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October 18, 1996

ORIGINAL
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Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. ~~11164~~-WU
Lake Utility Services, Inc.

Dear Tim:

Enclosed are two copies of each of the following:

1. LUSI's response to Items 3 through 28 of Staff's Data Request dated September 19, 1996. (Due to its volume, only one copy of the attachment to Item No. 5 is enclosed.) The Company is still working with its outside engineering firm to complete the detailed maps requested in Items 1 and 2. Copies will be furnished as soon as they are available. - 11163-96-10/18/96

2. LUSI's response to Staff's Data Request dated September 20, 1996. 11164-96-10/18/96

3. LUSI's response of Staff's Data Request dated September 27, 1996. 11165-96-10/18/96

If you have any questions about the enclosures, please call.

Very truly yours,

R.D.M.

Richard D. Melson

RDM/mee
Enclosures
cc: Ms. Bayó (for docket file) ✓
Mr. Kramer

1 ltr only

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC _____
- WAS _____
- OTH _____

FILE COPY

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

1. Detailed maps and all additional engineering information for the Lake Saunders and Four Lakes plants and service areas.
 - A. Please see the enclosed maps and additional engineering information.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

2. A more detailed map of the major service area. This map will include all available lots in this area, indicate which of these lots are served, show all fire hydrants, and highlight the EDB contaminated areas and location of plant and line additions for this case.
 - A. Please see the enclosed maps.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

3. The following information is requested concerning EDB contamination in the service area: (a) indication on the maps of all extensions for EDB contamination; (b) company policy to provide service when EDB contamination is discovered and (c) explain delay in line extensions to Rose Hill Drive, Bronson Road, Lake Louisa Road and Hull Road areas.

A.

- a) The maps enclosed indicate where known EDB contamination exists.
- b) The company has no formal policy regarding the provision of service when EDB contamination is discovered. We work with the DEP to provide service on a case by case basis. Main extensions are contemplated with input from the DEP in coordination with an analysis of the economic feasibility of the project.
- c) We are unaware of customers not being currently served on Rose Hill Dr. and Bronson Road that have EDB contamination.

Every customer except one known to have EDB contamination on Lake Louisa Road is served. We are currently working with the DEP to extend our mains to serve the one exception. Engineering of the project is in process and we expect the customer to be offered service within six months.

We are currently working closely with the DEP regarding those households possessing EDB contamination on Hull Road. Although we continue to explore alternatives, it appears there is no economically feasible solution to serve the area.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

4. List the status and/or plans for backup power for all plants.
- A. The interconnected system including Hills of Lake Louisa, Crescent Bay, Crescent West, Highland Point and Lake Crescent Hills has auxiliary power at the Lake Crescent Hills plant. We have no plans for any back up power in other systems. They are interconnected which satisfies the DEP requirement for standby power.

Clermont I, Amber Hill and Lake Ridge Club are interconnected. Amber Hill's electricity is supplied by Florida Power. Lake Ridge Club's power is supplied by Sumpter Electric. Since the system is served by two, completely independent power sources, the DEP requirement for alternative sources of electricity is met.

Oranges and the Vistas does not have stand by power. We will install standby power when the Vistas reaches 100 customers. Vistas currently has 55 customers. Since there are two different wells, standby power is not required by the DEP until the Vistas reaches 100 customers, the Oranges has a build out of less than 100 customers.

In Clermont II standby power is not required by DEP at this time.

In Harbor Oaks standby power is not required by DEP at this time.

In Lake Saunders Acres standby power is not required by DEP at this time.

In addition to the measures referred to above, LUSI has access to a portable generator in the event of an emergency.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

5. Provide a customer complaint log for all service requests and company response for all of the LUSI service areas which is as current as possible.
- A. Please see the attached customer complaint log for the period January through October 15 of 1996. The customer complaint logs for prior periods was previously provided to Staff.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

6. How are emergency service requests met that occur (a) during normal work hours and (b) after hours and weekends?
 - A. During normal working hours we have two operators working in the Clermont area. They are in radio contact with the office. The radios are equipped with a device to activate the truck horn in the event of an emergency. In addition, the operators carry a beeper.

After hours and weekends we have an answering service respond to the phone calls. There is an on call operator that responds to the answering services request. The on call operator has a beeper, and a mobile telephone. If for some reason he is on another call or a break down in the system, the area manager is contacted. The area manager carries a beeper at all times.

Lake Utility Services, Inc.
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7. With only two plant operators, how are the responsibilities for the 12 plants scheduled?

A. Four Lakes and Lake Saunders Acres are operated by a third operator.

The two operators handle the remaining ten systems in the Clermont area. One operator handles all the meter installation, service calls, construction activity and maintenance. The second operator handles the plant operation.

Lake Utility Services, Inc.
Docket No. 960444-WU
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8. Do these two operators have any responsibilities outside the LUSI systems?
- A. No.

Lake Utility Services, Inc.
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9. How and by whom are meters read throughout the LUSI system?
 - A. Presently we have hired two meter readers that read meters in all our systems including LUSI. In the past the meters were read by a subcontractor.

Lake Utility Services, Inc.
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10. How are requests for meter installation and line extension met?

- A. Meter installation are consumated once the customer completes the application and pays the connection fees a service order is issued by the customer service representative for the installation of the meter. Then the orders are faxed to the operators daily, with the meters being installed as soon as possible.

If the service installation requires a road crossing it usually takes longer, but will not exceed five working days.

Once line extensions are requested in writing then we work with that party to discuss the cost and feasibility of installing the mains.

Lake Utility Services, Inc.
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11. When will a backup pump be provided for the Four Lakes plant?
 - A. There are two wells at Four Lakes/Harbor Oaks, pumps are provided at both wells. The quality of the water in the back up well is poor, and only used in the event of emergencies.

Four Lakes has 54 connections, DEP rules require only one well until there are 100 connections.

Lake Utility Services, Inc.
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12. What is the procedure for delivering "boiled water" notices?
 - A. They are hand delivered to each customers home when the water pressure drops below 20 PSI.

Lake Utility Services, Inc.
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13. With one plant down from sand and customer complaints of sediment in their water, please answer the following: (a) which plants have problems with sand and sediment; (b) what plant equipment has been affected by this problem and (c) what has LUSI done in response to this problem?

A.

- a) The original well at Crescent Bay had problems with sand. Consequently the well was replaced in 1994. Presently we are having problems with the Highland Point well.
- b) The pumping of the sand in the water wears the impellers of the pump out, and then the pump loses efficiency.
- c) In Crescent Bay when we started pumping sand, we took the well off line and pulled the pump, and televised the well to determine what the problem existed. Once the problem was realized, we abandoned the well and drilled a second well at the same site.

In Highland Point recently we have discovered that it is pumping sand. We have taken it off line and televised the well. This well we are attempting to line it, and working with the Water management district to get a variance to install an 8" liner in the 10" well. We expect this well to be back on-line, pending approval, within a couple of months.

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14. There were a number of customer complaints of extreme fluctuations in chlorine levels in their water. Please explain.
 - A. We were shocked to hear as many complaints about the chlorine situation at the customer hearing. We have received only a few isolated complaints in our office regarding the chlorine level in the water. Since the customer meeting, we have investigated the chlorine levels and have reduced the levels wherever possible. With various wells pumping into the system, each well must maintain a chlorine level of 0.2 parts per million at the furthest end of the distribution system. We are attempting to standardize the chlorine levels and do more flushing to maintain a chlorine level that is not objectionable. Our water quality has been maintained consistently within DEP standards.

Lake Utility Services, Inc.
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15. What efforts have been made toward customers and developers in the area of water conservation awareness?
 - A. We have a water conservation program on file with the St. John's River Water Management District. We do furnish customers water saving kits when they are requested. Additionally, these kits are furnished free of cost to the customer if they believe there is either unwarranted usage or a bill resulting from high usage.

Lake Utility Services, Inc.
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16. How was the estimated future growth per year of 101 ERCs (page 84 of MFRs) derived?
- A. The rate of growth is estimated to decline since the bulk of EDB customers have already connected to the system. The average growth per year is 144 ERCs. However this number is skewed by the inclusion of EDB customers. Following the removal of EDB customers from the customer count, the growth rate drops dramatically.

We anticipate future growth to be primarily in new developments. As such, we believe that 101 additional ERCs per annum is a reasonable estimate of future growth.

Lake Utility Services, Inc.
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17. Please refer to line 6 on Schedule C-2, line 5 on Schedule C-3 and Schedule C-4. The utility has an effective AFUDC rate and therefore excluded \$33,026 from total interest expenses in its calculation of current income tax. The utility has also categorized another \$15,001 as interest during construction and included it from the calculation of current income tax expense.
- a) Please explain what kind of interest expense this \$15,001 is and why it was treated differently from other interest expense.
 - b) This \$15,001 interest expense, along with other Schedule M adjustments, has an opposite effect on Taxable Income Per Books on Schedule C-2. For Total Per Books (column 1), total per books of \$9,981, which increased taxable income before state taxes to \$16,295 (line 9). For Adjusted Test year - LUSI (column 3), a total Schedule M Adjustment of \$20,908 was deducted from taxable income per books of \$76,595, which reduced taxable income before state taxes to \$55,687 (line 9). Please explain why this \$15,001 interest expense and other Schedule M adjustments were treated differently for current income tax calculation.
- A.
- a) The \$15,001 represents the equity portion of interest charged to a project during construction. For tax purposes only the debt portion of interest during construction is deductible, consequently the equity portion is left as a permanent difference on Schedule M.
 - b) Column had a calculation error that was not caught on my review. Attached is an updated Schedule C-2 that incorporates the calculation change as well as the change associated with Question 18(b).

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	Total Per Books	LUSI Adjustments	Adjusted Test Year- LUSI
1 Net Utility Operating Income (Sch. B-1, B-2)	65,154	66,034	\$131,188
Timing differenc between tax calc and final year end	(6,124)	6,124	\$0
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	9,066	(9,066)	0
3 Subtotal	68,096		131,188
4 Less: Interest Charges (Sch. C-3)	41,489	13,105	54,594
5 Taxable Income Per Books	26,607		76,595
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	15,001		15,001
Timing Difference accelerated depreication (Book Calc Only)	14,594	(14,594)	0
7 Timing Differences (From Sch. C-5)	(35,909)		(35,909)
8 Total Schedule M Adjustments	(6,314)		(20,908)
9 Taxable Income Before State Taxes	20,293		55,687
10 Less: State Income Tax Exemption (\$5,000)	0		(5,000)
11 State Taxable Income	20,293		50,687
12 State Income Tax (5.5% of Line 11)	1,116		2,788
13 Emergency Excise Tax			
14 Credits			
15 Current State Income Taxes	1,116	(2,924)	2,788
16 Federal Taxable Income (Line 9 - Line 15)	19,177		52,899
17 Federal Income Tax Rate	34%		34%
18 Federal Income Taxes (Line 16 x Line 17)	6,520		17,986
19 Less: True-up	5,331		
20 Current Federal Inc. Taxes (Line 18 - Line 19)	11,851	(17,070)	17,986
Summary:			
21 Current State Income Taxes (Line 15)	1,116	1,672	2,788
22 Current Federal Income Taxes (Line 20)	11,851	6,134	17,986
23 Total Current Income Tax Expense (To C-1)	\$12,967	\$7,806	\$20,773

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

Lake Utility Services, Inc.
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18. Please refer to Schedule C-1. Total deferred income tax of \$20,529 first reduces total income tax expense. This same amount is then added back by a utility adjustment. The effect of this netting is that total deferred income tax of \$20,529 has no effect on total income tax expense.
 - a) Please explain why total income tax expense (line 6) was calculated by netting Current Tax Expense (line 1) and Deferred Income Tax Expense (line 2). Please also explain why the utility adjustment of \$20,529 was made and how it was justified.
 - b) According to Schedule C-1, total income tax expense per books and per utility adjusted have opposite signs. When these expenses were transferred to provision for income taxes per utility and per requested annual revenues on Schedule B-1, both expenses showed the same sign. Please explain why Schedules B-1 and C-1 were not tied.
- A.
- a) Consistant with Commission practice in previous filings (i.e. Docket No. 951027-WS) we remove deferred income tax expense when calculating current tax expense.
 - b) When the balance of the current tax expense was transferred to Schedule B-1 the sign was inadvertantly changed. Schedules B-1 and C-1 should have tied.

Lake Utility Services, Inc.
Docket No. 960444-WU
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19. Please refer to Schedule A-19 and Schedule C-6, pages 1 to 3. Schedule C-6, Accumulated Deferred Income Taxes - Summary, showed debit balance of \$250,916, but this balance did not tie to the balance of the same account in balance sheet on Schedule A-19.
 - a) Please provide a breakdown reflecting all calculations made by year of the debit adjustment of \$241,674 for federal and credit adjustment of \$42,273 for state.
 - b) Please revise the balance sheet accordingly to reflect the adjustments made to these accounts.
 - c) Please explain why total federal deferred income tax on Schedule C-5 did not tie to current year deferral on Schedule C-6, page 3 of 3.
- A.
- a) Please see the attached worksheet that details the federal and state adjustments.
 - b) Please see the attached revised Schedule A-19.
 - c) The adjustment related to CIAC was not included in Schedule C-5 as Schedule C-5 was prepared to tie to our tax return. The attached deferred taxes (\$246,951 Federal, and \$42,273 State) have not been reflected in our tax return until we receive Commission ruling on the adjustments.

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Explanation: Provide a balance sheet
 for years requested. Provide same for
 historical base or intermediate
 years, if not already shown.

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

Line No.	(1)	(2)	(3)
	EQUITY CAPITAL & LIABILITIES	Test Year @12/31/95	Prior Year @ 12/31/94
1	Common Stock Issued	100	100
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	1,385,322	1,065,228
	Retained Earnings	(133,213)	(107,226)
4	Other Equity Capital	0	
6	TOTAL EQUITY CAPITAL	1,252,209	958,102
7	Bonds	0	0
8	Reacquired Bonds	0	0
9	Advances from Associated Companies	(994,770)	(840,314)
10	Other Long-Term Debt	0	0
14	TOTAL LONG-TERM DEBT	(994,770)	(840,314)
15	Accounts Payable	495	(212)
16	Notes Payable	0	0
17	Notes & Accounts Payable - Assoc. Cos.	600,671	870,592
18	Customer Deposits	17,610	11,425
19	Accrued Taxes	3,977	(627)
	Accrued Interest	610	293
	Accrued Dividends	0	0
	Misc. Current & Accrued Liabilities	264,809	143,315
21	TOTAL CURRENT & ACCRUED LIABILITIES	888,172	1,024,786
	Advances For Construction	0	0
	Other Deferred Credits	0	0
	Accum. Deferred ITCs	0	0
	Operating Reserves	0	0
	TOTAL DEFERRED CREDITS & OPER. RESERVES	0	0
	Contributions in Aid of Construction	1,058,113	704,294
	Less: Accum. Amortization of CIAC	(126,729)	(92,130)
	Accumulated Deferred Income Taxes	(250,916)	17,833
22	TOTAL EQUITY CAPITAL & LIABILITIES	1,826,079	1,772,571

Lake Utility Services, Inc.

<u>Development Name</u>	<u>Date of Acquisition</u>	<u>Cust @ 12/31/95</u>	<u>CIAC per Purchase Agreement</u>	<u>Estimated CIAC (\$2,000 / con)</u>	<u>Contributed Property Received</u>
Clermont I	11/18/81	92		-	
Badlemento Exp Agmt	6/27/85	17		-	
Clermont II	6/19/84	38		-	
Amber Hill	7/11/86	40		-	CIAC per Agreement 198,100
Lake Ridge Club	3/4/87	68		-	Est. CIAC per connections 542,000
Reaffirmed Agmt	12/18/89			-	Contributed CIAC 28,500
Highland Point	9/3/86	32		-	Total CIAC 768,600
The Oranges	11/19/86	78		-	State Tax Rate 5.50%
The Vistas	7/9/87	40		-	ADIT - State 42,273
Crescent West	7/1/88	70	104,300	-	Total CIAC 768,600
Crescent Bay	9/14/88	45		-	ADIT - State 42,273
Lake Crescent Hills	9/5/90	77	93,800	-	CIAC Federally Taxable 726,327
Royal View Estates	11/5/90	-		-	Federal Tax Rate 34.00%
Hills of Lake Louisa	6/26/92	11		22,000	ADIT - Federal 246,951
Preston Cove	2/18/93	50		100,000	Adjustment related to timing (5,277)
Webman	7/7/93	-		-	ADIT - Federal 241,674
Madison Park	7/23/93	30		60,000	
Lake Crescent Pines	2/8/94	4		8,000	Note: timing adjustment is due to the fact that the tax projection is performed prior to book close. Consequently, some balances change minimally between the calculation of taxes and the actual tax due based on final book numbers.
Silver Glen	4/8/94	-		-	
DEP	4/20/94	134		268,000	
Osprey Pointe	4/29/94	5		10,000	
Sawmill	3/1/95	-		-	
Reagan's Run	7/27/95	-		-	
Spring Valley	pending	-		-	
Montclair Estates	9/18/95	-		-	
Four Lakes	4/25/90	52		-	
Lake Saunders Acres	4/15/91	37		74,000	
TOTAL		920	198,100	542,000	28,500

Lake Utility Services, Inc.
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Staff Data Request Dated September 19, 1996

20. Please refer to Schedule C-2, line 1. The utility adjusted net operating income by \$82,660 for calculation of current income tax expense. Please explain what kind of adjustment it was and how it was justified.

A. The adjustment is calculated from Column (6) of Schedule B:

Operating Revenues	\$447,182
Operation & Maintenance	(246,732)
Depreciation	(62,453)
AA Amortization	2,175
CIAC Amortization	34,599
Taxes Other than Income	<u>(43,583)</u>
Net Utility Operating Income	131,188
Net Utility OI per Books	<u>(48,528)</u>
LUSI Adjustment	<u>\$82,660</u>

Justification of the adjustments to operating income per books is detailed on Schedule B-3 of the MFRs.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

21. If costs of water facilities at Four Lakes and Vistas are not supported by original invoices or other documentation, then please provide original cost study for these facilities.
 - A. The FPSC Staff investigated the support for all facilities, including Four Lakes and Vistas during their field audit. If additional information is necessary, please advise.

Lake Utility Services, Inc.
Docket No. 960444-WU
Staff Data Request Dated September 19, 1996

22. Please provide a billing analysis schedule for the general service 5/8" X 3/4" customers.
- A. Please see the enclosed billing analysis schedule for the general service 5/8" X 3/4" customers.

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
Lake Utility Services, Inc. - All Subdivisions							
96004 - 5/8" Meter - General Service							
0	0	0	0	0	5	0	0.00%
1,000	1	1	1,000	1,000	4	5,000	1.54%
2,000	0	1	0	1,000	4	9,000	1.54%
3,000	0	1	0	1,000	4	13,000	1.54%
4,000	0	1	0	1,000	4	17,000	1.54%
5,000	0	1	0	1,000	4	21,000	1.54%
6,000	0	1	0	1,000	4	25,000	1.54%
7,000	0	1	0	1,000	4	29,000	1.54%
8,000	0	1	0	1,000	4	33,000	1.54%
9,000	0	1	0	1,000	4	37,000	1.54%
10,000	0	1	0	1,000	4	41,000	1.54%
11,000	0	1	0	1,000	4	45,000	1.54%
12,000	0	1	0	1,000	4	49,000	1.54%
13,000	0	1	0	1,000	4	53,000	1.54%
14,000	1	2	14,000	15,000	3	57,000	23.08%
15,000	0	2	0	15,000	3	60,000	23.08%
16,000	2	4	32,000	47,000	1	63,000	72.31%
17,000	0	4	0	47,000	1	64,000	72.31%
18,000	1	5	18,000	65,000	0	65,000	100.00%
19,000	0	5	0	65,000	0	65,000	100.00%
20,000	0	5	0	65,000	0	65,000	100.00%
21,000	0	5	0	65,000	0	65,000	100.00%
22,000	0	5	0	65,000	0	65,000	100.00%
23,000	0	5	0	65,000	0	65,000	100.00%
24,000	0	5	0	65,000	0	65,000	100.00%
25,000	0	5	0	65,000	0	65,000	100.00%
26,000	0	5	0	65,000	0	65,000	100.00%
27,000	0	5	0	65,000	0	65,000	100.00%
28,000	0	5	0	65,000	0	65,000	100.00%
29,000	0	5	0	65,000	0	65,000	100.00%
30,000	0	5	0	65,000	0	65,000	100.00%
31,000	0	5	0	65,000	0	65,000	100.00%
32,000	0	5	0	65,000	0	65,000	100.00%
33,000	0	5	0	65,000	0	65,000	100.00%
34,000	0	5	0	65,000	0	65,000	100.00%
35,000	0	5	0	65,000	0	65,000	100.00%
36,000	0	5	0	65,000	0	65,000	100.00%
37,000	0	5	0	65,000	0	65,000	100.00%
38,000	0	5	0	65,000	0	65,000	100.00%
39,000	0	5	0	65,000	0	65,000	100.00%
40,000 +	0	5	0	65,000	0	65,000	100.00%
	<u>5</u>	<u>5</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>	<u>65,000</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

10

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 2 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0828 - Clermont			88004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 3 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
06931 - Amber Hill			96004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 4 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0632 - Highland Point			06004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 5 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0693 - The Oranges			86004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 6 of 14
 Preparer: MFK

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0634 - Lake Ridge			88004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 7 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0696 - Vistas			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 8 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
0661 - Crescent Bay			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 9 of 14
 Preparer: MFK

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0662 - Crescent West			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

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Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 10 of 14
 Preparer: MFK

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0663 - Four Lakes			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

0

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 11 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0664 - Lake Saunders Acres			06004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

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Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 12 of 14
 Preparer: MFK

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0665 - Lake Crescent Hills			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

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Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 13 of 14
 Preparer: MFK

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0666 - Preston Cove			66004 - 5/8" Meter - General Service				
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	#DIV/0!
2,000	0	0	0	0	0	0	#DIV/0!
3,000	0	0	0	0	0	0	#DIV/0!
4,000	0	0	0	0	0	0	#DIV/0!
5,000	0	0	0	0	0	0	#DIV/0!
6,000	0	0	0	0	0	0	#DIV/0!
7,000	0	0	0	0	0	0	#DIV/0!
8,000	0	0	0	0	0	0	#DIV/0!
9,000	0	0	0	0	0	0	#DIV/0!
10,000	0	0	0	0	0	0	#DIV/0!
11,000	0	0	0	0	0	0	#DIV/0!
12,000	0	0	0	0	0	0	#DIV/0!
13,000	0	0	0	0	0	0	#DIV/0!
14,000	0	0	0	0	0	0	#DIV/0!
15,000	0	0	0	0	0	0	#DIV/0!
16,000	0	0	0	0	0	0	#DIV/0!
17,000	0	0	0	0	0	0	#DIV/0!
18,000	0	0	0	0	0	0	#DIV/0!
19,000	0	0	0	0	0	0	#DIV/0!
20,000	0	0	0	0	0	0	#DIV/0!
21,000	0	0	0	0	0	0	#DIV/0!
22,000	0	0	0	0	0	0	#DIV/0!
23,000	0	0	0	0	0	0	#DIV/0!
24,000	0	0	0	0	0	0	#DIV/0!
25,000	0	0	0	0	0	0	#DIV/0!
26,000	0	0	0	0	0	0	#DIV/0!
27,000	0	0	0	0	0	0	#DIV/0!
28,000	0	0	0	0	0	0	#DIV/0!
29,000	0	0	0	0	0	0	#DIV/0!
30,000	0	0	0	0	0	0	#DIV/0!
31,000	0	0	0	0	0	0	#DIV/0!
32,000	0	0	0	0	0	0	#DIV/0!
33,000	0	0	0	0	0	0	#DIV/0!
34,000	0	0	0	0	0	0	#DIV/0!
35,000	0	0	0	0	0	0	#DIV/0!
36,000	0	0	0	0	0	0	#DIV/0!
37,000	0	0	0	0	0	0	#DIV/0!
38,000	0	0	0	0	0	0	#DIV/0!
39,000	0	0	0	0	0	0	#DIV/0!
40,000 +	0	0	0	0	0	0	#DIV/0!
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Schedule: E-14
 Page 14 of 14
 Preparer: MFK

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0667 - South Clermont			66004 - 5/8" Meter - General Service				
0	0	0	0	0	5	0	0.00%
1,000	1	1	1,000	1,000	4	5,000	1.54%
2,000	0	1	0	1,000	4	9,000	1.54%
3,000	0	1	0	1,000	4	13,000	1.54%
4,000	0	1	0	1,000	4	17,000	1.54%
5,000	0	1	0	1,000	4	21,000	1.54%
6,000	0	1	0	1,000	4	25,000	1.54%
7,000	0	1	0	1,000	4	29,000	1.54%
8,000	0	1	0	1,000	4	33,000	1.54%
9,000	0	1	0	1,000	4	37,000	1.54%
10,000	0	1	0	1,000	4	41,000	1.54%
11,000	0	1	0	1,000	4	45,000	1.54%
12,000	0	1	0	1,000	4	49,000	1.54%
13,000	0	1	0	1,000	4	53,000	1.54%
14,000	1	2	14,000	15,000	3	57,000	23.08%
15,000	0	2	0	15,000	3	60,000	23.08%
16,000	2	4	32,000	47,000	1	63,000	72.31%
17,000	0	4	0	47,000	1	64,000	72.31%
18,000	1	5	18,000	65,000	0	65,000	100.00%
19,000	0	5	0	65,000	0	65,000	100.00%
20,000	0	5	0	65,000	0	65,000	100.00%
21,000	0	5	0	65,000	0	65,000	100.00%
22,000	0	5	0	65,000	0	65,000	100.00%
23,000	0	5	0	65,000	0	65,000	100.00%
24,000	0	5	0	65,000	0	65,000	100.00%
25,000	0	5	0	65,000	0	65,000	100.00%
26,000	0	5	0	65,000	0	65,000	100.00%
27,000	0	5	0	65,000	0	65,000	100.00%
28,000	0	5	0	65,000	0	65,000	100.00%
29,000	0	5	0	65,000	0	65,000	100.00%
30,000	0	5	0	65,000	0	65,000	100.00%
31,000	0	5	0	65,000	0	65,000	100.00%
32,000	0	5	0	65,000	0	65,000	100.00%
33,000	0	5	0	65,000	0	65,000	100.00%
34,000	0	5	0	65,000	0	65,000	100.00%
35,000	0	5	0	65,000	0	65,000	100.00%
36,000	0	5	0	65,000	0	65,000	100.00%
37,000	0	5	0	65,000	0	65,000	100.00%
38,000	0	5	0	65,000	0	65,000	100.00%
39,000	0	5	0	65,000	0	65,000	100.00%
40,000 +	0	5	0	65,000	0	65,000	100.00%
	<u>5</u>	<u>5</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>	<u>65,000</u>	

NOTE: Each billing unit represents two months of billing. Therefore total billing units equals:

10

Lake Utility Services, Inc.
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23. On Schedule E-2, the number of bills for the 5/8" X 3/4" residential customers (without the 5,000 gallons included in the base facility charge), of 2,221, does not tie to the 2,632 bills indicated in the Schedule E-14, the billing analysis schedule. Please explain.
 - A. Schedule E-2 was compiled from the information gathered for Docket No. 950232-WU which specifically excluded Four Lakes and Lake Saunders Acres. Four Lakes was added back, but Lake Saunders Acres (page 67 of 112 in the billing analysis) was inadvertently left of Schedule E-2. Enclosed is an updated Schedule E-2 which incorporates this change and a formula error in general service customers.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" < 5,000 gallons	5,843	26,901,588	\$7.035	\$41,106	\$18.000	\$105,174
> 5,000 gallons		142,732,773	0.000	0	\$2.195	59,049
			0.690	98,486	\$2.195	313,298
5/8" x 3/4" M Gallons	2,632	28,151,200	16.520	43,481	\$18.000	47,376
			1.860	52,361	\$2.195	61,792
5/8" x 3/4" < 3,000 gallons	591	1,705,307	5.540	3,274	\$18.000	10,638
> 3,000 gallons		4,169,568	0.000	0	\$2.195	3,743
			0.810	3,377	\$2.195	9,152
Consumption adjustment (b)		(94,868,436)			\$2.195	(208,236)
Total Residential	9,066	108,792,000		\$242,084		\$401,986
Average Bill				\$26.70		\$44.34
General Service						
5/8" x 3/4" M Gallons	10	65,520	\$16.520	\$165	\$18.000	\$180
			1.860	122	\$2.195	144
1" < 5,000 gallons	142	606,270	7.035	999	\$27.000	\$3,834
> 5,000 gallons		5,940,010	0.000	0	\$2.195	1,331
			0.690	4,099	\$2.195	13,038
1" M Gallons	15	124,230	41.240	619	\$27.000	\$405
			1.860	231	\$2.195	273
1.5" < 5,000 gallons	36	116,300	7.035	253	\$45.000	\$1,620
> 5,000 gallons		2,986,700	0.000	0	\$2.195	255
			0.690	2,061	\$2.195	6,556
2" < 5,000 gallons	24	59,000	7.035	169	\$90.000	\$2,160
> 5,000 gallons		437,500	0.000	0	\$2.195	130
			0.690	302	\$2.195	960
Total Gen. Serv.	227	10,335,530		\$9,019		\$30,885
Average Bill				\$39.73		\$136.06

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

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

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24. On Schedule E-2, the revenues at the utility's proposed rates do not include the general service customers with 1", 1.5" and 2" meter sizes. Please explain why these customers are not included in your proposed rates revenue calculation.
 - A. A formula error existed on the schedule. Enclosed is an updated Schedule E-2 which incorporates this change and the inclusion of Lake Saunders Acres 5/8" residential customers referred to in question 23.

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25. On Schedule E-5, please provide information regarding the revenues received for rents.
 - A. The revenues from rent are allocated to LUSI from its sister company, Water Service Corporation. Water Service Corp received \$3,375 in 1995 related to an office that is rented in the Northbrook facilities. Rent is allocated to each company based on customer equivalents. The allocation was tested and analyzed by Staff during their field audit.

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26. On Schedule E-5, please provide information regarding the "one-time fee per contract for Vistas customers".
 - A. Based on discussions with Staff during their field audit, it was determined that the one-time fee should be considered Advances in Aid of Construction and not miscellaneous income.

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27. On the billing audit, the utility indicated that it may have some developer agreements on file at the parent company's office. If so, please provide copies of these agreements.
 - A. All developer agreements were made available to Staff during their field audit. If additional information is necessary, please advise.