

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WU349
Lake Josephine Water
760 Henscratch Road
Lake Placid, FL 33852-8397

28

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WATER AND SEWER
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MAY 03 1996

Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1996

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (l), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
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. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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**FINANCIAL
SECTION**

REPORT OF

LAKE JOSEPHINE WATER
(EXACT NAME OF UTILITY)

760 HUNSMAN RD
LAKE PLACID, NY 12942
Mailing Address | 760 HUNSMAN RD | Hamilton
Street Address | County

Telephone Number (941) 465-2116 | Date Utility First Organized 5-1-77

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: 760 HUNSMAN RD
LAKE PLACID, NY 12942

Name of subdivisions where services are provided: LAKE JOSEPHINE WATER

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>DAROLD PUGH</u>	<u>OWNER</u>	<u>760 HUNSMAN RD</u> <u>LAKE PLACID, NY 12942</u>	
Person who prepared this report: <u>K MICHAEL KNUX CPA</u>	<u>CONSULTANT</u>	<u>88 KNUX LANE</u> <u>LAKE PLACID, NY 12942</u>	
Officers and Managers: <u>DAROLD PUGH</u>	<u>OWNER</u>	<u>760 HUNSMAN RD</u> <u>LAKE PLACID, NY 12942</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	Principle Business Address	Salary Charged Utility
_____	<u>N/A</u>	_____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT
DECEMBER 31, 1996

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 91,614	\$ _____	\$ _____	\$ 91,614
Commercial		_____	_____	_____	_____
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		_____	_____	_____	_____
Other (Specify)		_____	_____	_____	_____
Total Gross Revenue		\$ 91,614	\$ _____	\$ _____	\$ 91,614
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 80,755	\$ _____	\$ _____	\$ 80,755
Depreciation Expense	F-5	19,176	_____	_____	19,176
RATE CASE AMOUNT		333	_____	_____	333
CIAC Amortization Expense	F-8	< 3,792 >	_____	_____	< 3,792 >
Taxes Other Than Income	F-7	3,764	_____	_____	3,764
Income Taxes	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 94,856	\$ _____	\$ _____	\$ 94,856
Net Operating Income (Loss)		\$ < 3,242 >	\$ _____	\$ _____	\$ < 3,242 >
Other Income:					
Nonutility Income		\$ 72	\$ _____	\$ _____	\$ 72
INTEREST		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ 1,651	\$ _____	\$ _____	\$ 1,651
Interest Expense		_____	_____	_____	_____
Net Income (Loss)		\$ < 4,821 >	\$ _____	\$ _____	\$ < 4,821 >

UTILITY NAME: LAKE JOSEPHINE WATER

YEAR OF REPORT
DECEMBER 31, 1996

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>331,133</u>	\$ <u>299,240</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>< 124,835 ></u>	<u>< 112,637 ></u>
Net Utility Plant -----		\$ <u>206,300</u>	\$ <u>186,603</u>
Cash -----		<u>1,429</u>	<u>2,717</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
<u>PAID IN CAPITAL</u>		<u>8,603</u>	<u>11,743</u>
<u>1995 RATE CASE 1,000</u>			
<u>LESS ACCUM AMT < 5007</u>		<u>500</u>	<u>833</u>
Total Assets -----		\$ <u>216,832</u>	\$ <u>203,497</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>< 59,502 ></u>	<u>< 36,167 ></u>
Total Capital -----		\$ <u>< 59,502 ></u>	\$ <u>< 36,167 ></u>
Long Term Debt (224) -----	F-6	\$ <u>149,152</u>	\$ <u>166,331</u>
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>125,182</u>	<u>73,330</u>
Total Liabilities and Capital -----		\$ <u>216,832</u>	\$ <u>< 203,497 ></u>

UTILITY NAME: LAKE JOSAPHINE WATER

YEAR OF REPORT
DECEMBER 31, 1996

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ <u>331,135</u>	\$ _____	\$ _____	\$ <u>331,135</u>
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ <u>331,135</u>	\$ _____	\$ _____	\$ <u>331,135</u>

ACCUMULATED DEPRECIATION (A/D) AND CIAC AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year_____	\$ <u>110,459</u>	\$ _____	\$ _____	\$ <u>110,459</u>
Add Credits During Year:				
Accruals charged to depreciation account_____	\$ <u>14,176</u>	\$ _____	\$ _____	\$ <u>14,176</u>
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits_____	\$ <u>14,176</u>	\$ _____	\$ _____	\$ <u>14,176</u>
Deduct Debits During Year:				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits_____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year_____	\$ <u>124,635</u>	\$ _____	\$ _____	\$ <u>124,635</u>

UTILITY NAME: LAKE SOPHIAE WATER

YEAR OF REPORT
DECEMBER 31, 1976

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____ <i>n/a</i>	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ <i>n/a</i>	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>< 56,716 ></u>	\$ _____
Changes during the year (Specify): <u>EXPENSES & EXPENSES OVER REVENUES</u>	<u>< 4,821 ></u>	_____
<u>CAPITAL CONTRIBUTED</u>	<u>< 21,599 ></u>	_____
	<u>25,814</u>	_____
Balance end of year _____	\$ <u>< 59,502 ></u>	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>DANALY PUGH</u>			\$ <u>64,830</u>
<u>WAUCHUCA STATE BANK</u>			<u>2,551</u>
<u>RICHARD PUGH</u>			<u>26,678</u>
<u>WILMINGTON BANK</u>			<u>23,706</u>
Total <u>SUDAN DECKE GRANT</u>			\$ <u>117,765</u>

UTILITY NAME: LAKE JOSEPHINE WATER

YEAR OF REPORT
DECEMBER 31, 1990

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Add Accruals charged:				
State ad valorem tax	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax	<u>430</u>	_____	_____	<u>430</u>
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	<u>2,134</u>	_____	_____	<u>2,134</u>
Other (Specify)	_____	_____	_____	_____
2. Total Taxes Accrued	\$ <u>3,364</u>	\$ _____	\$ _____	\$ <u>3,364</u>
Deduct Taxes Paid:				
State ad valorem tax	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax	<u>430</u>	_____	_____	<u>430</u>
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	<u>2,134</u>	_____	_____	<u>2,134</u>
Other (Specify)	_____	_____	_____	_____
3. Total Taxes Paid	\$ <u>3,364</u>	\$ _____	\$ _____	\$ <u>3,364</u>
4. Balance end of year (1 + 2 - 3 = 4)	\$ <u>-</u>	\$ _____	\$ _____	\$ <u>-</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside 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	Water Amount	Wastewater Amount	Description of Service
<u>GERMANE SANCHEZ</u>	\$ <u>500.00</u>	\$ _____	<u>Survey</u>
<u>MICHAEL KIM CPA</u>	\$ <u>2,762.50</u>	\$ _____	<u>Accounting Services</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: LANS

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>135,182</u>	\$ _____	\$ _____
2) Add credits during year _____	\$ <u>35,422</u>	\$ _____	\$ <u>35,422</u>
3) Total _____	<u>168,604</u>	_____	<u>168,604</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>43,422</u>	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ <u>125,182</u>	\$ _____	\$ <u>125,182</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	Wastewater
<u>TAP-10 FIVE</u>	<u>CASH</u>	<u>35,422</u>	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ <u>35,422</u>	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>31,650</u>	\$ _____	\$ <u>31,650</u>
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	<u>2,922</u>	_____	<u>2,922</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>43,422</u>	\$ _____	\$ <u>43,422</u>

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

UTILITY NAME: LALCE SOPHINE WATER

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

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

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	<u>N/A</u>	_____ %
Commission Order approving AFUDC rate:	_____	_____ %

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

UTILITY NAME: LAKE SHORE WATER

YEAR OF REPORT DECEMBER 31, 1976

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	_____	_____	_____	_____	_____
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):

N/A

**WATER
OPERATING
SECTION**

UTILITY NAME: LAKESIDE WATER CO.

YEAR OF REPORT
DECEMBER 31, 1966

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	<u>25,000</u>	_____	_____	<u>25,000</u>
304	Structures and Improvements	<u>36,361</u>	<u>9,899</u>	_____	<u>72,260</u>
305	Collecting and Impounding Reservoirs	<u>11,100</u>	_____	_____	<u>11,100</u>
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	<u>29,279</u>	_____	_____	<u>29,279</u>
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	<u>24,911</u>	<u>19,853</u>	_____	<u>44,764</u>
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	<u>3,407</u>	_____	_____	<u>3,407</u>
320	Water Treatment Equipment	<u>7,723</u>	_____	_____	<u>7,723</u>
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	<u>13,500</u>	_____	_____	<u>13,500</u>
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	<u>45,213</u>	_____	_____	<u>45,213</u>
335	Hydrants	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	<u>2,266</u>	<u>401</u>	_____	<u>2,667</u>
341	Transportation Equipment	<u>2,875</u>	_____	_____	<u>2,875</u>
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	<u>24,130</u>	_____	_____	<u>24,130</u>
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	<u>1,743</u>	_____	_____	<u>1,743</u>
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	<u>36,860</u>	<u>1,871</u>	_____	<u>38,731</u>
348	Other Tangible Plant	_____	_____	_____	_____
	Total Water Plant	\$ <u>291,243</u>	\$ <u>31,124</u>	\$ _____	\$ <u>322,367</u>

UTILITY NAME: AT&T

YEAR OF REPORT
DECEMBER 31, 1976

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)	Accum. Depr. Balance End of Year (i-g+h=i) (i)
304	Structures and Improvements	40	%	%	\$ 28,294	\$	\$ 8,173	\$ 36,467
305	Collecting and Impounding Reservoirs	40	%	%	1,015		445	2,260
306	Lake, River and Other Intakes	40	%	%	644		321	965
307	Wells and Springs	40	%	%				
308	Infiltration Galleries & Tunnels	40	%	%	370		885	1,255
309	Supply Mains	40	%	%	130		87	217
310	Power Generating Equipment	40	%	%	53,742		3,129	56,871
311	Pumping Equipment	20	%	%				
320	Water Treatment Equipment	40	%	%	506		338	844
330	Distribution Reservoirs & Standpipes	40	%	%				
331	Trans. & Dist. Mains	20	%	%	17,401		2,221	19,622
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	5	%	%	2024		443	2,467
341	Transportation Equipment	5	%	%	2712		163	2,875
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	10	%	%	2727		3311	6038
344	Laboratory Equipment	10	%	%				
345	Power Operated Equipment	10	%	%	270		99	367
346	Communication Equipment		%	%				
347	Miscellaneous Equipment	10	%	%	224		343	567
348	Other Tangible Plant		%	%				
	Totals				\$ 110,551	\$	\$ 14,196	\$ 126,355

* This amount should tie to Sheet F-5.

UTILITY NAME: LANSING WATERWORKS

YEAR OF REPORT
DECEMBER 31, 1960

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	300
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	1,000
616	Fuel for Power Production	4,500
618	Chemicals	2,000
620	Materials and Supplies	_____
630	Contractual Services:	_____
	Operator and Management	10,000
	Testing	1,000
	Other	_____
640	Rents	400
650	Transportation Expense	8,812
655	Insurance Expense	3,254
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ <u>27,750</u>

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	435	454	454
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	435	454

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT
DECEMBER 31, 1970

SYSTEM NAME: LAKE SUPERIOR WATER

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded 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		2,644	264	2,380	2,380
February		2,412	277	2,135	2,135
March		2,937	293	2,644	2,644
April		3,357	335	3,022	3,022
May		3,171	317	2,854	2,854
June		2,958	295	2,663	2,663
July		3,230	323	2,907	2,907
August		2,716	271	2,445	2,445
September		2,238	223	2,015	2,015
October		3,202	320	2,882	2,882
November		3,242	324	2,918	2,918
December		3,217	321	2,896	2,896
Total for Year		34,284	3,723	30,561	30,561

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 (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	32,000			32,000
PVC	6"	17,384			17,384
CEMENT CAST-IRON PIPE	3"	120			120
"	4"	240			240
PVC	3"	11,000			11,000
PVC	2"	6,500			6,500
TOTAL		67,244			67,244

UTILITY NAME: LAKE TOSHAWA WATER

YEAR OF REPORT
DECEMBER 31, 1976

SYSTEM NAME: LAKE TOSHAWA WATER

**WELLS AND WELL PUMPS
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed	<u>1969</u>	<u>1974</u>		
Types of Well Construction and Casing		<u>STEEL</u>		
Depth of Wells	<u>1100'</u>	<u>1700'</u>		
Diameters of Wells	<u>8"</u>	<u>8"</u>		
Pump - GPM	<u>300 GPM</u>	<u>400 GPM</u>		
Motor - HP	<u>15HP - 260V</u>	<u>20</u>		
Motor Type *				
Yields of Wells in GPD				
Auxiliary Power		<u>156 KVA 600V 3PH 3WT</u>		

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>PRESSURE</u> <u>STEEL</u>	<u>HEADWORK</u> <u>STEEL</u>	<u>HEADWORK</u> <u>STEEL</u>	
Capacity of Tank	<u>3,200</u>	<u>20,000</u>	<u>17,000</u>	
Ground or Elevated	<u>GROUND</u>	<u>GROUND</u>	<u>GROUND</u>	

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer	<u>8" STEEL</u> <u>GOULD</u>	<u>PUMP STATION</u> <u>GOULD</u>	<u>PUMP STATION</u> <u>GOULD</u>	
Type	<u>GOULD</u>	<u>GOULD</u>	<u>GOULD</u>	
Rated Horsepower	<u>15 H.P.</u>	<u>15 H.P.</u>	<u>15 H.P.</u>	
Pumps				
Manufacturer	<u>GOULD</u>	<u>GOULD</u>	<u>GOULD</u>	
Type	<u>15 H.P.</u>	<u>15 H.P.</u>	<u>15 H.P.</u>	
Capacity in GPM	<u>150</u>	<u>250</u>	<u>250</u>	
Average Number of Hours Operated Per Day	<u>8</u>	<u>-</u>	<u>-</u>	
Auxiliary Power				

UTILITY NAME: LAKE TROUSERS WATER

YEAR OF REPORT
DECEMBER 31, 1976

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Gals. per day of source _____	_____	_____	_____
Type of Source _____	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Gals. per day capacity _____	_____	_____	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

OTHER WATER SYSTEM INFORMATION

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

- Present ERCs * now being served _____
- Maximum ERCs ** that system can efficiently serve _____
- Present system connection capacity (in ERC's) using existing lines _____
- Future connection capacity (in ERC's) upon service area buildout _____
- Estimated annual increase in ERCs * _____
- List fire fighting facilities and capacities (including number of fire hydrants) _____

- List percent of certificated area where service connections are installed (total for each county) _____

- What is the current need for system upgrading and/or expansion? _____

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

- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) _____

- Has an application for a construction permit been filed with the DEP? (if so, explain) _____

- Department of Environmental Protection ID # _____
Water Management District ID # _____

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Lake County Water

YEAR OF REPORT
DECEMBER 31, 1976

WASTEWATER 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 _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	N/A	_____	_____
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 Wastewater Plant _____	\$ _____	\$ _____	\$ _____	\$ _____

* This amount should tie to sheet F-5.

UTILITY NAME: City of Phoenix

YEAR OF REPORT
DECEMBER 31, 1976

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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)	Accum. Depr. Balance End of Year (f-g+h=i)
354	Structures and Improvements							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
370	Receiving Wells							
371	Pumping Equipment							
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							

* This amount should tie to Sheet F-5.

UTILITY NAME: LAKE SOMERSET WATER

YEAR OF REPORT
DECEMBER 31, 1980

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	_____
715	Purchased Power	_____
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	_____
730	Contractual Services:	
	Operator and Management	_____
	Testing	_____
	Other	_____
740	Rents	_____
750	Transportation Expense	_____
755	Insurance Expense	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	_____
	Total Wastewater Operation And Maintenance Expense	\$ _____

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify):	_____	_____	_____	_____	_____
Unmetered Customers			_____	_____	_____
Total			_____	_____	_____

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT
DECEMBER 31, 1996

PUMPING EQUIPMENT

Lift Station Number	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump	_____	_____	_____	_____	_____	_____
Year installed	_____	_____	_____	_____	_____	_____
Rated capacity	_____	_____	_____	_____	_____	_____
Size	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
 Electric	_____	_____	_____	_____	_____	_____
 Mechanical	_____	_____	_____	_____	_____	_____
Nameplate data of motor	_____	_____	_____	_____	_____	_____

N/A

SERVICE CONNECTIONS

Size (inches)	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)	_____	_____	_____	_____	_____	_____
Average length	_____	_____	_____	_____	_____	_____
Number of active service connections	_____	_____	_____	_____	_____	_____
Beginning of year	_____	_____	_____	_____	_____	_____
Added during year	_____	_____	_____	_____	_____	_____
Retired during year	_____	_____	_____	_____	_____	_____
End of year	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections	_____	_____	_____	_____	_____	_____

N/A

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains		
Size (inches)	_____	_____	_____	_____	_____	_____
Type of main	_____	_____	_____	_____	_____	_____
Length of main (nearest foot)	_____	_____	_____	_____	_____	_____
Beginning of year	_____	_____	_____	_____	_____	_____
Added during year	_____	_____	_____	_____	_____	_____
Retired during year	_____	_____	_____	_____	_____	_____
End of year	_____	_____	_____	_____	_____	_____

N/A

MANHOLES

Size (inches)	_____	_____	_____	_____
Type of Manhole	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
 Beginning of year	_____	_____	_____	_____
 Added during year	_____	_____	_____	_____
 Retired during year	_____	_____	_____	_____
 End of Year	_____	_____	_____	_____

N/A

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	N/A	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or _____	_____	_____	_____	_____	_____	_____
Mechanical) _____	_____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	N/A	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: LAKE JOSEPHINE WASTE
SYSTEM NAME: LAKE JOSEPHINE WASTE

YEAR OF REPORT
DECEMBER 31, 1996

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERCs * now being served _____
2. Maximum ERCs ** that system can efficiently serve _____
3. Present system connection capacity (in ERC's) using existing lines _____
4. Future connection capacity (in ERC's) upon service area buildout _____
5. Estimated annual increase in ERCs * _____
6. State any plans and estimated completion dates for any enlargements of this system. _____

7. List percent of certificated area where service connections are installed (total for each county) _____

8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DEP? _____
 - d. Do they concur? _____
 - e. When will construction begin? _____
9. Do you discharge effluent to surface waters? N/A
10. Department of Environmental Protection ID # _____
Water Management District ID # _____

* $ERC = (\text{Total Gallons Treated} / 365 \text{ days}) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

** Total Plant Capacity / 280 gallons

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT
DECEMBER 31, 1996

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 in Rule 25-30.115 (1), Florida Administrative Code.
- 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.

Donald E. Pugh

 (signature of chief executive officer of the utility)
 DONALD PUGH

1. 2. 3. 4.

 (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 officer. 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.