#### CLASS "A" OR "B"

#### WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

#### ANNUAL REPORT

OF

WU553-03-AR
Mr. Patrick Flynn
Lake Utility Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4027

#### 496W 534W 465S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

O4HAY -4 ANIO: 24

#### PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-03

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# **EXECUTIVE SUMMARY**

#### CERTIFICATION OF ANNUAL REPORT

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

YES X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	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 the financial statement of the utility.
YES X	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 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.  (Signature of Chief Executive Officer of the utility) *
		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 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.

#### ANNUAL REPORT OF

YEAR OF REPORT 31-Dec-03

LAKE UTILITY SERVICES INC		County:	Lake County
(Exact Name of Utility	y)		
List below the exact mailing address of the utility f 2335 SANDERS ROAD	or which norm	al correspondence should be sent:	
NORTHBROOK IL 60062			
Telephone: 847-498-6440			
1 elephone. 847-498-0440		<del>_</del>	
E Mail Address: NONE		_	
WEB Site: NONE		_	
Sunshine State One-Call of Florida, Inc. Member N	fumber	LGU506	
Name and address of person to whom corresponder	nce concerning	this report should be addressed:	
JOHN S HAYNES			
2335 SANDERS ROAD NORTHBROOK IL 60062			
Telephone: 847-498-6440		-	
List below the address of where the utility's books a	and records are	· located·	
2335 SANDERS ROAD	IVVOI ab are	Toottou.	
NORTHBROOK IL 60062			
		· · · · · · · · · · · · · · · · · · ·	
Telephone: 847-498-6440			
_		-	
List below any groups auditing or reviewing the rec Pricewaterhousecoopers LLC	ords and opera	ations:	
Tricewaterhousecoopers LLC			
Date of original organization of the utility:	1969		
Check the appropriate business entity of the utility a	o filed with th	o Intornal Description	
check the appropriate business entity of the utility a	is incu with th	e internal Revenue Service	
Individual Partnership Sub S Co	orporation	1120 Corporation	
		X	
List below every corporation or person owning or h of the utility:	olding directly	or indirectly 5% or more of the ve	oting securities
of the utility.			Percent
	Name		Ownership
1. UTILITIES INC			100%
2.			
3. 4.			
5.			
6.			
7.			
8.			
9. 10.			
10.			

# DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	I COMPANY OF THE SE		<del></del>
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		FINANCIAL
Pricewaterhousecoopers	AUDITORS	Pricewaterhousecoopers	AUDITS

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

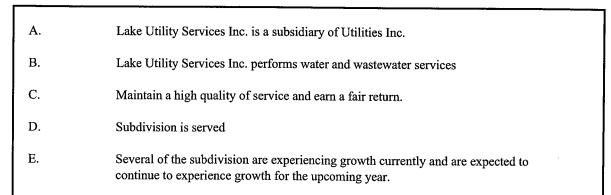
#### **COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

A. Brief company history.

F.

- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.



Merge of Lake Utility Services Inc and Lake Groves Utilities Inc

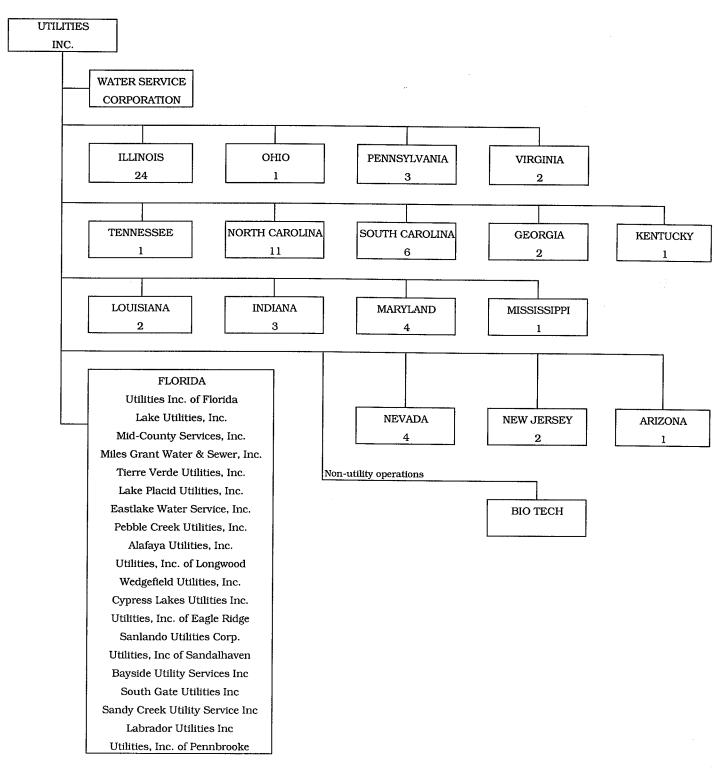
#### PARENT / AFFILIATE ORGANIZATION CHART

12/31/2003

Current as of

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).
LITH ITHE DIG DARENT COMPANY
UTILITIES, INC PARENT COMPANY
WATER SERVICE CORP SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.
UTILITIES INC. of FLORIDA provides office personnel and administrative staff.
SEE ATTACHED

#### Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

#### **COMPENSATION OF OFFICERS**

For each officer, list the time spen activities and the compensation recei	t on respondent as an of ved as an officer from th	ficer compared to time sper se respondent.	nt on total business
NAME (a)	TITLE (b)	% OF TIME SPENT "AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JAMES L CAMAREN	CEO		\$NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		NONE

#### **COMPENSATION OF DIRECTORS**

TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
CEO	1	\$NONE
PRES/SEC/CFO	1	NONE
		1119
-		
	(b)	TITLE DIRECTORS' MEETINGS ATTENDED (c)  CEO 1

#### BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION	1	NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
(a)	(0)	(c)	(u)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER			
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			
AFFILIATES.			
• • • • • • • • • • • • • • • • • • • •			
	İ		
	i		
		<del></del>	
			]
PRO MILITARY			

<sup>\*</sup> Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

#### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION
(a)	(b)	(c)	(d)
JAMES L CAMAREN			
UTILITIES INC & SUBSIDIARIES	CHARIMAN & CEO	DIRECTOR/OFFICER	NORTHBROOK IL
LAWARENCE N SCHUMACHER			
UTILITIES INC & SUBSIDIARIES	PRESIDENT	DIRECTOR/OFFICER	NORTHBROOK IL
			TOKTIBROOK ID
	·		
	İ		
		·	İ
-			
			-
	•		

YEAR OF REPORT 31-Dec-03

UTILITY NAME: LAKE UTILITY SERVICES INC

# BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

S	ACCOUNT NUMBER (9)	j.															
EXPENSES	EXPENSES INCURRED	\$															
JES	ACCOUNT NUMBER (e)																
REVENUES	REVENUES GENERATED (d)	\$															
	ACCOUNT NUMBER (c)																
ASSETS	BOOK COST OF ASSETS (b)	\$															
	BUSINESS OR SERVICE CONDUCTED (a)		WHICH ARE	A BYPRODUCT,	COPRODUCT	OR JOINT	PRODUCT	RESULTING	FROM	PROVIDING	WATER	AND/OR	SEWER	SERVICE.			

#### **UTILITY NAME:**

#### LAKE UTILITY SERVICES INC

#### BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-repairing and servicing of e	equipment	-sale, purchase or transfer of various products						
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)				
WATER SERVICE CORP	Operators Salaries & Benefits	Continous	Purchase	419,479				
	Insurance	Continous	Purchase	35,426				
	Computer Operations	Continous	Purchase	9,043				
	Supplies & Postage	Continous	Purchase	29,070				
	Outside Services	Continous	Purchase	12,548				
	Management Services	Continous	Purchase	100,529				

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		d. I sale with "S".	<ul> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</li> </ul>		FAIR MARKET	VALUE	(f)	\$								
		Enter name of related party or company.  Describe briefly the type of assets purchased, sold or transferred.  Enter the total received or paid. Indicate purchase with "P" and sale with "S".  Enter the net book value for each item reported	<ul> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(f) Enter the fair market value for each item reported. In space below or in a sur schedule, describe the basis used to calculate fair market value.</li> </ul>		GAIN OR LOSS		(e)	€9								
nd Transfer of Assets	ctions follow:	<ul><li>(a) Enter name of related party or company.</li><li>(b) Describe briefly the type of assets purchased, sc</li><li>(c) Enter the total received or paid. Indicate purchs</li><li>(d) Enter the net book value for each item reported</li></ul>	off or loss for each item arket value for each item be the basis used to calc		NET BOOK	VALUE	(p)	S								
ons: Sale, Purchase a	The columnar instructions follow:	<ul><li>(a) Enter name of re</li><li>(b) Describe briefly</li><li>(c) Enter the total re</li><li>(d) Enter the net bo</li></ul>	(e) Enter the net pro (f) Enter the fair ma schedule, descril		SALE OR PURCHASE	PRICE	(c)	\$								
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets		of transactions to include: equipment land and structures	securities n stock dividends	us	DESCRIPTION OF ITEMS		(b)									
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures	-purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends	-write-oil of bad debts of loans	NAME OF COMPANY	OR RELATED PARTY	(a)		NO ASSETS WERE SOLD,	PURCHASED OR	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-03		
		7														

# FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.	П	PREVIOUS	Т	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)	1	(e)
	UTILITY PLANT		H	(4)	+	(6)
101-106	Utility Plant	F-7	\$	20,480,655	\$	23,177,136
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,986,978	-	2,423,189
	•			-,,-	<b>†</b>	
	Net Plant		\$_	18,493,677	\$_	20,753,947
114-115	Utility Plant Acquisition adjustment (Net)	F-7		-	1	-
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$_	18,493,677	\$_	20,753,947
	OTHER PROPERTY AND INVESTMENTS			-	一	<del></del>
121	Nonutility Property	F-9	\$		\$	
122	Less: Accumulated Depreciation and Amortization		i –		-	
	Net Nonutility Property		\$		\$	
123	Investment In Associated Companies	F-10			Ι_	
124	Utility Investments	F-10	l _		l _	
125	Other Investments	F-10	_		l _	
126-127	Special Funds	F-10				
	Total Other Property & Investments		<b>\$</b> _	<del> </del>	\$_	
	CURRENT AND ACCRUED ASSETS					7
131	Cash		\$		\$_	-
132	Special Deposits	F-9		3,740	l _	3,890
133	Other Special Deposits	F-9			l _	
134	Working Funds			<del></del>	l _	
135	Temporary Cash Investments	ļ			l –	
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	P 11		207.000		2/7/02
145	Accounts Receivable from Associated Companies	F-11 F-12	_	296,880 281,528	l -	367,683 3,669,671
146	Notes Receivable from Associated Companies	F-12	-	201,320	-	3,003,071
151-153	Material and Supplies	1-12	-	<del>-</del>		
161	Stores Expense		-		_	
162	Prepayments		-	-	-	-
171	Accrued Interest and Dividends Receivable			-	-	
172 *	Rents Receivable				-	
173 *	Accrued Utility Revenues				_	
174	Misc. Current and Accrued Assets	F-12		_		-
	Total Current and Accrued Assets		\$	582,148	\$_	4,041,244

<sup>\*</sup> Not Applicable for Class B Utilities

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

·	REF.	PREVIOUS	CURRENT
ACCOUNT NAME	PAGE	YEAR	YEAR
(b)	(c)	(d)	(e)
DEFERRED DEBITS			
Unamortized Debt Discount & Expense	F-13	\$	\$
Extraordinary Property Losses	F-13		
Preliminary Survey & Investigation Charges			
Clearing Accounts			
Temporary Facilities			
Misc. Deferred Debits	F-14	8,698	21,872
Research & Development Expenditures			
Accumulated Deferred Income Taxes		353,685	722,493
Total Deferred Debits	_	\$362,383_	\$
TOTAL ASSETS AND OTHER DEBITS		\$19,438,208	\$25,539,556
	(b)  DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes  Total Deferred Debits	ACCOUNT NAME (b) (c)  DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses F-13 Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes  Total Deferred Debits	ACCOUNT NAME (b) (c)  DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes  Total Deferred Debits \$ 362,383

<sup>\*</sup> Not Applicable for Class B Utilities

#### NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
(-7	EQUITY CAPITAL	+ (6)	(u)	(6)
201	Common Stock Issued	F-15	\$ 300	\$ 300
204	Preferred Stock Issued	F-15	Ψ	300
202,205 *	Capital Stock Subscribed	1-13		
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired	<del></del>		
	Capital Stock			
211	Other Paid - In Capital		7 407 520	11.054.425
212	Discount On Capital Stock		7,407,529	11,054,435
213	Capital Stock Expense	<del></del>		
214-215	Retained Earnings	F 16	1 200 005	1 (00 (00
214-213		F-16	1,299,085	1,632,603
218	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		\$8,706,914_	\$12,687,338_
	LONG TERM DEBT			
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
	Total Long Term Debt		\$	\$
	CURRENT AND ACCRUED LIABILITIES	1		
231	Accounts Payable		177,310	175,773
232	Notes Payable	F-18	-	
233	Accounts Payable to Associated Companies	F-18	_	-
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		150,205	179,095
236	Accrued Taxes	W/S-3	54,295	19,538
237	Accrued Interest	F-19	(17,238)	(16,212)
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest		7	
241	Miscellaneous Current & Accrued Liabilities	F-20		
				*****
	Total Current & Accrued Liabilities		\$ 364,572	\$358,194_

<sup>\*</sup> Not Applicable for Class B Utilities

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	<b>(b)</b>	(c)	(d)	(e)
	DEFERRED CREDITS			······································
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20	38,400	38,400
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits		19,016	23,374
	Total Deferred Credits		\$57,416	\$61,774
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$11,124,623	\$13,034,126
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	1,327,314	1,634,981
	Total Net C.I.A.C.		\$9,797,309	\$11,399,145
****	ACCUMULATED DEFERRED INCOME TAXES	1		
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$470,063_	\$984,593
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		41,934	48,512
	Total Accumulated Deferred Income Tax		\$511,997	\$1,033,105
TOTAL E	QUITY CAPITAL AND LIABILITIES		\$19,438,208	\$25,539,556

#### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$_	2,196,942	\$
	Net Operating Revenues		\$_	2,196,942	\$ 2,341,429
401	Operating Expenses	F-3(b)	\$	1,040,334	\$ 1,028,587
403	Depreciation Expense: Less: Amortization of CIAC  Net Depreciation Expense	F-3(b) F-22	\$_ \$	472,963 (269,137) 203,826	\$ 512,930 (307,665) \$ 205,265
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)			
407	Amortization Expense (Other than CIAC) Taxes Other Than Income	F-3(b) W/S-3	_	3,205 361,940	3,465 371,199
409 410.10 410.11	Current Income Taxes  Deferred Federal Income Taxes	W/S-3 W/S-3	<u>-</u>	222,513 (73,529)	(33,073) 183,924
411.10	Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods	W/S-3 W/S-3 W/S-3	<u> </u>	(30,738)	(52,965)
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	_	-	
	Utility Operating Expenses		\$_	1,727,551	\$1,706,402
	Net Utility Operating Income		\$_	469,391	\$635,027
469, 530 413 414	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property	F-3(b)		-	-
420	Allowance for Funds Used During Construction			207,294	78,522
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$_	676,685	\$ 713,549

<sup>\*</sup> For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$1,736,272	\$605,157_	\$
\$1,736,272_	\$605,157_	\$
\$ 675,364	\$ 353,223	\$ -
<u>346,540</u> (228,190)	166,390 (79,475)	
\$118,350_	\$86,915	\$
3,195 313,145 (34,343) 190,987 (54,999)	270 58,054 1,270 (7,063) 2,034	- - - - - - - - - - - - - - - - - - -
\$1,211,699_	\$\$	\$
\$524,573_	\$110,454_	\$
- - - 77,901	- - - 621	
\$602,474_	\$111,075	\$

<sup>\*</sup> Total of Schedules W-3 / S-3 for all rate groups.

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO.	ACCOUNT NAME	REF. PAGE	I	PREVIOUS YEAR	(	CURRENT YEAR
(a)	(b)	(c)		(d)		(e)
Total Utili	ty Operating Income [from page F-3(a)]		\$	676,685	\$	713,549
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-			
419	Interest and Dividend Income			(2,462)	-	(8,963)
421	Nonutility Income					
426	Miscellaneous Nonutility Expenses			_		-
	Total Other Income and Deductions		\$	(2,462)	\$	(8,963)
	TAXES APPLICABLE TO OTHER INCOME					
408.20	Taxes Other Than Income		\$	· · · · · · · · · · · · · · · · · · ·	\$	
409.20	Income Taxes					
410.20	Provision for Deferred Income Taxes					
411.20	Provision for Deferred Income Taxes - Credit					
412.20	Investment Tax Credits - Net					
412.30	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Income		\$	<del></del>	\$	<u>-</u>
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	251,813	\$	371,068
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13				
	Total Interest Expense		\$	251,813	\$	371,068
	EXTRAORDINARY ITEMS				T	
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions					
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$		\$	
	NET INCOME		\$	422,410	\$	333,518

Explain Extraordinary Income: NONE				
	-		14 1	-

#### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 16,231,449	\$ 6,679,998
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,585,348	800,416
110	Accumulated Amortization	F-8	36,102	1,323
271	Contributions In Aid of Construction	F-22	9,798,825	3,235,301
252	Advances for Construction	F-20		
	Subtotal		\$\$	\$2,604,558_
272	Add: Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	1,221,358	413,621
	Subtotal		\$5,994,132_	\$3,018,179_
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	-	<u> </u>
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		84,421	44,153
	Other (Specify):			
	CWIP	4	254,696	10,993
		-		
	RATE BASE		\$6,333,249_	\$3,073,325
	NET UTILITY OPERATING INCOME		\$524,573_	\$110,454
ACHI	EVED RATE OF RETURN (Operating Income / Rat	e Base)	8.28%	3.59%

#### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

# SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Short Term Debt	\$ 3,720,654 	39.55% 0.00% 54.99% 1.90% 0.00% 0.00% 3.30% 0.00%	11.96% 0.00% 7.31% 6.00% 0.00% 0.00% 0.00%	4.73% 0.00% 4.02% 0.11% 0.00% 0.00% 0.00%
Total	\$ 9,406,574	100.00%		8.86%

(1)	If the utility's capital structure is not used, explain which capital structure is used.

- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

#### APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	11.96%
Commission order approving Return on Equity:	2003 leverage formula

# **APPROVED AFUDC RATE**COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	9.03%
Commission order approving AFUDC rate:	PSC-04-0262-PAA-WS

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

YEAR OF REPORT 31-Dec-03

# LAKE UTILITY SERVICES INC

UTILITY NAME:

**CLASS OF** CAPITAL **B** 

STRUCTURE CAPITAL (g) \$ (79,222,795) (110,143,775) ADJUSTMENTS PRO RATA OTHER (1) CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING  $\boldsymbol{\varepsilon}$ 0 0 OTHER (1) ADJUSTMENTS SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS SPECIFIC **e** JURISDICTIONAL ADJUSTMENTS NON-€ **ADJUSTMENTS** NON-UTILITY 3 23,374 82,943,449 115,316,615 179,095 310,612 PER BOOK BALANCE **a** Tax Credits - Weighted Cost Tax Credits - Zero Cost Deferred Inc. Taxes Customer Deposits Long Term Debt Common Equity Preferred Stock

23,374

310,612

9,406,574

**€** 

\$ (189,366,571)

0

이

0

643

198,773,145

Total

Other (Explain)

3,720,654

5,172,840 179,095

	_		 	 	 	 	 	
(1) Explain below all adjustments made in Column (2) and (6)		NOT APPLICABLE						

#### UTILITY NAME:

#### **LAKE UTILITY SERVICES INC**

#### UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$16,231,449	\$6,679,998	\$	\$22,911,447_
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	254,696	10,993		265,689
106	Completed Construction Not Classified				
	Total Utility Plant	\$16,486,145	\$6,690,991_	\$	\$ 23,177,136

# UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL
114	Acquisition Adjustment  NONE	\$	\$	-	\$
Total Pla	nt Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization Accruals charged during year	\$	\$	\$	\$
Total Accumulated Amortization		\$	\$	\$	\$
Net Acqu	nisition Adjustments	\$	\$	\$	\$

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

ACCUMULATED DEPR	LCIA	TION (ACC).	. 100 	) AND AMOR	OTHER THAN	I . I .	10)
					REPORTING		
DESCRIPTION	ŀ	WATER	WA	STEWATER	SYSTEMS		TOTAL
(a)		(b)	'''	(c)	(d)		(e)
ACCUMULATED DEPRECIATION	1	<del></del>	1		(-)	<del>                                     </del>	
Account 108				**			*
Balance first of year	\$	1,299,385	\$	653,633	\$	\$	1,953,018
Credit during year:							
Accruals charged to:							
Account 108.1 (1)	\$	346,540	\$	166,390	\$	\$	512,930
Account 108.2 (2)	_						
Account 108.3 (2)			l			_	
Other Accounts (specify):			ŀ				-
		(5,121)		-		l _	(5,121)
0.1	-  -					_	
Salvage Other Credits (Specify):	-  -		_			_	
Other Credits (Specify):						İ	
Total Credits	\$	341,419	\$	166,390	\$ -	\$	507,809
Debits during year:	+*-	2.11,112	Ť	100,370	Ψ -	Ψ	307,009
Book cost of plant retired		55,456		19,607			75,063
Cost of Removal	1 -			15,007		-	- 75,005
Other Debits (specify):	1 -						
1 "							_
Total Debits	\$	55,456	\$	19,607	\$ -	\$	75,063
					7	_	,
Balance end of year	\$ _	1,585,348	\$	800,416	\$ <u> </u>	\$	2,385,764
ACCUMULATED AMORTIZATION	-	· · · · · · · · · · · · · · · · · · ·					
Account 110							
Balance first of year	\$	32,907	\$	1,053	\$	\$	33,960
Credit during year:	+	32,307	<u> </u>	1,055	Ψ	Ψ	33,900
Accruals charged to:							
	\$	3,195	\$	270	\$	\$	3,465
Account 110.2 (2)	1 -	-					-
Other Accounts (specify):	1 -						
				-			_
Total credits	\$	3,195	[	270	¢.	e	2.465
Debits during year:	+	3,133	\$	270	\$ -	\$	3,465
Book cost of plant retired			l				
Other debits (specify):	1 -					_	
decid (opening).							
Total Debits	\$		\$		\$ -	\$	_
Polongo and of war-	6	26 100	•	1 222	Φ.	Φ.	
Balance end of year	\$ =	36,102	\$	1,323	· 5	<sup>\$</sup> =	37,425
—. <u> </u>							

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

#### **UTILITY NAME:**

#### LAKE UTILITY SERVICES INC

#### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)		
NONE	\$		\$		
Total	\$		\$		

#### **NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

#### **SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):  Electric	\$
Total Special Deposits	\$3,890_
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
Total Other Special Deposits	\$

#### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):  NONE	\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		\$

# ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION (a)	nourd bo instea marvidually	· •	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):  Water  Wastewater  Other	\$ <u>276,976</u> <u>90,707</u>		
Total Customer Accounts Receivable		\$	367,683
OTHER ACCOUNTS RECEIVABLE ( Account 142):	\$		207,000
Total Other Accounts Receivable NOTES RECEIVABLE (Account 144 ):	\$	\$	
Total Notes Receivable		\$	_
Total Accounts and Notes Receivable		\$	367,683
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year  Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$		
Total Additions  Deduct accounts written off during year:  Utility Accounts  Others	\$ -		
Total accounts written off	\$ -		
Balance end of year		\$	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$	367,683

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 3,669,671
	3,002,071
Total	\$3,669,671

# NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	% % % % %	\$
Total		\$

# MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Liabilities	\$

# UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION  (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):  NONE	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

# EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total Extraordinary Property Losses	\$

# MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE	\$	\$\$1,872_
Total Other Deferred Debits	\$	\$\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$	\$
· · · · · · · · · · · · · · · · · · ·		
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$ 21,872

#### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK  Par or stated value per share	%	\$ 3
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%	\$300
Dividends declared per share for year	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$ -
Shares authorized		-
Shares issued and outstanding		-
Total par value of stock issued	%	\$ -
Dividends declared per share for year	%	\$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

#### BONDS ACCOUNT 221

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	%		\$
110112			Φ
	%		
	<del></del> %		
	%		
	<u> </u>		
	%	70-20	
-	%		
Total			\$

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

## STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
439	Balance Beginning of Year  Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$ 1,299,085 \$
	Total Credits:	¢
	Debits:	\$  \$
	Total Debits:	\$
435	Balance Transferred from Income	\$ 333,518
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
	tained Earnings	\$1,632,603_
Notes to	Statement of Retained Earnings:	

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

	DESCRIPTION (a)	TOTAL (b)
NONE		\$
Total		\$

## OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	0/		
HOME	%		\$
	% %		<u></u>
	<sup>%</sup>		
	<del></del> %		·
	%		<del></del>
	/s		
	%		
	<del></del> %		
	%		
- The state of the	%		
	%		
	%		·
	%		
	%		
Total			¢
			Ψ

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime  $\pm$  2%, etc.)

## NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES DAMADI E ( A ( 220)			
NOTES PAYABLE ( Account 232): NONE			
NONE	%		\$
	% %		
	——— <sup>%</sup>		
	%		
	%		
	%		
	%		
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
NONE	%		\$
	%		
	%		
	% %		
	% %		
	% % %		
	% % % %		
	% % %		
Total Account 234	% % % %		\$

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime  $\pm$  2%, etc.)

## ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION (NONE)	\$
	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Total	\$

YEAR OF REPORT 31-Dec-03

# UTILITY NAME; LAKE UTILITY SERVICES INC

# ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

BALANCE  BALANCE  OF DEBIT  OF YEAR  (a)  ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	֡			
Debt		INTEREST ACCRUED DIRECTOR OF A D	TSAGATNI	
Debt \$	ACC	Transfer of the state of the st	PAID DURING	BALANCE END
Debt		AMOUNT	YEAR	OF YEAR
Debt	(c)	(p)	(e)	<b>(j</b> )
I THE THES INC INTERCOMPANY INTEREST		€9	69	
		371,068	371,068	1 1
Total Account 237.1	.	\$ 371,068	\$ 371,068	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities  Customer Deposits  MISC ITEMS  17,238	427	\$ (1,026)	€9	\$
Total Account 237.2 \$ 17,238	38	\$ (1,026)	·	\$ 16,212
Total Account 237 (1) \$ 17,238	38	\$ 370,042	\$ 371,068	\$ 16,212
INTEREST EXPENSED: Total accrual Account 237	237	\$ 371.068	(1) Must agree to F	(1) Must agree to F-2 (a). Beginning and
Less Capitalized Interest Portion of AFUDC:			Ending Balance	Ending Balance of Accrued Interest.
			(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)		\$ 371,068		

YEAR OF REPORT 31-Dec-03

# UTILITY NAME; LAKE UTILITY SERVICES INC

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

		-
	_	
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	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
NONE	€\$
Total Miscellaneous Current and Accrued Liabilities	8

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

NAME OF PAYOR *  (a)  Siena Home Corp	BALANCE BEGINNING OF YEAR (b)  \$ 38,400	ACCT. DEBIT (c)	AMOUNT (d)	CREDITS (e)  \$	BALANCE END OF YEAR (f)  \$ 38,400
Total			м 	S S	\$ 38,400

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

## OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$8,341,036_	\$\$	\$	\$ <u>11,124,623</u>
Add credits during year:	\$1,457,789_	\$451,714_	\$	\$1,909,503_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$9,798,825_	\$3,235,301_	\$	\$13,034,126

## ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$993,168_	\$334,146	\$	\$1,327,314_
Debits during the year:	\$228,192_	\$	\$	\$307,667
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,221,360_	\$413,621	\$	\$ <u>1,634,981</u>

## RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1.	The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
	The reconciliation shall be submitted even though there is no taxable income for the year.
	Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accrua

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION	REF. NO.		AMOUNT
(a)	(b)		(c)
Net income for the year	F-3(c)	\$	333,518
Reconciling items for the year:			<del></del>
Taxable income not reported on books:			
Tap Fees		-	1,033,800
Deductions recorded on books not deducted for return:			
Net Change - Deferred Maintenance			(20,951)
Net Change - Rate Case			3,850
Excess Tax Depreciation over Book Depreciation			(1,465,186)
Current FIT			(33,316)
Deferred FIT			183,924
Deferred SIT		_	(52,965)
Amortization Adj PSC-03-1308		7 —	1,043
Income recorded on books not included in return:			
Interest During Construction			(78,522)
Deduction on return not charged against book income: Organization Exp			(3,183)
			(2,102)
Sederal tax net income		\$	(97,988)
		_!	
Computation of tax:			
(97,988)			
34%			
(33,316)			

## WATER OPERATION SECTION

### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
LAKE GROVES / LAKE	534W	
AMBER HILL/LAKE	496W	
CLERMONT I/LAKE	496W	
CLERMONT II/LAKE	496W	
CRESCENT BAY/LAKE	496W	
CRESCENT WEST/LAKE	496W	
HIGHLAND POINT/LAKE	496W	
LAKE CRESCENT HILLS/LAKE	496W	
LAKE RIDGE CLUB/LAKE	496W	
ORANGES/LAKE	496W	
PRESTON COVE/LAKE	496W	
SOUTH CLERMONT (EDB)/LAKE	496W	
VISTAS/LAKE	496W	
LAKE SAUNDERS/LAKE	496 W	
FOUR LAKES/LAKE	496 W	

SYSTEM NAME / COUNTY: Lake County

## SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service Less:	W-4(b)	\$ 16,231,449
108 110 271	Nonused and Useful Plant (1)  Accumulated Depreciation  Accumulated Amortization  Contributions In Aid of Construction	W-6(b) F-8 W-7	1,585,348 36,102 9,798,825
252	Advances for Construction	F-20	38,400
	Subtotal		\$4,772,774_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,221,358
	Subtotal		\$5,994,132_
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify): CWIP	F-7 F-7	84,421 254,696
	WATER RATE BASE		\$6,333,249
	WATER OPERATING INCOME	W-3	\$524,573_
JRN (Water O <sub>l</sub>	perating Income / Water Rate Base)		8.28%

NOTES:(1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Lake County

## WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
100	UTILITY OPERATING INCOME		
400	Operating Revenues  Less: Guaranteed Revenue and AFPI	W-9	\$1,736,272
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$1,736,272
401	Operating Expenses	W-10(a)	\$ 675,364
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	346,540 (228,190)
	Net Depreciation Expense		\$ 118,350
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	3,195
408.10 408.11 408.12 408.13 408 409.1	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes		73,879 214,792 24,474 
410.10	Deferred Federal Income Taxes		(34,343)
410.10	Deferred State Income Taxes		190,987
	Provision for Deferred Income Taxes - Credit		(54,999)
411.10 412.10	Investment Tax Credits Deferred to Future Periods		
412.10	Investment Tax Credits Deferred to Future Periods  Investment Tax Credits Restored to Operating Income		
712.11	Utility Operating Expenses		\$ 1,211,699
	Utility Operating Income		\$\$24,573
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		77,901
	Total Utility Operating Income		\$ 602,474

# SYSTEM NAME / COUNTY : Lake County

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ACCT.		PREVIOUS			CIIDDENT
CZ	AMAN TAILCOOP	VEAD	SINCLEDICA		TATALAN AND AND AND AND AND AND AND AND AND A
(a)	(b)	reak (c)	SNOTHOAN (b)	KETIKEMENIS (e)	YEAK (f)
301	Organization	\$ 124,579	59	\$	\$ 124.579
302	Franchises	2,667	3,954		
303	Land and Land Rights	440,809	2,450		443,259
304	Structures and Improvements	1,010,838	17,941		1,028,779
305	Collecting and Impounding Reservoirs		3		
306	Lake, River and Other Intakes				
307	Wells and Springs	778,980	116,051		895.031
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				•
311	Pumping Equipment	394,095	87,913	37,047	444.961
320	Water Treatment Equipment	173,571	2,258	604	175,225
330	Distribution Reservoirs and Standpipes	1,467,615	1,295,275		2.762.890
331	Transmission and Distribution Mains	5,616,728	2,644,636		8,261,364
333	Services	965,367	162,628		1,127,995
334	Meters and Meter Installations	213,148	33,450		246,598
335	Hydrants	318,305	49,620	2,520	365,405
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	•			
340	Office Furniture and Equipment	23,579	314		23,893
341	Transportation Equipment	132,969	13,458	15,285	131,142
342	Stores Equipment	1	E		
343	Tools, Shop and Garage Equipment	35,140	12,002		47,142
344	Laboratory Equipment	4,362	2,913		7,275
345	Power Operated Equipment	•			
346	Communication Equipment	3,013	a		3,013
347	Miscellaneous Equipment	3	•		
348	Other Tangible Plant	122,694	13,583		136,277
	TOTAL WATER PLANT	\$ 11,828,459	\$ 4,458,446	\$ 55,456	\$ 16,231,449

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a) GROUP

UTILITY NAME:

SYSTEM NAME / COUNTY Lake County

	z.		GENERAL	PLANT	í	(a)	\$		•	•		1000年度である。 1000年度である。 1000年度の表現である。						And the second of	1000年間の日本では、1004年の日本					明 一時 日本 一年 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本		23,893	131,142		47,142	7,275		3.013		136.277		\$ 348,742
	4.	TRANSMISSION	AND	DISTRIBUTION	PLANT	(g)	9		ľ	r							•	LEADING THE RESIDENCE OF THE PERSON OF THE P	2,762,890	8,261,364	1,127,995	246,598	365,405				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	の の の の の の の の の の の の の の の の の の の					Think the second of the second		114444000000000000000000000000000000000	\$ 12,764,252
	.3		WATER	TREATMENT	PLANT	(I)	<b>→</b>		1	1					The Principal Pr		ı	175,225				は を に に に に に に に に に に に に に に に に に に			•	福島が登場限勝事業となった。	** 「					· 超過 "有效" 中心		- 10 To - 40 Lines		\$ 175,225
T MATRIX	.2	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	A	The State of the S	443,259	1,028,779	•	1	895,031	•	•	•	444,961	THE RESERVE THE PROPERTY.							•		1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1000年11日 - 1									\$ 2,812,030
WATER UTILITY PLANT MATRIX	1.		INTANGIBLE	PLANT	Í		\$ 124,579	6,621					A CONTRACTOR OF THE PARTY OF TH			APPENDENCE CONTRACTOR				THE WALLES		entingenous — — mandels springlik	· 1. 19. 20. 40. 40. 40. 40. 40. 40. 40. 40. 40. 4		•											\$ 131,200
WAT			CURRENT	YEAR		<u>3</u> ];	\$ 124,579	6,621	443,259	1,028,779	•	•	895,031	•	1	•	444,961	175,225	2,762,890	8,261,364	1,127,995	246,598	365,405	•		23,893	131,142	•	47,142	7,275		3,013	•	136,277		\$ 16,231,449
				ACCOUNT NAME	é	(a)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		TOTAL WATER PLANT
			ACCI.	NO.	3	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP

SYSTEM NAME / COUNTY: Lake County

## BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	<del></del>		
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains			2.33%
333	Services			2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			6.67%
341	Transportation Equipment			16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			
346	Communication Equipment			10.00%
347	Miscellaneous Equipment			
348	Other Tangible Plant			10.00%
Water	Plant Composite Depreciation Rate *		Manager of the Walter of State	

<sup>\*</sup> If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT 31-Dec-03

## LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	BALANCE	BALANCE		OTHER	TOTAL
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(p)	(c)	( <b>p</b> )	(e)	(t)
304	Structures and Improvements	\$ 72,561	\$ 30,598	•	\$ 30,598
305	Collecting and Impounding Reservoirs			•	
306	Lake, River and Other Intakes			•	•
307	Wells and Springs	158,338	26,015	•	26,015
308	Infiltration Galleries and Tunnels				
309	Supply Mains			•	
310	Power Generation Equipment			•	9
311	Pumping Equipment	41,341	20,593	•	20,593
320	Water Treatment Equipment	39,478	7,961		7,961
330	Distribution Reservoirs and Standpipes	71,055	39,882	•	39,882
331	Transmission and Distribution Mains	652,538	128,604	•	128,604
333	Services	104,567	24,647		24,647
334	Meters and Meter Installations	48,098	11,004	•	11,004
335	Hydrants	18,951	7,030	•	7,030
336	Backflow Prevention Devices			•	•
339	Other Plant Miscellaneous Equipment			•	1
340	Office Furniture and Equipment	1,039	3,107	(2,567)	540
341	Transportation Equipment	54,354	33,651		33,651
342	Stores Equipment			•	
343	Tools, Shop and Garage Equipment	7,724	3,464	(1,031)	2,433
344	Laboratory Equipment	2,132	331	(29)	302
345	Power Operated Equipment			•	1
346	Communication Equipment	(1,555)	1,058	(747)	311
347	Miscellaneous Equipment			,	
348	Other Tangible Plant	28,764	8,595	(747)	7,848
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,299,385	\$ 346,540	\$ (5,121)	\$ 341,419

\* Specify nature of transaction Use () to denote reversal entries.

OTHER CREDITS colunm (E) \* are due to allocation of parent company plant

W-6(a) GROUP

YEAR OF REPORT 31-Dec-03

## LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

END OF YEAR BALANCE AT (1,244)46,835 36,612 1,579 103,159 129,214 10,157 2,434 1,585,348 184,353 781,142 59,102 72,720 24.887 110,937 23,461 (c+f-k) ↔ 55,456 604 2,520 15,285 37.047 CHARGES TOTAL (g-h+i) 9 ↔ AND OTHER REMOVAL CHARGES COST OF Ξ €? SALVAGE AND INSURANCE **E** 6 55,456 37,047 604 2,520 15,285 RETIRED **PLANT 6** S TOTAL WATER ACCUMULATED DEPRECIATION Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels ACCOUNT NAME Office Furniture and Equipment Meters and Meter Installations Lake, River and Other Intakes **Backflow Prevention Devices** Structures and Improvements Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Hydrants Services ACCT. NO. 310 304 305 306 307 308 309 311 320 330 333 334 335 336 339 340 342 343 344 345 346 348 <u>a</u> 331 347 341

(q)9-M GROUP

SYSTEM NAME / COUNTY: Lake County

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$8,341,036
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ 781,064 676,761
Total Credits		\$ 1,457,825
Less debits charged during the year (All debits charged during the year must be explained below)		\$36_
Total Contributions In Aid of Construction		\$9,798,825_

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determine	ned.
Explain all debits charged to Account 271 during the year below:	
Adjustment	
·	

SYSTEM NAME / COUNTY: Lake County

## WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES WATER CONNECTIONS FEES	131 453 652 515 4 1 1	\$ 67 707 540 150 250 1,400 700 19,586	\$ 8,777 320,271 352,080 77,250 1,000 1,400 700 19,586
Total Credits			\$

## ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$ 993,168
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$ 228,190
Total debits	\$\$228,190_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$1,221,358

W-8(a) GROUP

SYSTEM NAME / COUNTY: Lake County

## WATER CIAC SCHEDULE "B"

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

DESCRIPTION  (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
beacon ridge ph 4		\$ 80,180
bridgestone ph 3		83,898
highland groves		78,811
lk louisa highland ph 3		36,410
orange tree ph 3		105,254
rope blvd		57,355
spring valley ph 4		65,820
spring valley ph 5		87,830
windscape iii		26,293
spring valley ph 6		54,910
-		
	***************************************	
		. And the second of the second
Total Credits		\$676,761

## Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

## UTILITY NAME:

## LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-03

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			
Total Metered Sales	1,736,272	1,736,272	-
Total Fire Protection Revenue			-
Other Sales to Public Authorities			- -
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			- -
Total Other Water Revenue			-
Total Water Operating Revenue	1,736,272	1,736,272	-
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	1,736,272	1,736,272	- - -

SYSTEM NAME / COUNTY: Lake County

## WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	6,071	6,372	1,702,338
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	6,071	6,372	\$1,702,338_
	Fire Protection Revenue:			
462.1	Public Fire Protection	<u> </u>		
462.2	Private Fire Protection			•
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	6,071	6,372	\$1,702,338_
	Other Water Revenues:	***		1
469	Guaranteed Revenues (Including A	llowance for Funds Prud	lently Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			33,934
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues		, , , , , , , , , , , , , , , , , , , ,	<del></del>
	Total Other Water Revenues			\$33,934_
	Total Water Operating Revenues			\$1,736,272_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

SYSTEM NAME / COUNTY: Lake County

## WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 244,324	\$ 53,751	\$ 14,659
603	Salaries and Wages - Employees  Salaries and Wages - Officers,	\$\$44,324	\$53,751	\$14,659_
003	Directors and Majority Stockholders			
604	Employee Pensions and Benefits	91,249	20,075	F 4775
610	Purchased Water	91,249	20,073	5,475
615	Purchased Water Purchased Power	109,320	* · · · · · · · · · · · · · · · · · · ·	
616	Fuel for Power Purchased	109,320		
618	Chemicals	17,122	17,122	
620	Materials and Supplies			7.000
631	Contractual Services-Engineering	79,200	31,680	7,920
632	Contractual Services - Accounting	6,156		
633	Contractual Services - Accounting  Contractual Services - Legal	2,182		
634	Contractual Services - Legal  Contractual Services - Mgt. Fees	2,182		
635	Contractual Services - Mgt. Fees  Contractual Services - Testing			
636	Contractual Services - Testing  Contractual Services - Other	6,525		
641	Rental of Building/Real Property	0,323		
642				
650	Rental of Equipment	22.450	5.1(1	1.407
656	Transportation Expenses Insurance - Vehicle	23,458	5,161	1,407
657	Insurance - Venicle Insurance - General Liability			
658				
659	Insurance - Workman's Comp. Insurance - Other	26.272		1.576
660		26,272	5,780	1,576
666	Advertising Expense Regulatory Commission Expenses			
000	1			
667	- Amortization of Rate Case Expense Regulatory Commission ExpOther	5,804		
668	Water Resource Conservation Exp.			The state of the s
670				
675	Bad Debt Expense	3,236		
0/3	Miscellaneous Expenses	60,516		
	Total Water Utility Expenses	\$675,364	\$133,569	\$31,037

**UTILITY NAME:** 

## LAKE UTILITY SERVICES INC

SYSTEM NAME / COUNTY:

Lake County

WATER EXPENSE ACCOUNT MATRIX						
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	
\$53,751_	\$ <u>14,659</u>	\$ 85,513	\$	\$	\$	
20,075 109,320 5,161	1,407	31,937 33,264 0 8,210	2,112	3,263	3,262 5,804	
\$194,087	\$\$	\$ 168,119	\$41,016_	30,258 \$36,757_	30,258 \$47,662	

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u> **COMBINED** 

## PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE (Omit 000's)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's )	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC.	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ]	*WATER SOLD TO CUSTOMERS ( Omit 000's )
(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
January		99.240	0.020	99.220	104.255
February		96.822	0.002	96.820	74.538
March		92.442	0.135	92.307	104.872
April		134.751	0.205	134.546	73.203
May		160.842	0.194	160.648	133.593
June		109.064	0.107	108.957	119.261
July		94.402	0.064	94.338	130.673
August		80.756	0.233	80.523	74.889
September		115.650	0.314	115.336	81.462
October		134.353	0.070	134.283	117.894
November		118.399	0.012	118.387	101.242
December		123.248	0.012	123.236	102.964
Total for Year		1359.969	1.368	1358.601	1218.846
	al accounts, adjustments ourchased for resale None				

Point of delivery

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

NOTE: Above figures include Amber Hill, Clermont I, Clermont II, Crescent Bay, Crescent West, Highland

Point, Lake Crescent Hills, Lake Groves Lake Ridge Club, Oranges, Preston Cove, South Clermont, and the Vistas plants. Above systems are all interconnected and all are owned by Lake Utility Services, Inc.

Four Lakes and Lake Saunders are not interconnected with the above systems.

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 (Amber Hill) Well #1 (Clermont I) Well #2 (Clermont I)	550 gpm 60 gpm 110 gpm	792,000 86,000 158,000	Upper Floridan Aquifer Upper Floridan Aquifer Upper Floridan Aquifer
Well #1 (Clermont II) CONTINUED ON NEXT PAGE	44 gpm	63,000	Upper Floridan Aquifer

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #2 (Clermont II)	55 gpm	79,000	Upper Floridan Aquifer
Well #1 (Crescent Bay)	700 gpm	1.008 mgd	Upper Floridan Aquifer
Well #1 (Crescent West)	600 gpm	864,000	Upper Floridan Aquifer
Well #1 (Highland Point)	600 gpm	864,000	Upper Floridan Aquifer
Well #1 (Lake Crescent Hills)	600 gpm	864,000	Upper Floridan Aquifer
Well #1 (Lake Ridge Club)	650 gpm	936,000	Upper Floridan Aquifer
Well #1 (Oranges)	550 gpm	792,000	Upper Floridan Aquifer
Well #1 (Vistas)	1000 gpm	1.440 mgd	Upper Floridan Aquifer
Well #2 (Vistas)	750 gpm	1.08 mgd	Upper Floridan Aquifer
Well #1 (Lake Groves)	800 gpm	1.152 mgd	Upper Floridan Aquifer
Well #2 (Lake Groves)	1500 gpm	2.160 mgd	Upper Floridan Aquifer
* Well #1 (Lake Saunders)	300 gpm	432,000	Upper Floridan Aquifer
* Well #2 (Lake Saunders)	300 gpm	432,000	Upper Floridan Aquifer
* Well #1 (Four Lakes)	105 gpm	151,200	Upper Floridan Aquifer
* Well #2 (Four Lakes)	105 gpm	151,200	Upper Floridan Aquifer

<sup>\*</sup> Four Lakes and Lake Saunders not interconnected with other systems

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
FOUR LAKES

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	*WATER SOLD TO CUSTOMERS (Omit 000's)
January	(6)	0.799	0.000	0.799	(f) 0.000
February		0.668	0.000	0.799	1.316
March		0.694	0.001	0.693	0.000
April	-	1.075	0.001	1.074	1.258
May		1.416	0.001	1.415	0.000
June		0.676	0.001	0.675	2.392
July		0.636	0.001	0.635	0.000
August		0.516	0.001	0.515	1.042
September		0.758	0.017	0.741	0.000
October		0.864	0.002	0.862	1.208
November		0.772	0.003	0.769	0.001
December		0.768	0.000	0.768	1.508
Total for Year		9.642	0.028	9.614	8.725
	l accounts, adjustmen urchased for resale, None		riod 12/16/02-12/15/03 ving:	<u>,, ,, ,, , , , , , , , , , , , , , , ,</u>	
Point of					
If water is so	old to other water u	tilities for redistrib	ution, list names of su	ach utilities below:	

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

YEAR OF REPORT 31-Dec-03

 $\frac{\text{LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS}}{\text{LAKE SAUNDERS}}$ 

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC.	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ]	*WATER SOLD TO CUSTOMERS (Omit 000's)								
	(0)	(c) 0.327	(d)	(e)	<u>(f)</u>								
January February	-		0.000	0.327	0.000								
March		0.299	0.006	0.293	0.510								
April		0.302	0.001	0.301	0.000								
May		0.556	0.001	0.386	0.487								
June		0.355	0.001	0.555 0.354	0.003								
July	-	0.310	0.001	0.304	0.000								
August		0.277	0.001	0.276	0.477								
September		0.341	0.046	0.276	0.000								
October		0.342	0.002	0.340	0.487								
November		0.353	0.013	0.340	0.000								
December		0.352	0.000	0.352	0.576								
Total for Year 4.201 0.078 4.123 3.421													
*Reflects final accounts, adjustments, etc. for billing period 12/16/02-12/15/03  If water is purchased for resale, indicate the following:  Vendor None  Point of delivery													
	•				<u> </u>								
If water is so	old to other water u	tilities for redistrib	ution, list names of su	nch utilities below:									

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

Exp.

Clermont I - .115 mgd Clermont II - .071 mgd Amber Hill - .396 mgd

Highland Point - .240 mgd Oranges - .396 mgd Lake Ridge Club - .468 mgd Lake Groves - 3.24 mgd

	Total	Total	Total	Pumped
	Pumped	Flushed	Sold	Less Flushed
January	99.240	0.020	54.346	99.220
February	96.822	0.002	74.331	96.820
March	92.442	0.135	52.087	92.307
April	134.751	0.205	72.545	134.546
May	160.842	0.194	63.936	160.648
June	109.064	0.107	117.698	108.957
July	94.402	0.064	59.013	94.338
August	80.756	0.233	73.985	80.523
September	115.650	0.314	38.062	115.336
October	134.353	0.070	117.473	134.283
November	118.399	0.012	100.211	118.387
December	123.248	0.012	102.522	123.236
TOTALS	1359.969	1.368	926.209	1358.601

68.2% PERCENTAGE

Day     Day       .909     0.029     0.084       .207     0.043     0.140       .415     0.110     0.209       .810     0.084     0.147       .449     0.111     0.251       .592     0.020     0.090       .144     0.005     0.035       .717     0.023     0.086       .243     0.053     0.251	Total	Average	Maximum			Pumped
0.029       0.084       0.000         0.043       0.140       0.000         0.110       0.209       0.000         0.084       0.047       0.010         0.011       0.251       0.000         0.005       0.035       0.000         0.023       0.086       0.000         0.023       0.086       0.000         0.053       0.055       0.000         0.053       0.251       0.010	Pumped	Day	Day	Flushing		Less Flushed
0.029     0.084     0.000       0.043     0.140     0.000       0.110     0.209     0.000       0.084     0.147     0.010       0.011     0.251     0.000       0.005     0.035     0.000       0.023     0.086     0.000       0.023     0.086     0.000       0.053     0.056     0.000       0.053     0.051     0.010       0.053     0.051     0.010       0.053     0.051     0.010						
0.043 0.140 0.000 0.110 0.209 0.000 0.084 0.147 0.010 0.020 0.090 0.000 0.005 0.095 0.000 0.005 0.086 0.000 0.023 0.086 0.000 0.023 0.086 0.000 0.023 0.086 0.000	0.909	0.029	0.084	0.000		0.909
0.110 0.209 0.000 0.000 0.0084 0.147 0.010 0.010 0.0084 0.147 0.0010 0.000 0.0	1.207	0.043	0.140	000.0		1.207
0.084 0.147 0.010	3.415	0.110	0.208	000.0		3.415
0.011 0.251 0.000	2.810	0.084	0.147	0.010		2.800
0.020 0.090 0.000 0.000 0.005 0.005 0.005 0.005 0.005 0.005 0.000 0.005 0.005 0.000 0.005 0.005 0.005 0.005 0.0010 0.0010 0.005 0.005 0.0010 0	3.449	0.111	0.251	0.000		3.449
0.005 0.035 0.000 0.000 0.002 0.002 0.000 0.000 0.0023 0.086 0.000 0.000 0.0023 0.0251 0.010 0.0	0.592	0.020	060.0	0.000		0.592
0.023 0.086 0.000	0.144	0.005	0.035	000.0		0.144
0.053 0.251 0.010 PEPCEN	0.717	0.023	0.086	0.000		0.717
0.053 0.251 0.010 1 PERCEN						0.000
0.053 0.251 0.010 1 PERCEN						0.000
0.053 0.251 0.010 1 PERGEN SEE COMBINED TO						0.000
0.053 0.251 0.010 PERGER						0.000
0.053 0.251 0.010 PERCEY SEE COMBINED 1						
PERCENTAGE SEE COMBINED TOTALS	13.243	0.053	0.251	0.010		13.233
PERCENTAGE SEE COMBINED TOTALS						
SEE COMBINED TOTALS						PERCENTAGE
					SEECC	MBINED TOTALS

	Average	Maximum			Pumped
	Day	Day	Flushing		Less Flushed
0.094	0.003	0.021	0.005		0.092
0.086	0.003	0.016	0.00		0.077
0.208	0.007	0.030	0.001		0.207
0.222	0.007	0.024	0.005		0.220
0.546	0.017	0.041	0.005		0.541
0.087	0.003	0.024	000.0		0.087
0.051	0.002	0.033	0.003		0.048
0.045	0.015	0.00	0.005		0.043
					0000
$\dashv$					000.0
-					000.0
					000'0
-					
.339	0.007	0.041	0.024		1.315
-					
-	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			•	PERCENTAGE
_				SEECC	SEE COMBINED TOTALS

	چ ا	35	12	49	8	8	12	8	-	00	8	00	00		17	щ	S.
Pumped	Less Flushed	5.535	8.512	12.949	11.980	18.018	12.512	13.500	17.811	0.000	000.0	000.0	0.000		100.817	PERCENTAGE	SEE COMBINED TOTALS
																	SFFC
	Flushing	000.0	0.000	0.000	0.010	0.000	0.000	600.0	000.0						0.019		
Maximum	Day	0.522	0.531	1.096	0.923	0.915	0.854	0.633	1.250						1.250		
Average	Day	0.178	0.304	0.417	0.400	0.581	0.417	0.436	0.574						0.413		
Total	Pumped	5.535	8.512	12.949	11.990	18.018	12.512	13.509	17.811					-	100.836		

		_		_							_				 		
Pumped	Less Flushed		5.225	6.750	8.710	5.598	11.499	5.904	5.631	3.718	000'0	0.000	0000	000'0	53.035	PERCENTAGE	SEE COMBINED TOTALS
		3															SEECC
	Flushing		0.000	0.000	000.0	0.000	000.0	000.0	0.036	0.009					0.045		
Maximum	Day		0.371	0.366	0.426	0.318	0.579	0.476	0.344	0.340					0.579		
Average	Day		0.169	0.241	0.281	0.187	0.370	0.197	0.183	0.120					0.219		
Total	Pumped		5.225	6.750	8.710	5.598	11.499	5.904	5.667	3.727		77.79.79			53.080		

Average	Maximum			Pumped
Day	Day	Flushing		Less Flushed
0.019	960.0	000.0		0.597
0.072	0.126	000.0		2.018
0.093	0.171	0.000		2.888
0.108	0.202	0.000		3.232
0.183	0.304	0000		299'9
0.057	0.202	0.000		1.701
0.048	0.147	0.000		1.498
0.046	0.111	000.0		1.442
				000'0
				000'0
				000'0
				000'0
0.078	0.304	0.000		19.041
				PERCENTAGE
			SEECO	SEE COMBINED TOTALS
0.597 2.018 2.888 3.232 5.665 1.701 1.498 1.442	Day Day	Average Maxim Day Day Day 0.019 0.072 0.093 0.108 0.183 0.048 0.048 0.046 0.048	Average Maximum  Day Day Flush  0.019 0.096  0.072 0.126  0.093 0.171  0.108 0.202  0.183 0.304  0.057 0.202  0.048 0.147  0.046 0.111  0.078 0.304	Average Maximum  Day Day Flushing  0.019 0.096 0.000  0.072 0.126 0.000  0.093 0.171 0.000  0.108 0.202 0.000  0.183 0.304 0.000  0.048 0.147 0.000  0.046 0.111 0.000  0.078 0.304 0.000

Total	Average	Maximum			Pumped
Pumped	Day	Day	Flushing	Le	Less Flushed
3.449	0.111	0.266	0000		3.449
3.582	0.128	0.420	0000		3.582
6.283	0.202	0.458	000.0		6.283
10.589	0.353	0.903	0.010		10.579
19.744	0.637	1.475	0.005		19.742
10.460	0.349	0.723	000.0		10.460
7.969	0.257	0.546	000.0		7.969
3.019	0.097	0.590	000.0		3.019
					0.000
					0.000
					0.000
					0.000
65.095	0.267	1.475	0.012		65.083
				PE	PERCENTAGE
				SFFCOMBIN	SEE COMBINED TOTALS

			,					,	,				,	 ,		
Pumped	Less Flushed	19.212	10.075	13.763	13.424	18.484	6.676	5.040	5.087	0.000	0.000	000'0	0.000	91.761	PERCENTAGE	SEE COMBINED TOTALS
i																SEEC
	Flushing	000.0	000.0	000.0	000.0	000.0	0.012	0.036	000.0					0.048		
Maximum	Day	1.184	0.537	0.693	0.776	0.920	0.752	0.431	0.290	:				1.184		
Average	Day	0.620	098.0	0.444	0.447	0.596	0.223	0.164	0.164					0.377		
Total	Pumped	19.212	10.075	13.763	13.424	18.484	6.688	5.076	5.087					91.809		

Pumped	Less Flushed	2.180	4.307	4.437	7.954	14.433	2.389	1.973	1.461	0.000	0.000	0.000	0.000	39.134	PERCENTAGE	
	Flushing	0.000	000.0	0.021	000.0	060'0	0.018		0.000					0.129		
Maximum	Day	0.258	0.332	0.445	0.588	0.875	0.350	0.229	0.204					0.875		
Average	Day	0.070	0.154	0.143	0.265	0.468	080.0	0.064	0.047					0.161		
Total	Pumped	2.180	4.307	4.458	7.954	14.523	2.407	1.973	1.461					39.263		

Pumped	Less Flushed	2.951	2.219	3.831	7.468	11.408	2.477	1.398	1.715	0.000	0.000	0.000	000'0	33.467	PERCENTAGE	SEE COMBINED TOTALS
																SEEC
	Flushing	0.000	0.000	0.009	0.000	0.006	0.000	0.018	0.000					0.033		
Maximum	Day	0.283	0.363	0.337	0.398	0.553	0.391	0.149	0.165					0.553		
Average	Day	0.095	0.079	0.124	0.249	0.368	0.083	0.091	0.055					0.143		
Total	Pumped	2.951	2.219	3.840	7.468	11.414	2.477	1.416	1.715					33.500		

			l			F	<u> </u>		r				r		 	
Pumped	Less Flushed	4.549	2.308	5.087	6.526	8.170	1.397	0.486	1.356	000'0	000'0	000.0	000.0	29.879	PERCENTAGE	SEE COMBINED TOTALS
																SEEC
	Flushing	0.000	000.0	000.0	000.0	000.0	000.0	000.0	000.0					0.000		
Maximum	Day	0.358	0.231	0.399	0.432	0.488	0.349	0.074	0.191					0.488		-
Average	Day	0.146	0.082	0.164	0.218	0.263	0.047	0.016	0.043					0.122		
Total	Pumped	4.549	2.308	5.087	6.526	8.170	1.397	0.486	1.356					29.879		

Exp. 3/9/04

Total	Sold	28.475	33.565	28.339	40.376	41.405	36.247	30.974	25.201					264.582	
Unaccounted	Percentage	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		#REF!
Pumped	Less Flushed	57.492	49.710	56.042	62.621	65.256	48.398	52.627	44.586	0.000	000.0	0.000	0000		436.732
	Flushed	000.0	000.0		000.0	000.0	000.0	1.600	0.000						1.600
Maximum	Day	2.823	2.335	2.468	2.664	2.951	2.600	3.467	2.401						3.467
Average	Day	1.855	1.775	1.808	2.087	2.105	1.613	1.749	1.438						1.804
Total	Pumped	57.492	49.710	56.042	62.621	65.256	48.398	54.227	44.586	,					438.332

668	Flushing	0.000	0.000	0.000	0.000	000.0	0.000	0.000	0.000			000.0
668	Sold	3.960	8.804		17.973		26.002		14.636			71.375
667	Sold	14.693		55.879		78.909		65.921		TO SERVICE OF STREET		215.402
999	Flushing	000.0	000.0	000.0	0.000	0.000	000.0	000.0				000.0
999	Sold	1.223		4.688		6.519		5.762				18.192

Exp.

Clermont I - .115 mgd Clermont II - .071 mgd Amber Hill - .396 mgd

Highland Point - .240 mgd Oranges - .396 mgd Lake Ridge Club - .468 mgd Lake Groves - 3.24 mgd

	Total	Total	Total	Pumped
	Pumped	Flushed	Sold	Less Flushed
January	102.193	#REF!	#REF!	102.191
February	90.774	#REF!	#REF!	90.765
March	117.643	#REF!	#REF!	117.612
April	132.434	#REF!	#REF!	132.402
May	176.768	#REF!	#REF!	176.665
June	92.623	#REF!	#REF!	92.593
July	92.016	#REF!	#REF!	90.314
August	80.966	#REF!	#REF!	80.955
September	0.000	#REF!	#REF!	000'0
October	000.0	#REF!	#REF!	000.0
November	0.000	#REF!	#REF!	0.000
December	00000	#REF!	#REF!	0.000
TOTALS	885.417	#REF!	#REF!	883.497

PERCENTAGE #REF!

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
AMBER HILL

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.396 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
Type and size of area:	FILTRATION	
Pressure (in square feet): N/A	Manufacturer:	_NA
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
CLERMONT I

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.115 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
L	IME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		·
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
CLERMONT II

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.071 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
L	IME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
CRESCENT BAY

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.396 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	_ Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

 $\frac{\text{LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS}}{\text{CRESCENT WEST}}$ 

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.432 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
HIGHLAND POINT

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.240 mgd	·
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIN	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
Type and size of area:	FILTRATION	
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

 $\frac{\text{LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS}}{\text{LAKE CRESCENT HILLS}}$ 

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.432 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIN	IE TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

 $\frac{\text{LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS}}{\text{LAKE RIDGE CLUB}}$ 

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.468 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIN Unit rating (i.e., GPM, pounds	ME TREATMENT	
per gallon): N/A	Manufacturer:	N/A
Type and size of area:	FILTRATION	
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u>
ORANGES

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.396 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LD	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY : <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u> VISTAS

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1.367 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Point of Entry	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
Li	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	<b>FILTRATION</b>	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

W-12 Vistas GROUP \_\_\_\_ SYSTEM LUSI Combined

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: FOUR LAKES / LAKE

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.088 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds		
per gallon): N/A	_ Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

 ${\bf SYSTEM\ NAME\ /\ COUNTY:\ \underline{LAKE\ SAUNDERS/LAKE}}$ 

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	.432 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIN	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

### LAKE GROVES UTILITIES, INC.

YEAR OF REPORT 31-Dec-03

 ${\bf SYSTEM\ NAME\ /\ COUNTY:\ \underline{LAKE\ GROVES\ /\ LAKE}}$ 

### WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	4.320 mgd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Point of Entry	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Gas Chlorination	
	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
Towns and all and	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

**SYSTEM NAME / COUNTY:** 

## <u>LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS</u> <u>COMBINED</u>

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	6,168	6,168
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	58	145.0
1 1/2"	Displacement or Turbine	5.0	13	65
2"	Displacement, Compound or Turbine	8.0	23	184
3"	Displacement	15.0	2	30
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System	Meter Equivalents	6,617.0

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC). Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family

residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

(b) If no historical flow data are available, use:

ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Cal	lcu]	lation:
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(1175.138/6168)/365 = 522 gpd = 1 ERC

YEAR OF REPORT 31-Dec-03

**SYSTEM NAME / COUNTY:** 

FOUR LAKES / LAKE

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	SIZE TYPE OF METER FACTOR		NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)	
All Residential		1.0	63	63	
5/8"	Displacement	1.0			
3/4"	Displacement	1.5			
1"	Displacement	2.5			
1 1/2"	Displacement or Turbine	5.0			
2"	Displacement, Compound or Turbine	8.0			
3"	Displacement	15.0			
3"	Compound	16.0			
3"	Turbine	17.5			
4"	Displacement or Compound	25.0		<del> </del>	
4"	Turbine	30.0			
6"	Displacement or Compound	50.0			
6"	Turbine	62.5			
8"	Compound	80.0			
8"	Turbine	90.0			
10"	Compound	115.0			
10"	Turbine	145.0			
12"	Turbine	215.0			
		Total Water System	n Meter Equivalents	63	

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ER	.C).
Use one of the following methods:	,

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family

residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

(b) If no historical flow data are available, use:

ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:				
8.725/63/365 =	379 gpd = 1 ERC			

YEAR OF REPORT 31-Dec-03

**SYSTEM NAME / COUNTY:** 

LAKE SAUNDERS / LAKE

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	44	44
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		•
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		·
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System	n Meter Equivalents	44

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).	
Use one of the following methods:	

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

(b) If no historical flow data are available, use:

ERC = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:		
3.421/44/365 =	213 gpd = 1 ERC	

SYSTEM NAME / COUNTY: FOUR LAKES/LAKE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 63
2. Maximum number of ERCs * which can be served125
3. Present system connection capacity (in ERCs *) using existing lines. 125
4. Future connection capacity (in ERCs *) upon service area buildout125
5. Estimated annual increase in ERCs *. <u>0 - 5</u>
6. Is the utility required to have fire flow capacity? No  If so, how much capacity is required?
7. Attach a description of the fire fighting facilities. <u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
9. When did the company last file a capacity analysis report with the DEP? N/A  10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? <u>N/A</u>
c. When will construction begin? <u>N/A</u>
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3354647
12. Water Management District Consumptive Use Permit # N/A
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

SYSTEM NAME / COUNTY: LAKE SAUNDERS/LAKE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 617
2. Maximum number of ERCs * which can be served617
3. Present system connection capacity (in ERCs *) using existing lines617
4. Future connection capacity (in ERCs *) upon service area buildout. N/A - Built out at 100 units
5. Estimated annual increase in ERCs *. <u>0 - 5</u>
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. <u>Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
9. When did the company last file a capacity analysis report with the DEP?N/A
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?N/A
c. When will construction begin? <u>N/A</u>
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?No
11. Department of Environmental Protection ID #3354695
12. Water Management District Consumptive Use Permit #50094
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS
COMBINED
OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served10790
3. Present system connection capacity (in ERCs *) using existing lines. 8270
4. Future connection capacity (in ERCs *) upon service area buildout. N/A - Interconnected system
5. Estimated annual increase in ERCs *. 507
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 500 - 1500 gpm
<ul> <li>7. Attach a description of the fire fighting facilities. <u>Hydrants throughout service area. All systems are interconnected.</u></li> <li>8. Describe any plans and estimated completion dates for any enlargements or improvements of this system</li></ul>
9. When did the company last file a capacity analysis report with the DEP?N/A
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # See Attached
12. Water Management District Consumptive Use Permit # See Attached
a. Is the system in compliance with the requirements of the CUP? No
b. If not, what are the utility's plans to gain compliance? <u>Lakes Groves has already submitted to</u> the St. John's River Water Management District for renewal

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

### 11. Department of Environmental Protection ID #:

<u>System</u>	PWS ID#
Amber Hill	3354648
Clermont I	3351582
Clermont II	3350153
Crescent Bay	3354686
Crescent West	3354690
Highland Point	3354652
Lake Crescent Hills	3354883
Lake Ridge Club	3354884
Oranges	3354685
Vistas	3354773
Lake Groves	3354881

## 12. Water Management District Consumptive Use Permit #

<u>System</u>	CUP ID#
Amber Hill	2559
Clermont I	2559
Clermont II	2601
Crescent Bay	2769
Crescent West	2769
Highland Point	2769
Lake Crescent Hills	2769
Lake Ridge Club	2559
Oranges	2700
Vistas	2700
Lake Groves	2879

## WASTEWATER OPERATION SECTION

### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
LAKE GROVES / LAKE	465S	
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	<del></del>	
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### **UTILITY NAME:**

### **LAKE UTILITY SERVICES INC**

SYSTEM NAME / COUNTY: La

Lake County

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 6,679,998
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	800,416
110	Accumulated Amortization	F-8	1,323
271	Contributions In Aid of Construction	S-7	3,235,301
252	Advances for Construction	F-20	38,400
	Subtotal		\$2,604,558_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 413,621
	Subtotal		\$3,018,179
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify): CWIP	F-7 F-7	44,153
	WASTEWATER RATE BASE		\$3,073,325_
WASTE	EWATER OPERATING INCOME	S-3	\$110,454
ACHIEV	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)		3.59%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Lake County

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME	g 0.1	
<u>400</u> 530	Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9A	\$ 605,157
330	Less. Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$605,157
401	Operating Expenses	S-10A	\$ 353,223
403	Depreciation Expense	S-6A	166,390
	Less: Amortization of CIAC	S-8A	(79,475)
	Net Depreciation Expense		\$ 86,915
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	270
408.10 408.11 408.12	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes		25,661 23,866 8,527
408.13	Other Taxes and Licenses		0,327
408 409.1	Total Taxes Other Than Income Income Taxes	All Justine	\$ 58,054
410.10	Deferred Federal Income Taxes		1,270
410.11	Deferred State Income Taxes  Deferred State Income Taxes		(7,063)
411.10	Provision for Deferred Income Taxes - Credit		2,034
412.10	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$\$94,703
	Utility Operating Income		\$110,454
	Add Back:	······································	
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		621
	Total Hillian On anating Language		
	Total Utility Operating Income		\$ 111,075

YEAR OF REPORT 31-Dec-03

# LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Lake County

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(a)	(b)	(c)	(b)	RETIREMENTS (e)	r EAK (f)
351	Organization	\$ 8,967	\$	\$	\$ 8.967
352	Franchises	1,813	D		1,813
353	Land and Land Rights	468,355			468,355
354	Structures and Improvements	704,126	222,637	3,843	922,920
355	Power Generation Equipment				
360	Collection Sewers - Force	662,079	23,512		685,591
361	Collection Sewers - Gravity	1,415,486	111,166		1,526,652
362	Special Collecting Structures	•			
363	Services to Customers	3		•	
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations	372			372
370	Receiving Wells				
371	Pumping Equipment	•			•
374	Reuse Distribution Reservoirs		J		
375	Reuse Transmission and				
	Distribution System		73,559		73,559
380	Treatment and Disposal Equipment	2,951,821	36,418	15,764	2,972,475
381	Plant Sewers	•	,		•
382	Outfall Sewer Lines	16,718	1		16,718
389	Other Plant Miscellaneous Equipment	•	•		
390	Office Furniture and Equipment	575	•		575
391	Transportation Equipment				
392	Stores Equipment		•		
393	Tools, Shop and Garage Equipment	2,001	•		2,001
394	Laboratory Equipment	•	,		
395	Power Operated Equipment		•		
396	Communication Equipment	•	1		•
397	Miscellaneous Equipment	-	ı		
398	Other Tangible Plant		,		
	Total Wootswoter Dlont	616666	200 224		
	i Utai Wastewalci Fiaili	0,252,313	401,292	19,607	\$ 6,679,998

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

YEAR OF REPORT 31-Dec-03

LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

	7.		GENERAL	PLANT	Ś	(K)	\$ - S						THE SECOND PROPERTY OF SECOND						The second secon		Will be the second			Visit of the latest th	1000年間の1000円			The second secon	575		•	2.001						\$ 2,576	
	9°	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANI	(f)	\$					BEETER								THE REAL PROPERTY.				73.559		1000年間の大阪中	THE PERSON NAMED IN		ALL COLUMNS OF THE PARTY OF THE				The second secon					\$ 73,559	
	5.	RECLAIMED	WASTEWATER	TREATMENT	FLANI	(i)	\$ " The Part of the State of th	""一个一个												18			THE COURT OF THE PARTY OF THE P								Will have been selected as the				大学の 一般 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	Value of the second			
TRIX	4.		TREATMENT	AND	DISPOSAL	Ú	S	10000000000000000000000000000000000000						A COLUMN TO SERVICE AND A SERV			NEW YORK							Marine September	2,972,475		16,718	1				THE RESERVE OF THE PARTY OF THE	大学 田田 大学 日本					\$ 2,989,193	
WASTEWATER UTILITY PLANT MATRIX	Б.		SYSTEM	PLANT	FLAINI		September 1						ACCIDING TO SECURITION		Part of the second seco		The second second second second	Report of the second		•						The residence of the second se		-				The same of the sa	STATE STATE OF THE PARTY OF THE		THE RESERVE TO SERVE THE PARTY OF THE PARTY		10.10000000000000000000000000000000000	- H	
WASTEWATER U	.2		COLLECTION	FLAINI	ક		8		468,355	922,920	1	685,591	1,526,652		•	•			372			A CONTRACTOR OF THE PARTY OF TH		Shiple of the same		The second second	TOTAL PROPERTY.			ATT I WAS TO SHARE THE STATE OF	Market Complete Market Services	THE REPORT OF THE PARTY OF THE	E-SHEEDING TOWN THE REAL PROPERTY.				· · · · · · · · · · · · · · · · · · ·	\$ 3,603,890	
	.1		INTANGIBLE	FLAINI	(w)	(8)	\$ 8,967	1,813									THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAME	Commence of the party of the pa		The state of the s	The state of the s		おりのと思いません。	THE PASS OF PASS OF THE PASS O		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN T						Statistical Control of the State of the Stat						\$ 10,780	
		CAN BE THE ELIMINATION OF THE	ACCOUNT INAIME		( <del>P</del> )	١	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
		Ę	ACCI.	<u>;</u>	(8)		351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b) GROUP

UTIL	TTV	NJ A	MIT
UIII	41 I I	INA	UVIII

SYSTEM NAME / COUNTY: Lake County

### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	(4)	(11)	3.13%
355	Power Generation Equipment			3.1370
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			2.22/
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations		·	2.00%
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and			
	Distribution System			2.00%
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			2.86%
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewat	er Plant Composite Depreciation Rate *			

<sup>\*</sup> If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT 31-Dec-03

# LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCOUNT NAME
ts ss ss ss stallations stallations lipment lipment lipment lipment lipment

Specify nature of transaction. Use ( ) to denote reversal entries.

OTHER CREDITS column (E)  $^{*}$  are due to allocation of parent company plant

S-6(a) GROUP

YEAR OF REPORT 31-Dec-03

# LAKE UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMINATED DEPRECIATION

-					_																											
	BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 186,697		134.111	214.771								•		61	257.346		5.929		192			1,351						\$ 800,416
NOLL	TOTAL	CHARGES	(g-h+i)	(j)	\$ 3,843	•			•		1			-	1		,	•	15,764	•									•	•		\$ 19,607
OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	COSI OF REMOVAL	AND OTHER	CHARGES	(j)	\$																											·
EWALER ACCUM	SALVAGE AND	INSURANCE		(h)	\$																											•
ENTRIES IN WAS	PLANT	RETIRED		(g)	\$ 3,843	•					•		•			1		•	15,764	•	1	1	1	•		•	•		1			\$ 19,607
AIVALISIS OF		ACCOUNT NAME		( <b>q</b> )	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT.	NO.	,	(a)	354	355	360	361	362	363	364	365	366	367	370	371.	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total D

Specify nature of transaction. Use ( ) to denote reversal entries.

### **UTILITY NAME:**

### LAKE UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Lake County

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$2,783,587_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	S-8A	\$ 252,774
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	198,940
Total Credits		\$451,714
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	•	\$3,235,301_

Explain all debits charged to Account 271	during the year below:	

SYSTEM NAME / COUNTY: Lake County

### WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES SEWER CONNECTIONS FEES SEWER CONNECTIONS FEES	453	\$ 558	\$ 252,774
Total Credits			\$ 252,774

## ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION  (a)	WASTEWATER (b)
Balance first of year	\$ 334,146
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$ 79,475
Total debits	\$ 79,475
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$413,621_

S-8(a) GROUP SYSTEM NAME / COUNTY: Lake County

### WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Orange Tree Ph#3		\$198,940
	<u> </u>	
Total Credits		\$ 198,940

### Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

### **UTILITY NAME:**

### LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-03

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Total Flat-Rate Revenues			- - -
Total Measured Revenues	605,157	605,157	-
Revenues from Public Authorities			-
Revenues from Other Systems			- -
Interdepartmental Revenues			- -
Total Other Wastewater Revenues			· -
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	605,157	605,157	- -
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- - - ,
Net Wastewater Operating Revenues	605,157	605,157	-

SYSTEM NAME / COUNTY: Lake County

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
(a)	WASTEWATER SALES	(6)	<u>u</u>	
521.1 521.2 521.3 521.4 521.5	Flat Rate Revenues: Residential Revenues Commercial Revenues Industrial Revenues Revenues From Public Authorities Multiple Family Dwelling Revenues	2,192	2,087	\$ 593,296
521.6	Other Revenues			
521	Total Flat Rate Revenues	2,192	2,087	\$593,296_
522.1 522.2 522.3 522.4 522.5	Measured Revenues: Residential Revenues Commercial Revenues Industrial Revenues Revenues From Public Authorities Multiple Family Dwelling Revenues			
522 523 524	Total Measured Revenues  Revenues From Public Authorities  Revenues From Other Systems			\$
525	Interdepartmental Revenues			
323	Total Wastewater Sales	2,192	2,087	\$593,296
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prude	ntly Invested or AFPI)	<u></u>	11,861
	Total Other Wastewater Revenues			\$11,861_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

SYSTEM NAME / COUNTY: Lake County

### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	<u> </u>		\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From	· ····		
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues		<del></del>	\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues		<u> </u>	
541.4	Reuse Revenues From		<u> </u>	
	Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other System	S		
	Total Reclaimed Water Sales			s
	Total Wastewater Operating Revenues			\$605,157_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT 31-Dec-03

LAKE UTILITY SERVICES INC

SYSTEM NAME / COUNTY Lake County

UTILITY NAME:

MAINTENANCE TREATMENT & DISPOSAL 8,853 1,217 2,914 13,964 EXPENSES -980 بو **OPERATIONS TREATMENT** 35,408 & DISPOSAL 3,042 5,966 62,210 11,654 226,854 104,651 3,923 EXPENSES 'n  $\equiv$ MAINTENANCE 6,352 3,688 1.748 507 EXPENSES **PUMPING** 4 <u>a</u> **OPERATIONS** 45,334 14,753 6,992 1,635 20,737 EXPENSES. 1,217 **PUMPING** WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX  $\boldsymbol{\varepsilon}$ MAINTENANCE COLLECTION 8,852 15,204 710 EXPENSES-4,661 981 d <u>e</u> 69 COLLECTION **OPERATIONS** 2,213 1,165 3,927 304 245 EXPENSES-ਉ €9 10,139 5,966 29,134 2,145 21,084 353,223 82,947 2,274 73,767 104,651 760 8.173 1,901 CURRENT YEAR 6 છ 69 Directors and Majority Stockholders Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Regulatory Commission Expenses Contractual Services-Engineering Employee Pensions and Benefits Contractual Services - Mgt. Fees Rental of Building/Real Property Salaries and Wages - Employees Contractual Services - Testing Salaries and Wages - Officers, ACCOUNT NAME Purchased Sewage Treatment Insurance - Workman's Comp. Total Wastewater Utility Expenses Contractual Services - Legal Contractual Services - Other Insurance - General Liability Sludge Removal Expense Fuel for Power Purchased Transportation Expenses Miscellaneous Expenses Materials and Supplies 9 Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Purchased Power Insurance - Other Chemicals Š 716 718 707 704 715 720 731 733 734 735 736 756 742 750 758 759 99/ 770 775 <u>8</u> 711 741 757 167

UTILITY NAME:

SYSTEM NAME / COUNTY: Lake County

	_						_												-																		
	.12	RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	MAINTENANCE (0)	S							No service																THE PROPERTY OF						6	9
	.11	RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	OFEKATIONS (n)	\$				The distribution of																			THE RESERVE OF THE PROPERTY OF				· · · · · · · · · · · · · · · · · · ·		6	
RIX	.10	RECLAIMED	WATER	TREATMENT	EXPENSES-	MAINTENANCE (m)	\$				The State of the S																			Secure of the second	STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN C			Section 10 to the second section 10 to the section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the second section 10 to the section 10 to the section 10 to the second section 10 to the		<i>\$</i>	
SE ACCOUNT MAT	6.	RECLAIMED	WATER	TREATMENT	EXPENSES-	OFERATIONS (1)	\$				· · · · · · · · · · · · · · · · · · ·																									· ·	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	∞.			ADMIN. &	GENERAL	EAFENSES (k)	\$				The second secon						0	2,145	160	0	0	1,138							9,154			1,901		Market Street,	10,542	35 640	
WASTEWATE	.7			CUSTOMER	ACCOUNTS	(j)	\$			3,142		And the second s										1,136												1,128	10,542	876 51 \$	
TO THE COMPANY OF THE					ACCOUNT NAME	<b>(9</b> )	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	T.
				ACCT.	Ö.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	99/		767	770	775	To	

YEAR OF REPORT 31-Dec-03

**SYSTEM NAME / COUNTY:** 

### LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2.075	2.075
5/8"	Displacement	1.0	2,075	2,075
3/4"	Displacement	1.5		0.00
1"	Displacement	2.5	5	12.50
1 1/2"	Displacement or Turbine	5.0		10.00
2"	Displacement, Compound or Turbine	8.0		10.00
3"	Displacement Displacement	15.0		
3"	Compound	16.0		· · · · · · · · · · · · · · · · · · ·
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25.00
4"	Turbine	30.0	<u> </u>	25.00
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0	-	
10"	Turbine	145.0	<del></del>	<del></del>
12"	Turbine	215.0	· · · · · · · · · · · · · · · · · · ·	
	Total Wastewater System Meter Equiva	lents		2,123

## CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:			
134.322/365/2123=	173	One (1) ERC = 173 gallons AADF	

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: LAKE UTILITY SERVICES, INC. INTERCONNECTED SYSTEMS

### WASTEWATER TREATMENT PLANT INFORMATION

Permitted Capacity	.325 mgd	
Basis of Permit Capacity (1)	AADF	
Manufacturer	DAVCO	 
Type (2)	Ext. Aeration	 
Hydraulic Capacity	500 mgd	
Average Daily Flow	0.368mgd	
Total Gallons of Wastewater Treated	134.322mgd	
Method of Effluent Disposal	Perc Ponds	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

 ${\bf SYSTEM\ NAME\ /\ COUNTY:\ \underline{LAKE\ UTILITY\ SERVICES, INC.\ INTERCONNECTED\ SYSTEMS}}$ 

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served1785
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildoutN/A
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A  8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes  If so, when? 1999
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? 1999
<ul><li>11. If the present system does not meet the requirements of DEP rules:</li><li>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</li></ul>
b. Have these plans been approved by DEP? N/A  c. When will construction begin? N/A
d. Attach a description of the plant upgrade necessary to meet the DEP rules.  e. Is this system under any Consent Order with DEP?  N/A
12. Department of Environmental Protection ID# <u>FLA010630</u>

<sup>\*</sup> An ERC is determined based on the calculation on S-11.