected   
 Interim  Final

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

Explanation: Provide a reconciliation 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

Florida Public Service Commission

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

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
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	9,066	(9,066)	0
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 Before 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 State Income Tax (5.5% of Line 11)	896		2,072
13 Emergency Excise Tax			
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

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: MFK  
 Supporting Schedules: D-1,C-8  
 Recap Schedules: C-2

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

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	0	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(f)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	41,489	6,200	47,689	47,689	0

Calculation of ITC Interest Synchronization Adjustment  
 ONLY 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)					
15 Interest Adjustment (To Line 6)					

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

Florida Public Service Commission

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

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

Subsidiary  or Consolidated

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.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/95	(2) Ratio	(3) Cost Rate	(4) 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

Florida Public Service Commission

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

Schedule: D-2  
Page 1 of 1  
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.

Line No.	(1) Class of Capital	(2) AYE 12/31/95 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			(3) Pro Rata *	(4) Pro Rata 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			0
10	Total	<u>\$85,917,636</u>	<u>(\$84,957,719)</u>	<u>100.00%</u>	<u>\$959,917</u>

\* 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

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: E-1

Docket No.: 960444-WU

Page 1 of 3

Schedule Year Ended: 12/31/95

Preparer: MFK

Water  or Sewer

Interim  Final

Explanation: Provide a schedule of present and proposed rates.

	(1)	(2)	(3)
Class/Meter Size		Present Monthly Rates (a)	Proposed Monthly Rates (a)
<b>Crescent Bay, Lake Saunders Acres, Preston Cove, South Clermont Region and all future areas served.</b>			
<b>WATER Residential:</b>			
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
<b>General Service: Commercial &amp; Irrigation</b>			
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.

Schedule: E-1

Docket No.: 960444-WU

Page 2 of 3

Schedule Year Ended: 12/31/95

Preparer: MFK

Water  or Sewer

Interim  Final

Explanation: Provide a schedule of present and proposed rates.

	(1)	(2)	(3)
Class/Meter Size		Present Monthly Rates (a)	Proposed Monthly Rates (a)
<b>Clermont I &amp; II, Amber Hill, Highland Point, The Oranges, Lake Ridge Club The Vistas I &amp; II, Crescent West, Lake Crescent Hills</b>			
WATER Residential:			
5/8" x 3/4"		\$7.035 (b)	\$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		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.

Rate Schedule

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed rates.

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

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 [ ]

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
<b>Residential</b>						
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
<b>General Service</b>						
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.