

CLASS "C"

WATER and/or SEWER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

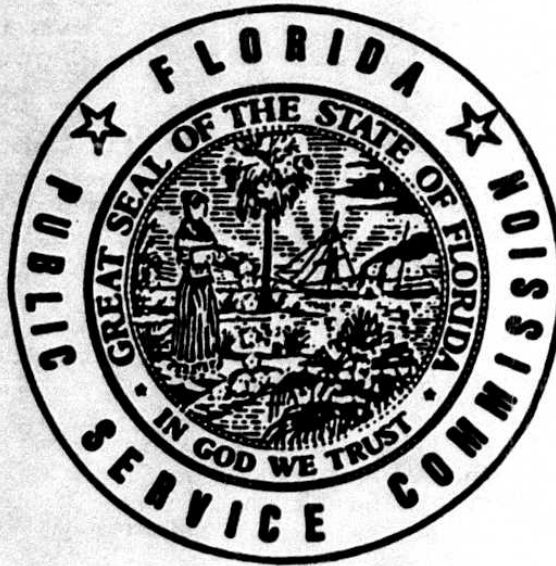
ANNUAL REPORT

OF

SU353 SU 36
L.C.M. SEWER AUTHORITY
P. O. BOX 1266
BONITA SPRINGS, FL 33959-1266

352-5
Certificate Number(s)

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DIVISION OF
WATER AND SEWER
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APR 1 1991

Fla. Public Service Commission
Division of Water and Sewer

FOR THE
YEAR ENDED DECEMBER 31, 19 90

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Sewer
101 East Gaines Street
Tallahassee, Florida 32399-0873

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REPORT OF

LCM SEWER AUTHORITY

(Exact name of utility)

P.O. BOX 1266

BONITA SPRINGS - FL. 33959

(Address)

LEE

(County)

Telephone Number 813-992-2892

Date Utility First Organized: 1-1-83

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual Partnership Sub Chapter S Corporation 1120 Corporation

Location where books and records are located: 11220 SAN SEBASTIAN LANE
BONITA SPRINGS - FL. 33923

Names of subdivisions where service is provided: LEITNER CREEK MANOR - SPANISH
GARDENS AND FOREST CREEK

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence:		<u>11220 SANSEBASTIAN LN.</u>	
<u>PAULINE L. TOMLINSON</u> Person who prepared this report:	<u>SECRETARY</u>	<u>BONITA SPRINGS - FL. 33923</u> <u>P.O. BOX 1266</u>	XXXXXXXXXXXX
<u>CURTIS C. TOMLINSON</u>	<u>PRESIDENT</u>	<u>BONITA SPRINGS - FL. 33959</u>	XXXXXXXXXXXX
Officers and Managers:			
<u>CURTIS C. TOMLINSON</u>	<u>PRESIDENT</u>	<u>SAME</u>	\$
<u>PAULINE L. TOMLINSON</u>	<u>SECRETARY</u>	<u>SAME</u>	\$ <u>12,000</u>
<u>DEBORAH TOMLINSON FITZGIBBON</u>	<u>ASS' SEC.</u>	<u>SAME</u>	\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principal Business Address	Salary Charged Utility
<u>CURTIS C. TOMLINSON</u>	<u>33%</u>	<u>SAME</u>	\$
<u>DEBORAH TOMLINSON FITZGIBBON</u>	<u>33%</u>	<u>SAME</u>	\$
<u>CYNTHIA TOMLINSON VAN HORN</u>	<u>33%</u>	<u>SAME</u>	\$
			\$
			\$
			\$

UTILITY NAME: LCM SEWER AUTH.

YEAR OF REPORT
DECEMBER 31, 1990

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential		\$	\$43,575	\$	\$43,575
Commercial					
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
Total Gross Revenue		\$	\$43,575	\$	\$43,575
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$	\$39,862	\$	\$39,862
Depreciation Expense	F-5		4342		4342
Amortization Expense					
Taxes Other Than Income	F-7		1992		1992
Income Taxes	F-7		-0-		
Total Operating Expense		\$	\$46,201	\$	\$46,201
Net Operating Income (Loss)		\$	\$(2,626)	\$	\$(2,626)
Other Income:					
Nonutility Income		\$		\$	
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$14	\$	\$14
Interest Expense			5929		5929
Net Income (Loss)		\$	\$(8,569)	\$	\$(8,569)

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant In Service (101-105) -----	F-5,W-1,S-1	\$165,531	\$164,911
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	34,728	30,386
Net Utility Plant -----		\$130,803	\$134,525
Cash -----		21,847	917
Customer Accounts Receivable (141) -----			693
Other Assets (Specify) -----			

Total Assets -----		\$128,619	\$136,135
Liabilities And Capital:			
Common Stock Issued (201) -----	F-6	\$116,000	\$116,000
Preferred Stock Issued (204) -----	F-6		
Other Paid In Capital (211) -----			
Retained Earnings (215) -----	F-6	34,486	25,917
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$81,514	\$90,083
Long-Term Debt (224) -----	F-6	\$30,000	\$30,000
Accounts Payable (231) -----		7,564	6,777
Notes Payable (232) -----			2,000
Customer Deposits (235) -----		4,231	
Accrued Taxes (236) -----		3,510	7,222
Other Liabilities (Specify) -----			
-----			1,353
-----			3,000
Advances For Construction -----			
Contributions In Aid Of Construction - Net (271-272) -----	F-8	2,000	1,000
Total Liabilities And Capital -----		\$128,619	\$136,135

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$	\$ 164,911	\$	\$
Construction Work In Progress (105)		620		
Other (Specify)				
Total Utility Plant	\$	\$ 165,531	\$	\$

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$	\$ 30,386	\$	\$
Credits During Year:				
Accruals charged to depreciation account	\$	\$ 4,342	\$	\$
Salvage				
Other credits (specify)				
Total credits	\$	\$ 4,342	\$	\$
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance End Of Year	\$	\$ 34,728	\$	\$

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share -----	1.00	-----
Shares authorized -----	100	-----
Shares issued and outstanding -----	60	-----
Total par value of stock issued -----	6000	-----
Dividends declared per share for year -----	-----	-----

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year -----	\$ (25917)	\$ -----
Changes during the year (specify): <u>1990 INCOME</u> -----	(8569)	-----
-----	-----	-----
Balance end of year -----	\$ (34,486)	\$ -----

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year -----	\$ -----	\$ -----
Changes during the year (specify): -----	-----	-----
-----	-----	-----
Balance end of year -----	\$ -----	\$ -----

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pynts	
<u>1st MORTGAGE 1983 INT. PAYABLE MONTHLY</u> -----	10%	-----	30000
<u>PRINCIPAL DUE ON DEMAND</u> -----	-----	-----	-----
Total -----	-----	-----	\$ <u>30,000</u>

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

TAXES ACCRUED (236)

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$	\$ 2498	\$	\$
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax		1985		
Federal income tax				
State income tax				
Regulatory assessment fee		1525		
Other (Specify)				

Total Taxes Accrued	\$	\$ 6,008	\$	\$
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax		1992		
Federal income tax				
State income tax				
Regulatory assessment fee		506		
Other (Specify)				

Total Taxes Paid	\$	\$ 2498	\$	\$
Balance end of year	\$	\$ 3,510	\$	\$

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Amount	Description of Service
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----
-----	\$	-----

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 19 90

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ _____	\$ <u>1,000</u>	\$ _____
Add credits during year	_____	_____	_____
<u>Total</u>	\$ _____	\$ <u>1,000</u>	\$ _____
Deduct charges during year	_____	<u>2,000</u>	_____
Balance end of year	_____	_____	_____
Less Accumulated Amortization	_____	_____	_____
Net CIAC	\$ _____	\$ <u>2,000</u>	\$ _____

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Sewer
<u>BRANDON</u>	<u>CASH</u>	_____	<u>500</u>
<u>SCHLOSSER</u>	<u>CASH</u>	_____	<u>500</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total	_____	\$ _____	\$ <u>1,000</u>
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year	_____	\$ _____	\$ <u>1,000.</u>

** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

SCHEDULE 'A'

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

Class of Capital (a)	Dollar Amount (1) (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits	N/A	%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ %
Commission order approving AFUDC rate:	_____

** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

SCHEDULE 'B'

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits		N/A			
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19 52

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$	\$	\$	\$

UTILITY NAME: _____

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

YEAR OF REPORT
DECEMBER 31, 19__

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Degr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	---	---	---	---	---	---	---
305	Collecting & Impounding Reservoirs	---	---	---	---	---	---	---
306	Lake River & Other Intakes	---	---	---	---	---	---	---
307	Well & Springs	---	---	---	---	---	---	---
308	Infiltration Galleries & Tunnels	---	---	---	---	---	---	---
309	Supply Mains	---	---	---	---	---	---	---
310	Power Generating Equipment	---	---	---	---	---	---	---
311	Pumping Equipment	---	---	---	---	---	---	---
320	Water Treatment Equipment	---	---	---	---	---	---	---
330	Distribution Reservoirs & Standpipes	---	---	---	---	---	---	---
331	Trans. & Dist. Mains	---	---	---	---	---	---	---
333	Services	---	---	---	---	---	---	---
334	Meter & Meter Installations	---	---	---	---	---	---	---
335	Hydrants	---	---	---	---	---	---	---
339	Other Plant and Miscellaneous Equipment	---	---	---	---	---	---	---
340	Office Furniture and Equipment	---	---	---	---	---	---	---
341	Transportation Equipment	---	---	---	---	---	---	---
342	Stores Equipment	---	---	---	---	---	---	---
393	Tools, Shop and Garage Equipment	---	---	---	---	---	---	---
344	Laboratory Equipment	---	---	---	---	---	---	---
345	Power Operated Equipment	---	---	---	---	---	---	---
346	Communication Equipment	---	---	---	---	---	---	---
347	Miscellaneous Equipment	---	---	---	---	---	---	---
348	Other Tangible Plant	---	---	---	---	---	---	---
	Totals	---	---	---	---	---	---	---

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	_____
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	_____
630	Contractual Services	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ _____

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"	_____	_____	_____	_____
1"	_____	_____	_____	_____
1 - 1/2"	_____	_____	_____	_____
2"	_____	_____	_____	_____
2 - 1/2"	_____	_____	_____	_____
3"	_____	_____	_____	_____
Other (Specify):				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____
Total Customers	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER FROM WELLS (Omit 000's) (c)	ACCOUNTED FOR LOSS THROUGH LINE FLUSHING ETC. (OMIT 000'S) (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	-----	-----	-----	-----	-----
February	-----	-----	-----	-----	-----
March	-----	-----	-----	-----	-----
April	-----	-----	-----	-----	-----
May	-----	-----	-----	-----	-----
June	-----	-----	-----	-----	-----
July	-----	-----	-----	-----	-----
August	-----	-----	-----	-----	-----
September	-----	-----	-----	-----	-----
October	-----	-----	-----	-----	-----
November	-----	-----	-----	-----	-----
December	-----	-----	-----	-----	-----
Total for year	=====	=====	=====	=====	=====

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (Feet)

Kind of Pipe (Cast iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19__

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	-----	-----	-----	-----
Types of Well Construction and Casing	-----	-----	-----	-----
-----	-----	-----	-----	-----
Depth of Wells	-----	-----	-----	-----
Diameters of Wells	-----	-----	-----	-----
Pump - GPM	-----	-----	-----	-----
Motor - HP	-----	-----	-----	-----
Yields of Wells in GPD	-----	-----	-----	-----
Auxiliary Power	-----	-----	-----	-----

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	-----	-----	-----	-----
Capacity of Tank	-----	-----	-----	-----
Ground or Elevated	-----	-----	-----	-----

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	-----	-----	-----	-----
Type	-----	-----	-----	-----
Rated Horsepower	-----	-----	-----	-----
Pumps	-----	-----	-----	-----
Manufacturer	-----	-----	-----	-----
Type	-----	-----	-----	-----
Capacity in GPM	-----	-----	-----	-----
Average Number Of Hours Operated Per Day	-----	-----	-----	-----
Auxiliary Power	-----	-----	-----	-----

SOURCE OF SUPPLY

List for each source of supply:			
Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:			
Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
Method of measurement	-----	-----	-----

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * now being served -----
2. Present ERC's * that system can efficiently serve -----
3. Estimated annual increase in ERC's * -----
4. List fire fighting facilities and capacities -----

5. List percent of certificated area where service connections are installed (total for each county) -----
6. What is the current need for system upgrading and/or expansion? -----

7. What are plans for future system upgrading and/or expansion? -----

8. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? -----
9. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? -----

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements	31,000			31,000
360	Collection Sewers - Force	2,228	620		2,848
361	Collection Sewers - Gravity	100,000			100,000
362	Special Collecting Structures	559			559
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment	26,054			26,054
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Sewer Plant	\$ <u>164,911</u>	\$ <u>620</u>	\$	\$ <u>165,531</u>

UTILITY NAME: LCM SEWER AUTH.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

YEAR OF REPORT
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Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements	12	—	8.34%	32,882	602	—	38,922
360	Collection Sewers - Force	35	—	2.87%	44,722	282	—	45,158
361	Collection Sewers - Gravity	35	—	2.87%	22,222	882	—	37,882
362	Special Collecting Structures	—	—	—	—	—	—	—
363	Services to Customers	—	—	—	—	—	—	—
364	Flow Measuring Devices	—	—	—	—	—	—	—
365	Flow Measuring Installations	—	—	—	—	—	—	—
370	Receiving Wells	—	—	—	—	—	—	—
371	Pumping Equipment	17	—	6%	20,526	563	—	22,882
380	Treatment and Disposal Equipment	—	—	—	—	—	—	—
381	Plant Sewers	—	—	—	—	—	—	—
382	Outfall Sewer Lines	—	—	—	—	—	—	—
389	Other Plant and Miscellaneous Equipment	—	—	—	—	—	—	—
390	Office Furniture and Equipment	—	—	—	—	—	—	—
391	Transportation Equipment	—	—	—	—	—	—	—
392	Stores Equipment	—	—	—	—	—	—	—
393	Tools, Shop and Garage Equipment	—	—	—	—	—	—	—
394	Laboratory Equipment	—	—	—	—	—	—	—
395	Power Operated Equipment	—	—	—	—	—	—	—
396	Communication Equipment	—	—	—	—	—	—	—
397	Miscellaneous Equipment	—	—	—	—	—	—	—
398	Other Tangible Plant	—	—	—	—	—	—	—
Totals					\$ 30,386	\$ 4,342	\$ —	\$ 34,728

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
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SEWER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ -
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	12,651
704	Employee Pensions and Benefits	-
710	Purchased Sewage Treatment	-
711	Sludge Removal Expense	1,585
715	Purchased Power	4,498
716	Fuel for Power Production	-
718	Chemicals	1,508
720	Materials and Supplies	1,022
730	Contractual Services	2,637
740	Rents	2,234
750	Transportation Expense	38
755	Insurance Expense	-
765	Regulatory Commission Expenses	506
770	Bad Debt Expense	-
775	Miscellaneous Expenses	2,488
Total Sewer Operation And Maintenance Expense		\$ 39,867

SEWER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Measured Service Customers By Water Meter Size:				
5/8 X 3/4"	213	2	-	215
1"	-	-	-	-
1 - 1/2"	-	-	-	-
2"	-	-	-	-
2 - 1/2"	-	-	-	-
3"	-	-	-	-
Other (Specify):	-	-	-	-
Unmetered Customers	-	-	-	-
Total Customers	213	2	-	215

UTILITY NAME: LCM SEWER AUTH

 YEAR OF REPORT
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PUMPING EQUIPMENT

	<u>1</u>	<u>2</u>	<u>3</u>			
Lift station number						
Make or type and nameplate data of pump	<u>FLYTE</u>	<u>FLYTE</u>	<u>FLYTE</u>			
Year installed	<u>1985</u>	<u>1986</u>	<u>1986</u>			
Rated capacity	<u>34HP</u>	<u>24HP</u>	<u>34HP</u>			
Size	<u>2"</u>	<u>2"</u>	<u>2"</u>			
Power:						
Electric	<u>230 LPH</u>	<u>230 LPH</u>	<u>230 LPH</u>			
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

	<u>4"</u>	<u>4"</u>	<u>4"</u>			
Size (inches)	<u>4"</u>	<u>4"</u>	<u>4"</u>			
Type (PVC, VCP, etc.)	<u>VCP</u>	<u>PVC</u>	<u>PVC</u>			
Average length	<u>25</u>	<u>25</u>	<u>25</u>			
Number of active service connections	<u>150</u>	<u>26</u>	<u>26</u>			
Beginning of year	<u>150</u>	<u>20</u>	<u>20</u>			
Added during year	<u>0</u>	<u>0</u>	<u>0</u>			
Retired during year	<u>0</u>					
End of year	<u>150</u>	<u>25</u>	<u>16</u>			
Give full particulars concerning inactive connections		<u>NEW PROJECT</u>	<u>NEW PROJECT</u>			

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
	<u>8"</u>	<u>8"</u>			<u>4"</u>	<u>4"</u>	<u>4"</u>	
Size (inches)	<u>8"</u>	<u>8"</u>			<u>4"</u>	<u>4"</u>	<u>4"</u>	
Type of main	<u>PVC</u>	<u>PVC</u>			<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	
Length of main (nearest foot):								
Beginning of year	<u>3500</u>	<u>1500</u>	<u>3500</u>		<u>1200'</u>	<u>1200'</u>	<u>1200'</u>	
Added during year	<u>0</u>	<u>0</u>	<u>0</u>					
Retired during year	<u>0</u>	<u>0</u>	<u>0</u>					
End of year	<u>3500</u>	<u>1500</u>	<u>3500</u>		<u>1200</u>	<u>1200</u>	<u>1200</u>	
Manholes								
Size	<u>3'</u>	<u>3'</u>	<u>3'</u>					
Type								
Number:								
Beginning of year	<u>12</u>	<u>12</u>	<u>4</u>					
Added during year								
Retired during year								
End of year	<u>12</u>	<u>12</u>	<u>4</u>					

UTILITY NAME: LCM SEWER AUTH

YEAR OF REPORT
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SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer	CUSTOM-BUILT		
Type	EXTENDED BRIDGEMAN		
"Steel" or "Concrete"	CONCRETE		
Total Capacity	50 MGD		
Average Daily Flow	28 MGD		
Effluent Disposal	POND		
Total Gallons of Sewage Treated	10,220,000		

MASTER LIFT STATION PUMPS

Manufacturer					
Capacity					
Motor : Mfr.	SEE	5-5			
Horsepower					
Power (Electric or Mechanical)					

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's * being served 102

2. Maximum number of ERC's * which can be 182

3. Estimated annual increase in ERC's * 10

4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation.

5. State any plans and estimated completion dates for any enlargements of this system _____

6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:

- Evaluation of the present plant or plants in regard to meeting the DER's rules.
- Plans for funding and construction of the required upgrading.
- Have these plans been coordinated with the DER? _____
- Do they concur? _____
- When will construction begin? _____

7. In what percent of your certificated area have service connections been installed? 51 %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: L. C. M SEWER AUTH

YEAR OF REPORT
DECEMBER 31, 1990

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES NO
() ()

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
() ()

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
() ()

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO
() ()

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.
() () () ()

Pauline L. Tomlinson *
(signature of chief executive officer of the utility)

1. 2. 3. 4.
() () () ()

Pauline L. Tomlinson Sec. *
(signature of chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.