

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Lake Utility Services, Inc.

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: 6/30/07

DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>VOLUME I</u>		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer - Final
A-3	3	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service by Primary Account
A-6	9	Sewer Plant in Service by Primary Account
A-7	13	Summary of Non-Used & Useful Plant
A-8	14	Annual Accumulated Depreciation Additions and Balances
A-9	15	Water Accumulated Depreciation by Primary Account
A-10	19	Sewer Accumulated Depreciation by Primary Account
A-11	23	Annual CIAC Additions and Balances
A-12	24	CIAC by Classification
A-13	28	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	29	Accumulated Amortization of CIAC by Classification
A-15	33	Schedule of AFUDC Rates Used
A-16	34	Annual Advances for Construction Additions and Balances
A-17	35	Calculation of Working Capital Allowance
A-18	36	Comparative Balance Sheet - Assets
A-19	37	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	38	Schedule of Water Operating Statement - Final
B-2	39	Schedule of Sewer Operating Statement - Final
B-3	40	Adjustments to Operating Income - Final
B-4	44	Test Year Operating Revenues
B-5	45	Operation and Maintenance Expenses by Month - Water
B-6	49	Operation and Maintenance Expenses by Month - Sewer
B-7	53	Comparative Operation and Maintenance Expenses - Water
B-8	54	Comparative Operation and Maintenance Expenses - Sewer
B-9	55	Schedule of Test Year Contractual Services
B-10	56	Analysis of Rate Case Expense
B-11	57	Analysis of Major Maintenance Projects - Water and Sewer
B-12	58	Schedule of Allocated Expenses
B-13	62	Depreciation Expense - Water
B-14	65	Depreciation Expense - Sewer
B-15	68	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	70	Reconciliation of Total Income Tax Provision - Final
C-2	73	State and Federal Income Tax Calculation - Current -Final
C-3	75	Schedule of Interest in Tax Expense Calculation
C-4	77	Book/Tax Differences - Permanent
C-5	79	Deferred Tax Expense - Final
C-6	81	Accumulated Deferred Income Taxes - Final
C-7	84	Investment Tax Credits
C-8	85	Parent(s) Debt Information
C-9	86	Income Tax Returns
C-10	87	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	88	Requested Cost of Capital - Final
D-2	91	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	94	Preferred Stock Outstanding
D-4	97	Short-Term Debt
D-5	100	Long-Term Debt
D-6	103	Variable Rate Long-Term Debt
D-7	106	Schedule of Customer Deposits

DOCUMENT NUMBER DATE

01242 FEB 18 80

FPSC-COMMISSION CLERK

RATE SCHEDULES

E-1	109	Rate Schedule
E-2	112	Revenue Schedule at Present and Proposed Rates
E-3	120	Customer Monthly Billing Schedule
E-4	121	Miscellaneous Service Charges
E-5	122	Miscellaneous Service Charge Revenue
E-6	125	Public Fire Hydrants Schedule
E-7	134	Private Fire Protection Schedule
E-8	135	Contracts and Agreements Schedule
E-9	136	Tax or Franchise Fee Schedule
E-10	137	Service Availability Charges Schedule
E-11	140	Guaranteed Revenues Received Schedule
E-12	141	Class A Utility Cost of Service Study
E-13	142	Projected Test Year Revenue Calculation
E-14	147	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	148	Excluding Four Lakes & Lake Saunders Gallons of Water Pumped, Sold and Unaccounted For
F-2	149	Gallons of Wastewater Treated
F-3	150	Water Treatment Plant Data
F-4	151	Wastewater Treatment Plant Data
F-5	152	Used and Useful Calculations - Water Treatment Plant
F-6	155	Used and Useful Calculations - Wastewater Treatment Plant
F-7	157	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	158	Margin Reserve Calculations - Water and Wastewater
F-9	160	Equivalent Residential Connections - Water
F-10	161	Equivalent Residential Connections - Wastewater

F-1	162	Four Lakes: Gallons of Water Pumped, Sold and Unaccounted For
F-3	163	Water Treatment Plant Data
F-5	164	Used and Useful Calculations - Water Treatment Plant
F-7	165	Used and Useful Calculations - Water Distribution System
F-8	166	Margin Reserve Calculations - Water
F-9	167	Equivalent Residential Connections - Water

F-1	168	Lake Saunders: Gallons of Water Pumped, Sold and Unaccounted For
F-3	169	Water Treatment Plant Data
F-5	170	Used and Useful Calculations - Water Treatment Plant
F-7	171	Used and Useful Calculations - Water Distribution System
F-8	172	Margin Reserve Calculations - Water
F-9	173	Equivalent Residential Connections - Water

INTERIM RATE SCHEDULES

A-1 Interim	174	Water Rate Base - Interim
A-2 Interim	175	Sewer Rate Base - Interim
A-3 Interim	177	Adjustments to Rate Base
B-1 Interim	178	Schedule of Water Operating Statement - Interim
B-2 Interim	179	Schedule of Sewer Operating Statement - Interim
B-3 Interim	181	Adjustments to Operating Income
B-15 Interim	183	Taxes Other Than Income
C-1 Interim	185	Reconciliation of Total Income Tax Provision
C-2 Interim	186	State and Federal Income Tax Calculation - Current
C-5 Interim	188	Deferred Income Tax Expense
D-1 Interim	190	Requested Cost of Capital
D-2 Interim	191	Reconciliation of Capital Structure to Rate Base
E-1 Interim	193	Rate Schedule - Present, and Interim
E-2 Interim	196	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [X] Projected [X]

Schedule: A-1
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Supporting Schedule(s)
		Average Amount Per Books	Historical Base Year 6/30/07 A-3 Utility Adjustments	Adjusted Average Balance	Intermediate Year 6/30/08 A-3 Utility Adjustments	Adjusted Average Balance	Projected Test Year 6/30/09 A-3 Utility Adjustments	Adjusted Average Balance	
1	Utility Plant in Service	23,323,348	97,682 (A)	23,421,030		30,472,864		33,931,218	A-5, A-3
2									
3	Utility Land & Land Rights	116,158	(3,780) (A)	112,378		109,617		109,617	A-5, A-3
4									
5	Less: Non-Used & Useful Plant		0	0		0		0	A-7, A-3
6									
7	Construction Work in Progress	4,297,201	(4,297,201) (B)	0		0		0	-
8									
9	Less: Accumulated Depreciation	(3,083,556)	24,320 (C)	(3,059,236)		(3,847,575)		(4,873,886)	A-9, A-3
10									
11	Less: CIAC	(14,771,966)	0	(14,771,966)		(15,206,154)		(15,206,154)	A-12
12									
13	Accumulated Amortization of CIAC	2,252,109	16,648 (E)	2,268,757		2,649,221		3,021,903	A-14
14									
15	Acquisition Adjustments	0		0		0		0	-
16									
17	Accum. Amort. of Acq. Adjustments	0		0		0		0	-
18									
19	Advances For Construction	(38,400)		(38,400)		(38,400)		(38,400)	A-16
20									
21	Working Capital Allowance	0	211,284 (F)	211,284		211,284		211,284	A-17, A-3
22									
23	Total Rate Base	<u>12,094,894</u>	<u>(3,951,047)</u>	<u>8,143,847</u>	<u>0</u>	<u>14,350,857</u>	<u>0</u>	<u>17,155,582</u>	

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01242 FEB 18 08

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: A-2

Docket No.: 070693-WS

Page 1 of 1

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Interim [] Final [X]

Historic [X] Projected [X]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Historical Base Year 6/30/07		(4) Adjusted Average Balance	(5) Intermediate Year 6/30/08		(6) Projected Test Year 6/30/09		(9) Supporting Schedule(s)
			A-3 Utility Adjustments			A-3 Utility Adjustments	Adjusted Average Balance	A-3 Utility Adjustments	Adjusted Average Balance	
1	Utility Plant in Service	8,469,253	192,890 (A)		8,662,143		10,518,974		18,000,972	A-6, A-3
2										
3	Utility Land & Land Rights	838,852	6,244 (A)		845,096		844,181		844,181	A-6
4										
5	Less: Non-Used & Useful Plant (net)		0		0		(919,006)		(1,477,130)	A-7, A-3
6										
7	Construction Work in Progress		0 (B)		0		0		0	-
8										
9	Less: Accumulated Depreciation	(1,738,773)	(151,747) (C)		(1,890,520)		(2,209,531)		(2,771,350)	A-10, A-3
10										
11	Less: CIAC	(6,183,118)	184,949 (D)		(5,998,169)		(6,024,103)		(6,024,103)	A-12
12										
13	Accumulated Amortization of CIAC	922,777	117,849 (E)		1,040,626		1,219,242		1,409,033	A-14
14										
15	Acquisition Adjustments		0		0		0		0	-
16										
17	Accum. Amort. of Acq. Adjustments		0		0		0		0	-
18										
19	Advances For Construction		0		0		0		0	A-16
20										
21	Working Capital Allowance		70,035 (F)		70,035		70,035		70,035	A-17
22										
23	Total Rate Base	<u>2,308,991</u>	<u>420,220</u>		<u>2,729,211</u>	<u>0</u>	<u>3,499,792</u>	<u>0</u>	<u>10,051,638</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [X] Projected [X]

Schedule: A-3
 Page 1 of 1
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Historical Base Year 6/30/07		(See Note) Intermediate Year 6/30/08		(See Note) Projected Year 6/30/09*	
		Water	Wastewater	Water	Wastewater	Water	Wastewater
1	<u>(A) Utility Plant</u>						
2	(1) Utility Plant in Service, including Land						
3	(a) Allocation from Related Companies - To correct allocations and basis of allocation to year-end ERCs.						
4	To reverse average allocation of related companies per books	(477,648)	-				
5	To record re-allocations of WSC general plant	223,952	-				
6	To record re-allocation of UIF general plant	182,369	-				
7	To record re-allocation of transportation equipment	293,174	-				
8							
9	(b) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to UPIS per Docket 020567 - WS						
10	Correcting Entry # 2 - To correct balance transfer for various accounts	78,005	(258,936)				
11	Correcting Entry # 3 - To correct recording of retirements for various accounts	(9,057)	(2,068)				
12	Correcting Entry # 5 - To correct recording of retirement		(1,204)				
13	Correcting Entry # 7 - To correct COA entry made in 2005	7,399	257,070				
14	Correcting Entry # 8 - To correct COA entry made in 2005 - Reclassed Accts.		-				
15							
16	(c) To allocate general plant from water to sewer per end of test year ERCs	(206,145)	206,145				
17							
18	(d) To allocate general plant from sewer to water per end of test year ERCs	1,853	(1,853)				
19							
20	Total adjustments to Utility Plant	93,902	199,134				
21							
22	<u>(B) Construction Work in Progress</u>						
23	To remove from rate base total average construction work in process	(4,297,201)	-				
24							
25	Total construction work in progress	(4,297,201)	-				
26							
27	<u>(C) Accumulated Depreciation</u>						
28	(a) Allocation from Related Companies - To correct allocations and basis of allocation to year-end ERCs.						
29	To reverse average allocation of related companies per books	(272,778)	-				
30	To record re-allocations of WSC general plant	121,669	-				
31	To record re-allocation of UIF general plant	61,072	-				
32	To record re-allocation of transportation equipment	139,017	-				
33							
34	(b) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS						
35	Correcting Entry # 1 - To correctly roll forward A/D for 2006 and 1 - 6/2007	(229)	-				
36	Correcting Entry # 2 - To correct balance transfer for various accounts	31,484	44,723				
37	Correcting Entry # 3 - To correct recording of retirements for various accounts	(6,418)	(1,480)				
38	Correcting Entry # 4 - To roll forward A/D for 2006 and 1 - 6/2007	(10,892)	(560)				
39	Correcting Entry # 5 - To roll forward A/D for 2006 and 1 - 6/2007	(8,726)	(11,382)				
40	Correcting Entry # 7 - To correct COA entry made in 2005	-	(501,461)				
41	Correcting Entry # 8 - To correct COA entry made in 2005 - Reclassed Accts.	4,740	538,648				
42							
43	(c) To allocate general plant from water to sewer per end of test year ERCs	(84,076)	84,076				
44							
45	(d) To allocate general plant from sewer to water per end of test year ERCs	817	(817)				
46							
47	Total adjustments to Accumulated Depreciation	(24,320)	151,747				
48							
49	<u>(D) Contributions in Aid of Construction</u>						
50	(a) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS						
51	Correcting Entry # 7 - To correct COA entry made in 2005		(184,949)				
52							
53	<u>(E) Accumulated Amortization of Contributions in Aid of Construction</u>						
54	(a) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS						
55	Correcting Entry # 6 - To roll forward A/A for 2006 and 1 - 6/2007	31,957	117,849				
56	Correcting Entry # 7 - To correct COA entry made in 2005	(15,309)	-				
57							
58	Total adjustments to Accumulated Amortization	16,648	117,849				
59							
60	<u>(F) Working Capital</u>						
61	Per Schedule A-17	211,284	70,035				
62							
63	NOTE						
64	Balances reflected on the various components of Rate Base for the Projected Years are the results of firm estimates of the cost of plant to be added by the end of 6/30/09. Corresponding Accumulated						
65	Depreciation has been calculated as well as Non-Used and Useful plant. These additions are reflected in the detail schedules following.						

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Test Year Ended: Projected 6/30/09

Schedule: A-4
Page 1 of 1
Preparer: John Hoy

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/02	11,828,459	6,232,313
2	Additions	4,458,446	467,292
3	Retirements	(55,456)	(19,607)
4	Adjustments		
5			
6	Balance 12/31/03	16,231,449	6,679,998
7	Additions	2,505,653	1,646,821
8	Retirements	(18,679)	
9	Adjustments (Rounding)	1	
10			
11	Balance 12/31/04	18,718,424	8,326,819
12	Additions	1,321,963	919,081
13	Retirements	(87,043)	(7,985)
14	Adjustments		
15			
16	Balance 12/31/05	19,953,344	9,237,915
17	Additions	6,259,651	100,030
18	Retirements	(49,955)	(14,460)
19	Adjustments	(12,142)	
20			
21	Balance 12/31/06	26,150,898	9,323,485
22	Additions	231,722	35,126
23	Retirements		
24	Adjustments (1)	93,902	199,134
25			
26	Balance 6/30/07	26,476,522	9,557,745
27	Additions	6,822,967	9,247,020
28	Retirements	(38,352)	
29	Adjustments		
30			
31	Projected Balance 6/30/08	33,261,137	18,804,765
32	Additions	2,650,330	75,000
33	Retirements		
34	Adjustments		
35			
36	Projected Balance 6/30/09	35,911,467	18,879,765
37			
38	Note(s):		
39			

1. Adjustments include calculation to 13-month average, adjustments to allocated plant and adjustments to previous entry adjusting balances per Commission ordered adjustments in the previous establishment of rate base for the utility.

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Historic [X] Projected [X]

Schedule: A-5
 Page 1 of 4
 Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		(3) Adjusted Average Bal.	(4) Non-Used & Useful %	(4) Amount	(5) Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	27,208			27,208			27,208		
3	302.1 Franchises	22,331			22,331			22,331		
4	339.1 Other Plant & Misc. Equipment	-			-			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	(327,094)			(327,094)			(327,094)		
7	304.2 Structures & Improvements	92,921			98,561			98,561		
8	305.2 Collect. & Impound. Reservoirs	-			-			-		
9	306.2 Lake, River & Other Intakes	-			-			-		
10	307.2 Wells & Springs	1,870,139			2,298,709			2,298,709		
11	308.2 Infiltration Galleries & Tunnels	-			-			-		
12	309.2 Supply Mains	39,121			39,121			192,198		
13	310.2 Power Generation Equipment	40,219			52,884			67,659		
14	311.2 Pumping Equipment	464,638			552,298			845,760		
15	339.2 Other Plant & Misc. Equipment	-			-			-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	420,635			420,635			420,635		
18	304.3 Structures & Improvements	1,962,360			4,412,081			5,459,400		
	310.3 Power Generation Equipment	-			228,433			406,273		
	311.3 Pumping Equipment - WTP	-			138,203			435,891		
19	320.3 Water Treatment Equipment	290,130			1,221,789			1,801,496		
20	339.3 Other Plant & Misc. Equipment	-			-			-		
21	TRANSMISSION & DISTRIBUTION PLANT									
22	303.4 Land & Land Rights	-			-			-		
23	304.4 Structures & Improvements	-			-			-		
24	330.4 Distr. Reservoirs & Standpipes	2,964,918			3,284,366			3,597,185		
25	331.4 Transm. & Distribution Mains	12,276,050			13,922,266			14,235,636		
26	333.4 Services	1,712,740			1,750,583			1,750,583		
27	334.4 Meters & Meter Installations	356,605			376,320			376,320		
28	335.4 Hydrants	696,731			715,513			715,513		
29	339.4 Other Plant & Misc. Equipment	-			-			-		
30	GENERAL PLANT									
31	303.5 Land & Land Rights	16,076			16,076			16,076		
32	304.5 Structures & Improvements	15,657			15,657			15,657		
33	340.5 Office Furniture & Equipment	3,034			3,335			3,335		
34	341.5 Transportation Equipment	-			(16,974)			(16,974)		
35	342.5 Stores Equipment	-			-			-		
36	343.5 Tools, Shop & Garage Equipment	56,228			62,041			62,041		
37	344.5 Laboratory Equipment	6,533			6,533			6,533		
38	345.5 Power Operated Equipment	-			-			-		
39	346.5 Communication Equipment	(1,871)			(1,871)			(1,871)		
40	347.5 Miscellaneous Equipment	-			-			-		
41	348.5 Other Tangible Plant	2,744			2,744			2,744		
42										
43	SUB-TOTAL	23,008,053	N/A	N/A	29,321,748	N/A	N/A	32,511,805	N/A	N/A
44										
45	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%									
46	303.5 Land & Land Rights	2,761			5,552			5,552		
47	304.5 Structures & Improvements	78,552			158,653			158,653		
48	340.5 Office Furniture & Equipment	92,059			549,416			817,713		
49	341.5 Transportation Equipment	220,188			327,811			327,811		
50	343.5 Tools, Shop & Garage Equipment	610			610			610		
51	346.5 Communication Equipment	11,050			21,534			21,534		
52	348.5 Other Tangible Plant	120,135			197,157			197,157		
53										
54	SUB-TOTAL ALLOCATIONS	525,355	N/A	N/A	1,260,733	N/A	N/A	1,529,030	N/A	N/A
55										
56	TOTAL	23,533,408	N/A	N/A	30,582,481	N/A	N/A	34,040,835	N/A	N/A

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
Page 2 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Per Books Prior Year 6/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col 2 thru 14 Average	(16) Total Adjustments to TY Average	(17) Adjusted Average	(18) Allocation of General Plant to Sewer	(19) Allocation of General Plant from Sewer	(20) Total Water Adjusted Average
1	INTANGIBLE PLANT																			
2	301.1 Organization	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	-	27,208			27,208
3	302.1 Franchises	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	-	22,331			22,331
4	339.1 Other Plant & Misc. Equipment														0	-	-			-
5	SOURCE OF SUPPLY AND PUMPING PLANT														0	-	-			-
6	303.2 Land & Land Rights	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	-	(327,094)			(327,094)
7	304.2 Structures & Improvements	82,638	82,638	82,638	82,638	94,818	94,818	97,088	98,657	98,657	98,657	98,657	98,657	98,657	98,657	(96)	92,921			92,921
8	305.2 Collect. & Impound. Reservoirs														0	-	-			-
9	306.2 Lake, River & Other Intakes														0	-	-			-
10	307.2 Wells & Springs	1,370,516	1,370,516	1,370,516	1,370,578	1,370,578	1,370,578	2,298,209	2,298,209	2,298,209	2,298,396	2,298,396	2,298,396	2,298,709	1,870,139	-	1,870,139			1,870,139
11	308.2 Infiltration Galleries & Tunnels														0	-	-			-
12	309.2 Supply Mains														0	39,121	39,121			39,121
13	310.2 Power Generation Equipment														0	40,219	40,219			40,219
14	311.2 Pumping Equipment	427,467	453,759	460,104	463,440	467,134	467,246	467,371	467,371	467,536	472,109	474,424	475,414	476,914	464,638	-	464,638			464,638
15	339.2 Other Plant & Misc. Equipment														0	-	-			-
16	WATER TREATMENT PLANT														0	-	-			-
17	303.3 Land & Land Rights	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	-	420,635			420,635
18	304.3 Structures & Improvements	957,852	958,827	958,827	962,452	962,452	962,452	2,821,742	2,821,742	2,821,742	2,828,367	2,829,929	2,829,929	2,830,148	1,965,112	(2,752)	1,962,360			1,962,360
19	310.3 Power Generation Equipment														0	-	-			-
20	311.3 Pumping Equipment - WTP														0	-	-			-
21	320.3 Water Treatment Equipment	285,487	287,190	287,831	288,903	289,497	289,497	290,378	290,555	290,555	292,312	292,400	292,822	294,259	290,130	-	290,130			290,130
22	339.3 Other Plant & Misc. Equipment														0	-	-			-
23	TRANSMISSION & DISTRIBUTION PLANT														0	-	-			-
24	303.4 Land & Land Rights														0	-	-			-
25	304.4 Structures & Improvements														0	-	-			-
26	330.4 Distr. Reservoirs & Standpipes	2,942,799	2,942,799	2,941,840	2,942,924	2,942,924	2,942,924	2,966,146	2,966,096	2,966,188	2,969,337	2,972,014	2,974,065	2,977,697	2,957,519	7,399	2,964,918			2,964,918
27	331.4 Transm. & Distribution Mains	10,996,473	10,996,473	10,996,790	11,004,767	11,005,220	11,005,220	13,356,083	13,349,583	13,350,108	13,374,898	13,378,933	13,378,612	13,395,492	12,276,050	-	12,276,050			12,276,050
28	333.4 Services	1,675,393	1,676,198	1,676,659	1,682,459	1,686,014	1,688,225	1,730,337	1,731,583	1,734,416	1,742,235	1,743,618	1,747,899	1,750,983	1,712,740	-	1,712,740			1,712,740
29	334.4 Meters & Meter Installations	346,562	346,562	346,562	350,404	350,766	353,397	355,255	358,658	363,324	366,778	370,505	376,320	376,320	356,605	-	356,605			356,605
30	335.4 Hydrants	678,053	678,053	678,053	678,147	678,147	678,147	711,825	711,825	711,825	712,638	712,638	712,638	715,513	696,731	-	696,731			696,731
31	339.4 Other Plant & Misc. Equipment														0	-	-			-
32	GENERAL PLANT														0	-	-			-
33	303.5 Land & Land Rights	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	-	21,405	(5,329)		16,076
34	304.5 Structures & Improvements	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	(524)	21,829	(5,434)	(738)	15,657
35	340.5 Office Furniture & Equipment	3,112	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,817	3,817	3,516	(51)	3,465	(863)	432	3,034
36	341.5 Transportation Equipment	220,661	0	0	0	0	0	0	0	0	0	0	0	0	16,974	(16,974)	-	-	-	-
37	342.5 Stores Equipment														0	-	-			-
38	343.5 Tools, Shop & Garage Equipment	71,152	72,083	72,989	73,597	73,597	73,597	74,542	78,348	78,678	79,479	81,947	82,325	82,325	76,512	(4,520)	71,992	(17,923)	2,159	56,228
39	344.5 Laboratory Equipment	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	(1,989)	8,699	(2,166)	-	6,533
40	345.5 Power Operated Equipment														0	-	-			-
41	346.5 Communication Equipment	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(460)	(2,491)	620	-	(1,871)
42	347.5 Miscellaneous Equipment														0	-	-			-
43	348.5 Other Tangible Plant	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	-	3,654	(910)	-	2,744
44	SUB-TOTAL	20,257,312	20,067,743	20,075,455	20,102,955	20,123,792	20,126,116	25,369,765	25,371,870	25,379,219	25,434,398	25,452,381	25,464,228	25,499,582	22,978,832	59,373	23,038,205	(32,005)	1,853	23,008,053
45	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%																			
46	303.5 Land & Land Rights	3,882	0	0	3,848	0	0	0	0	0	4,017	0	0	4,003	1,212	2,464	3,676	(915)	-	2,761
47	304.5 Structures & Improvements	109,640	0	0	108,701	0	0	0	0	0	114,820	0	0	114,539	34,438	70,152	104,590	(26,038)	-	78,552
48	340.5 Office Furniture & Equipment	141,058	0	0	129,900	0	0	24,019	24,019	24,019	207,752	24,019	24,019	206,272	61,929	60,645	122,574	(30,515)	-	92,059
49	341.5 Transportation Equipment	0	0	0	318,599	318,599	318,599	590,033	590,033	590,033	388,892	0	0	376,157	268,534	24,640	293,174	(72,986)	-	220,188
50	343.5 Tools, Shop & Garage Equipment														812	812	812	(202)	-	610
51	344.5 Laboratory Equipment	15,453	0	0	15,321	0	0	0	0	0	15,151	0	0	15,185	4,701	10,012	14,713	(3,663)	-	11,050
52	348.5 Other Tangible Plant	0	0	0	0	0	0	166,882	166,882	166,882	166,882	166,882	166,882	166,882	89,860	70,096	159,956	(39,821)	-	120,135
53																				
54	SUB-TOTAL ALLOCATIONS	270,032	0	0	576,369	318,599	318,599	780,934	780,934	780,934	897,514	190,901	190,901	883,038	460,674	238,821	698,495	(174,140)	0	525,355
55	TOTAL	20,527,344	20,067,743	20,075,455	20,679,324	20,442,392	20,444,715	26,150,698	26,152,803	26,160,153	26,331,912	25,643,282	25,655,129	26,382,620	23,439,506	298,194	23,737,700	(206,145)	1,853	23,533,408

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
Schedule Years Ended: Projected 6/30/08
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Schedule: A-5
Page 3 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-4

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Prior Year 06/30/07	Adjustments to Prior Year	Adjusted Prior Year	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	Col. 2 thru 14 Average
1																
2																
3																
4																
5																
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Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc
Docket No.: 070693-W5
Schedule Years Ended: Projected 6/30/09
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Schedule: A-5
Page 4 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) Col. 2 thru 14 Average
1	INTANGIBLE PLANT														
2	301.1 Organization	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208
3	302.1 Franchises	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														0
6	303.2 Land & Land Rights	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)
7	304.2 Structures & Improvements	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561
8	305.2 Collect. & Impound Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	0
10	307.2 Wells & Springs	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709	2,298,709
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	0
12	309.2 Supply Mains	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121	39,121
13	310.2 Power Generation Equipment	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659
14	311.2 Pumping Equipment	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914	616,914
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	WATER TREATMENT PLANT														0
17	303.3 Land & Land Rights	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635
18	304.3 Structures & Improvements	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509	5,402,509
19	310.3 Power Generation Equipment	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146
20	311.3 Pumping Equipment - WTP	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580
21	320.3 Water Treatment Equipment	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496	1,801,496
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	TRANSMISSION & DISTRIBUTION PLANT														0
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	0
26	330.4 Distr. Reservoirs & Standpipes	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740	3,475,740
27	331.4 Transm. & Distribution Mains	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636	14,235,636
28	333.4 Services	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583	1,750,583
29	334.4 Meters & Meter Installations	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320
30	335.4 Hydrants	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
32	GENERAL PLANT														0
33	303.5 Land & Land Rights	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076
34	304.5 Structures & Improvements	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657	15,657
35	340.5 Office Furniture & Equipment	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335
36	341.5 Transportation Equipment	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
38	343.5 Tools, Shop & Garage Equipment	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041
39	344.5 Laboratory Equipment	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
41	346.5 Communication Equipment	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
43	348.5 Other Tangible Plant	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744
44															
45	SUB-TOTAL	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107	31,732,107
46															
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%														
48	303.5 Land & Land Rights	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552
49	304.5 Structures & Improvements	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653
50	340.5 Office Furniture & Equipment	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713
51	341.5 Transportation Equipment	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811
52	343.5 Tools, Shop & Garage Equipment	610	610	610	610	610	610	610	610	610	610	610	610	610	610
53	346.5 Communication Equipment	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534
54	348.5 Other Tangible Plant	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157
55															
56	SUB-TOTAL ALLOCATIONS	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030
57															
58	TOTAL	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137	33,261,137

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: A-6

Docket No.: 070693-WS

Page 1 of 4

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Historic [X] Projected [x]

Recap Schedules: A-2, A-4

No.	Line Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		Adjusted Average Bal.	(3) Non-Used & Useful %	(4) Amount	Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Amount	Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	INTANGIBLE PLANT									
2	351.1 Organizer	8,968			8,968			8,968		
3	352.1 Franchises	-			-			-		
4	389.1 Other Plant & Misc. Equipmen	-			-			-		
5	COLLECTION PLANT									
6	353.2 Land & Land Right	838,852			838,852			838,852		
7	354.2 Structures & Improvement	-			-			-		
8	360.2 Collection Sewers - Force	599,866			600,031			600,031		
9	361.2 Collection Sewers - Gravity	2,434,282			2,438,652			2,438,652		
10	362.2 Special Collecting Structure	-			-			-		
11	363.2 Services to Customers	370,511			371,031			371,031		
12	364.2 Flow Measuring Device	-			-			-		
13	365.2 Flow Measuring Installation	-			-			-		
14	389.2 Other Plant & Misc. Equipmen	-			-			-		
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Right	-			-			-		
17	354.3 Structures & Improvement	-			-			-		
18	370.3 Receiving Well	-			-			-		
19	371.3 Pumping Equipmen	1,405,977			1,431,058			1,471,443		
20	389.3 Other Plant & Misc. Equipmen	-			-			-		
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Right	-			-			-		
23	354.4 Structures & Improvement	238,245			498,785	46%	229,441	1,910,148	46%	878,668
24	380.4 Treatment & Disposal Equipmen	3,251,245			3,267,109	46%	1,502,870	3,267,109	46%	1,502,870
25	381.4 Plant Sewer	(317,294)			(317,294)	46%	(145,955)	(317,294)	46%	(145,955)
26	382.4 Outfall Sewer Line	-			-			-		
27	389.4 Other Plant & Misc. Equipmen	-			-			-		
28	RECLAIMED WATER TREATMENT PLANT									
29	353.5 Land & Land Right	-			-			-		
30	354.5 Structures & Improvement	-			488,898			3,177,836		
31	355.5 Power Generation Equipmen	-			37,873			246,172		
32	371.5 Pumping Equipmen	-			-			-		
33	374.5 Reuse Distribution Reservoir	-			141,205			917,831		
34	360.5 Treatment & Disposal Equipmen	-			-			-		
35	381.5 Plant Sewer	-			-			-		
36	389.5 Other Plant & Misc. Equipmen	-			-			-		
37	RECLAIMED WATER DISTRIBUTION PLANT									
38	352.6 Franchises	-			-			-		
39	353.6 Land & Land Right	-			-			-		
40	354.6 Structures & Improvement	-			-			-		
41	355.6 Power Generation Equipmen	-			-			-		
42	366.6 Reuse Services	132,029			132,029			132,029		
43	367.6 Reuse Meters & Meter Installation	372			2,544			14,490		
44	371.6 Pumping Equipmen	-			-			-		
45	375.6 Reuse Transmission & Distribution System	337,427			1,112,889			3,368,397		
46	389.6 Other Plant & Miscellaneous Equipmen	-			-			-		
47	GENERAL PLANT									
48	353.7 Land & Land Right	5,329			5,329			5,329		
49	354.7 Structures & Improvement	5,189			5,189			5,189		
50	390.7 Office Furniture & Equipmen	1,006			1,006			1,006		
51	391.7 Transportation Equipmen	-			-			-		
52	392.7 Stores Equipmen	-			-			-		
53	393.7 Tools, Shop & Garage Equipmen	18,639			18,649			18,649		
54	394.7 Laboratory Equipmen	2,166			2,166			2,166		
55	395.7 Power Operated Equipmen	-			-			-		
56	396.7 Communication Equipmen	(620)			(620)			(620)		
57	397.7 Miscellaneous Equipmen	-			-			-		
58	398.7 Other Tangible Plan	910			910			910		
59										
60	SUB-TOTAL	9,333,099	N/A	N/A	11,085,259	N/A	1,586,356	18,478,324	N/A	2,235,583
61										
	Allocation from Related Companies - Water -									
62	75.1048 % Sewer 24.8952%									
63	353.7 Land & Land Right	915			915			915		
64	354.7 Structures & Improvement	26,038			26,038			26,038		
65	390.7 Office Furniture & Equipmen	30,515			134,271			223,204		
66	381.7 Transportation Equipmen	72,986			72,986			72,986		
67	393.7 Tools, Shop & Garage Equipmen	202			202			202		
68	396.7 Communication Equipmen	3,663			3,663			3,663		
69	398.7 Other Tangible Plan	39,821			39,821			39,821		
70	SUB-TOTAL ALLOCATIONS	174,140	N/A	N/A	277,896	N/A	0	366,829	N/A	0
71										
72	TOTAL	9,507,239	N/A	N/A	11,363,155	N/A	1,586,356	18,845,153	N/A	2,235,583

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year
and the ending balance for the prior year.

Schedule: A-6
Page 2 of 4
Preparer: John Hoy

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Per Books Prior Year 6/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 2 thru 14 Average	(16) Total Adjustments to TY Average	(17) Adjusted Average	(18) Allocation of General Plant to Water	(19) Allocation of General Plant from Water	(20) Total Sewer Adjusted Average
1	INTANGIBLE PLANT																			
2	351.1 Organization	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968			8,968			8,968
3	352.1 Franchises	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)						
4	389.1 Other Plant & Misc. Equipment																			
5	COLLECTION PLANT																			
6	353.2 Land & Land Rights	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852			838,852			838,852
7	354.2 Structures & Improvements																			
8	360.2 Collection Sewers - Force	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,435		(54,404)	599,866			599,866
9	361.2 Collection Sewers - Gravity	2,378,092	2,378,092	2,378,092	2,379,217	2,379,217	2,379,217	2,379,811	2,379,811	2,379,811	2,380,936	2,380,936	2,380,936	2,384,248		54,404	2,434,282			2,434,282
10	362.2 Special Collecting Structures																			
11	363.2 Services to Customers	369,458	369,458	369,458	370,427	370,427	370,427	370,802	371,031	371,031	371,031	371,031	371,031	371,031			370,511			370,511
12	364.2 Flow Measuring Devices																			
13	365.2 Flow Measuring Installations																			
14	389.2 Other Plant & Misc. Equipment																			
15	SYSTEM PUMPING PLANT																			
16	353.3 Land & Land Rights																			
17	354.3 Structures & Improvements																			
18	370.3 Receiving Wells																			
19	371.3 Pumping Equipment	1,381,061	1,382,140	1,383,906	1,384,156	1,387,281	1,387,281	1,419,570	1,420,708	1,424,413	1,424,850	1,428,821	1,428,821	1,431,588		(530)	1,405,977			1,405,977
20	389.3 Other Plant & Misc. Equipment																			
21	TREATMENT AND DISPOSAL PLANT																			
22	353.4 Land & Land Rights																			
23	354.4 Structures & Improvements	2,655,462	2,655,462	2,655,462	2,655,462	2,655,462	2,655,462	2,663,975	2,663,975	2,663,975	2,663,975	2,663,975	2,663,975	2,663,975		(2,421,801)	238,245			238,245
24	380.4 Treatment & Disposal Equipment	500,301	504,121	504,121	505,647	507,111	507,766	511,389	514,604	515,730	516,553	525,733	528,642	528,996		513,132	2,738,113			3,251,245
25	381.4 Plant Sewers															(317,294)	(317,294)			(317,294)
26	382.4 Outfall Sewer Lines	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)						
27	389.4 Other Plant & Misc. Equipment																			
28	RECLAIMED WATER TREATMENT PLANT																			
29	353.5 Land & Land Rights																			
30	354.5 Structures & Improvements																			
31	355.5 Power Generation Equipment																			
32	371.5 Pumping Equipment																			
33	374.5 Reuse Distribution Reservoirs																			
34	380.5 Treatment & Disposal Equipment																			
35	381.5 Plant Sewers																			
36	389.5 Other Plant & Misc. Equipment																			
37	RECLAIMED WATER DISTRIBUTION PLANT																			
38	352.6 Franchises																			
39	353.6 Land & Land Rights																			
40	354.6 Structures & Improvements																			
41	355.6 Power Generation Equipment																			
42	366.6 Reuse Services	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029			132,029			132,029
43	367.6 Reuse Meters & Meter Installations	372	372	372	372	372	372	372	372	372	372	372	372	372			372			372
44	371.6 Pumping Equipment																			
45	375.6 Reuse Transmission & Distribution System	337,278	337,278	337,278	337,278	337,278	337,278	337,340	337,340	337,340	337,622	337,622	337,622	337,997			337,427			337,427
46	389.6 Other Plant & Miscellaneous Equipment																			
47	GENERAL PLANT																			
48	353.7 Land & Land Rights																			
49	354.7 Structures & Improvements															(983)	(983)	738		5,329
50	390.7 Office Furniture & Equipment	575	575	575	575	575	575	575	575	575	575	575	575	575			575	(432)		5,434
51	391.7 Transportation Equipment																			863
52	392.7 Stores Equipment																			
53	393.7 Tools, Shop & Garage Equipment	5,504	5,504	5,504	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548		(2,663)	2,875	(2,159)		17,923
54	394.7 Laboratory Equipment																			
55	395.7 Power Operated Equipment																			
56	396.7 Communication Equipment																			
57	397.7 Miscellaneous Equipment																			
58	398.7 Other Tangible Plant																			
59																				
60	SUB-TOTAL	9,262,207	9,267,106	9,268,871	9,272,785	9,277,374	9,278,029	9,323,485	9,328,067	9,332,898	9,335,564	9,348,715	9,351,624	9,358,611	9,308,105	(5,158)	9,302,947	(1,853)	32,005	9,333,099
61	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%																			
62	353.7 Land & Land Rights																			915
63	354.7 Structures & Improvements																			26,038
64	390.7 Office Furniture & Equipment																			30,515
65	391.7 Transportation Equipment																			72,986
66	392.7 Stores Equipment																			202
67	393.7 Tools, Shop & Garage Equipment																			3,663
68	396.7 Communication Equipment																			(620)
69	398.7 Other Tangible Plant																			910
70	SUB-TOTAL ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	174,140
71																				
72	TOTAL	9,262,207	9,267,106	9,268,871	9,272,785	9,277,374	9,278,029	9,323,485	9,328,067	9,332,898	9,335,564	9,348,715	9,351,624	9,358,611	9,308,105	(5,158)	9,302,947	(1,853)	206,145	9,507,239

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance

Company: Lake Utility Services, Inc
 Docket No.: 070693-W5
 Schedule Years Ended: Projected 6/30/08
 Historic [] Projected [X]

Florida Public Service Commission

Schedule A-6
 Page 3 of 4
 Preparer: John Hoy

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Adj to Prior Year	(4) Adjusted Prior Year	(5)-(16)												(17) Col 2 thru 14 Average	
					(5) 2007	(6) 2007	(7) 2007	(8) 2007	(9) 2007	(10) 2007	(11) 2008	(12) 2008	(13) 2008	(14) 2008	(15) 2008			
		06/30/07			Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
1	INTANGIBLE PLANT																	
2	351.1 Organization	8,968		8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	
3	352.1 Franchises	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
4	389.1 Other Plant & Misc. Equipment																	
5	COLLECTION PLANT																	
6	353.2 Land & Land Rights	838,852		838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	
7	354.2 Structures & Improvements																	
8	360.2 Collection Sewers - Force	654,435	(54,404)	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	
9	361.2 Collection Sewers - Gravity	2,384,248	54,404	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	
10	362.2 Special Collecting Structures																	
11	363.2 Services to Customers	371,031		371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	
12	364.2 Flow Measuring Devices																	
13	365.2 Flow Measuring Installations																	
14	389.2 Other Plant & Misc. Equipment																	
15	SYSTEM PUMPING PLANT																	
16	353.3 Land & Land Rights																	
17	354.3 Structures & Improvements																	
18	370.3 Receiving Walls																	
19	371.3 Pumping Equipment	1,431,588	(530)	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	
20	389.3 Other Plant & Misc. Equipment																	
21	TREATMENT AND DISPOSAL PLANT																	
22	353.4 Land & Land Rights																	
23	354.4 Structures & Improvements	2,663,975	(2,421,801)	242,174	242,174	242,174	242,174	242,174	242,174	242,174	242,174	242,174	242,174	242,174	1,910,148	1,910,148	498,785	
24	380.4 Treatment & Disposal Equipment	528,996	2,738,113	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	
25	381.4 Plant Sewers		(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	
26	382.4 Outfall Sewer Lines																	
27	389.4 Other Plant & Misc. Equipment	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
28	RECLAIMED WATER TREATMENT PLANT																	
29	353.5 Land & Land Rights																	
30	354.5 Structures & Improvements																	
31	355.5 Power Generation Equipment														3,177,836	3,177,836	488,898	
32	371.5 Pumping Equipment														246,172	246,172	37,873	
33	374.5 Reuse Distribution Reversors																	
34	380.5 Treatment & Disposal Equipment														917,831	917,831	141,205	
35	381.5 Plant Sewers																	
36	389.5 Other Plant & Misc. Equipment																	
37	RECLAIMED WATER DISTRIBUTION PLANT																	
38	352.6 Franchises																	
39	353.6 Land & Land Rights																	
40	354.6 Structures & Improvements																	
41	355.6 Power Generation Equipment																	
42	366.6 Reuse Services	132,029		132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	
43	367.6 Reuse Meters & Meter Installations	372		372	372	372	372	372	372	372	372	372	372	372	14,490	14,490	2,544	
44	371.6 Pumping Equipment																	
45	375.6 Reuse Transmission & Distribution System	337,997		337,997	337,997	337,997	337,997	337,997	337,997	337,997	337,997	337,997	337,997	3,344,397	3,344,397	3,368,397	1,112,889	
46	389.6 Other Plant & Miscellaneous Equipment																	
47	GENERAL PLANT																	
48	353.7 Land & Land Rights		5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	
49	354.7 Structures & Improvements		5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	
50	390.7 Office Furniture & Equipment	575	431	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	
51	391.7 Transportation Equipment																	
52	392.7 Stores Equipment																	
53	393.7 Tools, Shop & Garage Equipment	5,548	13,101	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	
54	394.7 Laboratory Equipment		2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	
55	395.7 Power Operated Equipment																	
56	396.7 Communication Equipment		(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	
57	397.7 Miscellaneous Equipment																	
58	398.7 Other Tangible Plant		910	910	910	910	910	910	910	910	910	910	910	910	910	910	910	
59																		
60	SUB-TOTAL	9,358,611	24,994	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	9,383,605	11,390,005	11,390,005	18,437,936	18,437,936	11,085,259
61	Allocation from Related Companies - Water - 75.1048 %																	
62	Sewer 24.8952%																	
63	353.7 Land & Land Rights		915	915	915	915	915	915	915	915	915	915	915	915	915	915	915	
64	354.7 Structures & Improvements		26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	
65	390.7 Office Furniture & Equipment		30,515	30,515	30,515	30,515	30,515	30,515	30,515	30,515	223,204	223,204	223,204	223,204	223,204	223,204	134,271	
66	381.7 Transportation Equipment		72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	
67	393.7 Tools, Shop & Garage Equipment		202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	
68	396.7 Communication Equipment		3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	
69	398.7 Other Tangible Plant		39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	
70	SUB-TOTAL ALLOCATIONS	0	174,140	174,140	174,140	174,140	174,140	174,140	174,140	174,140	366,829	366,829	366,829	366,829	366,829	366,829	277,896	
71																		
72	TOTAL	9,358,611	99,134	9,557,745	9,557,745	9,557,745	9,557,745	9,557,745	9,557,745	9,557,745	9,750,434	9,750,434	9,750,434	11,756,834	11,756,834	18,804,765	18,804,765	11,363,155

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance

Company: Lake Utility Services, Inc.
 Docket No.: 070693 WS
 Schedule Years (Encl): Projected 6/30/09
 Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year

Florida Public Service Commission

Schedule: A-6
 Page 4 of 4
 Preparer: John Hoy

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Prior Year 06/30/08	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			2008 Jul	2008 Aug	2008 Sept	2008 Oct	2008 Nov	2008 Dec	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	2009 Average	
INTANGIBLE PLANT																
2	351.1 Organization		8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968
3	352.1 Franchises															
4	389.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	353.2 Land & Land Rights		838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852
7	354.2 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force		600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031
9	361.2 Collection Sewers - Gravity		2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652	2,438,652
10	362.2 Special Collecting Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers		371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031
12	364.2 Flow Measuring Devices		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	353.3 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment		1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,431,058	1,506,058	1,506,058	1,506,058	1,506,058	1,506,058	1,506,058	1,506,058	1,471,443
20	389.3 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	353.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements		1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148	1,910,148
24	380.4 Treatment & Disposal Equipment		3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109	3,267,109
25	381.4 Plant Sewers		(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)
26	382.4 Outfall Sewer Lines		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
27	389.4 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	RECLAIMED WATER TREATMENT PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	353.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements		3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836
31	355.5 Power Generation Equipment		246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172
32	371.5 Pumping Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs		917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831
34	380.5 Treatment & Disposal Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	RECLAIMED WATER DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	352.6 Franchises		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services		132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029
43	367.6 Reuse Meters & Meter Installations		14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490
44	371.6 Pumping Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System		3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397
46	389.6 Other Plant & Miscellaneous Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	GENERAL PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	353.7 Land & Land Rights		5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329
49	354.7 Structures & Improvements		5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189
50	390.7 Office Furniture & Equipment		1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006
51	391.7 Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment		18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649
54	394.7 Laboratory Equipment		2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166
55	395.7 Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment		(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)
57	397.7 Miscellaneous Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant		910	910	910	910	910	910	910	910	910	910	910	910	910	910
59			-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	SUB-TOTAL		18,437,936	18,437,936	18,437,936	18,437,936	18,437,936	18,437,936	18,512,936	18,512,936	18,512,936	18,512,936	18,512,936	18,512,936	18,512,936	18,478,324
61			-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Allocation from Related Commodities - Water - 75.1048 % Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	353.7 Land & Land Rights		915	915	915	915	915	915	915	915	915	915	915	915	915	915
64	354.7 Structures & Improvements		26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038
65	390.7 Office Furniture & Equipment		223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204
66	391.7 Transportation Equipment		72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986
67	392.7 Tools, Shop & Garage Equipment		202	202	202	202	202	202	202	202	202	202	202	202	202	202
68	396.7 Communication Equipment		3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663
69	398.7 Other Tangible Plant		39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821
70	SUB-TOTAL ALLOCATIONS		366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829
71			-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL		18,804,765	18,804,765	18,804,765	18,804,765	18,804,765	18,804,765	18,879,765	18,879,765	18,879,765	18,879,765	18,879,765	18,879,765	18,879,765	18,845,151

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Schedule: A-7
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Balance	(3) Historical Base Year 6/30/07		(5) Intermediate Year 6/30/08		(7) Projected Test Year 6/30/09	
			Utility Adjustments	Adjusted Balance	Utility Adjustments	Adjusted Balance	Utility Adjustments	Adjusted Balance
1	WATER							
2								
3	Plant in Service			-				
4								
5	Land							
6								
7	Accumulated Depreciation							
8								
9	CIAC							
10								
11	Accumulated Amortization of CIAC							
12								
13	Advances for Construction							
14								
15	Other (Explain)			-				
16								
17								
18	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19								
20								
21	WASTEWATER							
22								
23	Plant in Service				1,586,356	1,586,356	2,235,583	2,235,583
24								
25	Land							
26								
27	Accumulated Depreciation				(492,381)	(492,381)	(590,708)	(590,708)
28								
29	CIAC				(207,761)	(207,761)	(207,761)	(207,761)
30								
31	Accumulated Amortization of CIAC				32,792	32,792	40,016	40,016
32								
33	Advances for Construction							
34								
35	Other (Explain)							
36								
37								
38	Total	N/A	N/A	-	919,006	919,006	1,477,130	1,477,130

Supporting Schedules: A-3, A-5, A-6, A-9, A-10, A-14, A-16
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Test Year Ended: Projected 6/30/09

Schedule: A-8
Page 1 of 1
Preparer: John Hoy

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/02	1,299,385	653,633
2	Additions	341,419	166,390
3	Retirements	(55,456)	(19,607)
4	Adjustments		
5			
6	Balance 12/31/03	1,585,348	800,416
7	Additions	464,086	200,237
8	Retirements	(18,679)	
9	Adjustments		
10			
11	Balance 12/31/04	2,030,755	1,000,653
12	Additions	487,402	495,006
13	Retirements	(87,043)	(7,985)
14	Adjustments		
15			
16	Balance 12/31/05	2,431,114	1,487,674
17	Additions	700,029	259,996
18	Retirements	(49,955)	(14,460)
19	Adjustments		
20			
21	Balance 12/31/06	3,081,188	1,733,210
22	Additions	615,704	127,370
23	Retirements		
24	Adjustments (1)	(637,656)	29,940
25			
26	Balance 6/30/07	3,059,236	1,890,520
27	Additions		
28	Retirements		
29	Adjustments		
30			
31	Projected Balance 6/30/08	3,059,236	1,890,520
32	Additions		
33	Retirements		
34	Adjustments		
35			
36	Projected Balance 6/30/09	3,059,236	1,890,520
37	Additions		
38	Retirements		
39	Adjustments		
40			
41	Balance	3,059,236	1,890,520
42			

Notes:

1. Adjustments include calculation to 13-month average, adjustments to allocated plant and adjustments to previous entry adjusting balances per Commission ordered adjustments in the previous establishment of rate base for the utility.

Supporting Schedules: A-9, A10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
Historic [X] Projected []

Explanation: Provide Average Water Accumulated
Depreciation and Average Non-Used and Useful
Calculation

Schedule: A-9
Page 1 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) (3) (4) Historical Base Year 6/30/07			(5) (6) (7) Intermediate Year 6/30/08			(8) (9) (10) Projected Year 6/30/09		
		Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	12,010	-	-	12,350	-	-	13,030	-	-
3	302.1 Franchises	-	-	-	279	-	-	837	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,191	-	-	10,276	-	-	13,356	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	279,652	-	-	361,010	-	-	437,634	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	11,098	-	-	11,657	-	-	14,101	-	-
13	310.2 Power Generation Equipment	20,614	-	-	21,804	-	-	25,002	-	-
14	311.2 Pumping Equipment	12,689	-	-	35,661	-	-	69,648	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	214,084	-	-	330,612	-	-	494,430	-	-
19	310.3 Power Generation Equipment	-	-	-	4,057	-	-	22,361	-	-
20	311.3 Pumping Equipment - WTP	-	-	-	2,591	-	-	13,168	-	-
21	320.3 Water Treatment Equipment	98,252	-	-	125,413	-	-	202,908	-	-
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	325,381	-	-	408,578	-	-	502,456	-	-
27	331.4 Transm. & Distribution Mains	1,413,917	-	-	1,735,332	-	-	2,065,037	-	-
28	333.4 Services	238,025	-	-	281,046	-	-	324,811	-	-
29	334.4 Meters & Meter Installations	105,127	-	-	123,668	-	-	142,484	-	-
30	335.4 Hydrants	65,738	-	-	81,407	-	-	97,307	-	-
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT									
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	1,103	-	-	1,522	-	-	1,914	-	-
35	340.5 Office Furniture & Equipment	1,720	-	-	1,925	-	-	2,148	-	-
36	341.5 Transportation Equipment	-	-	-	(13,322)	-	-	(16,151)	-	-
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	10,478	-	-	14,819	-	-	18,696	-	-
39	344.5 Laboratory Equipment	(517)	-	-	58	-	-	493	-	-
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	19	-	-	(51)	-	-	(238)	-	-
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	-	137	-	-	411	-	-
44										
45	SUB-TOTAL	2,817,581	N/A	N/A	3,550,829	N/A	N/A	4,445,843	N/A	N/A
46										
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%									
48	303.5 Land & Land Rights	-	-	-	-	-	-	0	-	-
49	304.5 Structures & Improvements	34,499	-	-	36,482	-	-	40,449	-	-
50	340.5 Office Furniture & Equipment	59,035	-	-	73,871	-	-	124,659	-	-
51	341.5 Transportation Equipment	104,408	-	-	131,726	-	-	186,361	-	-
52	343.5 Tools, Shop & Garage Equipment	587	-	-	606	-	-	644	-	-
53	346.5 Communication Equipment	10,186	-	-	11,263	-	-	13,416	-	-
54	348.5 Other Tangible Plant	32,940	-	-	42,798	-	-	62,514	-	-
55	SUB-TOTAL ALLOCATIONS	241,655	N/A	N/A	296,746	N/A	N/A	428,043	N/A	N/A
56										
57	TOTAL	3,059,236	N/A	N/A	3,847,575	N/A	-	4,873,886	N/A	N/A

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Years Ended: Projected 6/30/08
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Schedule: A-9
Page 3 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	Prior Year 06/30/07	(2) Adjustments to Prior Year	(3) Adjusted Prior Year	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	Col. 2 thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization (See note 2.)	15,459	(3,449)	12,010	12,066	12,123	12,180	12,236	12,293	12,350	12,406	12,463	12,520	12,576	12,633	12,690	12,350
3	302.1 Franchises	-	-	-	47	93	140	186	233	279	326	372	419	465	512	558	279
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	7,255	1,481	8,736	8,992	9,249	9,506	9,762	10,019	10,276	10,533	10,789	11,046	11,303	11,559	11,816	10,276
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	324,466	(1,768)	322,698	329,084	335,469	341,854	348,239	354,625	361,010	367,395	373,781	380,166	386,551	392,937	399,322	361,010
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	11,098	11,098	11,191	11,284	11,377	11,471	11,564	11,657	11,750	11,843	11,936	12,030	12,123	12,216	11,657
13	310.2 Power Generation Equipment	-	20,614	20,614	20,782	20,949	21,117	21,284	21,452	21,619	21,901	22,183	22,465	22,747	23,029	23,311	21,804
14	311.2 Pumping Equipment	29,461	(6,979)	22,482	24,469	26,456	28,443	30,430	32,417	34,988	37,558	40,129	42,699	45,270	47,840	50,411	35,661
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	269,954	(2,090)	267,864	275,227	282,590	289,953	297,316	311,385	325,454	339,523	353,592	367,661	381,730	395,799	409,868	330,612
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	962	2,420	4,079	5,738	7,397	9,056	10,714	12,373	4,057
20	311.3 Pumping Equipment - WTP	-	-	-	-	-	-	-	936	1,872	2,807	3,743	4,679	5,615	6,550	7,486	2,591
21	320.3 Water Treatment Equipment	101,633	1,283	102,916	104,030	105,145	106,259	107,374	114,198	121,022	127,846	134,669	141,493	148,317	155,141	161,965	125,413
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT																
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	368,243	(3,016)	365,227	371,950	378,673	385,397	392,120	399,870	407,698	415,527	423,355	431,183	439,011	446,839	454,668	408,578
27	331.4 Transm. & Distribution Mains	1,578,365	(3,653)	1,574,712	1,600,786	1,626,859	1,653,392	1,679,924	1,706,457	1,733,976	1,761,564	1,789,153	1,816,741	1,844,330	1,871,918	1,899,506	1,735,332
28	333.4 Services	259,800	(636)	259,164	262,811	266,458	270,105	273,752	277,399	281,046	284,693	288,340	291,987	295,634	299,281	302,928	281,046
29	334.4 Meters & Meter Installations	114,637	(377)	114,260	115,828	117,396	118,964	120,532	122,100	123,668	125,236	126,804	128,372	129,940	131,508	133,076	123,668
30	335.4 Hydrants	73,141	316	73,457	74,782	76,107	77,432	78,757	80,082	81,407	82,732	84,057	85,382	86,707	88,032	89,357	81,407
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT																
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	2,759	(1,433)	1,326	1,359	1,392	1,424	1,457	1,490	1,522	1,555	1,587	1,620	1,653	1,685	1,718	1,522
35	340.5 Office Furniture & Equipment	1,539	275	1,814	1,833	1,851	1,870	1,888	1,907	1,925	1,944	1,962	1,981	1,999	2,018	2,037	1,925
36	341.5 Transportation Equipment	-	(11,907)	(11,907)	(12,143)	(12,379)	(12,614)	(12,850)	(13,086)	(13,322)	(13,557)	(13,793)	(14,029)	(14,265)	(14,500)	(14,736)	(13,322)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	18,112	(5,232)	12,880	13,203	13,526	13,850	14,173	14,496	14,819	15,142	15,465	15,788	16,111	16,435	16,758	14,819
39	344.5 Laboratory Equipment	(912)	752	(160)	(124)	(88)	(51)	(15)	21	58	94	130	166	203	239	275	58
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	425	(383)	42	27	11	(5)	(20)	(36)	(51)	(67)	(83)	(98)	(114)	(129)	(145)	(51)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	-	23	46	69	91	114	137	160	183	206	229	251	274	137
44																	
45	SUB-TOTAL	3,164,336	(5,104)	3,159,232	3,216,222	3,273,212	3,330,660	3,388,109	3,460,898	3,535,829	3,611,147	3,686,464	3,761,781	3,837,098	3,912,415	3,987,732	3,550,829
46																	
47	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%																
48	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	304.5 Structures & Improvements	34,499	34,499	34,830	35,160	35,491	35,821	36,152	36,482	36,813	37,143	37,474	37,804	38,135	38,465	38,796	36,482
50	340.5 Office Furniture & Equipment	59,035	59,035	60,348	61,662	62,975	64,288	65,602	66,915	68,228	69,541	70,854	72,167	73,480	74,793	76,106	73,811
51	341.5 Transportation Equipment	104,408	104,408	108,961	113,514	118,067	122,620	127,173	131,726	136,279	140,831	145,384	149,937	154,490	159,043	163,596	131,726
52	343.5 Tools, Shop & Garage Equipment	587	587	590	593	597	600	603	606	609	612	616	619	622	625	628	606
53	346.5 Communication Equipment	10,186	10,186	10,365	10,545	10,724	10,904	11,083	11,263	11,442	11,622	11,801	11,981	12,160	12,339	12,518	11,263
54	348.5 Other Tangible Plant	32,940	32,940	34,583	36,226	37,869	39,512	41,155	42,798	44,441	46,084	47,727	49,370	51,013	52,656	54,300	42,798
55																	
56	SUB-TOTAL ALLOCATIONS	-	241,655	241,655	249,677	257,700	265,722	273,745	281,767	293,019	304,271	315,523	326,775	338,027	349,279	360,530	296,746
57																	
58	TOTAL	3,164,336	236,551	3,400,887	3,465,899	3,530,911	3,596,382	3,661,853	3,742,665	3,828,848	3,915,417	4,001,987	4,088,556	4,175,125	4,261,694	4,348,263	3,847,575

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Schedule: A-9
 Page 4 of 4
 Preparer: John Hoy

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 2 thru 14 Average	
1	INTANGIBLE PLANT	1														
2	301.1 Organization (See note 2.)	2	12,690	12,746	12,803	12,860	12,916	12,973	13,030	13,086	13,143	13,200	13,257	13,313	13,370	
3	302.1 Franchises	3	598	605	651	698	744	791	837	884	930	977	1,023	1,070	1,116	
4	339.1 Other Plant & Misc. Equipment	4	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	SOURCE OF SUPPLY AND PUMPING PLANT	5														
6	303.2 Land & Land Rights	6	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	304.2 Structures & Improvements	7	11,816	12,073	12,329	12,586	12,843	13,099	13,356	13,613	13,869	14,126	14,383	14,639	14,896	
8	305.2 Collect. & Impound. Reservoirs	8	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	306.2 Lake, River & Other Intakes	9	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	307.2 Wells & Springs	10	399,322	405,707	412,092	418,478	424,863	431,248	437,634	444,019	450,404	456,790	463,175	469,560	475,945	
11	308.2 Infiltration Galleries & Tunnels	11	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	309.2 Supply Mains	12	12,216	12,309	12,402	12,495	12,588	12,682	13,370	14,058	14,747	15,435	16,123	16,812	18,072	
13	310.2 Power Generation Equipment	13	23,311	23,593	23,875	24,157	24,439	24,720	25,002	25,284	25,566	25,848	26,130	26,412	26,694	
14	311.2 Pumping Equipment	14	50,411	52,981	55,552	58,122	60,693	63,263	67,604	71,946	76,287	80,628	84,970	89,311	93,652	
15	339.2 Other Plant & Misc. Equipment	15	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	WATER TREATMENT PLANT	16														
17	303.3 Land & Land Rights	17	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	304.3 Structures & Improvements	18	409,868	423,937	438,006	452,075	466,144	480,213	494,282	508,351	522,420	536,489	550,558	564,627	580,622	
19	310.3 Power Generation Equipment	19	12,373	14,032	15,691	17,350	19,009	20,668	22,327	23,986	25,645	27,304	28,963	30,622	32,271	
20	311.3 Pumping Equipment - WTP	20	7,486	8,422	9,358	10,293	11,229	12,165	13,101	14,036	14,972	15,908	16,844	17,779	19,595	
21	320.3 Water Treatment Equipment	21	161,965	168,789	175,613	182,436	189,260	196,084	202,908	209,732	216,556	223,380	230,203	237,027	243,851	
22	339.3 Other Plant & Misc. Equipment	22	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	TRANSMISSION & DISTRIBUTION PLANT	23														
24	303.4 Land & Land Rights	24	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	304.4 Structures & Improvements	25	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	330.4 Distr. Reservoirs & Standpipes	26	454,668	462,496	470,324	478,152	485,981	493,809	501,975	510,141	518,307	526,473	534,639	542,805	552,162	
27	331.4 Transm. & Distribution Mains	27	1,899,506	1,927,095	1,954,683	1,982,272	2,009,860	2,037,449	2,065,037	2,092,626	2,120,214	2,147,802	2,175,391	2,202,979	2,230,568	
28	333.4 Services	28	302,928	306,575	310,223	313,870	317,517	321,164	324,811	328,458	332,105	335,752	339,399	343,046	346,693	
29	334.4 Meters & Meter Installations	29	133,076	134,644	136,212	137,780	139,348	140,916	142,484	144,052	145,620	147,188	148,756	150,324	151,892	
30	335.4 Hydrants	30	89,357	90,682	92,007	93,332	94,657	95,982	97,307	98,632	99,957	101,282	102,607	103,932	105,257	
31	339.4 Other Plant & Misc. Equipment	31	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	GENERAL PLANT	32														
33	303.5 Land & Land Rights	33	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	304.5 Structures & Improvements	34	1,718	1,750	1,783	1,816	1,848	1,881	1,914	1,946	1,979	2,011	2,044	2,077	2,109	
35	340.5 Office Furniture & Equipment	35	2,037	2,055	2,074	2,092	2,111	2,129	2,148	2,166	2,185	2,203	2,222	2,240	2,259	
36	341.5 Transportation Equipment	36	(14,736)	(14,972)	(15,208)	(15,443)	(15,679)	(15,915)	(16,151)	(16,386)	(16,622)	(16,858)	(17,094)	(17,329)	(17,565)	
37	342.5 Stores Equipment	37	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	343.5 Tools, Shop & Garage Equipment	38	16,758	17,081	17,404	17,727	18,050	18,373	18,696	19,020	19,343	19,666	19,989	20,312	20,635	
39	344.5 Laboratory Equipment	39	275	312	348	384	421	457	493	529	566	602	638	675	711	
40	345.5 Power Operated Equipment	40	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	346.5 Communication Equipment	41	(145)	(160)	(176)	(192)	(207)	(223)	(238)	(254)	(270)	(285)	(301)	(316)	(332)	
42	347.5 Miscellaneous Equipment	42	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	348.5 Other Tangible Plant	43	274	297	320	343	366	389	411	434	457	480	503	526	549	
44		44														
45	SUB-TOTAL	45	3,987,732	4,063,049	4,138,366	4,213,683	4,289,001	4,364,318	4,442,339	4,520,360	4,598,381	4,676,402	4,754,423	4,832,444	4,915,474	4,445,843

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balances

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: A-10

Docket No.: 070693-WS

Page 1 of 4

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Explanation: Provide Average Wastewater Accumulated
 Depreciation and Average Non-Used and Useful Calculation

Preparer: John Hoy

Historic [X] Projected [X]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) (3) (4) Historical Base Year 6/30/07			(5) (6) (7) Intermediate Year 6/30/08			(8) (9) (10) Projected Year 6/30/09		
		Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	1,567	-	-	1,679	-	-	1,903	-	-
3	352.1 Franchises	67	-	-	90	-	-	90	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	178,121	-	-	198,788	-	-	218,789	-	-
9	361.2 Collection Sewers - Gravity	371,355	-	-	427,387	-	-	481,579	-	-
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	32,309	-	-	43,365	-	-	53,129	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	259,400	-	-	324,607	-	-	404,858	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	422,458	-	-	468,803	46%	215,649	510,118	46%	234,654
24	380.4 Treatment & Disposal Equipment	860,382	-	-	954,132	46%	438,901	1,135,638	46%	522,393
25	381.4 Plant Sewers	(105,843)	-	-	(110,376)	46%	(50,773)	(119,441)	46%	(54,943)
26	382.4 Outfall Sewer Lines	(11,578)	-	-	(11,299)	46%	(5,198)	(11,299)	46%	(5,198)
27	389.4 Other Plant & Misc. Equipment	(230,865)	-	-	(230,865)	46%	(106,198)	(230,865)	46%	(106,198)
28	RECLAIMED WATER TREATMENT PLANT									
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	1,910	-	-	66,205	-	-
31	355.5 Power Generation Equipment	-	-	-	237	-	-	8,206	-	-
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	-	-	-	477	-	-	16,538	-	-
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
37	RECLAIMED WATER DISTRIBUTION PLANT									
38	352.6 Franchises	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	8,230	-	-	11,531	-	-	14,832	-	-
43	367.6 Reuse Meters & Meter Installations	74	-	-	107	-	-	582	-	-
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	20,498	-	-	31,807	-	-	90,978	-	-
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	GENERAL PLANT									
48	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-
49	354.7 Structures & Improvements	365	-	-	430	-	-	560	-	-
50	390.7 Office Furniture & Equipment	570	-	-	623	-	-	690	-	-
51	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	3,473	-	-	4,164	-	-	5,330	-	-
54	394.7 Laboratory Equipment	(172)	-	-	(100)	-	-	45	-	-
55	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment	6	-	-	(25)	-	-	(87)	-	-
57	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	-	-	-	45	-	-	136	-	-
59										
60	SUB-TOTAL	1,810,417		0	2,117,517		492,381	2,648,514		590,708
61										
62	Allocation from Related Companies - Water -									
63	75.1048 %, Sewer 24.8952%									
64	353.7 Land & Land Rights	-	-	-	0	-	-	0	-	-
65	354.7 Structures & Improvements	11,435	-	-	11,761	-	-	12,412	-	-
66	390.7 Office Furniture & Equipment	19,569	-	-	22,892	-	-	36,537	-	-

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Schedule: A-10
Page 2 of 4
Preparer: John Hoy

Explanation: Provide month ending balances for each month of
the last year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No	(1) Account No. and Name	(2) Per Books Prior Year 6/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col 2 thru 14 Average	(16) Total Adjustments to TY Average	(17) Adjusted Average	(18) Allocation of General Plant to Water	(19) Allocation of General Plant from Water	(20) Total Sewer Adjusted Average
1	INTANGIBLE PLANT																			
2	351 1 Organization	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567		1,567			1,567
3	352 1 Franchises	(158)	(154)	(151)	(147)	(143)	(139)	(136)	(132)	(128)	(124)	(120)	(117)	(113)	(136)	203	67			67
4	389 1 Other Plant & Misc. Equipment																			
5	COLLECTION PLANT																			
6	353 2 Land & Land Rights																			
7	354 2 Structures & Improvements																			
8	360 2 Collection Sewers - Force	177,522	179,337	181,153	182,969	184,784	186,600	188,415	190,231	192,046	193,862	195,678	197,493	199,308	188,396	(10,275)	178,121			178,121
9	361 2 Collection Sewers - Gravity	335,577	340,396	345,216	350,037	354,858	359,680	364,501	369,324	374,147	378,970	383,792	388,615	393,440	364,504	6,851	371,355			371,355
10	362 2 Special Collecting Structures																			
11	363 2 Services to Customers	26,143	27,169	28,194	29,222	30,250	31,278	32,306	33,335	34,365	35,394	36,424	37,454	38,483	32,309		32,309			32,309
12	364 2 Flow Measuring Devices																			
13	365 2 Flow Measuring Installations																			
14	389 2 Other Plant & Misc. Equipment																			
15	SYSTEM PUMPING PLANT																			
16	353 3 Land & Land Rights																			
17	354 3 Structures & Improvements																			
18	370 3 Receiving Wells																			
19	371 3 Pumping Equipment	205,461	209,670	213,887	218,105	222,321	226,538	230,755	234,972	239,189	243,406	247,623	251,840	256,057	230,561	28,839	259,400			259,400
20	389 3 Other Plant & Misc. Equipment																			
21	TREATMENT AND DISPOSAL PLANT																			
22	353 4 Land & Land Rights																			
23	354 4 Structures & Improvements	494,604	501,531	508,457	515,383	522,310	529,236	536,162	543,089	550,015	556,941	563,868	570,794	577,720	536,162	(113,704)	422,458			422,458
24	380 4 Treatment & Disposal Equipment	92,456	93,650	95,116	96,794	97,267	97,316	90,306	91,801	91,127	92,621	94,137	95,659	97,184	94,187	766,195	860,382			860,382
25	381 4 Plant Sewers															(105,843)	(105,843)			(105,843)
26	382 4 Outfall Sewer Lines	280	326	373	419	465	512	558	605	651	697	744	790	837	558	(12,136)	(11,578)			(11,578)
27	389 4 Other Plant & Misc. Equipment	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	(490,537)	(230,865)			(230,865)
28	RECLAIMED WATER TREATMENT PLANT																			
29	353 5 Land & Land Rights																			
30	354 5 Structures & Improvements																			
31	355 5 Power Generation Equipment																			
32	371 5 Pumping Equipment																			
33	374 5 Reuse Distribution Reservoirs																			
34	380 5 Treatment & Disposal Equipment																			
35	381 5 Plant Sewers																			
36	389 5 Other Plant & Misc. Equipment																			
37	RECLAIMED WATER DISTRIBUTION PLANT																			
38	352 6 Franchises																			
39	353 6 Land & Land Rights																			
40	354 6 Structures & Improvements																			
41	355 6 Power Generation Equipment																			
42	366 6 Reuse Services	6,580	6,855	7,130	7,405	7,680	7,955	8,230	8,505	8,780	9,055	9,330	9,606	9,881	8,230		8,230			8,230
43	367 6 Reuse Meters & Meter Installations	65	67	68	70	71	73	74	76	78	79	81	82	84	74		74			74
44	371 6 Pumping Equipment																			
45	375 6 Reuse Transmission & Distribution System	16,568	17,223	17,878	18,533	19,188	19,843	20,498	21,153	21,808	22,463	23,118	23,773	24,428	20,498		20,498			20,498
46	389 6 Other Plant & Miscellaneous Equipment																			
47	GENERAL PLANT																			
48	353 7 Land & Land Rights																			
49	354 7 Structures & Improvements															(697)	(697)			
50	390 7 Office Furniture & Equipment	288	291	294	298	301	304	307	310	314	317	320	323	326	307		307	(231)	494	570
51	391 7 Transportation Equipment																			
52	392 7 Stores Equipment																			
53	393 7 Tools, Shop & Garage Equipment	1,777	1,794	1,812	1,830	1,848	1,866	1,884	1,902	1,920	1,938	1,956	1,974	1,992	1,884	(408)	1,476	(1,109)	3,106	3,473
54	394 7 Laboratory Equipment																			(172)
55	395 7 Power Operated Equipment																			
56	396 7 Communication Equipment																			6
57	397 7 Miscellaneous Equipment																			
58	398 7 Other Tangible Plant																			
59																				
60	SUB-TOTAL	1,618,402	1,639,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,765	1,775,018	1,796,439	1,817,892	1,839,353	1,860,580	1,738,773	68,488	1,807,261	(817)	3,973	1,810,417
61																				
62	Allocation from Related Companies - Water - 75 % 048 % Sewer 24 8952%																			
63	353 7 Land & Land Rights																			
64	354 7 Structures & Improvements																			11,435
65	390 7 Office Furniture & Equipment																			19,569
66	391 7 Transportation Equipment																			34,609
67	393 7 Tools, Shop & Garage Equipment																			195
68	396 7 Communication Equipment																			3,376
69	398 7 Other Tangible Plant																			10,919
70	SUB-TOTAL ALLOCATIONS																			80,103
71																				
72	TOTAL	1,618,402	1,639,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,765	1,775,018	1,796,439	1,817,892	1,839,353	1,860,580	1,738,773	68,488	1,807,261	(817)	84,076	1,890,520

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Schedule: A-10
 Page 3 of 4
 Preparer: John Hoy

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/07	(2) Adjustments to Prior Year	(3) Adjusted Prior Year	(4) 2007 Jul	(4) 2007 Aug	(5) 2007 Sept	(6) 2007 Oct	(7) 2007 Nov	(8) 2007 Dec	(9) 2008 Jan	(10) 2008 Feb	(11) 2008 Mar	(12) 2008 Apr	(13) 2008 May	(14) 2008 Jun	(15) Col. 2 thru 14 Average
1	INTANGIBLE PLANT																
2	351.1 Organization	1,567		1,567	1,585	1,604	1,623	1,642	1,660	1,679	1,698	1,716	1,735	1,754	1,772	1,791	1,679
3	352.1 Franchises	(113)	203	90	90	90	90	90	90	90	90	90	90	90	90	90	90
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force	199,062	(10,275)	188,787	190,454	192,121	193,787	195,454	197,121	198,788	200,454	202,121	203,788	205,455	207,121	208,788	198,788
9	361.2 Collection Sewers - Gravity	393,440	6,851	400,291	404,807	409,323	413,839	418,355	422,871	427,387	431,903	436,419	440,935	445,451	449,967	454,483	427,387
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	38,483		38,483	39,297	40,111	40,924	41,738	42,552	43,365	44,179	44,993	45,806	46,620	47,434	48,247	43,365
12	364.2 Flow Measuring Devices																
13	365.2 Flow Measuring Installations																
14	389.2 Other Plant & Misc. Equipment																
15	SYSTEM PUMPING PLANT																
16	353.3 Land & Land Rights																
17	354.3 Structures & Improvements																
18	370.3 Receiving Wells																
19	371.3 Pumping Equipment	256,017	28,839	284,856	291,481	298,106	304,731	311,357	317,982	324,607	331,232	337,858	344,483	351,108	357,734	364,359	324,607
20	389.3 Other Plant & Misc. Equipment																
21	TREATMENT AND DISPOSAL PLANT																
22	353.4 Land & Land Rights																
23	354.4 Structures & Improvements	577,720	(113,704)	464,016	464,647	465,278	465,908	466,539	467,170	467,800	468,431	469,062	469,692	470,323	470,954	471,585	468,803
24	380.4 Treatment & Disposal Equipment	97,184	766,195	863,379	878,904	893,630	908,755	923,881	939,006	954,132	969,257	984,383	999,508	1,014,634	1,029,759	1,044,885	954,132
25	381.4 Plant Sewers		(105,843)	(105,843)	(106,598)	(107,354)	(108,109)	(108,865)	(109,620)	(110,376)	(111,131)	(111,887)	(112,642)	(113,398)	(114,153)	(114,909)	(110,376)
26	382.4 Outfall Sewer Lines	837	(12,136)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)
27	389.4 Other Plant & Misc. Equipment	259,672	(490,537)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)
28	RECLAIMED WATER TREATMENT PLANT																
29	353.5 Land & Land Rights																
30	354.5 Structures & Improvements														8,276	16,551	1,910
31	355.5 Power Generation Equipment														1,026	2,051	237
32	371.5 Pumping Equipment																
33	374.5 Reuse Distribution Reservoirs																
34	380.5 Treatment & Disposal Equipment														2,067	4,134	477
35	381.5 Plant Sewers																
36	389.5 Other Plant & Misc. Equipment																
37	RECLAIMED WATER DISTRIBUTION PLANT																
38	352.6 Franchises																
39	353.6 Land & Land Rights																
40	354.6 Structures & Improvements																
41	355.6 Power Generation Equipment																
42	366.6 Reuse Services	9,881		9,881	10,156	10,431	10,706	10,981	11,256	11,531	11,806	12,081	12,356	12,631	12,906	13,181	11,531
43	367.6 Reuse Meters & Meter Installations	84		84	85	87	88	90	91	93	95	96	98	99	160	220	107
44	371.6 Pumping Equipment																
45	375.6 Reuse Transmission & Distribution System	24,428		24,428	25,083	25,738	26,393	27,048	27,703	28,358	29,013	29,668	30,323	30,978	31,633	32,288	31,807
46	389.6 Other Plant & Miscellaneous Equipment																
47	GENERAL PLANT																
48	353.7 Land & Land Rights																
49	354.7 Structures & Improvements		365	365	376	387	397	408	419	430	441	451	462	473	484	495	430
50	390.7 Office Furniture & Equipment	326	263	589	595	601	606	612	617	623	629	634	640	645	651	656	623
51	391.7 Transportation Equipment																
52	392.7 Stores Equipment																
53	393.7 Tools, Shop & Garage Equipment	1,992	1,589	3,581	3,679	3,776	3,873	3,970	4,067	4,164	4,261	4,358	4,456	4,553	4,650	4,747	4,164
54	394.7 Laboratory Equipment		(172)	(172)	(160)	(148)	(136)	(124)	(112)	(100)	(88)	(76)	(64)	(52)	(40)	(28)	(100)
55	395.7 Power Operated Equipment																
56	396.7 Communication Equipment		6	6	1	(4)	(10)	(15)	(20)	(25)	(30)	(35)	(41)	(46)	(51)	(56)	(25)
57	397.7 Miscellaneous Equipment																
58	398.7 Other Tangible Plant				8	15	23	30	38	45	53	61	68	76	83	91	45
59																	
60	SUB-TOTAL	1,860,580	71,644	1,932,224	1,961,925	1,991,625	2,021,326	2,051,027	2,080,727	2,110,428	2,140,129	2,169,829	2,203,419	2,237,008	2,268,352	2,339,697	2,117,517
61																	

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Schedule: A-10
 Page 4 of 4
 Preparer: John Hay

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) Col 2 thru 14 Average
1	INTANGIBLE PLANT														
2	351.1 Organization	1,791	1,810	1,828	1,847	1,866	1,884	1,903	1,922	1,940	1,959	1,978	1,996	2,015	1,903
3	352.1 Franchises	90	90	90	90	90	90	90	90	90	90	90	90	90	90
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	360.2 Collection Sewers - Force	208,788	210,455	212,122	213,788	215,455	217,122	218,789	220,455	222,122	223,789	225,456	227,122	228,789	218,789
9	361.2 Collection Sewers - Gravity	454,483	458,999	463,515	468,031	472,547	477,063	481,579	486,095	490,612	495,128	499,644	504,160	508,676	481,579
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers	48,247	49,061	49,875	50,688	51,502	52,315	53,129	53,943	54,756	55,570	56,384	57,197	58,011	53,129
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Recovering Walls														
19	371.3 Pumping Equipment	364,359	370,984	377,609	384,235	390,860	397,485	404,110	411,735	418,360	425,985	432,610	439,235	446,860	404,858
20	389.3 Other Plant & Misc. Equipment														
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights														
23	354.4 Structures & Improvements	480,272	485,246	490,220	495,195	500,169	505,143	510,118	515,092	520,066	525,041	530,015	534,989	539,964	510,118
24	380.4 Treatment & Disposal Equipment	1,044,885	1,060,010	1,075,136	1,090,261	1,105,387	1,120,512	1,135,638	1,150,763	1,165,889	1,181,014	1,196,140	1,211,265	1,226,391	1,135,638
25	381.4 Plant Sewers	(114,909)	(115,664)	(116,419)	(117,175)	(117,930)	(118,686)	(119,441)	(120,197)	(120,952)	(121,708)	(122,463)	(123,219)	(123,974)	(119,441)
26	382.4 Outfall Sewer Lines	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)
27	389.4 Other Plant & Misc. Equipment	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)
28	RECLAIMED WATER TREATMENT PLANT														
29	353.5 Land & Land Rights														
30	354.5 Structures & Improvements	16,551	24,827	33,102	41,378	49,654	57,929	66,205	74,480	82,756	91,032	99,307	107,583	115,859	66,205
31	355.5 Power Generation Equipment	2,051	3,077	4,103	5,129	6,154	7,180	8,206	9,231	10,257	11,283	12,309	13,334	14,360	8,206
32	371.5 Pumping Equipment														
33	374.5 Reuse Distribution Reversors	4,134	6,202	8,269	10,336	12,403	14,470	16,538	18,605	20,672	22,739	24,806	26,873	28,941	16,538
34	380.5 Treatment & Disposal Equipment														
35	381.5 Plant Sewers														
36	389.5 Other Plant & Misc. Equipment														
37	RECLAIMED WATER DISTRIBUTION PLANT														
38	352.6 Franchises														
39	353.6 Land & Land Rights														
40	354.6 Structures & Improvements														
41	355.6 Power Generation Equipment														
42	366.6 Reuse Services	13,181	13,456	13,731	14,006	14,282	14,557	14,832	15,107	15,382	15,657	15,932	16,207	16,482	14,832
43	367.6 Reuse Meters & Meter Installations	220	280	341	401	461	522	582	643	703	763	824	884	945	582
44	371.6 Pumping Equipment														
45	375.6 Reuse Transmission & Distribution System	51,811	58,339	64,867	71,395	77,923	84,451	90,978	97,506	104,034	110,562	117,090	123,618	130,146	90,978
46	389.6 Other Plant & Miscellaneous Equipment														
47	GENERAL PLANT														
48	353.7 Land & Land Rights														
49	354.7 Structures & Improvements	495	506	516	527	538	549	560	570	581	592	603	614	624	560
50	390.7 Office Furniture & Equipment	656	662	668	673	679	684	690	696	701	707	712	718	724	690
51	391.7 Transportation Equipment														
52	392.7 Stores Equipment														
53	393.7 Tools, Shop & Garage Equipment	4,747	4,844	4,941	5,038	5,135	5,233	5,330	5,427	5,524	5,621	5,718	5,815	5,913	5,330
54	394.7 Laboratory Equipment	(28)	(16)	(4)	8	20	33	45	57	69	81	93	105	117	45
55	395.7 Power Operated Equipment														
56	396.7 Communication Equipment	(56)	(61)	(66)	(72)	(77)	(82)	(87)	(92)	(97)	(103)	(108)	(113)	(118)	(87)
57	397.7 Miscellaneous Equipment														
58	398.7 Other Tangible Plant	91	99	106	114	121	129	136	144	152	159	167	174	182	136
59															
60	SUB-TOTAL	2,339,697	2,391,041	2,442,386	2,493,731	2,545,075	2,596,420	2,648,112	2,699,803	2,751,495	2,803,187	2,854,879	2,906,571	2,958,262	2,648,514
61															
62	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%														
63	353.7 Land & Land Rights														
64	354.7 Structures & Improvements	12,086	12,140	12,195	12,249	12,303	12,357	12,412	12,466	12,520	12,574	12,629	12,683	12,737	12,412
65	390.7 Office Furniture & Equipment	29,097	30,337	31,577	32,817	34,057	35,297	36,537	37,777	39,017	40,257	41,497	42,737	43,977	36,537
66	381.7 Transportation Equipment	46,773	47,787	48,801	49,814	50,828	51,842	52,855	53,869	54,883	55,896	56,910	57,924	58,938	52,855
67	393.7 Tools, Shop & Garage Equipment	208	209	210	211	212	213	214	215	216	217	218	219	220	214
68	396.7 Communication Equipment	3,742	3,773	3,803	3,834	3,864	3,895	3,926	3,956	3,987	4,017	4,048	4,078	4,109	3,926
69	398.7 Other Tangible Plant	14,901	15,233	15,565	15,897	16,228	16,560	16,892	17,224	17,556	17,888	18,219	18,551	18,883	16,892
70	SUB-TOTAL ALLOCATIONS	106,807	109,478	112,150	114,821	117,493	120,164	122,835	125,507	128,178	130,850	133,521	136,192	138,864	122,836
71															
72	TOTAL	2,446,504	2,500,520	2,554,536	2,608,552	2,662,568	2,716,584	2,770,947	2,825,310	2,879,673	2,934,037	2,988,400	3,042,763	3,097,126	2,771,350

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Test Year Ended: Historical 6/30/07

Schedule: A-11
Page 1 of 1
Preparer: John Hoy

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/02	8,341,036	2,783,587
2	Additions	1,457,825	451,714
3	Retirements		
4	Adjustments	(36)	
5			
6	Balance 12/31/03	9,798,825	3,235,301
7	Additions	2,288,122	1,722,225
8	Retirements		
9	Adjustments (Rounding)	(7)	
10			
11	Balance 12/31/04	12,086,940	4,957,526
12	Additions	1,584,541	1,015,080
13	Retirements		
14	Adjustments	132,385	188,675
15			
16	Balance 12/31/05	13,803,866	6,161,281
17	Additions	984,916	8,947
18	Retirements		
19	Adjustments	(17,591)	3,353
20			
21	Balance 12/31/06	14,771,191	6,173,581
22	Additions	434,963	35,472
23	Retirements		
24	Adjustments (1)		(184,949)
25			
26	Balance 6/30/07	15,206,154	6,024,103
27	Additions		
28	Retirements		
29	Adjustments		
30			
31	Projected Balance 6/30/08	15,206,154	6,024,103
32	Additions		
33	Retirements		
34	Adjustments		
35			
36	Projected Balance 6/30/09	15,206,154	6,024,103

Notes:

1. Adjustments include calculation to 13-month average and adjustments to previous entry adjusting balances per Commission ordered adjustments in the previous establishment of rate base for the utility.

Schedule of Contributions In Aid of Construction E Florida Public Service Commission
 Test Year Average Balance - Summary

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 4
 Preparer: John Hoy

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		(3) Adjusted Average Bal.	(4) Non-Used & Useful %	(4) Amount	(5) Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	WATER									
2										
3	Plant Capacity Fees									
4										
5	Line/Main Extension Fees									
6										
7	Tapping & Meter Installation Fees	5,159,378			5484761			5484761		
8										
9	Contributed Lines	5,628,898			5,714,566			5,714,566		
10										
11	Other - Contributed Property	\$ 3,983,690			4,006,827			4,006,827		
12										
13										
14	Total	<u>\$ 14,771,966</u>	N/A	<u>\$ -</u>	<u>\$ 15,206,154</u>	N/A	<u>\$ -</u>	<u>\$ 15,206,154</u>	N/A	<u>\$ -</u>
15										
16										
17	WASTEWATER									
18										
19	Plant Capacity Fees									
20										
21	Line/Main Extension Fees									
22										
23	Contributed Lines									
24										
25	Other - Tap Fees	640,847			666,781			666,781		
26										
27	Other - Contributed Property	5,357,322			5,357,322 *		207,761	5,357,322 *		207,761
28										
29										
30	Total	<u>\$ 5,998,169</u>	N/A	<u>\$ -</u>	<u>\$ 6,024,103</u>		<u>\$ 207,761</u>	<u>\$ 6,024,103</u>		<u>\$ 207,761</u>

Note:

* With the addition of capacity to the Sewer Treatment Plant, 46% associated with treatment plant accounts is considered NU&U.

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

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc
 Docket No.: 070693 WS
 Schedule Year Ending: 06/30/07
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 4
 Preparer: John Hoy

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line	(1) Acct.	(2) Description	(3) Per Books Prior Year 6/30/06	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col. 3 thru 15 Average	(17) Total Adjustments to TY Average	(18) Total CIAC Adjusted Average	
1		WATER																	
2	2711043	CIAC-WTR. TRANS & DISTR MAINS	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,628,898	0	5,628,898
3		SUB-TOTAL MAINS	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,528,952	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,628,898	0	5,628,898
4																			
5	2711000	CIAC-WATER-UNIDISTR.	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	0	2,673,511
6	2711011	CIAC-WTR. STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	534	534	534	534	534	534	534	534	534	534	534	534	534	534	0	534
7	2711014	CIAC-WTR. WELLS & SPRINGS	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	0	218,163
8	2711021	CIAC-WTR. STRUCT & IMPRV (PUMP PLT)	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	0	14,286
9	2711025	CIAC-WTR. ELECTRIC PUMP EQUIP	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	0	42,440
10	2711031	CIAC-WTR. STRUCT & IMPRV (WTR T P)	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	0	230,001
11	2711032	CIAC-WTR. WATER TREATMENT EOPT	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	0	29,639
12	2711042	CIAC-WTR. DIS RESV & STNDPIPES	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	0	108,483
13	2711048	CIAC-WTR. HYDRANTS	646,612	646,612	646,612	646,612	646,612	646,612	646,612	677,909	677,909	677,909	677,909	677,909	677,909	677,909	663,464	0	663,464
14	2711073	CIAC- WTR. PLANT MOD FEE-NC								2,584	4,136	5,087	7,555	9,971	11,321		42	0	42
15	2711074	CIAC- WTR. PLANT MTR FEE- NC															3,127	0	3,127
16		SUB-TOTAL CONTRIBUTED PROPERTY	3,963,669	3,963,669	3,963,669	3,963,669	3,963,669	3,963,669	3,963,669	3,994,965	3,997,549	3,999,101	4,000,052	4,002,520	4,004,936	4,006,826	3,983,690	0	3,983,690
17																			
18	2711010	CIAC-WATER-TAX	3,593,608	3,597,615	3,765,682	3,778,142	3,786,859	3,791,729	3,767,158	3,799,050	3,802,437	4,183,780	4,185,940	4,189,720	4,190,260	3,879,383	0	3,879,383	
19	2711045	CIAC-WTR. SERVICE LINES	1,212,762	1,212,762	1,212,762	1,212,762	1,212,762	1,212,762	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,229,686	0	1,229,686	
20	2711046	CIAC-WTR. METERS	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	0	48,266
21	2711047	CIAC-WTR. METER INSTALLATIONS	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	0	2,043
22		SUB-TOTAL TAPS & METERS	4,856,679	4,860,686	5,028,753	5,041,214	5,049,931	5,054,801	5,061,660	5,093,552	5,096,939	5,478,282	5,480,442	5,484,222	5,484,762	5,159,378	0	5,159,378	
23																			
24		TOTAL	14,349,300	14,353,307	14,521,374	14,533,835	14,542,552	14,547,422	14,771,191	14,805,867	14,810,606	15,192,900	15,197,528	15,203,724	15,206,154	14,771,966	0	14,771,966	
25																			
26																			
27																			
28		WASTEWATER																	
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	0	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	0	371,191
31	2721004	CIAC- SEWER LAGOONS	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	0	14,960
32	2721005	CIAC- SEWER SEWAGE TREATMENT PLANT	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	0	65,504
33	2721006	CIAC- SEWER SEWAGE SERVICE LINES	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	0	287,041
34	2721007	CIAC- SEWER FORCE MAINS OR VACUUM MAINS	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	0	513,331
35	2721008	CIAC- SEWER MAINS	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	0	1,221,307
36	2721009	CIAC- SEWER OUTFALL LINES	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	0	2,370
37	2721011	CIAC- SEWER LIFT STATION	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	0	1,089,630
38	2721050	CIAC- SEWER REUSE	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	0	361,069
39	2721098	CIAC- SEWER MANHOLES	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	0	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	-	5,357,322	
41																			
42	2721010	CIAC-SEWER-TAX	807,311	807,311	816,258	816,258	816,258	816,258	816,258	816,258	816,258	851,730	851,730	851,730	851,730	825,796	(184,949)	640,847	
43		SUB-TOTAL TAPS	807,311	807,311	816,258	816,258	816,258	816,258	816,258	816,258	816,258	851,730	851,730	851,730	851,730	825,796	(184,949)	640,847	
44																			
45		TOTAL	6,164,634	6,164,634	6,173,581	6,173,581	6,173,581	6,173,581	6,173,581	6,173,581	6,173,581	6,209,052	6,209,052	6,209,052	6,209,052	6,183,118	(184,949)	5,998,169	
46																			
47																			
48																			
49																			
50		Recap Schedules: A-1,A-2A-11																	

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Lake USNY Services, Inc.
 Docket No.: 070693-W5
 Schedule Years Ended: Projected 6/30/05
 Historic [] of Projected [X]

Schedule: A-12
 Page 3 of 4
 Preparer: John Hoy

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3) Prior Year 9/30/07	Adjustments to Prior Year	Adjusted Prior Year	(4) - (15)												(16) Col. 3 thru 15 Average
						Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
WATER																		
2	2711043	CIAC-WTR TRANS & DISTR MAINS	5,714,566	0	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	
3		SUB-TOTAL MAINS	5,714,566		5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	
5	2711000	CIAC-WATER UNDISSTR	2,673,511	0	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	
6	2711011	CIAC-WTR STRUCT & IMPRV (SOURCE SUPPLY PL T)	534	0	534	534	534	534	534	534	534	534	534	534	534	534	534	
7	2711014	CIAC-WTR WELLS & SPRINGS	218,163	0	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	
8	2711021	CIAC-WTR STRUCT & IMPRV (PUMP PLT)	14,286	0	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	
9	2711025	CIAC-WTR ELECTRIC PUMP EQUIP	42,440	0	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	
10	2711031	CIAC-WTR STRUCT & IMPRV (WTR T P)	230,001	0	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	
11	2711032	CIAC-WTR WATER TREATMENT EQPT	29,639	0	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	
12	2711042	CIAC-WTR DIS RESV & STNDPIPES	108,483	0	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	
13	2711048	CIAC-WTR HYDRANTS	677,909	0	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	
14	2711073	CIAC-WTR PLANT WOD FEE-NC	540	0	540	540	540	540	540	540	540	540	540	540	540	540	540	
15	2711074	CIAC-WTR PLANT MTR FEE-NC	11,321	0	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826		4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	
17																		
18	2711010	CIAC-WATER-TAX	4,190,260	0	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	
19	2711045	CIAC-WTR SERVICE LINES	1,244,192	0	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	
20	2711046	CIAC-WTR METERS	48,266	0	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	
21	2711047	CIAC-WTR METER INSTALLATIONS	2,043	0	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	
22		SUB-TOTAL TAPS & METERS	5,484,762		5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	
23																		
24		TOTAL	15,206,154	0	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	
25																		
26																		
27																		
WASTEWATER																		
28																		
29	2721000	CIAC-SEWER UNDISTRIBUTED	870,655	0	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	0	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	
31	2721004	CIAC-SEWER LAGOONS	14,960	0	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	
32	2721005	CIAC-SEWER SEWAGE TREATMENT PLANT	65,504	0	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	
33	2721006	CIAC-SEWER SEWAGE SERVICE LINES	287,041	0	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	
34	2721007	CIAC-SEWER FORC'D MAINS OR VACUUM MAINS	513,331	0	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	
35	2721008	CIAC-SEWER MAINS	1,221,307	0	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	
36	2721009	CIAC-SEWER OUTFALL LINES	2,370	0	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	
37	2721011	CIAC-SEWER LIFT STATION	1,089,630	0	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	
38	2721050	CIAC-SEWER REUSE	361,069	0	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	
39	2721098	CIAC-SEWER MANHOLES	560,264	0	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322		5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	
41																		
42	2721010	CIAC-SEWER-TAX	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	
43		SUB-TOTAL TAPS	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	
44																		
45		TOTAL	6,209,052	(184,949)	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	

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

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

Schedule: A-12
 Page 4 of 4
 Preparer: John Hoy

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3) Prior Year 06/30/08	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col. 3 thru 15 Average
1		WATER														
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
3		SUB-TOTAL MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
4																
5	2711000	CIAC-WATER-UNDIRSTR	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	534	534	534	534	534	534	534	534	534	534	534	534	534
7	2711014	CIAC-WTR.WELLS & SPRINGS	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001
11	2711032	CIAC-WTR.WATER TREATMENT EOPT	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483
13	2711048	CIAC-WTR.HYDRANTS	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909
14	2711073	CIAC-WTR.PLANT MOD FEE-NC	540	540	540	540	540	540	540	540	540	540	540	540	540	540
15	2711074	CIAC-WTR.PLANT MTR FEE-NC	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826
17																
18	2711010	CIAC-WATER-TAX	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260
19	2711045	CIAC-WTR.SERVICE LINES	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192
20	2711046	CIAC-WTR.METERS	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266
21	2711047	CIAC-WTR.METER INSTALLATIONS	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043
22		SUB-TOTAL TAPS & METERS	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762
23																
24		TOTAL	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154	15,206,154
25																
26																
27																
28		WASTEWATER														
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191
31	2721004	CIAC-SEWER LAGOONS	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
32	2721005	CIAC-SEWER SEWAGE TREATMENT PLANT	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504
33	2721006	CIAC-SEWER SEWAGE SERVICE LINES	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041
34	2721007	CIAC-SEWER FORCE MAINS OR VACUUM MAINS	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331
35	2721008	CIAC-SEWER MAINS	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307
36	2721009	CIAC-SEWER OUTFALL LINES	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
37	2721011	CIAC-SEWER LIFT STATION	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630
38	2721050	CIAC-SEWER REUSE	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069
39	2721098	CIAC-SEWER MANHOLES	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322
41																
42	2721010	CIAC-SEWER-TAX	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
43		SUB-TOTAL TAPS	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
44																
45		TOTAL	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103	6,024,103

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

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Test Year Ended: Historical 6/30/07

Schedule: A-13
Page 1 of 1
Preparer: John Hoy

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/02	993,168	334,146
2	Additions	228,190	79,475
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/03	1,221,358	413,621
7	Additions	259,089	114,610
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/04	1,480,447	528,231
12	Additions	300,463	146,467
13	Retirements		
14	Adjustments	100,814	80,387
15			
16	Balance 12/31/05	1,881,724	755,085
17	Additions	369,343	167,647
18	Retirements		
19	Adjustments		
20			
21	Balance 12/31/06	2,251,067	922,732
22	Additions	195,165	83,763
23	Retirements		
24	Adjustments (1)	16,648	117,849
25			
26	Balance 6/30/07	2,462,880	1,124,344
27	Additions	372,683	189,794
28	Retirements		
29	Adjustments		
30			
31	Projected Balance 6/30/08	2,835,563	1,314,138
32	Additions	372,683	188,895
33	Retirements		
34	Adjustments		
35			
36	Projected Balance 6/30/09	3,208,246	1,503,033

37
38 Notes:
39 1. Adjustments include calculation to 13-month average and adjustments to previous entry adjusting balances per Commission ordered
40 adjustments in the previous establishment of rate base for the utility.
41

42 Supporting Schedule: A-14
43

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 4
 Preparer: John Hoy

projected year is employed, provide breakdown for average
 projected year.

(1) No.	(2) Line Account No. and Name	(3) Historical Base Year 6/30/07		(5) Intermediate Year 6/30/08		(8) Projected Year 6/30/09	
		(4) Adjusted Average Bal.	(4) Non-Used & Useful %	(6) Adjusted Average Bal.	(6) Non-Used & Useful %	(9) Adjusted Average Bal.	(9) Non-Used & Useful %
1	WATER						
2							
3	Plant Capacity Fees						
4							
5	Line/Main Extension Fees						
6							
7	Meter Installation Fees	353,529		488,893		627,269	
8							
9	Contributed Lines	432,913		576,026		708,923	
10							
11	Other - Contributed Property	1,482,315		1,584,302		1,685,711	
12							
13							
14	Total	<u>2,268,757</u>	N/A	<u>2,649,221</u>	N/A	<u>3,021,903</u>	N/A
15							
16							
17	WASTEWATER						
18							
19	Plant Capacity Fees						
20							
21	Line/Main Extension Fees						
22							
23	Contributed Lines						
24							
25	Other - Tap Fees	176,715		199,328		216,874	
26							
27	Other - Contributed Property	863,911		1,019,914 *	32,792	1,192,159 *	40,016
28							
29							
30	Total	<u>1,040,626</u>	N/A	<u>1,219,242</u>		<u>1,409,033</u>	<u>40,016</u>

Note:
 * With the addition of capacity to the Sewer Treatment Plant, 46% associated with treatment plant accounts is considered NU&U.

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

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 4
 Preparer: John Hoy

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line	(1) Acct.	(2) Description	(3) Per Books Prior Year 6/30/06	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col. 3 thru 15 Average	(17) Total Adjustments to TY Average	(18) Total CIAC Adjusted Average
1		WATER																
2	2722043	ACC AMORT TRANS & DISTR MAINS	357,372	369,813	382,253	394,693	407,133	419,573	432,431	445,289	458,147	471,004	483,862	496,720	509,578	432,913	-	432,913
3		TOTAL MAINS	357,372	369,813	382,253	394,693	407,133	419,573	432,431	445,289	458,147	471,004	483,862	496,720	509,578	432,913	-	432,913
4																		
5	2722000	ACC AMORT-CIA-WATER	1,315,635	1,321,029	1,326,424	1,331,818	1,337,213	1,342,607	1,348,002	1,353,396	1,358,791	1,364,185	1,369,580	1,374,974	1,380,369	1,348,002	-	1,348,002
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	58	60	61	62	64	65	67	68	69	71	72	73	75	67	-	67
7	2722014	ACC AMORT WELLS & SPRINGS	32,378	32,983	33,588	34,194	34,799	35,405	36,010	36,615	37,221	37,826	38,432	39,037	39,642	36,010	-	36,010
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	2,349	2,386	2,423	2,460	2,498	2,535	2,572	2,610	2,647	2,684	2,721	2,759	2,796	2,572	-	2,572
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	10,495	10,672	10,849	11,026	11,203	11,379	11,556	11,733	11,910	12,087	12,264	12,440	12,617	11,556	-	11,556
10	2722031	ACC AMORT STRUCT & IMPRV	48,956	49,556	50,156	50,756	51,356	51,955	52,555	53,155	53,755	54,355	54,955	55,555	56,155	52,555	-	52,555
11	2722032	ACC AMORT WATER TREATMENT EQPT	7,188	7,265	7,343	7,420	7,497	7,575	7,652	7,729	7,807	7,884	7,961	8,038	8,116	7,652	-	7,652
12	2722042	ACC AMORT DIS RESV & STNDPIPES	12,994	13,406	13,817	14,228	14,640	15,051	15,462	15,874	16,285	16,696	17,108	17,519	17,931	15,462	-	15,462
13	2722048	ACC AMORT HYDRANTS	35,237	36,434	37,630	38,826	40,022	41,218	42,413	43,609	44,805	46,001	47,197	48,393	49,589	42,539	-	42,539
14	2722050	ACC AMORT CIA WATER	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	-	(34,100)
15		TOTAL CONTRIBUTED PROPERTY	1,431,190	1,439,691	1,448,191	1,456,691	1,465,191	1,473,691	1,482,249	1,490,807	1,499,365	1,507,923	1,516,481	1,525,039	1,533,598	1,482,315	-	1,482,315
16																		
17	2722010	ACC AMORT CIAC TAX	170,315	177,802	185,289	192,776	200,263	207,750	215,237	222,724	230,211	237,698	245,185	252,672	260,159	217,632	16,648	234,280
18	2722045	ACC AMORT SERVICE LINES	89,473	92,000	94,526	97,053	99,579	102,106	104,633	107,160	109,687	112,214	114,741	117,268	119,795	104,774	-	104,774
19	2722046	ACC AMORT METERS	12,631	12,832	13,033	13,234	13,435	13,636	13,837	14,038	14,240	14,441	14,642	14,843	15,044	13,838	-	13,838
20	2722047	ACC AMORT METER INSTALLATIONS	586	595	603	612	620	629	637	646	654	663	671	680	688	637	-	637
21		TOTAL TAPS & METERS	273,005	283,228	293,451	304,417	315,043	325,678	336,389	347,039	357,762	368,486	380,004	391,526	403,056	336,881	16,648	353,529
22																		
23		TOTAL	2,061,568	2,092,731	2,124,253	2,155,801	2,187,367	2,218,943	2,251,069	2,283,135	2,315,274	2,347,414	2,380,347	2,413,286	2,446,232	2,252,109	16,648	2,268,757
24																		
25																		
26		WASTEWATER																
27	2723000	ACC AMORT-CIA-SEWER	481,282	482,703	484,124	485,545	486,965	488,386	489,807	491,228	492,649	494,069	495,490	496,911	498,332	489,807	-	489,807
28	2723003	ACC AMORT BLDGS & STRUCTS	30,486	31,455	32,423	33,391	34,359	35,327	36,296	37,264	38,232	39,200	40,168	41,137	42,105	36,296	-	36,296
29	2723004	ACC AMORT SEWER LAGOONS	1,497	1,533	1,569	1,604	1,640	1,676	1,711	1,747	1,783	1,818	1,854	1,890	1,925	1,711	-	1,711
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	17,530	17,686	17,843	17,999	18,155	18,311	18,467	18,623	18,779	18,935	19,092	19,248	19,404	18,467	-	18,467
31	2723006	ACC AMORT SEWAGE SERVICE LINES	18,868	19,665	20,461	21,258	22,054	22,851	23,647	24,444	25,241	26,037	26,834	27,630	28,427	23,647	-	23,647
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	52,766	54,191	55,615	57,040	58,464	59,889	61,313	62,738	64,162	65,587	67,011	68,436	69,860	61,313	-	61,313
33	2723008	ACC AMORT SEWER MAINS	67,705	69,964	72,224	74,483	76,742	79,002	81,261	83,521	85,780	88,040	90,299	92,558	94,818	81,261	-	81,261
34	2723009	ACC AMORT OUTFALL LINES	276	283	290	296	303	309	316	323	329	336	342	349	355	316	-	316
35	2723011	ACC AMORT LIFT STATION	70,212	73,236	76,259	79,283	82,307	85,331	88,354	91,378	94,402	97,425	100,449	103,473	106,497	88,354	-	88,354
36	2723050	ACC AMORT-CIA REUSE	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	-	12,839
37	2723098	ACC AMORT MANHOLES	40,572	42,127	43,682	45,236	46,791	48,346	49,900	51,455	53,010	54,565	56,119	57,674	59,229	49,900	-	49,900
38		TOTAL CONTRIBUTED PROPERTY	794,035	805,681	817,328	828,974	840,620	852,266	863,913	875,559	887,205	898,851	910,498	922,144	933,790	863,911	-	863,911
39																		
40	2723010	ACC AMORT SEWER CIAC	45,253	47,494	49,735	52,024	54,289	56,554	58,819	61,084	63,349	65,615	67,978	70,342	72,705	58,866	117,849	176,715
41		TOTAL TAPS	45,253	47,494	49,735	52,024	54,289	56,554	58,819	61,084	63,349	65,615	67,978	70,342	72,705	58,866	117,849	176,715
42																		
43		TOTAL	839,288	853,175	867,086	880,998	894,909	908,820	922,732	936,643	950,554	964,466	978,476	992,485	1,006,495	922,777	117,849	1,040,626
44																		
45																		
46		Recap Schedules: A-1,A-2,A-11																

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [x]

Schedule: A-14
 Page 3 of 4
 Preparer: John Hoy

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	Per Books Prior Year 6/30/07	(3) Adjustments to Prior Year	Adjusted Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
						Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Average
1		WATER																
2	2722043	ACC AMORT TRANS & DISTR MAINS	509,578	-	509,578	520,653	531,727	542,802	553,877	564,951	576,026	587,101	598,176	609,250	620,325	631,400	642,475	576,026
3		TOTAL MAINS	509,578	-	509,578	520,653	531,727	542,802	553,877	564,951	576,026	587,101	598,176	609,250	620,325	631,400	642,475	576,026
4																		
5	2722000	ACC AMORT-CIA-WATER	1,380,369	-	1,380,369	1,385,763	1,391,158	1,396,552	1,401,947	1,407,341	1,412,736	1,418,130	1,423,525	1,428,919	1,434,314	1,439,708	1,445,103	1,412,736
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	75	-	75	76	78	79	80	82	83	85	86	87	89	90	92	83
7	2722014	ACC AMORT WELLS & SPRINGS	39,642	-	39,642	40,248	40,854	41,460	42,066	42,672	43,278	43,884	44,491	45,097	45,703	46,309	46,915	43,278
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	2,796	-	2,796	2,833	2,870	2,907	2,945	2,982	3,019	3,056	3,093	3,131	3,168	3,205	3,242	3,019
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	12,617	-	12,617	12,794	12,971	13,148	13,324	13,501	13,678	13,855	14,032	14,209	14,385	14,562	14,739	13,678
10	2722031	ACC AMORT STRUCT & IMPRV	56,155	-	56,155	56,754	57,353	57,952	58,551	59,150	59,749	60,348	60,946	61,545	62,144	62,743	63,342	59,749
11	2722032	ACC AMORT WATER TREATMENT EQPT	8,116	-	8,116	8,228	8,340	8,453	8,565	8,677	8,789	8,902	9,014	9,126	9,238	9,351	9,463	8,789
12	2722042	ACC AMORT DIS RESV & STNDPIPES	17,931	-	17,931	18,175	18,419	18,663	18,908	19,152	19,396	19,641	19,885	20,129	20,374	20,618	20,862	19,396
13	2722048	ACC AMORT HYDRANTS	49,997	-	49,997	51,253	52,508	53,764	55,019	56,274	57,530	58,785	60,041	61,296	62,551	63,807	65,062	57,530
14	2722050	ACC AMORT CIA WATER	(34,100)	-	(34,100)	(34,076)	(34,052)	(34,028)	(34,004)	(33,980)	(33,956)	(33,932)	(33,909)	(33,885)	(33,861)	(33,837)	(33,813)	(33,956)
15		TOTAL CONTRIBUTED PROPERTY	1,533,598	-	1,533,598	1,542,048	1,550,499	1,558,950	1,567,401	1,575,851	1,584,302	1,592,753	1,601,204	1,609,655	1,618,105	1,626,556	1,635,007	1,584,302
16																		
17	2722010	ACC AMORT CIAC TAX	267,074	16,648	283,722	292,451	301,181	309,911	318,641	327,370	336,100	344,830	353,559	362,289	371,019	379,749	388,478	336,100
18	2722045	ACC AMORT SERVICE LINES	120,250	-	120,250	122,842	125,434	128,027	130,619	133,211	135,803	138,395	140,987	143,579	146,171	148,763	151,355	135,803
19	2722046	ACC AMORT METERS	15,044	-	15,044	15,245	15,446	15,648	15,849	16,050	16,251	16,452	16,653	16,854	17,055	17,256	17,458	16,251
20	2722047	ACC AMORT METER INSTALLATIONS	688	-	688	697	705	714	722	731	739	748	756	765	773	782	790	739
21		TOTAL TAPS & METERS	403,056	16,648	419,704	431,236	442,767	454,299	465,830	477,361	488,893	500,424	511,956	523,487	535,018	546,550	558,081	488,893
22																		
23		TOTAL	2,446,232	16,648	2,462,880	2,493,937	2,524,994	2,556,050	2,587,107	2,618,164	2,649,221	2,680,278	2,711,335	2,742,392	2,773,449	2,804,506	2,835,563	2,649,221
24																		
25																		
26		WASTEWATER																
27	2723000	ACC AMORT-CIA-SEWER	498,332	-	498,332	499,752	501,173	502,594	504,015	505,436	506,856	508,277	509,698	511,119	512,540	513,960	515,381	506,856
28	2723003	ACC AMORT BLDGS & STRUCTS	42,105	-	42,105	43,071	44,038	45,005	45,971	46,938	47,905	48,871	49,838	50,805	51,771	52,738	53,704	47,905
29	2723004	ACC AMORT SEWER LAGOONS	1,925	-	1,925	1,964	2,003	2,042	2,081	2,120	2,159	2,198	2,237	2,276	2,315	2,354	2,393	2,159
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	19,404	-	19,404	19,707	20,010	20,314	20,617	20,920	21,223	21,527	21,830	22,133	22,436	22,740	23,043	21,223
31	2723006	ACC AMORT SEWAGE SERVICE LINES	28,427	-	28,427	29,056	29,686	30,315	30,945	31,574	32,204	32,833	33,463	34,092	34,721	35,351	35,980	32,204
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	69,860	-	69,860	71,286	72,712	74,138	75,564	76,990	78,416	79,842	81,268	82,694	84,120	85,545	86,971	78,416
33	2723008	ACC AMORT SEWER MAINS	94,818	-	94,818	97,080	99,341	101,603	103,865	106,126	108,388	110,650	112,911	115,173	117,435	119,696	121,958	108,388
34	2723009	ACC AMORT OUTFALL LINES	355	-	355	362	369	375	382	388	395	402	408	415	421	428	434	395
35	2723011	ACC AMORT LIFT STATION	106,497	-	106,497	111,541	116,586	121,630	126,675	131,719	136,764	141,809	146,853	151,898	156,942	161,987	167,032	136,764
36	2723050	ACC AMORT-CIA REUSE	12,839	-	12,839	13,539	14,238	14,938	15,638	16,338	17,037	17,737	18,437	19,137	19,836	20,536	21,236	17,037
37	2723098	ACC AMORT MANHOLES	59,229	-	59,229	60,785	62,341	63,898	65,454	67,010	68,567	70,123	71,679	73,235	74,792	76,348	77,904	68,567
38		TOTAL CONTRIBUTED PROPERTY	933,790	-	933,790	948,144	962,498	976,852	991,206	1,005,560	1,019,914	1,034,268	1,048,621	1,062,975	1,077,329	1,091,683	1,106,037	1,019,914
39																		
40	2723010	ACC AMORT SEWER CIAC	72,705	117,849	190,554	192,016	193,479	194,941	196,403	197,865	199,328	200,790	202,252	203,714	205,177	206,639	208,101	199,328
41		TOTAL TAPS	72,705	117,849	190,554	192,016	193,479	194,941	196,403	197,865	199,328	200,790	202,252	203,714	205,177	206,639	208,101	199,328
42																		
43		TOTAL	1,006,495	117,849	1,124,344	1,140,160	1,155,977	1,171,793	1,187,609	1,203,425	1,219,241	1,235,057	1,250,874	1,266,690	1,282,506	1,298,322	1,314,138	1,219,242
44																		
45		Recap Schedules: A-1,A-2,A-11																

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [x]

Schedule: A-14
 Page 4 of 4
 Preparer: John Hoy

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line	(1) Acct.	(2) Description	(3) Adjusted Prior Year	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Average Col. 3 thru 15
1		WATER														
2	2722043	ACC AMORT TRANS & DISTR MAINS	642,475	653,549	664,624	675,699	686,774	697,848	708,923	719,998	731,073	742,147	753,222	764,297	775,372	708,923
3		TOTAL MAINS	642,475	653,549	664,624	675,699	686,774	697,848	708,923	719,998	731,073	742,147	753,222	764,297	775,372	708,923
4																
5	2722000	ACC AMORT-CIA-WATER	1,445,103	1,450,497	1,455,891	1,461,286	1,466,680	1,472,075	1,477,469	1,482,864	1,488,258	1,493,653	1,499,047	1,504,442	1,509,836	1,477,469
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	92	93	94	96	97	98	100	101	103	104	105	107	108	100
7	2722014	ACC AMORT WELLS & SPRINGS	46,915	47,521	48,127	48,733	49,339	49,945	50,551	51,157	51,763	52,369	52,975	53,581	54,187	50,551
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	3,242	3,279	3,317	3,354	3,391	3,428	3,465	3,503	3,540	3,577	3,614	3,651	3,689	3,465
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	14,739	14,916	15,093	15,270	15,446	15,623	15,800	15,977	16,154	16,331	16,507	16,684	16,861	15,800
10	2722031	ACC AMORT STRUCT & IMPRV	63,342	63,941	64,540	65,139	65,738	66,337	66,936	67,535	68,134	68,733	69,332	69,931	70,530	66,936
11	2722032	ACC AMORT WATER TREATMENT EQPT	9,463	9,575	9,688	9,800	9,912	10,024	10,137	10,249	10,361	10,473	10,586	10,698	10,810	10,137
12	2722042	ACC AMORT DIS RESV & STNDPIPES	20,862	21,107	21,351	21,595	21,840	22,084	22,328	22,573	22,817	23,061	23,306	23,550	23,794	22,328
13	2722048	ACC AMORT HYDRANTS	65,062	66,318	67,573	68,828	70,084	71,339	72,594	73,850	75,105	76,361	77,616	78,871	80,127	72,594
14	2722050	ACC AMORT CIA WATER	(33,813)	(33,789)	(33,765)	(33,741)	(33,717)	(33,693)	(33,669)	(33,645)	(33,621)	(33,597)	(33,574)	(33,550)	(33,526)	(33,669)
15		TOTAL CONTRIBUTED PROPERTY	1,635,007	1,643,458	1,651,909	1,660,359	1,668,810	1,677,261	1,685,712	1,694,163	1,702,613	1,711,064	1,719,515	1,727,966	1,736,416	1,685,711
16																
17	2722010	ACC AMORT CIAC TAX	388,478	397,208	405,938	414,667	423,397	432,127	440,856	449,586	458,316	467,046	475,775	484,505	493,235	440,856
18	2722045	ACC AMORT SERVICE LINES	151,355	153,947	156,539	159,131	161,723	164,316	166,908	169,500	172,092	174,684	177,276	179,868	182,460	166,908
19	2722046	ACC AMORT METERS	17,458	17,659	17,860	18,061	18,262	18,463	18,664	18,865	19,066	19,268	19,469	19,670	19,871	18,664
20	2722047	ACC AMORT METER INSTALLATIONS	790	799	807	816	824	833	841	850	858	867	875	884	892	841
21		TOTAL TAPS & METERS	558,081	569,613	581,144	592,675	604,207	615,738	627,270	638,801	650,332	661,864	673,395	684,927	696,458	627,269
22																
23		TOTAL	2,835,563	2,866,620	2,897,677	2,928,734	2,959,791	2,990,847	3,021,904	3,052,961	3,084,018	3,115,075	3,146,132	3,177,189	3,208,246	3,021,903
24																
25																
26		WASTEWATER														
27	2723000	ACC. AMORT-CIA-SEWER	515,381	516,802	518,223	519,644	521,064	522,485	523,906	525,327	526,747	528,168	529,589	531,010	532,431	523,906
28	2723003	ACC AMORT BLDGS & STRUCTS	53,704	54,671	55,638	56,604	57,571	58,538	59,504	60,471	61,438	62,404	63,371	64,337	65,304	59,504
29	2723004	ACC AMORT SEWER LAGOONS	2,393	2,432	2,471	2,510	2,549	2,587	2,626	2,665	2,704	2,743	2,782	2,821	2,860	2,626
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	23,043	23,346	23,649	23,953	24,256	24,559	24,862	25,166	25,469	25,772	26,075	26,379	26,682	24,862
31	2723006	ACC AMORT SEWAGE SERVICE LINES	35,980	36,610	37,239	37,869	38,498	39,128	39,757	40,387	41,016	41,646	42,275	42,905	43,534	39,757
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	86,971	88,397	89,823	91,249	92,675	94,101	95,527	96,953	98,379	99,805	101,231	102,657	104,082	95,527
33	2723008	ACC AMORT SEWER MAINS	121,958	124,220	126,481	128,743	131,005	133,266	135,528	137,790	140,051	142,313	144,575	146,836	149,098	135,528
34	2723009	ACC AMORT OUTFALL LINES	434	441	448	454	461	467	474	480	487	494	500	507	513	474
35	2723011	ACC AMORT LIFT STATION	167,032	172,076	177,121	182,165	187,210	192,254	197,299	202,344	207,388	212,433	217,477	222,522	227,566	197,299
36	2723050	ACC AMORT-CIA REUSE	21,236	21,936	22,635	23,335	24,035	24,735	25,434	26,134	26,834	27,534	28,233	28,933	29,633	25,434
37	2723098	ACC AMORT MANHOLES	77,904	79,461	81,017	82,573	84,129	85,686	87,242	88,798	90,355	91,911	93,467	95,023	96,580	87,242
38		TOTAL CONTRIBUTED PROPERTY	1,106,037	1,120,391	1,134,745	1,149,099	1,163,453	1,177,807	1,192,161	1,206,515	1,220,869	1,235,223	1,249,576	1,263,930	1,278,284	1,192,159
39																
40	2723010	ACC AMORT SEWER CIAC	208,101	209,563	211,026	212,488	213,950	215,412	216,874	218,337	219,799	221,261	222,723	224,186	225,648	216,874
41		TOTAL TAPS	208,101	209,563	211,026	212,488	213,950	215,412	216,874	218,337	219,799	221,261	222,723	224,186	225,648	216,874
42																
43		TOTAL	1,314,138	1,329,954	1,345,771	1,361,587	1,377,403	1,393,219	1,409,035	1,424,851	1,440,668	1,456,484	1,472,300	1,488,116	1,503,932	1,409,033
44																
45																
46		Recap Schedules: A-1,A-2,A-11														

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: A-15

Docket No.: 070693-WS

Page 1 of 1

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.
- 2
- 3 Prior to above order, AFUDC rate since the last rate proceeding was 10.03% pursuant to 11/30/95 Order PSC-95-1490-FOF-WS, Docket # 950337-WS.
- 4
- 5 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Schedule: A-16
Page 1 of 1
Preparer: John Hoy

was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Description	Average Test Year Balance		
	Water	Wastewater	
1 Balance 12/31/02	\$ 38,400		
2 Additions			
3 Retirements			
4 Adjustments			
5			
6 Balance 12/31/03	\$ 38,400	\$ -	
7 Additions			
8 Retirements			
9 Adjustments			
10			
11 Balance 12/31/04	\$ 38,400	\$ -	
12 Additions			
13 Retirements			
14 Adjustments			
15			
16 Balance 12/31/05	\$ 38,400	\$ -	
17 Additions			
18 Retirements			
19 Adjustments			
20			
21 Balance 6/30/06	\$ 38,400	\$ -	
22 Additions			
23 Retirements			
24 Adjustments			
25			
26 Balance 12/31/06	\$ 38,400	\$ -	
27 Additions			
28 Retirements			
29 Adjustments			
30			
31 Projected Balance 6/30/08	\$ 38,400	\$ -	
32 Additions			
33 Retirements			
34 Adjustments			
35			
36 Projected Balance 6/30/09	\$ 38,400	\$ -	
37 Additions			
38 Retirements			
39 Adjustments			
40 Adjustments - (Rounding)			
41 Balance	\$ 38,400	\$ -	
42			
43 TEST YEARS AVERAGE BALANCE			
	<u>TY Ending 6/30/07 -</u>	<u>TY Ending 6/30/08 - Water</u>	<u>TY Ending 6/30/09 - Water</u>
44 Beginning Balance: June 30 prior year	38,400	38,400	38,400
45 July	38,400	38,400	38,400
46 August	38,400	38,400	38,400
47 September	38,400	38,400	38,400
48 October	38,400	38,400	38,400
49 November	38,400	38,400	38,400
50 December	38,400	38,400	38,400
51 January	38,400	38,400	38,400
52 February	38,400	38,400	38,400
53 March	38,400	38,400	38,400
54 April	38,400	38,400	38,400
55 May	38,400	38,400	38,400
56 Ending Balance - June 30	38,400	38,400	38,400
57			
58 AVERAGE TEST YEAR	<u>\$ 38,400</u>	<u>\$ 38,400</u>	<u>\$ 38,400</u>
59			
60 Recap Schedules: A-1, A-2			

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: A-17

Docket No.: 070693-WS

Page 1 of 1

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Interim [X] Final [X]

Recap Schedule: A-1, A-2

Historic [X] Projected [X]

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			78
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			525,709
5	Deferred Debits			3,833
6	Miscellaneous current and accrued assets			31,695
7	Current and Accrued Liabilities:			
8	Accounts Payable			(186,616)
9	Accrued Taxes			(103,686)
10	Accrued Interest			13,052
11	Miscellaneous Current and Accrued Liabilities			(2,746)
12				
13	Equals working capital (Balance Sheet Approach)			\$ 281,319
14				
15	Allocation to Water & Sewer	\$ 211,284	\$ 70,035	\$ 281,319
16				
17	ERCs as of 6/30/07 - 11,308.6	8,493.30	2,815.30	
18				
19				
20	<u>Interim Rates</u>			
21	Current and Accrued Assets:			
22	Cash			78
23	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			525,709
24	Deferred Debits			3,833
25	Miscellaneous current and accrued assets			31,695
26	Current and Accrued Liabilities:			
27	Accounts Payable			(186,616)
28	Accrued Taxes			(103,686)
29	Accrued Interest			13,052
30	Miscellaneous Current and Accrued Liabilities			(2,746)
31				
32	Equals working capital (Balance Sheet Approach)			\$ 281,319
33				
34	Allocation to Water & Sewer	\$ 211,284	\$ 70,035	\$ 281,319
35				
36	ERCs as of 6/30/07 - 11,308.6	8,493.30	2,815.30	

Comparative Balance Sheet - Assets

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

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

Florida Public Service Commission

Schedule A-18
 Page 1
 Preparer: John Hoy

Line No.	(1) ASSETS	(2) Prior Year 06/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 3c thru 15 Average
1	Utility Plant in Service	29,789,551	29,334,849	29,344,326	29,952,109	29,719,766	29,722,744	35,474,183	35,480,871	35,493,050	35,667,476	34,991,997	35,006,753	35,741,231	32,747,608
2	Construction Work in Progress	4,604,506	4,693,826	4,802,727	4,934,524	5,692,740	5,701,237	2,506,806	2,523,527	2,558,880	2,866,259	4,442,388	4,809,321	5,726,866	4,297,201
3	Other Utility Plant Adjustments														0
4	GROSS UTILITY PLANT	34,394,057	34,028,675	34,147,052	34,886,633	35,412,506	35,423,981	37,980,990	38,004,397	38,051,931	38,533,735	39,434,385	39,816,074	41,468,098	37,044,809
5	Less: Accumulated Depreciation	(4,473,296)	(4,170,776)	(4,236,185)	(4,666,843)	(4,547,027)	(4,611,550)	(4,978,870)	(5,054,821)	(5,129,613)	(5,325,688)	(4,929,548)	(5,008,586)	(5,557,470)	(4,822,329)
6															
7	NET UTILITY PLANT	29,920,761	29,857,898	29,910,867	30,219,790	30,865,479	30,812,431	33,002,119	32,949,576	32,922,318	33,208,047	34,504,837	34,807,488	35,910,627	32,222,480
8															
9	Cash	(28)	(156)	74	89	0	216	157	241	241	62	(244)	241	119	78
10	Accounts Receivable	580,955	506,488	504,362	482,173	504,257	541,288	528,044	481,892	533,433	447,046	546,947	574,955	602,376	525,709
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.														0
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346
18	Misc Current & Accrued Assets	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695
19															
20	TOTAL CURRENT ASSETS	620,969	546,373	544,478	522,304	544,298	581,546	568,242	522,174	573,715	487,149	586,745	615,238	642,536	565,828
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	164	0	0	435	0	0	0	2,645	2,645	2,677	2,677	2,677	2,677	1,277
27	Other Miscellaneous Deferred Debits	1,060	0	0	3,912	0	0	0	0	1,656	13,182	1,649	6,257	22,113	3,833
28	Accum. Deferred Income Taxes	(102,968)	(86,300)	(86,300)	(102,825)	(86,300)	(86,300)	(104,158)	(104,158)	(104,158)	(122,133)	(104,158)	(104,158)	(122,211)	(101,241)
29															
30	TOTAL OTHER ASSETS	(101,744)	(86,300)	(86,300)	(98,479)	(86,300)	(86,300)	(104,158)	(101,513)	(99,857)	(106,275)	(99,833)	(95,225)	(97,422)	(96,131)
31															
32	TOTAL ASSETS	30,439,986	30,317,972	30,369,045	30,643,615	31,323,478	31,307,677	33,466,203	33,370,238	33,396,176	33,588,921	34,991,749	35,327,501	36,455,741	32,692,177

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

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
 Preparer: John Hoy

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year 06/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 3c thru 15 Average
1	Common Stock Issued	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
2	Preferred Stock Issued														
3	Additional Paid in Capital	(12,366,359)	(12,366,359)	(12,366,359)	(12,366,359)	(12,366,359)	(12,366,359)	(17,351,874)	(17,351,874)	(17,351,874)	(17,351,874)	(17,351,874)	(17,351,874)	(17,351,874)	(15,050,867)
4	Retained Earnings	(2,562,743)	(2,562,743)	(2,562,743)	(2,562,743)	(2,562,743)	(2,562,743)	(2,851,722)	(2,851,722)	(2,851,722)	(2,851,722)	(2,851,722)	(2,851,722)	(2,851,722)	(2,718,347)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	(14,929,402)	(14,929,402)	(14,929,402)	(14,929,402)	(14,929,402)	(14,929,402)	(20,203,896)	(20,203,896)	(20,203,896)	(20,203,896)	(20,203,896)	(20,203,896)	(20,203,896)	(17,769,514)
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	1,791,723	1,854,799	1,854,799	1,275,699	1,277,474	1,277,474	5,635,921	5,635,921	5,635,921	5,299,644	5,299,644	5,299,644	4,926,817	3,620,421
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	1,791,723	1,854,799	1,854,799	1,275,699	1,277,474	1,277,474	5,635,921	5,635,921	5,635,921	5,299,644	5,299,644	5,299,644	4,926,817	3,620,421
15															
16	Accounts Payable	(171,702)	(157,611)	(192,291)	(194,395)	(177,229)	(211,508)	(202,715)	(196,077)	(190,538)	(175,081)	(195,856)	(177,155)	(183,857)	(186,616)
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	1,594,613	1,681,928	1,951,700	1,882,261	1,352,295	1,232,614	(572,043)	(432,114)	(310,501)	(64,118)	(1,223,190)	(1,323,707)	(2,315,208)	265,733
19	Customer Deposits	(244,340)	(241,610)	(245,560)	(245,380)	(247,320)	(248,570)	(241,290)	(241,490)	(240,790)	(240,925)	(242,180)	(241,580)	(245,690)	(243,594)
20	Accrued Taxes	(215,146)	(161,979)	(231,540)	(219,798)	(244,261)	21,086	22,291	59,711	14,537	(30,636)	(75,660)	(120,673)	(165,846)	(103,686)
21	Current Portion Long Term Debt														
22	Accrued Interest	14,843	13,785	12,844	11,877	10,889	9,858	9,334	17,053	15,934	14,854	13,812	12,823	11,773	13,052
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities							(35,692)							(2,746)
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	978,268	1,134,513	1,295,153	1,234,565	694,374	803,480	(1,020,116)	(792,918)	(711,359)	(495,907)	(1,723,074)	(1,850,292)	(2,898,828)	(257,857)
27															
28	Advances for Construction	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's														
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)
34															
35	Contributions in Aid of Construction	(20,513,934)	(20,517,941)	(20,694,955)	(20,707,415)	(20,716,132)	(20,721,002)	(20,944,772)	(20,979,248)	(20,984,187)	(21,401,953)	(21,406,581)	(21,412,777)	(21,415,207)	(20,955,085)
36	Less: Accum. Amortization of CIAC	2,900,857	2,945,906	2,991,339	3,036,798	3,082,276	3,127,763	3,173,801	3,219,778	3,265,829	3,311,879	3,358,823	3,405,771	3,452,727	3,174,888
37															
38	Accumulated Deferred Income Taxes														
39															
40	Total Equity Capital and Liabilities	(29,810,888)	(29,550,525)	(29,521,465)	(30,128,155)	(30,629,811)	(30,480,087)	(33,397,463)	(33,158,763)	(33,036,093)	(33,528,632)	(34,713,484)	(34,799,950)	(36,176,788)	(32,225,547)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: B-1

Docket No.: 070693-WS

Page 1 of 1

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Interim [] Final [X]

Historic [X] or Projected [X]

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) (3) Historical Base Year 6/30/07		(4) (5) Intermediate Year 6/30/08		(6) (7) Projected Test Year 6/30/09		(8) (9) Supporting Schedule(s)	
		Balance Per Books	Test Year Adjustments	Adjusted Test Year	Adjustments	Adjusted Intermediate Year	Adjustments		Adjusted Projected Year
1	OPERATING REVENUES	2,890,389	63,217 (A)	2,953,606		2,953,606	2,817,400	5,771,006	B-4, B-3
2									
3	Operation & Maintenance	1,800,251	(311,066) (B)	1,489,185	308,490	1,797,675	508,358	2,306,033	B-5, B-3
4									
5	Depreciation, net of CIAC Amort.	378,072	(28,908) (C)	349,164	225,528	574,692	115,390	690,082	B-13, B-3
6									
7	Amortization			0					B3
8									
9	Taxes Other Than Income	643,696	(173,515) (D)	470,180	13,729	483,909	291,258	775,167	B-15, B-3
10									
11	Provision for Income Taxes	4,429	121,064 (E)	125,493	(88,868)	36,625	436,987	473,612	C-1, B-3
12									
13	OPERATING EXPENSES	2,826,448	(392,425)	2,434,023	458,879	2,892,902	1,351,992	4,244,894	
14									
15	NET OPERATING INCOME	63,941	455,642	519,583	(458,879)	60,704	1,465,408	1,526,111	
16									
17									
18	RATE BASE	12,094,894		8,143,847		14,350,857		17,155,582	
19									
20									
21	RATE OF RETURN	0.53 %		6.38 %		0.42 %		8.90 %	

DOCUMENT NUMBER DATE

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Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [X] or Projected [X]

Schedule: B-2
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(3) Historical Base Year 6/30/07		(4)	(5)	(6)	(7) Projected Test Year 6/30/09		Supporting Schedule(s)
		Balance Per Books	Test Year Adjustments	Adjusted Test Year	Adjustments	Adjusted Intermediate Year	Adjustments	Adjusted Projected Year	
1	OPERATING REVENUES	870,816	14,337 (A)	885,153		885,153	1,876,609	2,761,762	B-4, B-3
2									
3	Operation & Maintenance	329,951	298,499 (B)	628,450	85,905	714,355	156,570	870,925	B-6, B-3
4									
5	Depreciation, net of CIAC Amort.	89,696	104,486 (C)	194,182	(36,599)	157,583	196,474	354,057	B-14, B-3
6									
7	Amortization								B3
8									
9	Taxes Other Than Income		159,389 (D)	159,389	4,551	163,940	201,181	365,121	B-15, B-3
10									
11	Provision for Income Taxes	29,228	(29,228) (E)	0	(75,743)	0	277,495	277,495	C-1, B-3
12									
13	OPERATING EXPENSES	448,875	533,146	982,021	(21,886)	1,035,878	831,720	1,867,598	
14									
15	NET OPERATING INCOME	421,941	(518,809)	(96,868)	21,886	(150,725)	1,044,889	894,164	
16									
17									
18	RATE BASE	2,308,991		2,729,211		3,499,792		10,051,638	
19									
20									
21	RATE OF RETURN	18.27 %		-- %		-- %		8.90 %	

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: 06/30/07
 Interim [] Final []
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	UTILITY TEST YEAR - 6/2007		
2	(A) <u>Adjustments to Revenues</u>		
3	<u>(1) Annualized Revenue</u>		
4	Annualized water/sewer revenues per Schedule E-2	2,953,606	885,153
5	Test Year water/sewer revenues per Schedule B4	2,890,389	870,816
6	Adjustment required to increase revenues to reflect new rates due to Price Index increase effective 8/31/07	63,217	14,337
7			
8			
9	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
10	(1) Net to/from allocation of water and sewer common O&M expenses charged per books to either a water or sewer account only. For adjustments to each individual account see Schedules B5 and B6, page 2 of 4.	(290,608)	290,608
11			
12			
13			
14			
15	(2) To correct allocations to LUSI during the test year and to reflect allocation method based on end of the test year ERCs. For adjustments to each individual account see Schedules B5 and B6, page 2 of 4.	(20,458)	7,891
16			
17			
18			
19			
20	Total Adjustments to O&M Expenses	(311,066)	298,499
21			
22	<u>Adjustment to Depreciation Expense and Accumulated Amortization of CIAC:</u>		
23	(C) <u>(1) Adjustments to Depreciation Expense</u>		
24	(a) To correct allocations to LUSI during the test year, to reflect allocation method based on end of the test year ERCs and to reflect the effect of corrections to previous 2005 entry booking COA per Docket 020567-WS. See schedules B13 & B14.	(25,072)	58,352
25			
26			
27			
28			
29	(b) Net to/from allocation of water and sewer common plant depreciation expense charged per books to either a water or sewer account only. For adjustments to each individual account see Schedules B13 and B14, page 1 of 3.	(12,859)	12,859
30			
31			
32			
33			
34	(2) Adjustments to Accumulated Amortization of CIAC		
35	(a) To correct and reflect the effect of corrections to previous 2005 entry booking COA per Docket 020567-WS.	9,023	33,275
36			
37			
38	Total Adjustments to Depreciation Expense net of CIAC Amortization	(28,908)	104,486

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [] Final []
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(D) <u>Taxes Other Than Income (TOTI)</u>		
2	(1) To remove from the books total TOTI charged to one account in order to allocate them between water and wastewater accordingly.	(643,696)	
3			
4			
5			
6	(2) Payroll Taxes		
7	Allocate payroll taxes based on labor costs	46,094	15,279
8			
9	(3) Personal Property Tax		
10	(a) Total Personal Property Tax per Bill - \$334,217.97		
11	Allocation to Water & Wastewater based on Net Plant (UPIS minus Accumulated Depreciation)	250,808	83,410
12			
13			
14	(4) Property Allocated & Other General Taxes- \$55,530.56		
15	Allocation to Water & Wastewater based on ERCs	41,707	13,824
16			
17			
18	(5) Total Real Estate Tax - \$8,522.81		
19	Allocation to Water & Wastewater based on Land	1,000	7,522
20			
21			
22			
23	(6) Franchise Tax (Other Taxes) - \$670.47		
24	Allocation to Water & Wastewater based on ERCs	504	167
25			
26	(7) Regulatory Assessment Fees		
27	(a) To adjust test year RAF's for test year revenues	2,890,389	870,816
28	RAF rate	0.045	0.045
29	RAF Adjustment Required for Historical Revenues	130,067	39,187
30			
31			
32	Total Adjustment to Taxes Other Than Income	(173,515)	159,389
33			
34			
35	(E) <u>Provision for Income Taxes</u>		
36	(1) Adjustment to account for the various adjustments to revenues and expenses.	121,064	(29,228)
37			

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Years Ended: Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [] or Projected [X]

Florida Public Service Commission
 Schedule: B-3 - Projected
 Page 1 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Projected 6/30/08		Projected 6/30/09	
		Water	Wastewater	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>				
2	<u>(1) Annualized Revenue</u>				
3	Annualized water/sewer revenues per Schedule E-2	2,953,606	885,153		
4	Test Year water/sewer revenues per Schedule B4	2,890,389	870,816		
5	Adjustment required to increase revenues to reflect new	63,217	14,337		
6	rates due to Price Index increase effective 8/31/07				
7					
8	<u>(2) Revenue Increase</u>				
9	Increase in revenue required by the Utility to realize an 8.90% rate of				
10	return			2,817,400	1,876,609
11					
12	Total Adjustments to Revenues	63,217	14,337	2,817,400	1,876,609
13					
14	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>				
15	<u>(1) Adjust Salary & Benefits for annualized increases and budgeted increases</u>				
16	Salaries & staff increase, annualized and budgeted	185,687	61,550		
17	Benefits increase, budgeted	35,261	11,689		
18	Adjustments for Salaries and Benefits	220,948	73,239		
19					
20	<u>(2) Adjustments to O&M Expenses other than Deferred Expenses</u>				
21					
22	(a) Adjust all other O&M expenses in for 2007 CPI increases - 2.85%	26,618	12,666		
23					
24	(b) Adjust Chemical expenses associated with the new Water Treatment Plant put in	54,924		54,924	
25	service 12/31/07. Six months in 6/08 test year and six months in 6/09 test year. The				
26	rest of 6/09 is already included in indexed expenses.				
27					
28	(c) Adjust for new expense associated with the cleaning of the packed towers every	6,000		6,000	
29	six months				
30					
31	(d) Adjust for the new cost of water samples required every quarter at a cost of			7,920	
32	\$2,640 per sample. (Three quarter during the test year)				
33					
34	(e) Adjust 2008 O&M expenses for a CPI increase of 2.85% and a growth factor			380,208	140,371
35	increase of 18.3% for water and 16.8% for sewer				
36					
37	<u>(3) Amortization of Deferred Costs</u>				
38	(a) Amortization of rate case expense per Schedule B-10			48,870	16,199
39	Amortization period of 10 months during the projected year				
40					
41	(b) Amortization of Consumptive Use Permit Cost of \$62,613 during the five years				
42	duration of the permit				
43	Amortization period of 10 months during the projected year			10,436	
44					
45	Total Adjustments to O&M Expenses	308,490	85,905	508,358	156,570

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Years Ended: Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3 - Projected
 Page 2 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Projected 6/30/08		Projected 6/30/09	
		Water	Wastewater	Water	Wastewater
1	(C) <u>Adjustment to Depreciation Expense and Accumulated Amortization of CIAC:</u>				
2	(1) Adjustment to calculate depreciation expense for the year, including additional depreciation related to plant additions.	222,571	106,064	115,390	216,445
3					
4					
5	(2) Adjustment to calculate amortization of CIAC for the year	2,957	(55,863)	-	-
6					
7	(3) Adjust Depreciation Expense related to Non-Used & Useful Plant		(86,800)		(19,981)
8					
9	Total Adjustments required to Depreciation Expense:	225,528	(36,599)	115,390	196,464
10					
11	(D) <u>Taxes Other Than income</u>				
12	(1) <u>Payroll Taxes</u>				
13	Adjust payroll taxes for budgeted salary & staff increases	13,729	4,551	12,653	4,194
14					
15	(2) <u>Ad Valorem Taxes</u>				
16	(a) Total Personal Property Tax			148,978	111,895
17	Increase personal property tax due to plant additions since the test year, net of NU&U, at the 2006 millage rate of 15.0979				
18					
19					
20	(3) Regulatory Assessment Fees				
21	(a) To adjust projected test year RAF's for total additional revenues			129,628	85,093
22					
23	Total increase in Taxes Other Than Income	13,729	4,551	291,259	201,182
24					
25	(E) <u>Provision for Income Taxes</u>	(88,868)	(75,743)	436,987	277,495

Test Year Operating Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: John Hoy
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	2,743,075	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	107,742	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 830,055
8	462.2 Private Fire Protection		522.2 Measured - Commercial	31,923
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>2,850,817</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>861,978</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	7,906	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	<u>31,666</u>	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	8,838
25	TOTAL OTHER WATER REVENUES	<u>39,572</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER SEWER REVENUES	<u>8,838</u>
28	TOTAL WATER OPERATING REVENUES	<u>\$ 2,890,389</u>		
29				
30			TOTAL SEWER OPERATING REVENUES	<u>\$ 870,816</u>
31				

Detail of Operation & Maintenance Expenses By Month - Water
 Summary of Total Annual Utility Adjusted Water O & M

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-5

Page 1 of 4

Preparer: John Hoy

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account.

Line No.	(1) Account No. and Name	(2) 6/2007 Per Books	(3) Adjustments	(4) 6/2007 Adjusted	(6) Projected Increase	(8) 6/2008 Adjusted	(10) Projected Increase	(12) 6/2009 Adjusted
1	601 Salaries & Wages - Employees	602,361	(149,958)	452,403	185,687	638,090	134,956	773,046
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	136,846	(34,070)	102,776	35,261	138,037	29,195	167,232
4	610 Purchased Water	0	0	0	0	0	0	0
5	615 Purchased Power	304,081	0	304,081	8,666	312,747	66,145	378,892
6	616 Fuel for Power Production	0	0	0	0	0	0	0
7	618 Chemicals	85,761	(12,490)	73,271	57,012	130,283	82,479	212,762
8	620 Materials & Supplies	80,649	(12,179)	68,470	1,951	70,421	14,896	85,317
9	631 Contractual Services - Engr.	209	(52)	157	4	161	33	194
10	632 Contractual Services - Acct.	77,923	(24,259)	53,664	1,529	55,193	11,672	66,865
11	633 Contractual Services - Legal	9,564	(2,512)	7,052	201	7,253	1,535	8,788
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
13	635 Contractual Services - Testing	42,269	(1,214)	41,055	1,170	42,225	16,851	59,076
14	636 Contractual Services - Other	150,424	(36,658)	113,766	9,243	123,009	32,017	155,026
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0
17	650 Transportation Expenses	66,981	(34,916)	32,065	914	32,979	6,974	39,953
18	656 Insurance - Vehicle	0	0	0	0	0	0	0
19	657 Insurance - General Liability	0	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0
21	659 Insurance - Other	37,367	24,460	61,827	1,762	63,589	13,449	77,038
22	660 Advertising Expense	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	(0)	(0)	0	(0)	48,870	48,870
24	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
25	670 Bad Debt Expense	19,638	(4,934)	14,704	419	15,123	3,198	18,321
26	675 Miscellaneous Expenses	186,178	(22,284)	163,894	4,671	168,565	46,088	214,653
27								
28	TOTAL	1,800,251	(311,066)	1,489,185	308,490	1,797,675	508,358	2,306,033

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

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

Schedule: B-5
 Page 2 of 4
 Preparer: John Hoy
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jul	(3) Aug	(4) Sept	(5) Oct	(6) Nov	(7) Dec	(8) Jan	(9) Feb	(10) Mar	(11) Apr	(12) May	(13) Jun	(14) Total Annual	(15) To/From Sewer Allocation	(16) Total	(17) Adjustments	(18) Adj. Total Annual
1	601 Salaries & Wages - Employees	-	-	143,479	-	-	155,388	-	-	145,574	-	-	157,920	602,361	(149,958)	452,403		452,403
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-		-
3	604 Employee Pensions & Benefits	-	-	33,059	-	-	29,619	-	-	36,365	-	-	37,803	136,846	(34,070)	102,776		102,776
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-		-
5	615 Purchased Power	21,818	31,059	20,318	28,490	50,065	(45)	20,801	18,813	15,141	36,364	16,580	44,677	304,081	-	304,081		304,081
6	616 Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
7	618 Chemicals	12,457	8,200	4,168	3,910	5,640	10,348	2,772	5,913	7,512	5,815	10,253	8,773	85,761	-	85,761	(12,490)	73,271
8	620 Materials & Supplies	5,754	5,783	9,291	3,449	4,978	12,485	4,277	3,407	12,564	4,569	4,939	9,153	80,649	(12,556)	68,093	377	68,470
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	209	(52)	157		157
10	632 Contractual Services - Acct.	-	-	29,206	-	-	42,465	-	-	7,160	-	-	(908)	77,923	(19,399)	58,524	(4,860)	53,664
11	633 Contractual Services - Legal	853	-	692	-	523	1,092	523	4,448	316	-	-	1,117	9,564	(2,381)	7,183	(131)	7,052
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
13	635 Contractual Services - Testing	6,275	3,193	2,315	2,823	4,905	1,849	1,513	13,714	1,831	850	1,117	1,884	42,269	(1,214)	41,055		41,055
14	636 Contractual Services - Other	14	7,172	14,192	5,360	7,754	42,789	3,585	22,338	17,047	1,851	3,651	24,671	150,424	(37,449)	112,975	791	113,766
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
17	650 Transportation Expenses	5,139	12,579	8,061	5,781	3,908	1,555	7,090	2,024	8,005	1,068	8,697	3,074	66,981	(16,675)	50,306	(18,241)	32,065
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
20	658 insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
21	659 Insurance - Other	-	-	12,460	-	-	14,796	-	-	5,078	-	-	5,033	37,367	(9,303)	28,064	33,763	61,827
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
23	666 Reg. Comm. Exp - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	6,659	6,659	(6,659)	(0)
24	667 Reg. Comm. Exp - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0		-
25	670 Bad Debt Expense	880	1,227	2,313	944	762	2,489	1,399	2,072	3,547	1,705	1,346	954	19,638	(4,888)	14,750	(46)	14,704
26	675 Miscellaneous Expenses	12,845	7,901	26,088	7,849	9,990	28,077	7,496	11,357	23,079	16,438	11,175	23,883	186,178	(9,322)	176,856	(12,962)	163,894
27																		
28	TOTAL	66,035	77,114	305,642	58,606	88,525	342,907	49,456	84,086	283,219	68,660	57,758	318,243	1,800,251	(290,608)	1,509,643	(20,458)	1,489,185

NOTES:

- Column (15) consists of the allocation to water and sewer of common expenses booked originally only to either a water or sewer account.
- Column (17) consists of adjustments to correct the original allocation booked to LUSI for various accounts. Adjustments include reversing allocations that should not have been made and reclassification of various accounts as well as changing the basis of the allocations to end of the test year number of ERCs.

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

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

Schedule: B-5
 Page 3 of 4
 Preparer: John Hoy
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jul	(3) Aug	(4) Sept	(5) Oct	(6) Nov	(7) Dec	(8) Jan	(9) Feb	(10) Mar	(11) Apr	(12) May	(13) Jun	(14) Total Annual	(15) Total Adjustments	(16) Total Adjusted
1	601 Salaries & Wages - Employees	37,700	37,700	37,700	37,700	37,700	37,700	37,700	37,700	37,700	37,700	37,700	37,700	452,400	185,687	638,087
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	102,780	35,261	138,041
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	25,340	25,340	25,340	25,340	25,340	25,340	25,340	25,340	25,340	25,340	25,340	25,340	304,080	8,666	312,746
6	616 Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	73,272	57,012	130,284
8	620 Materials & Supplies	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	68,472	1,951	70,423
9	631 Contractual Services - Engr.	13	13	13	13	13	13	13	13	13	13	13	13	156	4	160
10	632 Contractual Services - Acct.	4,472	4,472	4,472	4,472	4,472	4,472	4,472	4,472	4,472	4,472	4,472	4,472	53,664	1,529	55,193
11	633 Contractual Services - Legal	588	588	588	588	588	588	588	588	588	588	588	588	7,056	201	7,257
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	41,052	1,170	42,222
14	636 Contractual Services - Other	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	113,772	9,243	123,015
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	32,064	914	32,978
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	61,824	1,762	63,586
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,700	419	15,119
26	675 Miscellaneous Expenses	13,658	13,658	13,658	13,658	13,658	13,658	13,658	13,658	13,658	13,658	13,658	13,658	163,893	4,671	168,564
27																
28	TOTAL	124,099	124,099	124,099	124,099	124,099	124,099	124,099	124,099	124,099	124,099	124,099	124,096	1,489,185	308,490	1,797,675

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

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

Schedule: B-5
 Page 4 of 4
 Preparer: John Hoy
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jul	(3) Aug	(4) Sept	(5) Oct	(6) Nov	(7) Dec	(8) Jan	(9) Feb	(10) Mar	(11) Apr	(12) May	(13) Jun	(14) Total Annual	(15) Total Adjustments	(16) Total Adjusted
1	601 Salaries & Wages - Employees	53,174	53,174	53,174	53,174	53,174	53,174	53,174	53,174	53,174	53,174	53,174	53,174	638,088	134,956	773,044
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	138,036	29,195	167,231
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	26,062	26,062	26,062	26,062	26,062	26,062	26,062	26,062	26,062	26,062	26,062	26,062	312,744	66,145	378,889
6	616 Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	130,284	82,479	212,763
8	620 Materials & Supplies	5,869	5,869	5,869	5,869	5,869	5,869	5,869	5,869	5,869	5,869	5,869	5,869	70,428	14,896	85,324
9	631 Contractual Services - Engr.	13	13	13	13	13	13	13	13	13	13	13	13	156	33	189
10	632 Contractual Services - Acct.	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	55,188	11,672	66,860
11	633 Contractual Services - Legal	605	605	605	605	605	605	605	605	605	605	605	605	7,260	1,535	8,795
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	42,228	16,851	59,079
14	636 Contractual Services - Other	10,251	10,251	10,251	10,251	10,251	10,251	10,251	10,251	10,251	10,251	10,251	10,251	123,012	32,017	155,029
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	32,976	6,974	39,950
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	63,588	13,449	77,037
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	48,870	48,870
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	15,120	3,198	18,318
26	675 Miscellaneous Expenses	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,050	168,567	46,088	214,655
27																
28	TOTAL	149,806	149,806	149,806	149,806	149,806	149,806	149,806	149,806	149,806	149,806	149,806	149,809	1,797,675	508,358	2,306,033

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Summary of Total Annual Utility Adjusted Wastewater O & M

Company: Lake Utility Services, Inc.

Schedule: B-6

Docket No.: 070693-WS

Page 1 of 4

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Historic [X] or Projected [X]

Explanation: Provide a schedule of operation and maintenance expenses by primary account.

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		6/2007 Per Books	Adjustments	6/2007 Adjusted	6/2008 Adjustment	6/2008 Adjusted	6/2009 Adjustment	6/2009 Adjusted
1	701 Salaries & Wages - Employees	0	149,958	149,958	61,550	211,508	41,562	253,070
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	34,070	34,070	11,689	45,759	8,991	54,750
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	152,134	0	152,134	4,336	156,470	30,746	187,216
6	715 Purchased Power	111,574	0	111,574	3,180	114,754	22,550	137,304
7	716 Fuel for Power Production	0	0	0	0	0	0	0
8	718 Chemicals	0	10,157	10,157	289	10,446	2,051	12,497
9	720 Materials & Supplies	3,086	13,056	16,142	460	16,602	3,261	19,863
10	731 Contractual Services - Engr.	0	52	52	1	53	9	62
11	732 Contractual Services - Acct.	0	17,788	17,788	507	18,295	3,594	21,889
12	733 Contractual Services - Legal	0	2,338	2,338	67	2,405	474	2,879
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	8,384	1,214	9,598	274	9,872	1,941	11,813
15	736 Contractual Services - Other	0	37,711	37,711	1,075	38,786	7,623	46,409
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	10,628	10,628	303	10,931	2,148	13,079
19	756 Insurance - Vehicle	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0
22	759 Insurance - Other	0	20,495	20,495	584	21,079	4,143	25,222
23	760 Advertising Expense	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	8,866	(8,866)	0	0	0	16,199	16,199
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	4,873	4,873	139	5,012	986	5,998
27	775 Miscellaneous Expenses	45,907	5,025	50,932	1,451	52,383	10,292	62,675
28	TOTAL	329,951	298,499	628,450	85,905	714,355	156,570	870,925

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: B-6

Docket No.: 070693-WS

Page 2 of 4

Schedule Year Ended: 06/30/07

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

Preparer: John Hoy

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jul	(3) Aug	(4) Sept	(5) Oct	(6) Nov	(7) Dec	(8) Jan	(9) Feb	(10) Mar	(11) Apr	(12) May	(13) Jun	(14) Total Annual	(15) To/From Water Allocation	(16) Total	(17) Adjustments	(18) Adj. Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	149,958	149,958		149,958
2	703 Salaries & Wages - Officers, Etc.													0		0		0
3	704 Employee Pensions & Benefits													0	34,070	34,070		34,070
4	710 Purchased Sewage Treatment													0	0	0		0
5	711 Sludge Removal Expense	6,501	36,916		11,369	10,475	15,391	7,531	18,063	11,813	23,690	647	9,738	152,134	0	152,134		152,134
6	715 Purchased Power	7,900	16,697	7,098	9,016	9,373	8,691	8,606	9,121	1,011	16,040	1,024	16,997	111,574	0	111,574		111,574
7	716 Fuel for Power Production													0		0		0
8	718 Chemicals													0	0	0	10,157	10,157
9	720 Materials & Supplies	88	202	579		86		775	430	16	37	513	360	3,086	12,556	15,642	500	16,142
10	731 Contractual Services - Engr.													0	52	52		52
11	732 Contractual Services - Acct.													0	19,399	19,399	(1,611)	17,788
12	733 Contractual Services - Legal													0	2,381	2,381	(43)	2,338
13	734 Contractual Services - Mgmt. Fees													0		0		0
14	735 Contractual Services - Testing	1,599	725	825	455	365	800	255	1,850	700		625	185	8,384	1,214	9,598		9,598
15	736 Contractual Services - Other													0	37,449	37,449	262	37,711
16	741 Rental of Building/Real Prop.													0	0	0		0
17	742 Rental of Equipment													0	0	0		0
18	750 Transportation Expenses													0	16,675	16,675	(6,047)	10,628
19	756 Insurance - Vehicle													0	0	0		0
20	757 Insurance - General Liability													0	0	0		0
21	758 Insurance - Workman's Comp.													0	0	0		0
22	759 Insurance - Other													0	9,303	9,303	11,192	20,495
23	760 Advertising Expense													0	0	0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	164		4,130	435		4,137							8,866	(6,659)	2,207	(2,207)	0
25	767 Reg. Comm. Exp. - Other													0	0	0		0
26	770 Bad Debt Expense													0	4,888	4,888	(15)	4,873
27	775 Miscellaneous Expenses	1,549	460	7,020	1,383	1,822	11,095	444	1,059	7,805	2,397	2,869	8,004	45,907	9,322	55,229	(4,297)	50,932
28																		
29	TOTAL	17,801	55,000	19,652	22,658	22,121	40,114	17,611	30,523	21,345	42,164	5,678	35,284	329,951	290,608	620,559	7,891	628,450

NOTES:

- Column (15) consists of the allocation to water and sewer of common expenses booked originally only to either a water or sewer account.
- Column (17) consists of adjustments to correct the original allocation booked to LUSI for various accounts. Adjustments include reversing allocations that should not have been made and reclassification of various accounts as well as changing the basis of the allocations to end of the test year number of ERCs.

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

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

Schedule: B-6
 Page 3 of 4
 Preparer: John Hoy
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jul	(3) Aug	(4) Sept	(5) Oct	(6) Nov	(7) Dec	(8) Jan	(9) Feb	(10) Mar	(11) Apr	(12) May	(13) Jun	(14) Total Annual	(15) Total Adjustments	(16) Total Adjusted
1	701 Salaries & Wages - Employees	12,497	12,497	12,497	12,497	12,497	12,497	12,497	12,497	12,497	12,497	12,497	12,497	149,964	61,550	211,514
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	34,068	11,689	45,757
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	152,136	4,336	156,472
6	715 Purchased Power	9,298	9,298	9,298	9,298	9,298	9,298	9,298	9,298	9,298	9,298	9,298	9,298	111,576	3,180	114,756
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	846	846	846	846	846	846	846	846	846	846	846	846	10,152	289	10,441
9	720 Materials & Supplies	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	16,140	460	16,600
10	731 Contractual Services - Engr.	4	4	4	4	4	4	4	4	4	4	4	4	48	1	49
11	732 Contractual Services - Acct.	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	17,784	507	18,291
12	733 Contractual Services - Legal	195	195	195	195	195	195	195	195	195	195	195	195	2,340	67	2,407
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	800	800	800	800	800	800	800	800	800	800	800	800	9,600	274	9,874
15	736 Contractual Services - Other	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	37,716	1,075	38,791
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	886	886	886	886	886	886	886	886	886	886	886	886	10,632	303	10,935
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	20,496	584	21,080
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	406	406	406	406	406	406	406	406	406	406	406	406	4,872	139	5,011
27	775 Miscellaneous Expenses	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	50,926	1,451	52,377
28																
29	TOTAL	52,371	52,371	52,371	52,371	52,371	52,371	52,371	52,371	52,371	52,371	52,371	52,369	628,450	85,905	714,355

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

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

Schedule: B-6
 Page 4 of 4
 Preparer: John Hoy
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total Annual	Total Adjustments	Total Adjusted
1	701 Salaries & Wages - Employees	17,626	17,626	17,626	17,626	17,626	17,626	17,626	17,626	17,626	17,626	17,626	17,626	211,512	41,562	253,074
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	45,756	8,991	54,747
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	156,468	30,746	187,214
6	715 Purchased Power	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	114,756	22,550	137,306
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	870	870	870	870	870	870	870	870	870	870	870	870	10,440	2,051	12,491
9	720 Materials & Supplies	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,596	3,261	19,857
10	731 Contractual Services - Engr.	4	4	4	4	4	4	4	4	4	4	4	4	48	9	57
11	732 Contractual Services - Acct.	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	18,288	3,594	21,882
12	733 Contractual Services - Legal	201	201	201	201	201	201	201	201	201	201	201	201	2,412	474	2,886
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	823	823	823	823	823	823	823	823	823	823	823	823	9,876	1,941	11,817
15	736 Contractual Services - Other	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	38,796	7,623	46,419
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	911	911	911	911	911	911	911	911	911	911	911	911	10,932	2,148	13,080
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	21,084	4,143	25,227
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	16,199	16,199
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	418	418	418	418	418	418	418	418	418	418	418	418	5,016	986	6,002
27	775 Miscellaneous Expenses	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	52,375	10,292	62,667
28																
29	TOTAL	59,530	59,530	59,530	59,530	59,530	59,530	59,530	59,530	59,530	59,530	59,530	59,525	714,355	156,570	870,925

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07

Schedule: B-7
 Page 1 of 1
 Preparer: John Hoy

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) 12/31/02 Prior TY	(3) 06/31/07 Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	261,414	602,361	(149,958)	452,403	190,989	73.06	% Salaries and wages have increased over the past five years.
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0			%
3	604 Employee Pensions & Benefits	91,581	136,846	(34,070)	102,776	11,195	12.22	% Pensions and benefit costs have increased as a result of salary and wage increases.
4	610 Purchased Water	0	0	0	0			%
5	615 Purchased Power	130,229	304,081	0	304,081	173,852	133.50	% Purchase power costs have increased at a rate higher than the CPI index.
6	616 Fuel for Power Production	0	0	0	0			%
7	618 Chemicals	16,482	85,761	(12,490)	73,271	56,789	344.55	% Cost of chemicals has increased substantially over the past five years.
8	620 Materials & Supplies	86,920	80,649	(12,179)	68,470	(18,450)	(21.23)	% see Note 1
9	631 Contractual Services - Engr.	-	209	(52)	157	157	100.00	% Engineering fees have increased in the last five years.
10	632 Contractual Services - Acct.	7,266	77,923	(24,259)	53,664	46,398	638.56	% Audit fees have increased substantially in the last five years at a rate higher than the CPI Index.
11	633 Contractual Services - Legal	1,267	9,564	(2,512)	7,052	5,785	456.59	% Legal fees have increased substantially in the last five years at a rate higher than the CPI Index.
12	634 Contractual Services - Mgmt. Fees	0	0	0	0			%
13	635 Contractual Services - Testing	0	42,269	(1,214)	41,055	41,055	100.00	% This pertains to increased testing due to DEP and regulatory requirements.
14	636 Contractual Services - Other	8,544	150,424	(36,658)	113,766	105,222	1,231.53	% Contractual Services have increased substantially due to increase of necessary meter readings.
15	641 Rental of Building/Real Prop.	0	0	0	0			%
16	642 Rental of Equipment	0	0	0	0			%
17	650 Transportation Expenses	33,560	66,981	(34,916)	32,065	(1,495)	(4.45)	% Transportation expense increased over the past five years. See Note 2.
18	656 Insurance - Vehicle	0	0	0	0			%
19	657 Insurance - General Liability	0	0	0	0			%
20	658 Insurance - Workman's Comp.	0	0	0	0			%
21	659 Insurance - Other	26,257	37,367	24,460	61,827	35,570	135.47	% Insurance has increased substantially in the last five years at a rate higher than the CPI Index.
22	660 Advertising Expense	0	0	0	0			%
23	666 Reg. Comm. Exp. - Rate Case Amort.	52,613	0	(0)	(0)	(52,613)	(100.00)	% This pertains to complete amortization of previous rate case expense.
24	667 Reg. Comm. Exp. - Other	0	0	0	0			%
25	670 Bad Debt Expense	4,236	19,638	(4,934)	14,704	10,468	247.12	% Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
26	675 Miscellaneous Expenses	52,831	186,178	(22,284)	163,894	111,063	210.22	% see Note 1
27	TOTAL	773,200	1,800,251	(311,066)	1,489,185	715,985	92.60	%
28								
29	Total Customers (ERC's)	5,725			8,493	2,768	48.35	%
30								
31	Consumer Price Index - U	179.9			204.2	24.30	13.51	%
32								
33	Benchmark Index: Increase in Customer ERC's					1,4835		
34	Increase in CPI					1,1351		
35								
36						1,6839		
37								

Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 06/30/07 Test Year several of the sub-accounts were grouped differently from the 2002 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts

Line No.	Account No. and Name	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
42	620 Materials & Supplies	86,920	80,649	(12,179)	68,470	(18,450)	(21.23)	% See Total if applicable
43	675 Miscellaneous Expenses	52,831	186,178	(22,284)	163,894	111,063	210.22	% See Total if applicable
44	TOTAL	139,751	266,827	(34,462)	232,365	92,614	66.27	% Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last five years.

Note 2- There is an adjustment as a result of the correct transportation allocation.

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07

Schedule: B-8
 Page 1 of 1
 Preparer: John Hoy

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) 12/31/02 Prior TY	(3) 06/31/07 Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	74,398	0	149,958	149,958	75,560	101.56 %	Salaries and wages have increased over the past five years.
2	703 Salaries & Wages - Officers, Etc.		0	0	0		%	
3	704 Employee Pensions & Benefits	10,176	0	34,070	34,070	23,894	234.81 %	Pensions and benefit costs have increased as a result of salary and wage increases.
4	710 Purchased Sewage Treatment		0	0	0		%	
5	711 Sludge Removal Expense	45,565	152,134	0	152,134	106,569	233.88 %	Sludge volume and unit disposal cost have increased over the past five years.
6	715 Purchased Power	73,000	111,574	0	111,574	38,574	52.84 %	Cost of power and power used has increased over the past five years.
7	716 Fuel for Power Production		0	0	0		%	
8	718 Chemicals	1,832	0	10,157	10,157	8,325	454.42 %	Chemical costs have increased over the past five years.
9	720 Materials & Supplies	27,274	3,086	13,056	16,142	-11,132	(40.82) %	see Note 1
10	731 Contractual Services - Engr.	0	0	52	52	52	100.00 %	Engineering fees have increased in the past five years.
11	732 Contractual Services - Acct.	807	0	17,788	17,788	16,981	2,104.21 %	Audit fees have increased substantially in the last five years at a rate higher than the CPI Index.
12	733 Contractual Services - Legal	141	0	2,338	2,338	2,197	1,558.16 %	Legal fees have increased substantially in the last five years at a rate higher than the CPI Index.
13	734 Contractual Services - Mgmt. Fees	0	0	0	0		%	
14	735 Contractual Services - Testing	0	8,384	1,214	9,598	9,598	100.00 %	This pertains to increased testing due to DEP and regulatory requirements.
15	736 Contractual Services - Other	948	0	37,711	37,711	36,763	3,877.95 %	Contractual Services have increased substantially due to increase of necessary meter readings.
16	741 Rental of Building/Real Prop.	0	0	0	0		%	
17	742 Rental of Equipment	0	0	0	0		%	
18	750 Transportation Expenses	3,729	0	10,628	10,628	6,899	185.01 %	Transportation expense has increased due to increased cost of oil and repairs.
19	756 Insurance - Vehicle	0	0	0	0		%	
20	757 Insurance - General Liability	0	0	0	0		%	
21	758 Insurance - Workman's Comp.	0	0	0	0		%	
22	759 Insurance - Other	2,917	0	20,495	20,495	17,578	602.61 %	Insurance has increased substantially in the last five years at a rate higher than the CPI Index.
23	760 Advertising Expense	0	0	0	0		%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	18,998	8,866	-8,866	0	-18,998	(100.00) %	This pertains to complete amortization of previous rate case expense.
25	767 Reg. Comm. Exp. - Other	0	0	0	0		%	
26	770 Bad Debt Expense	1,481	0	4,873	4,873	3,392	229.03 %	Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
27	775 Miscellaneous Expenses	5,868	45,907	5,025	50,932	45,064	767.95 %	see Note 1
28								
29	TOTAL	267,134	329,951	298,499	628,450	361,316	135.26 %	
30								
31	Total Customers (ERC's)	2,130			2,815	685	32.17 %	
32								
33	Consumer Price Index - U	179.9			204.2	24	13.51 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.3217		
36	Increase in CPI					1.1351		
37								
38						1.5003		
39								
40	Note 1 - In order to compare accounts 720 and 775, they should be combined because for the 06/30/07 Test Year several of the sub-accounts were grouped differently from the 2002 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
41								
42		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
43	720 Materials & Supplies	27,274	3,086	13,056	16,142	(11,132)	(41) %	See Total if applicable
44	775 Miscellaneous Expenses	5,868	45,907	5,025	50,932	45,064	768 %	See Total if applicable
45	TOTAL	33,142	48,993	18,080	67,073	33,931	102.38 %	Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last five years.

Contractual Services

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07

Schedule: B-9
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1		Services provided by Water Service Corp. and allocated to the company; see Schedule B-12 for breakdown.		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11		Total	<u>\$ -</u>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Lake Utilities, Inc.
 Docket No.: 070693-WS
 Test Year Ended: 06/30/07

Schedule: B-10
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line #	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	180	44	7,920	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	140	51	7,140	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	140	864	120,960	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Martin Friedman	290	225	65,250	Legal Fees
5	M&R Consultants	Frank Seidman	135	120	16,500	U&A Analysis, Assist w/ MFRs, data requests, audit facilitation
6	Public Service Commission		n/a	n/a	8,000	Filing Fee
7	Water Service Corp.	John Hoy	96	100	9,600	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Kirsten Weeks	46	300	13,800	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Patrick Flynn	55	150	8,250	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Michelle Rochow	34	450	15,300	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Erin Povich	31	450	13,950	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.		n/a	na	9,273	Customer notices, postage
13	Water Service Corp.		n/a	n/a	1,190	Customer notices, stock
14	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
15	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
16	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
17	Water Service Corp.		n/a	n/a	12,000	Fed Ex, copies & other misc.
18						
19	Estimate Through				\$ 312,333	
20						
21	<input checked="" type="checkbox"/> PAA					
22	<input type="checkbox"/> Commission Hearing					
23						
24	Amortization Period 4 Years					
25	Explanation if different from Section 367.0816, Florida					
26						
27						
28						
29	Amortization of Rate Case Expense:					
30						
31			(A)	(B)	(C)	
32			Water	Wastewater	Total	
33	Prior unamortized rate case expenses		0	0	\$ -	
34	Current rate case expense		234,577	77,756	312,333	
35	Total projected rate case expense		234,577	77,756	312,333	
36	Annual Amortization		\$ 58,644	\$ 19,439	\$ 78,083	
37						
38	Method of allocation between systems:					
39						
40	Customers (based on ERC Counts 06/30/07)		8493.3	2815.3	11308.6	
41						
42	Percentage of average customers		75.10%	24.90%	100%	

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Test Year Ended: Historical 6/30/07

Schedule: B-11
Page 1 of 1
Preparer: John Hoy

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line
No.

1 Not applicable.

Allocation of Expenses

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No: 070693-W5
 Schedule Year: Ended: 03/31/07, 03/31/08 & 03/31/09
 Interim: [] Final: [x]
 Historical: [x] Projected: [x]

Schedule B-12

Page 3 of 4

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct No.	Description	Lake Utility Services, Inc. Allocation Percentage					Lake Utility Services, Inc. Allocation Percentage					Lake Utility Services, Inc. Allocation Percentage						
			100.00%					100.00%					100.00%						
			Historical Quarter Ending March 31, 2007					Projected Quarter Ending March 31, 2008					Projected Quarter Ending March 31, 2009						
			Allocation Percentages	Amounts Allocated				Allocation Percentages	Amounts Allocated				Allocation Percentages	Amounts Allocated					
Other Companses/ Systems	Description of Allocation Method	Total	75.10% Water	24.90% Sewer	Other Companses/ Systems	Description of Allocation Method	Total	75.10% Water	24.90% Sewer	Other Companses/ Systems	Description of Allocation Method	Total	75.10% Water	24.90% Sewer					
1	Water Service Corp. Allocated Expenses (SE 50)																		
2	601 Salaries - Operations	12.0%	87.2%	100.0%	121,536	\$631,324	952,750	91,272	30,254	\$124,969	\$854,914	\$979,903	93,873	31,116	\$128,552	\$879,279	\$1,007,631	96,548	32,003
3	601 Salaries - Office	15.0%	85.0%	100.0%	17,628	99,613	117,241	13,239	4,389	18,130	102,452	120,582	13,617	4,514	18,647	105,372	124,019	14,005	4,842
4	601 Salaries - Northbrook	4.3%	95.7%	100.0%	45,629	1,025,042	1,070,671	34,270	11,359	46,929	1,051,256	1,101,185	35,246	11,683	48,267	1,084,302	1,132,569	36,251	12,016
5	604 Pension & Benefits (All LI emp)	9.9%	90.1%	100.0%	36,365	332,370	368,735	27,312	9,053	37,401	341,443	379,244	28,090	9,311	38,467	351,585	390,053	28,891	9,577
6	408 Taxes Other Than Income	7.6%	92.4%	100.0%	21,284	237,839	279,123	15,985	5,290	21,891	265,188	287,078	16,441	5,450	22,514	272,746	295,260	16,909	5,605
7					\$242,432	\$2,546,088	\$2,738,520	\$182,078	\$60,354	\$249,341	\$2,618,652	\$2,867,993	\$187,267	\$62,074	\$256,448	\$2,693,283	\$2,949,731	\$192,604	\$63,843
8	Water Service Corp. Allocated Expenses (SE 51)																		
10	403 Depreciation Expense	4.2%	95.8%	100.0%	\$2,334	\$52,862	\$55,196	1,753	581	\$2,401	\$54,369	\$56,769	1,803	598	\$2,469	\$55,918	\$58,387	1,854	615
11	620 Materials and Supplies	3.2%	96.7%	100.0%	\$516	\$14,928	\$15,444	388	128	\$511	\$15,354	\$15,864	399	132	\$546	\$15,791	\$16,337	410	138
12	636 Contractual Services-Other	3.3%	96.7%	100.0%	6,211	179,742	185,953	4,665	1,544	6,368	184,864	191,252	4,798	1,580	6,570	190,133	196,703	4,934	1,636
13	675 Miscellaneous Expenses	3.3%	96.7%	100.0%	855	24,745	25,600	642	213	879	25,450	26,329	660	219	904	26,175	27,080	679	225
14					\$9,916	\$272,277	\$282,193	\$7,447	\$2,469	\$10,199	\$280,037	\$290,215	\$7,660	\$2,539	\$10,489	\$288,018	\$298,507	\$7,878	\$2,611
15	Water Service Corp. Allocated Expenses (SE 60)																		
17	403 Depreciation Expense	4.3%	95.7%	100.0%	\$2,102	\$47,081	\$49,183	1,579	523	\$2,162	\$48,423	\$50,585	1,624	538	\$2,224	\$49,803	\$52,026	1,670	554
18	408 Taxes Other than Income	4.2%	95.8%	100.0%	754	17,083	17,837	566	188	775	17,570	18,345	582	193	798	18,071	18,868	599	199
19	419 Interest and Dividend Income	3.8%	96.2%	100.0%	3,102	78,113	81,215	2,330	772	3,190	80,339	83,530	2,396	794	3,281	82,629	85,910	2,464	817
20	427 Interest Expense	4.2%	95.8%	100.0%	(921)	(9,536)	(9,557)	(310)	(105)	(433)	(9,808)	(10,241)	(325)	(108)	(448)	(10,087)	(10,533)	(334)	(111)
21	604 Pension & Benefits (All LI employees)	4.1%	95.9%	100.0%	7	7	165	7	7	7	7	7	7	7	7	7	7	7	7
22	620 Materials and Supplies	4.1%	95.9%	100.0%	2,508	58,508	61,016	1,884	624	2,379	60,175	62,755	1,937	642	2,653	61,890	64,543	1,993	660
23	632 Contractual Services - Account	4.3%	95.7%	100.0%	7,160	158,315	165,475	5,378	1,782	7,364	162,827	170,191	5,531	1,833	7,574	167,466	175,041	5,688	1,886
24	632 Contractual Services - Legal	4.1%	95.7%	100.0%	316	6,981	7,297	237	79	325	7,180	7,505	244	81	334	7,385	7,719	251	83
25	636 Contractual Services - Other	4.2%	95.7%	100.0%	1,948	43,075	45,023	1,463	485	2,004	44,303	46,306	1,505	499	2,061	45,565	47,626	1,548	513
26	650 Transportation Expenses	4.2%	95.7%	100.0%	156	3,449	3,605	117	39	160	3,547	3,708	121	40	165	3,648	3,813	124	41
27	670 Bad Debt Expense	4.2%	95.7%	100.0%	266	5,872	6,138	200	66	274	6,039	6,313	205	68	281	6,211	6,493	211	70
28	675 Miscellaneous Expenses	4.2%	95.7%	100.0%	10,410	233,835	244,245	7,818	2,592	10,707	240,499	251,206	8,041	2,665	11,012	247,354	258,365	8,270	2,741
29	659 Other Insurance	23.2%	76.8%	100.0%	\$5,078	\$21,900	\$26,978	\$8,14	\$2,64	\$5,223	\$17,301	\$22,524	\$3,923	\$1,300	\$5,372	\$17,794	\$23,166	4,034	1,337
30					\$33,386	\$659,598	\$693,142	\$25,069	\$8,310	\$34,338	\$678,396	\$712,896	\$25,784	\$8,547	\$35,316	\$697,730	\$733,214	\$26,519	\$8,790
31	Water Service Corp. Allocated Expenses (SE 50)																		
32	Regional Office Allocations																		
34	403 Depreciation Expenses	14.6%	85.4%	100.0%	\$994	\$5,813	\$6,807	747	247	\$1,022	\$5,979	\$7,001	768	255	\$1,051	\$6,149	\$7,201	790	262
35	408 Taxes Other than Income				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	412.1 Investment Tax Credit				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	414 Gains (Losses) from Disposition				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	420 AP/LDC				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	421 Non-Utility Income				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	620 Materials and Supplies	14.6%	85.4%	100.0%	1,435	8,393	9,828	1,078	357	1,476	8,632	10,108	1,108	367	1,518	8,878	10,396	1,140	378
41	632 Contractual Services - Legal				-	50	-	-	-	-	50	-	-	-	50	-	-	-	-
42	636 Contractual Services - Other	14.6%	85.4%	100.0%	1,552	9,075	10,627	1,166	386	1,596	9,334	10,930	1,199	397	1,642	9,600	11,241	1,233	409
43	650 Transportation Expenses				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	659 Other Insurance				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	666 Reg. Commission Exp				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	675 Miscellaneous Expenses	14.6%	85.4%	100.0%	8,124	49,328	57,452	6,334	2,100	8,674	50,734	59,408	6,515	2,160	8,922	52,180	61,101	6,701	2,221
47					\$ 12,415	\$ 72,699	\$ 85,024	\$ 9,124	\$ 3,091	\$ 12,769	\$ 74,878	\$ 87,447	\$ 9,590	\$ 3,179	\$ 13,133	\$ 76,807	\$ 90,939	\$ 9,863	\$ 3,299

NOTE: Allocations in this schedule represents per book allocations. Adjustments have been made to conform to the ERC allocation methodology. These adjustments are reflected in the B5 and B6 schedules.

Allocation of Expenses

Florida Public Service Commission

Company: Lake Utility Services, Inc
 Docket No.: 070893-WS
 Schedule Year Ended: 06/30/07, 06/30/08 & 06/30/09
 Interim [] Final [x]
 Historical [x] Projected [x]

Schedule B-12
 Page 4 of 4

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No	C/L Acct No	Description	Lake Utility Services, Inc Allocation Percentage 100.00%						Lake Utility Services, Inc Allocation Percentage 100.00%						Lake Utility Services, Inc Allocation Percentage 100.00%						
			Historical Quarter Ending June 30, 2007		Projected Quarter Ending June 30, 2008		Projected Quarter Ending June 30, 2009		Historical Quarter Ending June 30, 2007		Projected Quarter Ending June 30, 2008		Projected Quarter Ending June 30, 2009		Historical Quarter Ending June 30, 2007		Projected Quarter Ending June 30, 2008		Projected Quarter Ending June 30, 2009		
			Allocation Percentages		Amounts Allocated		Amounts Allocated		Amounts Allocated		Amounts Allocated		Amounts Allocated		Amounts Allocated		Amounts Allocated		Amounts Allocated		
			LUSI	Other Companies/Systems	Total	75.10% Water	24.90% Sewer	LUSI	Other Companies/Systems	Total	75.10% Water	24.90% Sewer	LUSI	Other Companies/Systems	Total	75.10% Water	24.90% Sewer	LUSI	Other Companies/Systems	Total	75.10% Water
Water Service Corp. Allocated Expenses (SE 50)																					
1	601	Salaries - Operations	12.8%	87.2%	100.0%	126,726	\$864,374	991,100	95,177	31,549	\$130,338	\$889,214	\$1,019,552	97,890	32,448	\$134,052	\$914,557	\$1,048,609	100,680	33,373	
2	601	Salaries - Office	13.0%	85.0%	100.0%	19,319	109,075	128,394	14,309	4,810	19,870	112,184	132,053	14,923	4,947	20,436	115,381	135,817	15,348	5,088	
3	601	Salaries - Northbrook	4.3%	95.7%	100.0%	45,203	1,018,521	1,063,724	33,995	11,268	46,333	1,047,548	1,094,101	34,964	11,589	47,880	1,077,403	1,125,283	35,960	11,920	
4	604	Pension & Benefits (All UI emp)	11.2%	88.8%	100.0%	37,803	300,788	338,591	28,392	9,411	38,880	309,360	348,241	29,201	9,679	39,988	318,177	358,166	30,033	9,955	
5	608	Taxes Other Than Income	9.4%	90.6%	100.0%	15,269	146,743	162,014	11,468	3,801	15,704	150,927	166,631	11,795	3,910	16,152	155,229	171,380	12,131	4,021	
6						\$244,390	\$2,439,702	\$2,684,082	\$183,341	\$60,839	\$251,343	\$2,309,239	\$2,760,379	\$188,772	\$62,573	\$238,508	\$2,590,747	\$2,839,253	\$194,152	\$64,356	
Water Service Corp. Allocated Expenses (SE 51)																					
10	403	Depreciation Expense	2.3%	97.5%	100.0%	\$2,334	\$89,932	\$92,266	1,753	581	\$2,401	\$92,495	\$94,896	1,803	598	\$2,469	\$95,131	\$97,600	1,854	615	
11	620	Materials and Supplies	2.5%	97.5%	100.0%	\$516	\$20,218	\$20,734	388	128	\$531	\$20,794	21,325	399	132	\$546	\$21,387	21,932	410	136	
12	636	Contractual Services - Other	2.2%	97.8%	100.0%	6,211	277,644	283,255	4,665	1,546	6,388	284,940	291,328	4,798	1,590	6,570	293,061	299,631	4,934	1,636	
13	675	Miscellaneous Expense	31.9%	68.1%	100.0%	853	1,820	2,684	642	213	1,081	879	1,881	2,761	660	219	904	1,935	2,939	579	225
14						\$9,916	\$389,023	\$398,939	\$7,447	\$2,469	\$10,199	\$400,110	\$410,309	\$7,660	\$2,539	\$10,489	\$411,514	\$422,005	\$7,878	\$2,617	
Water Service Corp. Allocated Expenses (SE 60)																					
16	403	Depreciation Expense	4.3%	95.7%	100.0%	\$1,785	\$40,171	\$41,956	1,341	444	\$1,836	\$41,316	\$43,152	1,379	457	\$1,888	\$42,493	\$44,382	1,418	470	
17	408	Taxes Other Than Income	4.2%	95.8%	100.0%	752	17,085	17,837	365	187	773	17,572	18,345	381	193	795	18,073	18,868	397	198	
18	419	Interest and Dividend Income	3.8%	96.2%	100.0%	3,454	87,911	91,365	2,394	860	3,552	90,416	93,969	2,668	884	3,654	92,993	96,647	2,744	910	
19	427	Interest Expense	4.2%	95.8%	100.0%	(908)	(15,921)	(16,621)	(526)	(174)	(720)	(16,375)	(17,095)	(541)	(179)	(740)	(16,841)	(17,582)	(556)	(184)	
20	604	Pension & Benefits (All UI employees)	4.1%	95.9%	100.0%	33	33	75	34	34	34	797	797	35	35	820	820	820	820		
21	620	Materials and Supplies	4.1%	95.9%	100.0%	2,430	57,213	59,643	1,825	605	2,499	58,844	61,343	1,877	622	2,570	60,521	63,091	1,931	640	
22	632	Contractual Services - Accounti	4.3%	95.7%	100.0%	(908)	(20,128)	(21,036)	(682)	(226)	(934)	(20,702)	(21,639)	(701)	(232)	(960)	(21,292)	(22,252)	(721)	(239)	
23	633	Contractual Services - Legal	4.3%	95.7%	100.0%	1,117	24,761	25,878	839	278	1,149	25,467	26,616	863	286	1,182	26,192	27,376	887	294	
24	636	Contractual Services - Other	4.3%	95.7%	100.0%	9,923	219,899	229,822	7,453	2,470	10,206	226,166	236,372	7,665	2,541	10,497	232,612	243,109	7,884	2,613	
25	650	Transportation Expense	4.3%	95.7%	100.0%	214	4,741	4,955	153	53	220	4,876	5,096	165	55	226	5,015	5,241	170	56	
26	670	Bad Debt Expense	4.3%	95.7%	100.0%	71	1,573	1,644	53	18	73	1,618	1,691	55	18	75	1,664	1,739	56	19	
27	675	Miscellaneous Expense	4.3%	95.7%	100.0%	9,968	204,226	213,294	4,811	2,257	9,326	210,046	219,373	7,005	2,322	9,592	216,833	225,625	7,204	2,388	
28	659	Other Insurance	0.9%	99.1%	100.0%	\$5,033	\$46,995	\$52,028	3,780	1,253	5,176	\$62,584	\$67,760	3,888	1,289	5,324	\$78,618	\$83,942	3,999	1,325	
29						\$32,272	\$1,168,526	\$1,201,540	\$24,213	\$8,026	\$33,192	\$1,201,829	\$1,235,781	\$24,903	\$8,255	\$34,138	\$1,236,081	\$1,271,003	\$25,613	\$8,490	
Water Service Corp. Allocated Expenses (SR 90)																					
Regional Office Allocations																					
32	403	Depreciation Expenses	674.8%	-574.8%	100.0%	\$6,917	(\$5,492)	\$1,025	5,193	1,722	\$7,114	(\$6,060)	\$1,054	5,343	1,771	\$7,317	(\$6,233)	\$1,084	5,495	1,822	
33	408	Taxes Other Than Income				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
34	412.11	Investment Tax Credit				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
35	414	Gain (Losses) from Disposition				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	420	AFUDC				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	421	Non-Utility Income				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
38	620	Materials and Supplies	346.6%	-246.6%	100.0%	5,127	(3,648)	1,479	3,850	1,276	5,273	(3,752)	1,521	3,960	1,313	5,423	(3,859)	1,565	4,073		
39	633	Contractual Services - Legal				-	\$0	-	-	-	-	\$0	-	-	-	\$0	-	-	-		
40	636	Contractual Services - Other	346.8%	-446.8%	100.0%	9,743	(7,144)	1,399	6,566	2,177	8,992	(7,348)	1,645	6,754	2,239	9,249	(7,557)	1,691	6,946		
41	650	Transportation Expenses				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42	659	Other Insurance				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43	666	Reg. Commission Exp				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
44	675	Miscellaneous Expense	590.3%	-490.3%	100.0%	51,306	(42,614)	8,692	38,533	12,773	52,768	(43,828)	8,940	39,631	13,137	54,272	(45,077)	9,195	40,761		
45						\$72,092	(\$9,297)	\$12,795	\$4,135	\$17,948	\$74,147	(\$60,987)	\$13,160	\$5,688	\$18,439	\$76,260	(\$62,726)	\$13,335	\$7,275		
46																					
47																					
48																					
49																					

NOTE: Allocations in this schedule represents per book allocations. Adjustments have been made to conform to the ERC allocation methodology. These adjustments are reflected in the B5 and B6 schedules.

Allocation of Expenses:

Florida Public Service Commission

Company: Lake Utility Services, Inc
 Docket No: 070693-WS
 Schedule Year Ended: 09/30/07, 9/30/08 & 9/30/09
 Interim [] Final [x]
 Historical [x] Projected [x]

Schedule B-12
 Page 1 of 4

Preparer: Enn Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No	G/L Acct No	Description	Lake Utility Services, Inc																	
			Allocation Percentages			Historical Quarter Ending September 30, 2007				Projected Quarter Ending September 30, 2008				Projected Quarter Ending September 30, 2009						
			LUSI	Other Companies/Systems	Total	Amounts Allocated			Amounts Allocated			Amounts Allocated								
						75 10% Water	24 90% Sewer	Total	75 10% Water	24 90% Sewer	Total	75 10% Water	24 90% Sewer	Total						
Water Service Corp. Allocated Expenses (SE 50)																				
1	601	Salaries - Operations	11.6%	38.4%	100.0%	99,684	\$761,431	861,115	74,867	24,817	\$102,525	\$783,132	\$885,657	77,001	25,524	\$105,447	\$803,451	\$910,898	79,196	26,251
2	601	Salaries - Office	14.4%	35.6%	100.0%	17,400	104,083	121,572	13,135	4,354	17,987	107,949	125,037	13,509	4,478	18,500	110,100	128,600	13,894	4,606
3	601	Salaries - Nonbook	4.1%	95.9%	100.0%	38,211	894,952	933,163	28,498	5,513	39,200	920,458	939,758	29,516	4,784	40,420	946,691	987,111	30,357	10,063
4	604	Pension & Benefits (All UI empl)	9.6%	90.4%	100.0%	30,539	288,786	319,325	22,936	7,603	31,409	297,016	328,426	23,590	7,819	32,305	303,481	337,786	24,262	8,042
5	408	Taxes Other Than Income	8.8%	91.2%	100.0%	11,263	117,376	128,639	8,459	2,804	11,584	120,721	132,305	8,700	2,884	11,914	124,162	136,076	8,948	2,966
6						\$197,186	\$2,166,628	\$2,363,914	\$148,096	\$49,090	\$202,806	\$2,228,377	\$2,431,183	\$152,317	\$50,489	\$208,586	\$2,291,886	\$2,500,471	\$156,658	\$51,928
Water Service Corp. Allocated Expenses (SE 51)																				
10	403	Depreciation Expense	4.0%	96.0%	100.0%	\$819	\$19,410	\$20,229	615	204	\$842	\$19,963	\$20,806	633	210	\$866	\$20,532	\$21,398	651	216
11	620	Materials and Supplies	3.2%	96.8%	100.0%	\$651	\$19,414	\$20,085	499	162	670	\$19,988	\$20,657	503	167	689	\$20,557	\$21,246	517	171
12	636	Contractual Services Other	3.2%	96.8%	100.0%	1,056	31,560	32,616	793	263	1,086	32,460	33,546	816	270	1,117	33,385	34,502	839	278
13	673	Miscellaneous Expenses	3.2%	96.8%	100.0%	444	13,269	13,713	333	111	457	13,648	14,104	343	114	470	14,037	14,506	353	117
14						\$2,970	\$83,674	\$86,644	\$2,231	\$739	\$3,035	\$86,058	\$89,113	\$2,294	\$760	\$3,142	\$88,511	\$91,633	\$2,360	\$782
Water Service Corp. Allocated Expenses (SE 60)																				
16	403	Depreciation Expense	4.1%	95.9%	100.0%	\$1,137	\$26,935	\$28,072	854	283	\$1,169	\$27,703	\$28,872	878	291	\$1,203	\$28,492	\$29,695	903	299
17	408	Taxes Other than Income	4.1%	95.9%	100.0%	875	20,726	21,601	657	218	900	21,317	22,216	676	224	926	21,924	22,850	695	230
18	419	Interest and Dividend Income	3.9%	96.1%	100.0%	2,856	69,623	72,479	2,145	711	2,937	71,608	74,543	2,206	731	3,021	73,648	76,669	2,269	752
19	427	Interest Expense	4.0%	96.0%	100.0%	(145)	(3,443)	(3,590)	(109)	(36)	(149)	(3,544)	(3,693)	(112)	(37)	(153)	(3,643)	(3,798)	(115)	(39)
20	604	Pension & Benefits (All UI employees)	4.0%	96.0%	100.0%	3,087	24,890	27,977	2,318	769	3,175	27,024	30,199	2,385	790	3,265	29,220	32,485	2,453	813
21	620	Materials and Supplies	4.2%	95.8%	100.0%	29,206	667,506	696,712	21,935	7,271	30,038	686,530	716,568	22,560	7,478	30,894	706,096	736,990	23,203	7,691
22	633	Contractual Services - Accounts	4.1%	95.9%	100.0%	39	901	940	29	10	40	927	967	30	10	41	953	994	31	10
23	636	Contractual Services - Legal	4.2%	95.8%	100.0%	3,921	99,615	103,536	2,945	976	4,033	92,169	96,202	3,029	1,004	4,148	94,796	98,943	3,115	1,033
24	650	Transportation Expenses	4.2%	95.8%	100.0%	403	9,219	9,622	303	100	414	9,481	9,896	311	103	426	9,752	10,178	320	106
25	670	Bal Debt Expense	4.1%	95.9%	100.0%	6,955	162,959	169,914	5,224	1,731	7,153	167,604	174,757	5,372	1,781	7,357	172,380	179,738	5,526	1,832
26	675	Miscellaneous Expenses	2.4%	97.6%	100.0%	\$12,460	\$05,830	\$18,290	3,102	1,028	12,815	\$20,246	\$33,061	9,623	3,190	13,180	\$35,073	\$48,253	9,899	3,281
27	659	Other Insurance				\$60,794	\$1,624,758	\$1,685,552	\$45,659	\$15,135	\$62,527	\$1,671,064	\$1,733,591	\$46,960	\$15,566	\$64,309	\$1,718,689	\$1,782,998	\$48,299	\$16,010
Water Service Corp. Allocated Expenses (SE 90)																				
Regional Office Allocations																				
33	403	Depreciation Expenses	14.4%	55.6%	100.0%	\$13,280	\$79,038	\$92,318	9,974	3,306	\$13,658	\$81,290	\$94,949	10,238	3,400	\$14,048	\$83,607	\$97,655	10,551	3,497
34	408	Taxes Other than Income	14.4%	55.6%	100.0%	6,993	41,627	48,620	5,252	1,741	7,192	42,813	50,006	5,402	1,791	7,397	44,034	51,431	5,556	1,842
35	412 11	Investment Tax Credit	14.4%	55.6%	100.0%	(85)	(504)	(589)	(64)	(21)	(87)	(518)	(606)	(66)	(23)	(90)	(533)	(623)	(68)	(22)
36	414	Gain (Losses) from Disposition	14.4%	55.6%	100.0%	(214)	(1,284)	(1,500)	(162)	(54)	(222)	(1,321)	(1,543)	(167)	(55)	(228)	(1,358)	(1,587)	(172)	(57)
37	420	AFUDC																		
38	421	Non-Utility Income																		
39	620	Materials and Supplies	14.4%	55.6%	100.0%	2,832	16,848	19,680	2,127	705	2,913	17,328	20,241	2,188	725	2,996	17,822	20,817	2,250	746
40	633	Contractual Services - Legal				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	636	Contractual Services - Other	14.4%	55.6%	100.0%	2,200	13,094	15,294	1,652	548	2,263	13,467	15,730	1,699	563	2,327	13,851	16,178	1,748	579
42	650	Transportation Expense	14.4%	55.6%	100.0%	6,516	38,783	45,299	4,894	1,622	6,702	39,998	46,990	5,033	1,668	6,893	41,025	47,918	5,177	1,716
43	659	Other Insurance																		
44	666	Reg Commission Exp	14.4%	55.6%	100.0%	11,202	66,671	77,873	8,413	2,789	11,521	68,571	80,092	8,653	2,868	11,850	70,525	82,375	8,900	2,930
45	675	Miscellaneous Expenses	14.4%	55.6%	100.0%	4,130	24,576	28,706	3,102	1,028	4,248	25,276	29,524	3,190	1,057	4,369	25,997	30,366	3,281	1,088
46						\$46,852	\$278,848	\$325,700	\$35,188	\$11,664	\$48,187	\$286,793	\$334,982	\$36,191	\$11,996	\$49,561	\$294,969	\$344,529	\$37,222	\$12,338

NOTE: Allocations in this schedule represents per hook allocations. Adjustments have been made to conform to the ERC allocation methodology. These adjustments are reflected in the B5 and B6 schedules.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 3
 Preparer: John Hoy
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense per Books	(3) Test Year Adjustments	(4) Test Year Total Expense	(5) Adj. Test Year Allocation to/from Sewer	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization		\$ (2,434)	(2,434)		(2,434)		
3	302.1 Franchises			0		0		
4	339.1 Other Plant & Misc. Equipment			0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights			0		0		
7	304.2 Structures & Improvements	3,484	5	3,489		3,489		
8	305.2 Collect. & Impound. Reservoirs			0		0		
9	306.2 Lake, River & Other Intakes			0		0		
10	307.2 Wells & Springs	80,348	(1,248)	79,100		79,100		
11	308.2 Infiltration Galleries & Tunnels			0		0		
12	309.2 Supply Mains		1,118	1,118		1,118		
13	310.2 Power Generation Equipment		2,011	2,011		2,011		
14	311.2 Pumping Equipment	28,195	(4,926)	23,269		23,269		
15	339.2 Other Plant & Misc. Equipment			0		0		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights			0		0		
18	304.3 Structures & Improvements	96,985	(670)	96,315		96,315		
19	310.3 Power Generation Equipment							
20	311.3 Pumping Equipment - WTP							
21	320.3 Water Treatment Equipment	12,315	905	13,220		13,220		
22	339.3 Other Plant & Misc. Equipment			0		0		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights			0		0		
25	304.4 Structures & Improvements			0		0		
26	330.4 Distr. Reservoirs & Standpipes	80,551	(2,129)	78,422		78,422		
27	331.4 Transm. & Distribution Mains	317,298	(2,578)	314,720		314,720		
28	333.4 Services	43,335	(449)	42,886		42,886		
29	334.4 Meters & Meter Installations	18,066	(266)	17,800		17,800		
30	335.4 Hydrants	15,269	223	15,492		15,492		
31	339.4 Other Plant & Misc. Equipment			0		0		
32	GENERAL PLANT							
33	303.5 Land & Land Rights			0		0		
34	304.5 Structures & Improvements	5,558	(125)	5,433	(1,376)	4,057		
35	340.5 Office Furniture & Equipment	15,770	(944)	14,826	(3,662)	11,164		
36	341.5 Transportation Equipment	38,022	(11,372)	26,650	(6,635)	20,015		
37	342.5 Stores Equipment	114	10	124	(31)	93		
38	343.5 Tools, Shop & Garage Equipment	6,131	(1,019)	5,112	(1,139)	3,973		
39	344.5 Laboratory Equipment	727	(173)	554	(138)	416		
40	345.5 Power Operated Equipment			0		0		
41	346.5 Communication Equipment	519	(1,011)	(492)	122	(370)		
42	347.5 Miscellaneous Equipment			0		0		
43	348.5 Other Tangible Plant	48		48		48		
44								
45	TOTAL	762,735	(25,072)	737,663	(12,859)	724,804	N/A	N/A
46	LESS: AMORTIZATION OF CIAC	(384,663)	9,023	(375,640)		(375,640)		
47								
48	NET DEPRECIATION EXPENSE - WATER	378,072	(16,049)	362,023	(12,859)	349,164	N/A	N/A

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

Schedule: B-13
 Page 2 of 3
 Preparer: John Hoy
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)
		Projected Dep. Expense TY 6/30/08	Adjustments	Adjusted Expense	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	680		680		
3	302.1 Franchises	558		558		
4	339.1 Other Plant & Misc. Equipment	0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT	0		0		
6	303.2 Land & Land Rights	0		0		
7	304.2 Structures & Improvements	3,080		3,080		
8	305.2 Collect. & Impound. Reservoirs	0		0		
9	306.2 Lake, River & Other Intakes	0		0		
10	307.2 Wells & Springs	76,624		76,624		
11	308.2 Infiltration Galleries & Tunnels	0		0		
12	309.2 Supply Mains	1,118		1,118		
13	310.2 Power Generation Equipment	2,697		2,697		
14	311.2 Pumping Equipment	27,929		27,929		
15	339.2 Other Plant & Misc. Equipment	0		0		
16	WATER TREATMENT PLANT	0		0		
17	303.3 Land & Land Rights	0		0		
18	304.3 Structures & Improvements	142,004		142,004		
19	310.3 Power Generation Equipment	12,373		12,373		
20	311.3 Pumping Equipment - WTP	7,486		7,486		
21	320.3 Water Treatment Equipment	59,049		59,049		
22	339.3 Other Plant & Misc. Equipment	0		0		
23	TRANSMISSION & DISTRIBUTION PLANT	0		0		
24	303.4 Land & Land Rights	0		0		
25	304.4 Structures & Improvements	0		0		
26	330.4 Distr. Reservoirs & Standpipes	89,441		89,441		
27	331.4 Transm. & Distribution Mains	324,794		324,794		
28	333.4 Services	43,765		43,765		
29	334.4 Meters & Meter Installations	18,816		18,816		
30	335.4 Hydrants	15,900		15,900		
31	339.4 Other Plant & Misc. Equipment	0		0		
32	GENERAL PLANT	0		0		
33	303.5 Land & Land Rights	0		0		
34	304.5 Structures & Improvements	4,358		4,358		
35	340.5 Office Furniture & Equipment	38,589		38,589		
36	341.5 Transportation Equipment	51,806		51,806		
37	342.5 Stores Equipment	0		0		
38	343.5 Tools, Shop & Garage Equipment	3,916		3,916		
39	344.5 Laboratory Equipment	435		435		
40	345.5 Power Operated Equipment	0		0		
41	346.5 Communication Equipment	1,966		1,966		
42	347.5 Miscellaneous Equipment	0		0		
43	348.5 Other Tangible Plant	19,990		19,990		
44		0				
45	TOTAL	947,375	0	947,375	N/A	N/A
46	LESS: AMORTIZATION OF CIAC	(372,683)		(372,683)		
47						
48	NET DEPRECIATION EXPENSE - WATER	574,692	0	574,692	N/A	N/A

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

Schedule: B-13
 Page 3 of 3
 Preparer: John Hoy
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Projected Dep. Expense TY 6/30/09	(3) Adjustments	(4) Adjusted Expense	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	680		680		
3	302.1 Franchises	558		558		
4	339.1 Other Plant & Misc. Equipment	0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0		
7	304.2 Structures & Improvements	3,080		3,080		
8	305.2 Collect. & Impound. Reservoirs	0		0		
9	306.2 Lake, River & Other Intakes	0		0		
10	307.2 Wells & Springs	76,624		76,624		
11	308.2 Infiltration Galleries & Tunnels	0		0		
12	309.2 Supply Mains	5,856		5,856		
13	310.2 Power Generation Equipment	3,383		3,383		
14	311.2 Pumping Equipment	43,242		43,242		
15	339.2 Other Plant & Misc. Equipment	0		0		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0		
18	304.3 Structures & Improvements	170,754		170,754		
19	310.3 Power Generation Equipment	20,348		20,348		
20	311.3 Pumping Equipment - WTP	12,109		12,109		
21	320.3 Water Treatment Equipment	81,886		81,886		
22	339.3 Other Plant & Misc. Equipment	0		0		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	0		0		
25	304.4 Structures & Improvements	0		0		
26	330.4 Distr. Reservoirs & Standpipes	97,495		97,495		
27	331.4 Transm. & Distribution Mains	331,061		331,061		
28	333.4 Services	43,765		43,765		
29	334.4 Meters & Meter Installations	18,816		18,816		
30	335.4 Hydrants	15,900		15,900		
31	339.4 Other Plant & Misc. Equipment	0		0		
32	GENERAL PLANT					
33	303.5 Land & Land Rights	0		0		
34	304.5 Structures & Improvements	4,358		4,358		
35	340.5 Office Furniture & Equipment	54,737		54,737		
36	341.5 Transportation Equipment	51,806		51,806		
37	342.5 Stores Equipment	0		0		
38	343.5 Tools, Shop & Garage Equipment	3,916		3,916		
39	344.5 Laboratory Equipment	435		435		
40	345.5 Power Operated Equipment	0		0		
41	346.5 Communication Equipment	1,966		1,966		
42	347.5 Miscellaneous Equipment	0		0		
43	348.5 Other Tangible Plant	19,990		19,990		
44						
45	TOTAL	1,062,765	0	1,062,765	N/A	N/A
46	LESS: AMORTIZATION OF CIAC	(372,683)		(372,683)		
47						
48	NET DEPRECIATION EXPENSE - WATER	690,082	0	690,082	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 3
 Preparer: John Hoy
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense per Books	(3) Test Year Adjustments	(4) Test Year Total Expense	(5) Adj. Test Year Allocation to/from Water	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization			-		-		
3	352.1 Franchises	45	(158)	(113)		(113)		
4	389.1 Other Plant & Misc. Equipment			-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights			-		-		
7	354.2 Structures & Improvements			-		-		
8	360.2 Collection Sewers - Force	21,787	(1,813)	19,974		19,974		
9	361.2 Collection Sewers - Gravity	57,863	1,209	59,072		59,072		
10	362.2 Special Collecting Structures			-		-		
11	363.2 Services to Customers	12,340		12,340		12,340		
12	364.2 Flow Measuring Devices			-		-		
13	365.2 Flow Measuring Installations			-		-		
14	389.2 Other Plant & Misc. Equipment			-		-		
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights			-		-		
17	354.3 Structures & Improvements			-		-		
18	370.3 Receiving Wells			-		-		
19	371.3 Pumping Equipment	51,897	(4,259)	47,638		47,638		
20	389.3 Other Plant & Misc. Equipment			-		-		
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights			-		-		
23	354.4 Structures & Improvements	83,116	(75,802)	7,314		7,314		
24	380.4 Treatment & Disposal Equipment	17,864	148,866	166,730		166,730		
25	381.4 Plant Sewers		(9,066)	(9,066)		(9,066)		
26	382.4 Outfall Sewer Lines	557	(557)	-		-		
27	389.4 Other Plant & Misc. Equipment			-		-		
28	RECLAIMED WATER TREATMENT PLANT							
29	353.5 Land & Land Rights			-		-		
30	354.5 Structures & Improvements			-		-		
31	355.5 Power Generation Equipment			-		-		
32	371.5 Pumping Equipment			-		-		
33	374.5 Reuse Distribution Reservoirs			-		-		
34	380.5 Treatment & Disposal Equipment			-		-		
35	381.5 Plant Sewers			-		-		
36	389.5 Other Plant & Misc. Equipment			-		-		
37	RECLAIMED WATER DISTRIBUTION PLANT							
38	352.6 Franchises			-		-		
39	353.6 Land & Land Rights			-		-		
40	354.6 Structures & Improvements			-		-		
41	355.6 Power Generation Equipment			-		-		
42	366.6 Reuse Services	3,300		3,300		3,300		
43	367.6 Reuse Meters & Meter Installations	19		19		19		
44	371.6 Pumping Equipment			-		-		
45	375.6 Reuse Transmission & Distribution System	7,860		7,860		7,860		
46	389.6 Other Plant & Miscellaneous Equipment			-		-		
47	GENERAL PLANT							
48	353.7 Land & Land Rights			-		-		
49	354.7 Structures & Improvements		(30)	(30)	1,376	1,346		
50	390.7 Office Furniture & Equipment	38		38	3,662	3,700		
51	391.7 Transportation Equipment			-	6,635	6,635		
52	392.7 Stores Equipment			-	31	31		
53	393.7 Tools, Shop & Garage Equipment	216	(38)	178	1,139	1,317		
54	394.7 Laboratory Equipment			-	138	138		
55	395.7 Power Operated Equipment			-		-		
56	396.7 Communication Equipment			-	(122)	(122)		
57	397.7 Miscellaneous Equipment			-		-		
58	398.7 Other Tangible Plant			-		-		
59								
60	TOTAL	256,902	58,352	315,254	12,859	328,113	N/A	N/A
61	LESS: AMORTIZATION OF CIAC	(167,206)	33,275	(133,931)		(133,931)		
62								
63	NET DEPRECIATION EXPENSE - SEWER	89,696	91,627	181,323	12,859	194,182	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

Schedule: B-14
 Page 2 of 3
 Preparer: John Hoy
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	224		224		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	20,001		20,001		
9	361.2 Collection Sewers - Gravity	54,192		54,192		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	9,764		9,764		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	389.2 Other Plant & Misc. Equipment	-		-		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-		-		
17	354.3 Structures & Improvements	-		-		
18	370.3 Receiving Wells	-		-		
19	371.3 Pumping Equipment	79,503		79,503		
20	389.3 Other Plant & Misc. Equipment	-		-		
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	-		-		
23	354.4 Structures & Improvements	16,255		16,255	46.00%	7,477
24	380.4 Treatment & Disposal Equipment	181,506		181,506	46.00%	83,493
25	381.4 Plant Sewers	(9,066)		(9,066)	46.00%	(4,170)
26	382.4 Outfall Sewer Lines	-		-	46.00%	
27	389.4 Other Plant & Misc. Equipment	-		-	46.00%	
28	RECLAIMED WATER TREATMENT PLANT					
29	353.5 Land & Land Rights	-		-		
30	354.5 Structures & Improvements	16,551		16,551		
31	355.5 Power Generation Equipment	2,051		2,051		
32	371.5 Pumping Equipment	-		-		
33	374.5 Reuse Distribution Reservoirs	4,134		4,134		
34	380.5 Treatment & Disposal Equipment	-		-		
35	381.5 Plant Sewers	-		-		
36	389.5 Other Plant & Misc. Equipment	-		-		
37	RECLAIMED WATER DISTRIBUTION PLANT					
38	352.6 Franchises	-		-		
39	353.6 Land & Land Rights	-		-		
40	354.6 Structures & Improvements	-		-		
41	355.6 Power Generation Equipment	-		-		
42	366.6 Reuse Services	3,301		3,301		
43	367.6 Reuse Meters & Meter Installations	136		136		
44	371.6 Pumping Equipment	-		-		
45	375.6 Reuse Transmission & Distribution System	27,383		27,383		
46	389.6 Other Plant & Miscellaneous Equipment	-		-		
47	GENERAL PLANT					
48	353.7 Land & Land Rights	-		-		
49	354.7 Structures & Improvements	781		781		
50	390.7 Office Furniture & Equipment	9,595		9,595		
51	391.7 Transportation Equipment	12,164		12,164		
52	392.7 Stores Equipment	-		-		
53	393.7 Tools, Shop & Garage Equipment	1,178		1,178		
54	394.7 Laboratory Equipment	144		144		
55	395.7 Power Operated Equipment	-		-		
56	396.7 Communication Equipment	304		304		
57	397.7 Miscellaneous Equipment	-		-		
58	398.7 Other Tangible Plant	4,073		4,073		
59						
60	TOTAL	434,177	0	434,177		86,800
61	LESS: AMORTIZATION OF CIAC	(189,794)		(189,794)		
62						
63	NET DEPRECIATION EXPENSE - SEWER	244,383	0	244,383		86,800

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

Schedule: B-14
 Page 3 of 3
 Preparer: John Hoy
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Adjustments	Adjusted Balance	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	224.16		224.16		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	20,001.00		20,001.00		
9	361.2 Collection Sewers - Gravity	54,192.24		54,192.24		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	9,763.92		9,763.92		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	389.2 Other Plant & Misc. Equipment	-		-		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-		-		
17	354.3 Structures & Improvements	-		-		
18	370.3 Receiving Wells	-		-		
19	371.3 Pumping Equipment	81,933.78		81,933.78		
20	389.3 Other Plant & Misc. Equipment	-		-		
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	-		-		
23	354.4 Structures & Improvements	59,692.08		59,692.08	0.46	27,458.00
24	380.4 Treatment & Disposal Equipment	181,506.00		181,506.00	0.46	83,493.00
25	381.4 Plant Sewers	(9,065.52)		(9,065.52)	0.46	(4,170.00)
26	382.4 Outfall Sewer Lines	-		-	0.46	-
27	389.4 Other Plant & Misc. Equipment	-		-	0.46	-
28	RECLAIMED WATER TREATMENT PLANT					
29	353.5 Land & Land Rights	-		-		
30	354.5 Structures & Improvements	99,307.32		99,307.32		
31	355.5 Power Generation Equipment	12,308.64		12,308.64		
32	371.5 Pumping Equipment	-		-		
33	374.5 Reuse Distribution Reservoirs	24,806.28		24,806.28		
34	380.5 Treatment & Disposal Equipment	-		-		
35	381.5 Plant Sewers	-		-		
36	389.5 Other Plant & Misc. Equipment	-		-		
37	RECLAIMED WATER DISTRIBUTION PLANT					
38	352.6 Franchises	-		-		
39	353.6 Land & Land Rights	-		-		
40	354.6 Structures & Improvements	-		-		
41	355.6 Power Generation Equipment	-		-		
42	366.6 Reuse Services	3,300.72		3,300.72		
43	367.6 Reuse Meters & Meter Installations	724.56		724.56		
44	371.6 Pumping Equipment	-		-		
45	375.6 Reuse Transmission & Distribution System	78,334.80		78,334.80		
46	389.6 Other Plant & Miscellaneous Equipment	-		-		
47	GENERAL PLANT					
48	353.7 Land & Land Rights	-		-		
49	354.7 Structures & Improvements	780.72		780.72		
50	390.7 Office Furniture & Equipment	14,947.32		14,947.32		
51	391.7 Transportation Equipment	12,164.28		12,164.28		
52	392.7 Stores Equipment	-		-		
53	393.7 Tools, Shop & Garage Equipment	1,178.16		1,178.16		
54	394.7 Laboratory Equipment	144.36		144.36		
55	395.7 Power Operated Equipment	-		-		
56	396.7 Communication Equipment	304.32		304.32		
57	397.7 Miscellaneous Equipment	-		-		
58	398.7 Other Tangible Plant	4,073.04		4,073.04		
59						
60	TOTAL	650,622	-	650,622		106,781
61	LESS: AMORTIZATION OF CIAC	(189,794)		(189,794)		
62						
63	NET DEPRECIATION EXPENSE - SEWER	460,828	-	460,828		106,781

Taxes Other Than Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Historic [X] or Projected [X]
 Interim [] Final [X]

Schedule: B-15
 Page 1 of 2
 Preparer: John Hoy
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	183,196	61,373	398,458	670	643,697
3						
4	Adjustments to Test Year 6/30/07 (Explain):					
5						
6	Remove from books in order to correct & allocate appropriately	(183,196)	(61,373)	(398,458)	(670)	(643,697)
7						
8						
9	Payroll Tax Adjustment					
10			46,094			46,094
11	Allocate to water & wastewater based on labor costs					
12						
13	Personal Property Tax					
14				250,808		250,808
15	Allocation to water & wastewater based on Net Plant					
16						
17	Real Estate Tax					
18	Allocation to water & wastewater based on balance on Land Account			1,000		1,000
19						
20						
21	Taxes on Allocated Property					
22	Allocation to water & wastewater based on ERCs					
23				41,707		41,707
24	Franchise Tax					
25	Allocation to water & wastewater based on ERCs				504	504
26						
27	Regulatory Assessment Fees					
28	Calculate RAFs based on Revenues	130,067				130,067
29						
30	Total Test Year 6/30/07 Adjustments	(53,129)	(15,279)	(104,943)	(166)	(173,516)
31						
32	Adjusted Test Year 6/30/07- Water Balance	130,067	46,094	293,515	504	470,180
33						
34	Adjustments to Projected Test Year 6/2008					
35						
36	Payroll Tax Adjustment		13,729			13,729
37						
38						
39	Total 6/2008 Test Year Adjustments	0	13,729	0	0	13,729
40						
41	Adjusted Test Year - 6/2008	130,067	59,823	293,515	504	483,909
42						
43	Adjustments to Projected Test Year 6/2009					
44						
45	Increase in ad valorem tax per B-3			148,978		148,978
46						
47	Payroll Tax Adjustment		12,653			12,653
48						
49	RAF's Assoc. with Revenue Increase	129,628				129,628
50						
51	Total 6/2009 Test Year Adjustments	129,628	12,653	148,978	0	291,258
52						
53	Total Projected Test Year - 6/2009	259,695	72,475	442,493	504	775,168

Taxes Other Than Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Historic [X] or Projected [X]
 Interim [] Final [X]

Schedule: B-15
 Page 2 of 2
 Preparer: John Hoy
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WASTEWATER					
2	Test Year Per Books	0	0	0	0	0
3						
4	Adjustments to Test Year (Explain):					
5						
6	Payroll Tax Adjustment					
7			15,279			15,279
8	Allocate to water & wastewater based on labor costs					
9						
10	Personal Property Tax					
11				83,410		83,410
12	Allocation to water & wastewater based on Net Plant					
13						
14	Real Estate Tax					
15	Allocation to water & wastewater based on balance on Land			7,522		7,522
16	Account					
17						
18	Taxes on Allocated Property					
19	Allocation to water & wastewater based on ERCs			13,824		13,824
20						
21						
22	Franchise Tax					
23	Allocation to water & wastewater based on ERCs			167		167
24						
25	Regulatory Assessment Fees					
26	Calculate RAFs based on Revenues	39,187				39,187
27						
28	Total Test Year Adjustments	39,187	15,279	104,924	0	159,389
29						
30	Adjusted 6/30/07 Test Year - Wastewater Balance	39,187	15,279	104,924	0	159,389
31						
32	Adjustments to Projected Test Year 6/2008					
33						
34	Payroll Tax Adjustment		4,551			4,551
35						
36	Total 6/2008 Test Year Adjustments	0	4,551	0	0	4,551
37						
38	Adjusted Test Year - 6/2008	39,187	19,830	104,924	0	163,940
39						
40	Adjustments to Projected Test Year 6/2009					
41	Increase in ad valorem tax per B-3			111,895		111,895
42						
43	Payroll Tax Adjustment		4,194			4,194
44						
45	RAFs Assoc. with Revenue Increase	85,093				85,093
46						
47	Total 6/2009 Test Year Adjustments	85,093	4,194	111,895	0	201,182
48						
49	Total Projected Test Year - 6/2009	124,279	24,024	216,819	0	365,122
50						
51						

Reconciliation of Total Income Tax Provision

Test Year 6/30/2007

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Historic [x] or Projected []

Florida Public Service Commission

Schedule: C-1

Page 1 of 3

Preparer: John Hoy

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Tax Expense	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 93,169	\$ 426,414	\$ 519,583	\$ 519,583	\$ -
2							
3	Deferred Income Tax Expense	C-5	-	-	\$ -		
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 93,169	\$ 426,414	\$ 519,583	\$ 519,583	\$ -

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Reconciliation of Total Income Tax Provision

Test Year 6/30/2008

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Historic [] or Projected [x]

Florida Public Service Commission

Schedule: C-1

Page 2 of 3

Preparer: John Hoy

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Tax Expense	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 60,704		\$ 60,704	\$ 60,704	\$ -
2							
3	Deferred Income Tax Expense	C-5	-	-	\$ -		
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 60,704	\$ -	\$ 60,704	\$ 60,704	\$ -

Reconciliation of Total Income Tax Provision

Test Year 6/30/2009

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Historic [] or Projected [x]

Florida Public Service Commission

Schedule: C-1

Page 3 of 3

Preparer: John Hoy

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Tax Expense	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 751,107		\$ 751,107	\$ 473,612	\$ 277,495
2							
3	Deferred Income Tax Expense	C-5			\$ -		
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 751,107	\$ -	\$ 751,107	\$ 473,612	\$ 277,495

State and Federal Income Tax Calculation - WATER
 Test Year: 6/30/2007, 6/30/2008 & 6/30/2009
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule: C-2
 page 1 of 2
 Preparer: John Hoy

Line No.	Test Year 6/30/2007	Adjustments	Adjusted Test Year	Adjustments	Intermediate Yr. 6/30/2008	Adjustments	Test Year 6/30/2009
1	\$ 63,941	\$ 455,642	\$ 519,583	\$ 458,879	\$ 60,704	\$ 1,465,407	\$ 1,526,111
2	4,429	121,064	125,493	88,868	36,625	436,987	473,612
3							
4	68,370	576,706	645,076	547,747	97,329	1,902,394	1,999,723
5	411,977	(100,393)	311,584	311,584		741,121	741,121
6							
7	(343,607)	677,099	333,492	236,163	97,329	1,161,273	1,258,602
8							
9							
10	(177,795)	177,795	-			-	-
11	461,941	(16,049)	445,892	445,892		-	-
12							
13	284,146	161,746	445,892	445,892		-	-
14							
15	(343,607)	677,099	333,492	236,163	97,329	1,161,273	1,258,602
16							
17							
18	(343,607)	677,099	333,492	236,163	97,329	1,161,273	1,258,602
19	(18,898)	37,240	18,342	12,989	5,353	63,870	69,223
20							
21							
22	(18,898)	37,240	18,342	12,989	5,353	63,870	69,223
23							
24	(324,709)	639,859	315,150	223,174	91,976	1,097,403	1,189,379
25	0.34	0.34	0.34		0.34	0.34	0.34
26							
27	(110,401)	217,552	107,151	75,879	31,272	373,117	404,389
28							
29							
30							
31	(110,401)	217,552	107,151	75,879	31,272	373,117	404,389
32							
33							
34	(18,898)	37,240	18,342	12,989	5,353	63,870	69,223
35	(110,401)	217,552	107,151	75,879	31,272	373,117	404,389
36							
37	\$ (129,299)	\$ 254,792	\$ 125,493	\$ 88,868	\$ 36,625	\$ 436,987	\$ 473,612

Schedule of Interest In Tax Expense Calculation Sewer
 Test Year: 6/30/2007, 6/30/2008 & 6/30/2009
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule: C-2
 page 2 of 2
 Preparer: John Hoy

1	Net Utility Operating Income	\$	421,941	\$	(518,809)	\$	(96,868)	\$	(96,868)	\$	894,164	\$	894,164
2	Add: Income Tax Expense Per Books		29,228		(29,228)		-		-		277,495		277,495
3													
4	Subtotal		451,169		(548,037)		(96,868)		(96,868)		1,171,659		1,171,659
5	Less: Interest Charges		136,560		(32,144)		104,416		104,416		434,231		434,231
6													
7	Taxable Income Per Books		314,609		(515,893)		(201,284)		(201,284)		737,429		737,429
8													
9	Schedule M Adjustments:												
10	Permanent Differences		(58,934)		58,934		-		-		-		-
11	Timing Differences		36,627		(91,627)		(55,000)		(55,000)		-		-
12													
13	Total Schedule M Adjustments		(22,307)		(32,693)		(55,000)		(55,000)		-		-
14													
15	Taxable Income Before State Taxes		314,609		(515,893)		(201,284)		(201,284)		737,429		737,429
16	Less: State Income Tax Exemption						-		-				
17													
18	State Taxable Income		314,609		(515,893)		(201,284)		(201,284)		737,429		737,429
19													
20	State Income Tax (5.5% of Line 18)		17,303		(28,374)		(11,071)		(11,071)		40,559		40,559
21	Limited by NOL												
22													
23	Current State Income Taxes		17,303		(28,374)		(11,071)		(11,071)		40,559		40,559
24													
25	Federal Taxable Income (Line 18 - Line 23)		297,306		(487,519)		(190,213)		(190,213)		696,870		696,870
26	Federal Income Tax Rate		0.34		0.34		0.34		0.34		0.34		0.34
27													
28	Federal Income Taxes (Line 25 x Line 26)		101,084		(165,756)		(64,672)		(64,672)		236,936		236,936
29	Less: Investment Tax Credit Realized												
30	This Year		-		-		-		-		-		-
31													
32	Current Federal Inc. Taxes (Line 28 - Line 30)		101,084		(165,756)		(64,672)		(64,672)		236,936		236,936
33													
34	Summary:												
35	Current State Income Taxes (Line 243)		17,303		(28,374)		(11,071)		(11,071)		40,559		40,559
36	Current Federal Income Taxes (Line 32)		101,084		(165,756)		(64,672)		(64,672)		236,936		236,936
37													
38	Total Current Income Tax Expense Sewer	\$	118,387	\$	(194,130)	\$	(75,743)	\$	(75,743)	\$	-	\$	277,495

Schedule of Interest In Tax Expense Calculation Water
 Test Year: 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule C-3
 Page 1 of 2
 Preparer John Hoy

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt		\$ 298,473	\$ 298,473	\$ 298,473
2					
3	Amortization of Debt Premium,				
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	9,650	3,461	13,111	13,111
7					
8	Other Interest Expense - Intercompany	580,122	(580,122)	-	-
9					
10	AFUDC	(177,795)	177,795	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 411,977	\$ (100,393)	\$ 311,584	\$ 311,584
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost
22					Debt Only Weighted Cost
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				

Schedule of Interest In Tax Expense Calculation Sewer
 Test Year: 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule C-3
 Page 2 of 2
 Preparer John Hoy

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest on Long-Term Debt		\$ 100,022	\$ 100,022	\$ 100,022
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	3,199	1,195	4,394	4,394
7					
8	Other Interest Expense - Intercompany	192,295	(192,295)	-	-
9					
10	AFUDC	(58,934)	58,934	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 136,560	\$ (32,144)	\$ 104,416	\$ 104,416
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					Total Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost	Debt Only Weighted Cost
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				
37					
38	Recap Schedules: C-2				

Book/Tax Differences - Permanent
Test Year: 6/30/2007
Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Historic [x] or Projected []

Florida Public Service Commission

Schedule: C-4
Page 1 of 2
Preparer: John Hoy

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

<u>Line</u> <u>No.</u>		Water	Sewer
1	Interest During Construction	\$ (177,795)	\$ (58,934)

Book/Tax Differences - Permanent
Test Year: 6/30/2008 and 6/30/2009
Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Historic [] or Projected [x]

Florida Public Service Commission

Schedule: C-4
Page 2 of 2
Preparer: John Hoy

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

<u>Line</u> <u>No.</u>		Water	Sewer
1	NONE		

Deferred Income Tax Expense - Water
 Test Year 6/30/2007, 6/30/2008 & 6/30/2009
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Historic [x] or Projected [x]

Florida Public Service Commission
 Schedule: C-5
 Page 1 of 2
 Preparer John Hoy

Line No.	Description	Test Year 6/30/2007	Adjustments	Adjusted Test Year	Water	6/30/2008	6/30/2009
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 504,122		\$ 504,122	\$ 504,122	\$ 574,692	\$ 690,082
4	Book Depreciation and Amortization	378,072	(16,049)	362,023	362,023	574,692	690,082
5							
6	Difference	126,050	16,049	142,099	142,099	-	-
7							
8	Other Timing Differences (Itemize):						
9	Tap Fees	(596,652)		(596,652)	(596,652)		
10	Deferred Maintenance Additions	15,811		15,811	15,811		
11	Deferred Maintenance Amortization	(2,379)		(2,379)	(2,379)		
12	Rate Case Additions	1,887		1,887	1,887		
13	Rate Case Amortization	(6,658)		(6,658)	(6,658)		
14							
15							
16	Total Timing Differences	(461,941)	16,049	(445,892)	(445,892)	-	-
17							
18	Timing differences For State Deferred Taxes:						
19	Tap Fees	(596,652)		(596,652)	(596,652)		
20	Deferred Maintenance	13,432		13,432	13,432		
21	Total	(583,220)		(583,220)	(583,220)	-	-
22							
23	State Tax Rate	0.055	0.055	0.055	0.055	0.055	0.055
24	State Deferred Taxes (Line 21 x Line 23)	(32,077)	-	(32,077)	(32,077)	(32,077)	(32,077)
25	Limited by NOL	32,077	-	32,077	32,077	32,077	32,077
26	Total State Tax Deferred	-	-	-	-	-	-
27							
28	Timing Differences For Federal Deferred Taxes						
29	(Line 16)	(461,941)	16,049	(445,892)	(445,892)	-	-
30							
31	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34
32							
33	Federal Deferred Taxes (Line 29 x Line 31)	(157,060)	5,457	(151,603)	(151,603)	-	-
34	Add: State Deferred Taxes (Line 26)	-	-	-	-	-	-
35							
36	Total Deferred Tax Expense - Water	\$ (157,060)	\$ 5,457	\$ (151,603)	\$ (151,603)	\$ -	\$ -

Deferred Income Tax Expense - Sewer
 Test Year 6/30/2007, 6/30/2008 & 6/30/2009
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Historic [x] or Projected [x]

Florida Public Service Commission
 Schedule: C-5
 Page 2 of 2
 Preparer John Hoy

Line No.	Description	Test Year 6/30/2007	Adjustments	Adjusted Test Year	Sewer	6/30/2008	6/30/2009
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 94,617		\$ 94,617	\$ 94,617	\$ 157,583	\$ 354,057
4	Book Depreciation and Amortization	89,696	91,627	181,323	181,323	157,583	354,057
5							
6	Difference	4,921	(91,627)	(86,706)	(86,706)	-	-
7							
8	Other Timing Differences (Itemize):						
9	Tap Fees	(44,419)		(44,419)	(44,419)		
10	Deferred Maintenance Additions	5,241		5,241	5,241		
11	Deferred Maintenance Amortization	(789)		(789)	(789)		
12	Rate Case Additions	626		626	626		
13	Rate Case Amortization	(2,207)		(2,207)	(2,207)		
14							
15							
16	Total Timing Differences	(36,627)	(91,627)	(128,254)	(128,254)	-	-
17							
18	Timing differences For State Deferred Taxes:						
19	Tap Fees	(44,419)		(44,419)	(44,419)		
20	Deferred Maintenance	4,452		4,452	4,452		
21	Total	(39,967)		(39,967)	(39,967)	-	-
22							
23	State Tax Rate	0.055	0.055	0.055	0.055	0.055	0.055
24	State Deferred Taxes (Line 21 x Line 23)	(2,198)	-	(2,198)	(2,198)	(2,198)	(2,198)
25	Limited by NOL	2,198	-	2,198	2,198	2,198	2,198
26	Total State Tax Deferred	-	-	-	-	-	-
27							
28	Timing Differences For Federal Deferred Taxes						
29	(Line 16)	(36,627)	(91,627)	(128,254)	(128,254)	-	-
30							
31	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34
32							
33	Federal Deferred Taxes (Line 29 x Line 31)	(12,453)	(31,153)	(43,606)	(43,606)	-	-
34	Add: State Deferred Taxes (Line 26)	-	-	-	-	-	-
35							
36	Total Deferred Tax Expense - Sewer	\$ (12,453)	\$ (31,153)	\$ (43,606)	\$ (43,606)	\$ -	\$ -

Accumulated Deferred Income Taxes - Summary
 Test Year 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule: C-6
 Page 1 of 3
 Preparer: John Hoy

Historic [X] Projected []

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2002	7,313	(97,156)	(89,843)	64,827	378,701	443,528	71,811	(230,123)	(158,312)
2	2003	6,688	(100,804)	(94,116)	119,357	697,252	816,609	124,776	(435,388)	(310,612)
3	2004	6,065	(104,441)	(98,376)	177,899	1,039,248	1,217,147	183,334	(554,305)	(370,971)
4	2005	5,442	(108,079)	(102,637)	228,182	1,332,995	1,561,177	224,932	(311,232)	(86,300)
5	2006	5,442	(108,079)	(102,637)	228,182	1,332,995	1,561,177	224,932	(311,740)	(86,808)
6	6/30/07	5,442	(108,079)	(102,637)	240,986	1,407,791	1,648,777	222,758	(328,809)	(106,051)
7										
8										
9										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1000 / 2000		
10	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
11	2002	(210)	(1,236)	(1,446)	(119)	(691)	(810)	-	-	-
12	2003	2	-	2	(1,271)	(7,423)	(8,694)	-	-	-
13	2004	2	-	2	(632)	(3,692)	(4,324)	-	-	-
14	2005	2	-	2	(153)	(894)	(1,047)	-	-	-
15	2006	2	-	2	(153)	(894)	(1,047)	-	(508)	(508)
16	6/30/07	2	-	2	-	-	-	-	(1,893)	(1,893)
17										
18										
		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
19	Year	State	Federal	Total	State	Federal	Total			
20	2002	-	(40,007)	(40,007)	-	(469,734)	(469,734)			
21	2003	-	(41,089)	(41,089)	-	(983,324)	(983,324)			
22	2004	-	(42,171)	(42,171)	-	(1,443,249)	(1,443,249)			
23	2005	(138)	(42,975)	(43,113)	(8,403)	(1,492,279)	(1,500,682)			
24	2006	(138)	(42,975)	(43,113)	(8,403)	(1,492,279)	(1,500,682)			
25	6/30/07	(246)	(43,609)	(43,855)	(23,426)	(1,583,019)	(1,606,445)			

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Historic [X] Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes			
		State	Federal	Total	State	Federal	Total	State	Federal	Total	
1	2002				7,313					64,827	
2	2003	7,313	(625)	-	6,688	64,827	54,530			119,357	
3	2004	6,688	(623)		6,065	119,357	58,542			177,899	
4	2005	6,065	(623)		5,442	177,899	50,283			228,182	
5	2006	5,442			5,442	228,182				228,182	
6	6/30/07	5,442			5,442	228,182	12,804			240,986	
7		Account No. 190.2020 Deferred Tax Credits- Rate Case				Account No. 190.2021 Deferred Tax Credits- Maint Fee					
8		Beginning	Current	Flowback	Adjust.	Ending	Beginning	Current	Flowback	Adjust.	Ending
9		Year	Year	To Curr.	Debit	Balance	Year	Year	To Curr.	Debit	Balance
10	Year	Balance	Deferral	Year	(Credit)		Balance	Deferral	Year	(Credit)	Balance
11	2002					(210)					(119)
12	2003	(210)	212	-	-		(119)	(1,152)			(1,271)
13	2004	2				2	(1,271)	639			(632)
14	2005	2				2	(632)	479			(153)
15	2006	2				2	(153)				(153)
16	6/30/07	2				2	(153)	153			-
17											
18		Account No. 190.2024 Deferred T St Tax - Org				Account No. 190.2031 Deferred Tax Credits- Depreciation					
19		Beginning	Current	Flowback	Adjust.	Ending	Beginning	Current	Flowback	Adjust.	Ending
20		Year	Year	To Curr.	Debit	Balance	Year	Year	To Curr.	Debit	Balance
21	Year	Balance	Deferral	Year	(Credit)		Balance	Deferral	Year	(Credit)	Balance
22	2002					0					-
23	2003					-					-
24	2004					-					-
25	2005		(138)			(138)		(8,403)			(8,403)
26	2006	(138)				(138)	(8,403)				(8,403)
27	6/30/07	(138)	(108)			(246)	(8,403)	(15,023)			(23,426)
28		Account No. 190.1012 Deferred Tax Debits- Tap Fees				Account No. 190.1011 Deferred Tax Debits- Tap Fees					
29		Beginning	Current	Flowback	Adjust.	Ending	Beginning	Current	Flowback	Adjust.	Ending
30		Year	Year	To Curr.	Debit	Balance	Year	Year	To Curr.	Debit	Balance
31	Year	Balance	Deferral	Year	(Credit)		Balance	Deferral	Year	(Credit)	Balance
32						378,701	2002				(97,156)
33		378,701	318,551			697,252	2003	(97,156)	(3,648)		(100,804)
34		697,252	341,996			1,039,248	2004	(100,804)	(3,637)		(104,441)
35		1,039,248	293,747			1,332,995	2005	(104,441)	(3,638)		(108,079)
36		1,332,995				1,332,995	2006	(108,079)			(108,079)
37		1,332,995	74,796			1,407,791	6/30/07	(108,079)			(108,079)

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS

Florida Public Service Commission

Schedule: C-6
Page 3 of 3
Preparer: John Hoy

Historic [X] Projected []

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
3	2002					(1,236)					(691)	
4	2003	(1,236)	1,236			-	(691)	(6,732)			(7,423)	
5	2004	-				-	(7,423)	3,731			(3,692)	
6	2005	-				-	(3,692)	2,798			(894)	
7	2006	-				-	(894)				(894)	
8	6/30/07	-				-	(894)	894			-	
10		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1000 Accum Def Income Tax - Fed					
11		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
14	2002					(40,007)					-	
15	2003	(40,007)	(1,082)			(41,089)	-				-	
16	2004	(41,089)	(1,082)			(42,171)	-				-	
17	2005	(42,171)	(804)			(42,975)	-				-	
18	2006	(42,975)				(42,975)	-	(16,668)		16,160	(508)	
19	6/30/07	(42,975)	(634)			(43,609)	(508)	(1,385)			(1,893)	
22		Account No. 190.1031 Deferred Tax Credits- Depr										
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
26	2002					(469,734)						
27	2003	(469,734)	(513,590)			(983,324)						
28	2004	(983,324)	(459,925)			(1,443,249)						
29	2005	(1,443,249)	(49,030)			(1,492,279)						
30	2006	(1,492,279)				(1,492,279)						
30	6/30/07	(1,492,279)	(90,740)			(1,583,019)						

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis
 Test Year 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission

Schedule: C-7
 Preparer: John Hoy

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in

1.5% ITC						
Line No.	Year	Gross ITC	Acc Amor	Net ITC		
1						
2		Amount Realized		Amortization		
3			Prior		Prior	
4	Beginning	Current	Year	Current	Year	Ending
5	Balance	Year	Adjust.	Year	Adjust.	Balance
6						

The Utility has no investment tax credits, therefore this schedule is not applicable.

Parent(s) Debt Information
 Test Year 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Florida Public Service Commission
 Schedule: C-8
 Preparer John Hoy

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	% of Total	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	Total	N/A	0.00% %	- %
15				
16				
17	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)			
18	X Equity of Subsidiary (To C-1)			
19				
20				
21	NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including			
22	Utilities Inc. of Longwood, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.			

Income Tax Returns

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070695-WS
Schedule Year Ended: June 30, 2007

Schedule: C-9
Page 1 of 1
Preparer: John Hoy

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: C-10

Docket No.: 070695-WS

Page 1 of 1

Schedule Year Ended: June 30, 2007

Preparer: John Hoy

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

1	What tax years are currently open with the Internal Revenue Service?	None
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide a schedule which calculates the requested cost of capital on a 13 month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE 6/30/07	Ratio	Cost Rate	Weighted Cost
Line No.	Class of Capital				
1	Long Term Debt	6,010,484.31	55.28%	6.63%	3.67%
2	Short Term Debt	188,816.55	1.74%	1.53%	0.03%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	4,349,109.66	40.00%	11.86%	4.74%
5	Customer Deposits	243,594.44	2.24%	6.00%	0.13%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	81,053.04	0.75%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>10,873,058.00</u>	<u>100.00%</u>		<u>8.57%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-070006-WS
The equity ratio is 40% or greater. Therefore, the actual cost rate has been used.

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

DOCUMENT NUMBER-DATE

01242 FEB 18 8

Schedule of Requested Cost of Capital
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/08
Interim [] Final [x]
Historical [] Projected [x]

Schedule D-1
Page 2 of 3

Preparer: Michelle Rochow

Explanation: Provide a schedule which calculates the requested cost of capital on a 13 month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 6/30/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	8,648,984.97	48.45%	6.60%	3.20%
2	Short Term Debt	1,129,727.68	6.33%	8.25%	0.52%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	7,736,445.24	43.34%	11.62%	5.04%
5	Customer Deposits	244,736.75	1.37%	6.00%	0.08%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	90,754.35	0.51%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>17,850,649.00</u>	<u>100.00%</u>		<u>8.84%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-07-0472-PAA-WS.

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

Schedule of Requested Cost of Capital
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/09
Interim Final
Historical Projected

Schedule D-1
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide a schedule which calculates the requested cost of capital on a 13 month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 6/30/09	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	14,501,652.94	53.30%	6.86%	3.66%
2	Short Term Debt	2,010,609.16	7.39%	8.25%	0.61%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	10,367,539.46	38.11%	12.01%	4.58%
5	Customer Deposits	243,594.44	0.90%	6.00%	0.05%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	83,824.00	0.31%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>27,207,220.00</u>	<u>100.00%</u>		<u>8.90%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-070006-WS

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

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide a reconciliation of 13 month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Balance 6/30/07	(2) Balance 6/30/06	(3) 13 Month Average	(4) Reconciliation Adjustments		(5) Reconciled to Requested Rate Base AYE 6/30/07
					(6) Pro Rata Percentage	(7) Pro Rata Percentage	
1	Long Term Debt	180,000,000	97,275,520	173,636,578	(167,626,094)	56.98%	6,010,484
2	Short Term Debt	-	66,317,000	5,439,769	(5,250,953)	1.79%	188,817
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	158,486,069	93,830,258	125,643,139	(121,294,030)	41.23%	4,349,110
5	Customer Deposits	245,690	244,340	243,594	-	n/a	243,594
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	106,051	86,808	81,053	-	n/a	81,053
9	Other (Explain)	-	-	-	-	0.00%	-
10	Total	<u>338,837,810</u>	<u>257,753,926</u>	<u>305,044,135</u>	<u>(294,171,077)</u>	<u>100.00%</u>	<u>10,873,058</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/08
Interim [] Final [x]
Historical [] Projected [x]

Schedule D-2
Page 2 of 3

Preparer: Michelle Rochow

Explanation: Provide a reconciliation of 13 month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Balance 6/30/08	(2) Balance 6/30/07	(3) 13 Month Average	(4) Reconciliation Adjustments		(5) Reconciled to Requested Rate Base AYE 6/30/08
					(6) Pro Rata	(7) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,351,015)	49.38%	8,648,985
2	Short Term Debt	44,933,273	66,317,000	23,507,252	(22,377,524)	6.45%	1,129,728
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	163,002,195	158,486,069	160,977,733	(153,241,288)	44.17%	7,736,445
5	Customer Deposits	244,340	245,690	244,737	-	n/a	244,737
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	87,998	106,051	90,754	-	n/a	90,754
9	Other (Explain)	-	-	-	-	0.00%	-
10	Total	<u>388,267,806</u>	<u>405,154,810</u>	<u>364,820,476</u>	<u>(346,969,827)</u>	<u>100.00%</u>	<u>17,850,649</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/09
Interim Final
Historical Projected

Schedule D-2
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide a reconciliation of 13 month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Balance 6/30/09	(2) Balance 6/30/08	(3) 13 Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 6/30/09
					(4) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	230,000,000	230,000,000	230,000,000	(215,498,347)	53.95%	14,501,653
2	Short Term Debt	24,382,833	44,933,273	31,885,659	(29,875,050)	7.48%	2,010,609
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	166,476,979	163,002,195	164,450,432	(154,082,893)	38.57%	10,367,539
5	Customer Deposits	245,690	244,340	243,594	-	n/a	243,594
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	83,824	83,824	83,824	-	n/a	83,824
9	Other (Explain)	-	-	-	-	0.00%	-
10	Total	<u>421,189,326</u>	<u>438,263,632</u>	<u>426,663,509</u>	<u>(399,456,289)</u>	<u>100.00%</u>	<u>27,207,220</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim Final
Historical Projected

Schedule D-3
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide data as specified on preferred stock on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(3)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											

Note: Preferred stock is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc
Docket No - 070693-WS
Schedule Year Ended 6/30/08
Interim Final
Historical Projected

Schedule D-1
Page 2 of 3

Preparer: Michelle Rochow

Explanation: Provide data as specified on preferred stock on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1) Line No	(2) Description, Coupon Rate, Years of Life	(3) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)-(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable											

Note: Preferred stock is actual for Lake Utilities, Inc's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc
Docket No.: 070693-W5
Schedule Year Ended: 6/30/09
Interim Final
Historical Projected

Schedule D-3
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide data as specified on preferred stock on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)-(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable											

Note: Preferred stock is actual for Lake Utilities, Inc's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim Final
Historical Projected

Schedule D-4
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	13 Month Average Amount Outstanding at 6/30/07	Effective Cost Rate
1	Chase	83,474	Revolving Line of Credit	5,439,769	1.53%
	Total	83,474		5,439,769	1.53%

Note: Short term debt is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/08
Interim [] Final [x]
Historical [] Projected [x]

Schedule D-4
Page 2 of 3

Preparer: Michelle Rochow

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	13 Month Average Amount Outstanding at 6/30/08	Effective Cost Rate
1	Chase	1,939,348		23,507,252	8.25%
	Total	1,939,348		23,507,252	8.25%

Note: Short term debt is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/09
Interim Final
Historical Projected

Schedule D-4
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	13 Month Average Amount Outstanding at 6/30/09	Effective Cost Rate
1	Chase	2,630,567		31,885,659	8.25%
	Total	2,630,567		31,885,659	8.25%

Note: Short term debt is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No. 070693-WS
Schedule Year Ended 6/30/07
Interim [x] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide the specified date on long term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding 6/30/07	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)-(9)-(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	5.41% note, due in installments beginning 2006	08/30/02 - 8/30/2012	36,000,000	2,769,231	7,142,857	-	-	-	19,449	149,815	169,264	6.11%
2	8.42% note, due in installments beginning 2009	6/15/2000- 6/23/2015	41,000,000	3,153,846	-	-	-	-	19,449	365,554	285,003	9.04%
3	4.62% note, due in installments beginning 2008	5/27/05- 5/27/2012	20,000,000	1,538,462	-	-	-	-	19,449	71,077	90,526	5.88%
4	8.10% - 8.96% note, due in installments beginning 1997	09/01/1997 - 9/1/2017	500,000	21,194	19,810	-	-	-	19,449	1,828	21,277	100.39%
5	6.58% note, due in installments beginning 2017	7/19/06- 7/19/2035	180,000,000	166,153,846	-	-	-	-	19,449	10,932,923	10,952,372	6.59%
6												
7												
8												
9	Total		277,500,000	173,636,578	7,162,667	-	-	-	97,245	11,421,197	11,518,443	6.63%

Note: Long term debt is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

Cost of Long Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc
Docket No. 070693-WS
Schedule Year Ended: 6/30/08
Interim Final
Historical Projected

Schedule D-5
Page 2 of 3

Preparer: Michelle Rochow

Explanation: Provide the specified date on long term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Lane No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) 13 Month Average Principal Amount Outstanding 6/30/08	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)-(9)-(10)	(13) Effective Cost Rate (11)/(4)-(6)-(7)
1	6.58% note, due in installments beginning 2017	7/19/2017- 7/19/2035	180,000,000	180,000,000	-	-	-	42,434	11,844,000	11,886,434		6.60%
2	Total		180,000,000	180,000,000	-	-	-	42,434	11,844,000	11,886,434		6.60%

Note: Long term debt is actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

Cost of Long Term Debt
13 Month Average

Company - Lake Utility Services, Inc
Docket No - 070693-W5
Schedule Year Ended 6/30/09
Interim [] Final [x]
Historical [] Projected [x]

Florida Public Service Commission

Schedule D-5
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide the specified date on long term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding 6/30/09	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)-(9)-(10)	Effective Cost Rate (11)/(4)-(6)-(7)
1	6.58% note due in installments beginning 2017	7/19/2017-7/19/2035	180,000,000	180,000,000					42,434	11,844,000	11,886,434	6.60%
2	7.75% note due in installments beginning 2020	05/2020-05/2039	50,000,000	50,000,000					11,787	3,875,000	3,886,787	7.77%
3	Total		230,000,000	230,000,000					54,222	15,719,000	15,773,222	6.86%

Note: Long term debt is actual for Lake Utilities, Inc's parent company, Utilities, Inc

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

Cost of Variable Rate Long Term Debt
13 Month Average

Company - Lake Utility Services, Inc
Docket No. 070691-W5
Schedule Year Ended: 6/30/07
Interim Final
Historical Projected

Florida Public Service Commission

Schedule D-6
Page 1 of 3

Preparer: Michelle Rochow

Explanation: Provide the specified data on variable cost long term debt issues on a 13 month average basis. If the entity is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding 6/30/07	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime - 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)+(6)+(7)
1	Not applicable												

Note: Variable rate long term debt is actual for Lake Utilities, Inc's parent company, Utilities, Inc

Supporting Schedules: None
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc
Docket No. 070693-W5
Schedule Year Ended 6/30/08
Interim: [] Final [x]
Historical [] Projected [x]

Schedule D-6
Page 2 of 3
Preparer: Michelle Rochow

Explanation: Provide the specified data on variable cost long term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding 6/30/08	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basic of Variable Rate (i.e. Prime - 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)+(7)
1	Not applicable												

Note: Variable rate long term debt is actual for Lake Utilities, Inc's parent company, Utilities, Inc.

Supporting Schedules: None
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
13 Month Average

Florida Public Service Commission

Company - Lake Utilities Services, Inc
Docket No - 070003-WS
Schedule Year Ended - 6/30/09
Interest | Fixed [x]
Hybrid [] Projected [x]

Schedule D-6
Page 3 of 3

Preparer: Michelle Rochow

Explanation: Provide the specified data on variable cost long term debt issues on a 13 month average basis. If the entity is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding 6/30/09	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)-(9)+(10)	Effective Cost Rate (11)/((4)+(6)+(7))
1	Not applicable												

Note: Variable rate long term debt is actual for Lake Utilities, Inc's parent company, Citrus, Inc

Supporting Schedules: None
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: D-7

Docket No.: 070693-WS

Page 1 of 3

Schedule Year Ended: 6/30/07

Preparer: Kirsten E. Weeks

Utility [X] or Parent []

Historic [X] or Projected [X]

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	June, 2006				\$ 244,340
2	July, 2006	244,340	2,950	5,680	241,610
3	August, 2006	241,610	13,860	9,910	245,560
4	September, 2006	245,560	6,900	7,080	245,380
5	October, 2006	245,380	9,690	7,750	247,320
6	November, 2006	247,320	5,870	4,620	248,570
7	December, 2006	248,570	6,630	13,910	241,290
8	January, 2007	241,290	3,860	3,660	241,490
9	February, 2007	241,490	4,750	5,450	240,790
10	March, 2007	240,790	7,405	7,270	240,925
11	April, 2007	240,925	9,120	7,865	242,180
12	May, 2007	242,180	9,510	10,110	241,580
13	June, 2007	241,580	10,310	6,200	245,690
14					
15				Thirteen Month Average	\$ 243,594

Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: D-7

Docket No.: 070693-WS

Page 2 of 3

Schedule Year Ended: 6/30/08

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	June, 2007				\$ 245,690
2	July, 2007	245,690	2,950	5,680	242,960
3	August, 2007	242,960	13,860	9,910	246,910
4	September, 2007	246,910	6,900	7,080	246,730
5	October, 2007	246,730	9,690	7,750	248,670
6	November, 2007	248,670	5,870	4,620	249,920
7	December, 2007	249,920	6,630	13,910	242,640
8	January, 2008	242,640	3,860	3,660	242,840
9	February, 2008	242,840	4,750	5,450	242,140
10	March, 2008	242,140	7,405	7,270	242,275
11	April, 2008	242,275	9,120	7,865	243,530
12	May, 2008	243,530	9,510	10,110	242,930
13	June, 2008	242,930	10,310	8,900	244,340
14					
15				Thirteen Month Average	\$ 244,737

Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: D-7

Docket No.: 070693-WS

Page 3 of 3

Schedule Year Ended: 6/30/09

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	June, 2008				\$ 244,340
2	July, 2008	244,340	2,950	5,680	241,610
3	August, 2008	241,610	13,860	9,910	245,560
4	September, 2008	245,560	6,900	7,080	245,380
5	October, 2008	245,380	9,690	7,750	247,320
6	November, 2008	247,320	5,870	4,620	248,570
7	December, 2008	248,570	6,630	13,910	241,290
8	January, 2009	241,290	3,860	3,660	241,490
9	February, 2009	241,490	4,750	5,450	240,790
10	March, 2009	240,790	7,405	7,270	240,925
11	April, 2009	240,925	9,120	7,865	242,180
12	May, 2009	242,180	9,510	10,110	241,580
13	June, 2009	241,580	10,310	6,200	245,690
14					
15				Thirteen Month Average	\$ 243,594

Recap Schedules: D-2

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007 & Projected June 30, 2009
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

(1) Line No	(2)	(3) Class/Meter Size	(4) Test Year Rates		(5)	(6) Proposed Rates
			Bi-	Monthly	Present Rates	Monthly
1		Residential				
2	66001	5/8" Residential		12.48	12.64	11.00
3	66002	5/8" Residential Irrigation		12.48	12.64	11.00
4	66007	1" Residential Irrigation		31.20	31.60	27.50
5	66010	1" Residential		31.20	31.60	27.50
6		1.5" Residential		62.38	63.18	55.00
7		2" Residential		99.78	101.06	88.00
8		3" Residential		187.08	189.50	176.00
9		4" Residential		311.82	315.84	275.00
10		6" Residential		725.52	734.88	550.00
11						
12		General Service				
13	66004	5/8" General Service		12.48	12.64	11.00
14	66005	5/8" Irrigation		12.48	12.64	11.00
15	66008	1" General Service		31.20	31.60	27.50
16	66009	1" Irrigation		31.20	31.60	27.50
17	66011	1.5" Irrigation		62.38	63.18	55.00
18	66012	1.5" General Service		62.38	63.18	55.00
19	66013	2" General Service		99.78	101.06	88.00
20	66014	2" Irrigation		99.78	101.06	88.00
21	66015	3" General Service		187.08	189.50	176.00
22		4" General Service		311.82	315.84	275.00
23		6" General Service		725.52	734.88	550.00
24						
25		Gallage Charge (per 1,000 Gallons)				
26		Residential		0.72	0.73	
27		Up to 10,000 gallons				1.30
28		Over 10,000 gallons				2.00
29		General Service		0.72	0.73	
30		Up to 10,000 gallons				1.30
31		Over 10,000 gallons				2.00
32		Irrigation		0.72	0.73	
33		All gallons				2.00
34		* Bi-monthly Rates				
35		** Monthly Rates				

DOCUMENT NUMBER - DATE
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Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007 & Projected June 30, 2009
 Interim Final
 Water or Sewer

Schedule E-1
 Page 2 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

(1) Line No	(2) Bill Code	(3) Class/Meter Size	(4) Test Year Rates	(5) Present Rates	(6) Proposed Rates
1		Residential			
2	67501	5/8" Residential	12.57	12.73	11.00
3	67502	1" Residential	31.42	31.83	27.50
4	67503	1.5" Residential	62.84	63.65	55.00
5	67504	2" Residential	100.54	101.84	88.00
6		3" Residential	201.07	203.66	176.00
7		4" Residential	314.18	318.23	275.00
8					
9		General Service			
10	67511	5/8" Irrigation	12.57	12.73	11.00
11	67512	5/8" General Service	12.57	12.73	11.00
12	67513	1" General Service	31.42	31.83	27.50
13	67514	1.5" General Service	62.84	63.65	55.00
14	67515	2" General Service	100.54	101.84	88.00
15	67516	3" General Service	201.07	203.66	176.00
16	67517	4" Irrigation	314.18	318.23	275.00
17	67518	1" Irrigation	31.42	31.83	11.00
18	67519	1.5" Irrigation	62.84	63.65	55.00
19	67520	2" Irrigation	100.54	101.84	88.00
20	67580	Over 4" General Service	314.18	318.23	550.00
21					
22		Gallonge Charge (per 1,000 Gallons)			
23		Residential	1.25	1.27	
24		Up to 10,000 gallons			1.30
25		Over 10,000 gallons			2.00
26		General Service	1.25	1.27	
27		Up to 10,000 gallons			1.30
28		Over 10,000 gallons			2.00
29		Irrigation	1.25	1.27	
30		All gallons			2.00

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007 & Projected June 30, 2009
 Interim Final
 Water or Sewer

Schedule E-1
 Page 3 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Line No	(2) Current Bill Code	(3) Class/Meter Size	(4) Test Year Rates	(5) Present Rates	(6) Proposed Rates
1		Residential			
2	67521	5/8" Residential	15.72	15.99	45.00
3	67522	1" Residential	15.72	15.99	45.00
4	67523	1.5" Residential	15.72	15.99	45.00
5	67524	2" Residential	15.72	15.99	45.00
6		All Sizes - Residential	15.72	15.99	45.00
7					
8		General Service			
9	67532	5/8" General Service	15.72	15.99	45.00
10	67533	1" General Service	39.32	40.00	112.50
11	67534	1.5" General Service	78.62	79.97	225.00
12	67535	2" General Service	125.79	127.95	360.00
13		3" General Service	251.58	255.91	720.00
14	67536	4" General Service	393.12	399.88	1,125.00
15	67581	Over 4" General Service	393.12	399.88	2,250.00
16					
17		Gallonge Charge (per 1,000 Gallons)			
18		Residential (10,000 gallon max)	1.08	1.10	2.60
19		General Service	1.36	1.38	3.50
20					
21		Reclaimed water			
22		Base Facility Charge *			3.65
23					
24		Gallonge Charge (per 1,000 Gallons) **			0.60
25					
26		* Reclaimed water base facility charge based upon current base facility charge established by commission order			
27		PSC-07-0130-SC-SU for Alafaya Utilities.			
28		** Reclaimed water gallonge charge based upon statewide average gallonge rate as indicated in the "2006 Reuse			
29		Inventory", dated August 2007 by the Florida Department of Environmental Protection Water Reuse Program.			

Calculation of Historical Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E:2
 Page 1 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Test Year Rates	(7) Test Year Revenue
1		Residential - Base Charge				
2	66001	5/8" Residential	32,578		\$12.48	\$406,573.44
3	66010	1" Residential	189		31.20	5,896.80
4		Total Residential	<u>32,767</u>			<u>\$412,470.24</u>
5						
6		Gallonage Charge (per 1,000 Gallons)		1,363,392	\$0.72	981,642.24
7		Total Residential Service	<u>32,767</u>	<u>1,363,392</u>		<u>\$1,394,112.48</u>
8						
9						
10		Average Residential Bill				<u>\$42.55</u>
11		General Service - Base Charge				
12	66004	5/8" General Service	176		\$12.48	\$2,196.48
13	66008	1" General Service	112		31.20	3,494.40
14	66012	1.5" General Service	24		62.38	1,497.12
15	66013	2" General Service	72		99.78	7,184.16
16	66015	3" General Service	6		187.08	1,122.48
17		Total General Service	<u>390</u>			<u>\$15,494.64</u>
18						
19		Gallonage Charge (per 1,000 Gallons)				
20		General Service		22,380	\$0.72	\$16,113.60
21		Total General Service	<u>390</u>	<u>22,380</u>		<u>\$31,608.24</u>
22						
23		Average General Service Bill				<u>\$81.05</u>
24						
25		Irrigation - Base Charge				
26	66002	5/8" Residential Irrigation	28		\$12.48	\$349.44
27	66005	5/8" General Service Irrigation	97		12.48	1,210.56
28	66007	1" Residential Irrigation	12		31.20	374.40
29	66009	1" General Service Irrigation	58		31.20	1,809.60
30	66011	1.5" General Service Irrigation	6		62.38	374.28
31	66014	2" General Service Irrigation	18		99.78	1,796.04
32		Total Irrigation	<u>219</u>			<u>\$5,914.32</u>
33						
34		Gallonage Charge (per 1,000 Gallons)				
35		Irrigation		34,984	\$0.72	\$25,188.48
36		Total Irrigation	<u>219</u>	<u>34,984</u>		<u>\$31,102.80</u>
37						
38		Average Irrigation Bill				<u>\$142.02</u>
39						
40		Other Revenues				<u>30,437.06</u>
41						
42		Total Test Year Rates				<u>\$1,487,260.58</u>
43		Total Per Books				<u>1,467,123.68</u>
44						
45		Difference				<u>\$20,136.90</u>
46		Difference %				<u>1.37%</u>

Calculation of Historical Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 2 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Test Year Rates	(7) Test Year Revenue
1		Residential - Base Charge				
2	67501	5/8" Residential	33,682		\$12.57	\$423,382.74
3	67502	1" Residential	0		31.42	0.00
4	67503	1.5" Residential	0		62.84	0.00
5	67504	2" Residential	0		100.54	0.00
6		Total Residential	<u>33,682</u>			<u>\$423,382.74</u>
7						
8		Gallonge Charge (per 1,000 Gallons)		747,549	\$1.25	934,436.25
9		Residential	<u>33,682</u>	<u>747,549</u>		<u>\$1,357,818.99</u>
10						
11						
12		Average Residential Bill				<u>\$40.31</u>
13		General Service - Base Charge				
14	67512	5/8" General Service	49		\$12.57	\$615.93
15	67513	1" General Service	104		31.42	\$3,267.68
16	67514	1.5" General Service	12		62.84	\$754.08
17	67515	2" General Service	51		100.54	\$5,127.54
18	67516	3" General Service	0		201.07	\$0.00
19	67517	4" General Service	12		314.18	\$3,770.16
20	67580	Over 4" General Service	2		314.18	\$628.36
21		Total General Service	<u>230</u>			<u>\$14,163.75</u>
22						
23		Gallonge Charge (per 1,000 Gallons)				
24		General Service		24,678	\$1.25	\$30,847.50
25		Total General Service	<u>230</u>	<u>24,678</u>		<u>\$45,011.25</u>
26						
27		Average General Service Bill				<u>\$195.70</u>
28						
29		Irrigation - Base Charge				
30	67511	5/8" Irrigation	60		\$12.57	\$754.20
31	67518	1" Irrigation	67		31.42	2,105.14
32	67519	1.5" Irrigation	24		62.84	1,508.16
33	67520	2" Irrigation	24		100.54	2,412.96
34		Total Irrigation	<u>175</u>			<u>\$6,780.46</u>
35						
36		Gallonge Charge (per 1,000 Gallons)				
37		Irrigation		5,295	\$1.25	\$6,618.75
38		Total Irrigation	<u>175</u>	<u>5,295</u>		<u>\$13,399.21</u>
39						
40		Average Irrigation Bill				<u>\$76.57</u>
41						
42		Other Revenues				<u>9,134.83</u>
43						
44		Total Test Year Rates				<u>\$1,425,364.28</u>
45		Total Per Books				<u>1,423,261.28</u>
46						
47		Difference				<u>\$2,103.00</u>
48		Difference %				<u>0.15%</u>

Calculation of Annualized Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Test Year Rates	(7) Test Year Revenue
1		Residential - Base Charge				
2	66001	5/8" Residential	32,578		\$12.64	\$411,785.92
3	66010	1" Residential	189		31.60	5,972.40
4		Total Residential	<u>32,767</u>			<u>\$417,758.32</u>
5						
6		Gallonge Charge (per 1,000 Gallons)		1,363,392	\$0.73	995,276.16
7		Total Residential Service	<u>32,767</u>	<u>1,363,392</u>		<u>\$1,413,034.48</u>
8						
9						
10		Average Residential Bill				<u>\$43.12</u>
11		General Service - Base Charge				
12	66004	5/8" General Service	176		\$12.64	\$2,224.64
13	66008	1" General Service	112		31.60	3,539.20
14	66012	1.5" General Service	24		63.18	1,516.32
15	66013	2" General Service	72		101.06	7,276.32
16	66015	3" General Service	6		189.50	1,137.00
17		Total General Service	<u>390</u>			<u>\$15,693.48</u>
18						
19		Gallonge Charge (per 1,000 Gallons)				
20		General Service		22,380	\$0.73	\$16,337.40
21		Total General Service	<u>390</u>	<u>22,380</u>		<u>\$32,030.88</u>
22						
23		Average General Service Bill				<u>\$82.13</u>
24						
25		Irrigation - Base Charge				
26	66002	5/8" Residential Irrigation	28		\$12.64	\$353.92
27	66005	5/8" General Service Irrigation	97		12.64	1,226.08
28	66007	1" Residential Irrigation	12		31.60	379.20
29	66009	1" General Service Irrigation	58		31.60	1,832.80
30	66011	1.5" General Service Irrigation	6		63.18	379.08
31	66014	2" General Service Irrigation	18		101.06	1,819.08
32		Total Irrigation	<u>219</u>			<u>\$5,990.16</u>
33						
34		Gallonge Charge (per 1,000 Gallons)				
35		Irrigation		34,984	\$0.73	\$25,538.32
36		Total Irrigation	<u>219</u>	<u>34,984</u>		<u>\$31,528.48</u>
37						
38		Average Irrigation Bill				<u>\$143.97</u>
39						
40		Other Revenues				<u>30,437.06</u>
41						
42		Total Annualized Rates (Test Year)				<u>\$1,507,030.90</u>

Calculation of Annualized Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Historical [x] Projected []
 Water [x] Sewer []
 ##
 ##

Schedule E-2
 Page 4 of 8

Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked r Gallonage Charge (per 1,000 Gallons)

(1) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Current Rates Effective 8.31.07	(7) Annualized Revenue
1		General Service - Base Charge				
2	67501 ##	5/8" Residential	33,682		\$12.73	\$428,771.86
3	67502 ##	1" Residential	0		31.83	0.00
4	67503 ##	1.5" Residential	0		63.65	0.00
5	67504 ##	2" Residential	0		101.84	0.00
6		Total Residential	33,682			\$428,771.86
7						
8	##			747,549	1.27	949,387.23
9	## Residential		33,682	747,549		\$1,378,159.09
10						
11						
12		Average Residential Bill				\$40.92
13		Irrigation - Base Charge				
14	67512 ##	5/8" General Service	49		\$12.73	\$623.77
15	67513 ##	1" General Service	104		31.83	3,310.32
16	67514 ##	1.5" General Service	12		63.65	763.80
17	67515 ##	2" General Service	51		101.84	5,193.84
18	67516 ##	3" General Service	0		203.66	0.00
19	67517	4" General Service	12		318.23	3,818.76
20	67580	Over 4" General Service	2		318.23	636.46
21	##	Total General Service	230			\$14,346.95
22						
23		Gallonage Charge (per 1,000 Gallons)				
24		General Service		24,678	\$1.27	\$31,341.06
25		Total General Service	230	24,678		\$45,688.01
26						
27		Average General Service Bill				\$198.64
28						
29		Irrigation - Base Charge				
30	67511	5/8" Irrigation	60		\$12.73	\$763.80
31	67518	1" Irrigation	67		31.83	2,132.61
32	67519	1.5" Irrigation	24		63.65	1,527.60
33	67520	2" Irrigation	24		101.84	2,444.16
34		Total Irrigation	175			\$6,868.17
35						
36		Gallonage Charge (per 1,000 Gallons)				
37		Irrigation		5,295	\$1.27	\$6,724.65
38		Total Irrigation	175	5,295		\$13,592.82
39						
40		Average Irrigation Bill				\$77.67
41						
42		Other Revenues				9,134.83
43						
44		Total Annualized Rates (Test Year)				\$1,446,574.75

0
 0
 R[-2]C*5
 R[-3]C*8

Gallonage Charge (per 1,000 Gallons)
 0

Calculation of Proposed Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc. (Combined)
 Docket No.: 070693-WS
 Test Year Ended: Projected June 30, 2009
 Historical [] Projected [x]
 Water [x] Sewer []

Schedule E-2
 Page 5 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Proposed Rates	(7) Proposed Revenue
1		Residential				
2		5/8" Residential	116,929		\$11.00	\$1,286,219.00
3		1" Residential	447		27.50	12,292.50
4		Total Residential	117,376			\$1,298,511.50
5						
6		Up to 10,000 gallons		878,343	\$1.30	1,141,845.90
7		Over 10,000 gallons		1,471,860	2.00	2,943,720.00
8		Total				\$4,085,565.90
9		Total Residential Service		2,350,203		\$5,384,077.40
10						
11		Average Bill				\$45.87
12						
13		General Service				
14		5/8" General Service	474		\$11.00	\$5,214.00
15		1" General Service	388		27.50	10,670.00
16		1.5" General Service	71		55.00	3,905.00
17		2" General Service	231		88.00	20,328.00
18		3" General Service	14		176.00	2,464.00
19		4" General Service	14		275.00	3,850.00
20		Over 4" General Service	2		550.00	1,100.00
21		Total General Service	1,194			\$47,531.00
22						
23		Up to 10,000 gallons		5,860	\$1.30	7,618.00
24		Over 10,000 gallons		49,812	2.00	99,624.00
25		Total		55,672		\$107,242.00
26		Total General Service		2,350,203		\$154,773.00
27						
28		Average General Service Bill				\$129.63
29						
30		Irrigation - Base Charge				
31		5/8" Residential Irrigation	66		\$11.00	\$726.00
32		5/8" General Service Irrigation	300		11.00	3,300.00
33		1" Residential Irrigation	28		27.50	770.00
34		1" General Service Irrigation	216		27.50	5,940.00
35		1.5" General Service Irrigation	43		55.00	2,365.00
36		2" General Service Irrigation	71		88.00	6,248.00
37		Total Irrigation	724			\$19,349.00
38						
39		Total irrigation gallonage		80841	\$2.00	\$161,682.00
40		Total Irrigation				\$181,031.00
41						
42		Average Irrigation Bill				\$250.04
43						
44		Other Revenues				39,571.89
45						
46		Total Proposed Rates (Projected)				\$5,759,453.29
47		Total Required Revenues (Projected Test Year)				5,771,006.00
48						
49		Difference				(\$11,552.71)
50		Difference %				-0.20%

Calculation of Historical Sewer Revenues

Florida Public Service Commission

Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Historical Projected
 Water Sewer

Schedule E-2
 Page 6 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Test Year Rates	(7) Test Year Revenue
1		Residential - Base Charge				
2	67521	5/8" Residential	33,678		\$15.72	\$529,418.16
3	67522	1" Residential	0		15.72	0.00
4	67523	1.5" Residential	0		15.72	0.00
5	67524	2" Residential	0		15.72	0.00
6		Total Residential	<u>33,678</u>			<u>\$529,418.16</u>
7						
8		Gallonge Charge (per 1,000 Gallons)		283,168	\$1.08	305,821.44
9		Residential (10,000 gallon max)	<u>33,678</u>	<u>283,168</u>		<u>\$835,239.60</u>
10						
11						
12		Average Residential Bill				<u>\$24.80</u>
13		General Service - Base Charge				
14	67532	5/8" General Service	48		\$15.72	\$754.56
15	67533	1" General Service	92		39.32	3,617.44
16	67534	1.5" General Service	12		78.62	943.44
17	67535	2" General Service	0		125.79	0.00
18	67536	4" General Service	12		393.12	4,717.44
19	67581	Over 4" General Service	2		393.12	786.24
20		Total General Service	<u>166</u>			<u>\$10,819.12</u>
21						
22		Gallonge Charge (per 1,000 Gallons)				
23		General Service		11,097	\$1.36	\$15,091.92
24		Total General Service	<u>166</u>	<u>11,097</u>		<u>\$25,911.04</u>
25						
26		Average General Service Bill				<u>\$156.09</u>
27						
28		Other Revenues			\$	8,837.81
29						
30		Total Test Year Rates				<u>\$869,988.45</u>
31		Total Per Books				<u>870,819.30</u>
32						
33		Difference				<u>(\$830.85)</u>
34		Difference %				<u>-0.10%</u>

0

Calculation of Annualized Sewer Revenues

Florida Public Service Commission

Lake Utility Services, Jr General Service - Base Charge
 Docket No.: 070693-W 0
 Test Year Ended: Jun: 0
 Historical [x] Projected 0
 Water [] Sewer [x] 0
 0
 0

Schedule E-2
 Page 7 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Current Rates Effective 8.31.07	(7) Annualized Revenue
1		Irrigation - Base Charge				
2	67521 0	5/8" Residential	33,678		\$15.99	\$538,511.22
3	67522 0	1" Residential	0		15.99	0.00
4	67523 0	1.5" Residential	0		15.99	0.00
5	67524	2" Residential	0		15.99	0.00
6		Total Residential	<u>33,678</u>			<u>\$538,511.22</u>
7						
8	0			283,168	\$1.10	311,484.80
9		Residential (10,000 gallon max)	<u>33,678</u>	<u>283,168</u>		<u>\$849,996.02</u>
10						
11						
12		Average Residential Bill				<u>\$25.24</u>
13		General Service - Base Charge				
14	67532	5/8" General Service	48		\$15.99	\$767.52
15	67533	1" General Service	92		40.00	3,680.00
16	67534	1.5" General Service	12		79.97	959.64
17	67535	2" General Service	0		127.95	0.00
18	67536	4" General Service	12		399.88	4,798.56
19	67581	Over 4" General Service	2		399.88	799.76
20		Total General Service	<u>166</u>			<u>\$11,005.48</u>
21						
22		Gallonge Charge (per 1,000 Gallons)				
23		General Service		11,097	\$1.38	\$15,313.86
24		Total General Service	<u>166</u>	<u>11,097</u>		<u>\$26,319.34</u>
25						
26		Average General Service Bill				<u>\$158.55</u>
27						
28		Other Revenues				<u>8,837.81</u>
29						
30		Total Annualized Rates (Test Year)				<u>\$885,153.17</u>

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Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Projected June 30, 2009
 Historical [] Projected [x]
 Water [] Sewer [x]

Schedule E-2
 Page 8 of 8

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Proposed Rates	(7) Proposed Revenue
1		Residential - Base Charge				
2		5/8" Residential	39,338		\$45.00	\$1,770,210.00
3		1" Residential	0		45.00	0.00
4		1.5" Residential	0		45.00	0.00
5		2" Residential	0		45.00	0.00
6		Total Residential	<u>39,338</u>			<u>\$1,770,210.00</u>
7						
8		Gallorage Charge (per 1,000 Gallons)		299,411	\$2.60	778,468.60
9		Residential (10,000 gallon max)	<u>39,338</u>	<u>299,411</u>		<u>\$2,548,678.60</u>
10						
11		Average Residential Bill				<u>\$64.79</u>
12						
13		General Service - Base Charge				
14		5/8" General Service	56		\$45.00	\$2,520.00
15		1" General Service	107		112.50	12,037.50
16		1.5" General Service	14		225.00	3,150.00
17		2" General Service	0		360.00	0.00
18		4" General Service	14		1,125.00	15,750.00
19		Over 4" General Service	2		2,250.00	4,500.00
20		Total General Service	<u>193</u>			<u>\$37,957.50</u>
21						
22		Gallorage Charge (per 1,000 Gallons)		12,962	\$3.50	\$45,367.00
23		General Service		<u>12,962</u>		<u>\$45,367.00</u>
24		Total General Service	<u>193</u>	<u>12,962</u>		<u>\$83,324.50</u>
25						
26		Average General Service Bill				<u>\$431.73</u>
27						
28		Reuse Revenues				
29		Bills (Sched. E13A, line 27)	7200		3.65	\$26,280.00
30						
31		Gallorage (Sched. E13A, line 22)		147,109	0.6	88,265.49
32		Total Reuse	<u>7,200</u>	<u>147,109</u>		<u>\$114,545.49</u>
33						
34		Average Reuse Bill				<u>\$15.91</u>
35						
36		Other Revenues				<u>\$8,837.81</u>
37						
38		Total Proposed Rates (Projected)				<u>\$2,755,386.40</u>
39		Total Required Revenues (Projected Test Year)				<u>2,761,762.00</u>
40						
41		Difference				(56,375.60)
42		Difference %				-0.231%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 1
 Preparer: Erin Povich

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Gen. Service Irrigation	(5) Private Fire Protection	(6) Other	(7) Total
1	July	5,613	40	29		-	5,682
2	August	5,484	56	32		-	5,572
3	September	5,479	34	25		-	5,538
4	October	5,544	58	34		-	5,636
5	November	8,210	46	39		-	8,295
6	December	2,799	50	21		-	2,870
7	January	5,484	34	26		-	5,544
8	February	5,597	73	35		-	5,705
9	March	5,501	35	26		-	5,562
10	April	5,631	77	35		-	5,743
11	May	5,510	38	27		-	5,575
12	June	5,625	79	37		-	5,741
13							
14	Total	66,477	620	366	-	-	67,463

Note that all LUSI water systems except Lake Groves are billed bimonthly so that any given month only a portion of the total customers is reflected above.

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Condo	(5) Private Fire Protection	(6) Other	(7) Total
1	July	2,842	17			-	2,859
2	August	2,795	11			-	2,806
3	September	2,784	12			-	2,796
4	October	2,813	12			-	2,825
5	November	5,559	24			-	5,583
6	December	46	-			-	46
7	January	2,809	12			-	2,821
8	February	2,804	16			-	2,820
9	March	2,797	16			-	2,813
10	April	2,805	15			-	2,820
11	May	2,829	15			-	2,844
12	June	2,795	16			-	2,811
13							
14	Total	33,678	166	-	-	-	33,844

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07 & Projected 6/30/09
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2					
3	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
4					
5	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
6					
7	Violation Reconnection Fee	\$ 15.00	\$ 15.00	*Actual Cost	*Actual Cost
8					
9	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 21.00	\$ 42.00
10	(in lieu of disconnection)				
11					
12	<u>Wastewater</u>				
13	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
14					
15	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
16					
17	Violation Reconnection Fee	*Actual Cost	*Actual Cost	*Actual Cost	*Actual Cost
18					
19	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 21.00	\$ 42.00
20	(in lieu of disconnection)				
21					
22	*Actual cost equals the total cost incurred for services.				
23					
24	Proposed charges mirror the allowed charges in the following dockets:				
25	1 Docket No. 060255-SU				
26	2 Docket No. 060256-SU				
27	3 Docket No. 060257-WS				
28	4 Docket No. 060254-SU				
29	5 Docket No. 060261-WS				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc., excluding Lake Groves

Schedule E-5

Docket No.: 070693-WS

Page 1 of 3

Schedule Year ended: June 30, 2007

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 16,620.00	\$ 6,352.00	\$ 335.00	\$ 7,130.06	\$ 30,437.06
2	Other Charges as follows:				
3	Miscellaneous			375.06	
4	NSF Check Charge			1,595.00	
5	Cut-Off Charge			5,160.00	
6				<u>\$ 7,130.06</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Schedule Year ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 2 of 3

Preparer: Erin Povich

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 4,741.13	\$ 536.51	\$ 48.13	\$ 3,809.06	\$ 9,134.82
2 Other Charges as follows:					
3	Miscellaneous			642.71	
4	NSF Check Charge			1,443.86	
5	Cut-Off Charge			1,722.49	
6				<u>\$ 3,809.06</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 3 of 3

Preparer: Erin Povich

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 4,558.87	\$ 522.49	\$ 46.87	\$ 3,709.59	\$ 8,837.83
2					
3	Other Charges as follows:				
4	Miscellaneous			625.93	
5	NSF Check Charge			1,406.15	
6	Cut-Off Charge			1,677.51	
7				<u>\$ 3,709.59</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 1 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5 1/4	Mueller	Spr Cntrn	16047 Dorchester	1
2	5 1/4	Mueller	Spr Cntrn	16137 Dorchester	1
3	5 1/4	Mueller	Spr Cntrn	1604 Westminster Trial	1
4	5 1/4	Mueller	Spr Cntrn	1644 Westminster Trial	1
5	5 1/4	Mueller	Spr Cntrn	1808 Westminster Trial	1
6	5 1/4	Mueller	Spr Cntrn	16019 Chichister Court	1
7	5 1/4	Mueller	Spr Cntrn	1916 Shoal Court	1
8	5 1/4	Mueller	Spr Cntrn	1736 Burnham Court	1
9	5 1/4	Mueller	Spr Cntrn	16225 Wilkinson Drive	1
10	5 1/4	Mueller	Spr Cntrn	16017 Wilkinson Drive	1
11	5 1/4	Mueller	Spr Cntrn	15907 Wilkinson Drive	1
12	5 1/4	Mueller	Spr Cntrn	1607 Herring Lane	1
13	5 1/4	Mueller	Spr Cntrn	2237 Hamlin Trial	1
14	5 1/4	Mueller	Spr Cntrn	2212 Duncan Trial	1
15	5 1/4	Mueller	Spr Cntrn	2307 Duncan Trial	1
16	5 1/4	Mueller	Spr Cntrn	16010 Greater Groves Blvd.	1
17	5 1/4	Mueller	Spr Cntrn	Star Trail & Greater Groves Blvd.	1
18	5 1/4	Mueller	Spr Cntrn	Flame Ct. & Greater Groves Blvd.	1
19	5 1/4	Mueller	Spr Cntrn	Pink Grapefruit and Greater Groves Blvd.	1
20	5 1/4	Mueller	Spr Cntrn	2235 Pink Grapefruit	1
21	5 1/4	Mueller	Spr Cntrn	2256 Kiwi Trial	1
22	5 1/4	Mueller	Spr Cntrn	2222 Kiwi Trial	1
23	5 1/4	Mueller	Spr Cntrn	2130 Kiwi Trial	1
24	5 1/4	Mueller	Spr Cntrn	2106 Kiwi Trial	1
25	5 1/4	Mueller	Spr Cntrn	2231 Dancy Trial	1
26	5 1/4	Mueller	Spr Cntrn	Dancy & Greater Groves Blvd.	1
27	5 1/4	Mueller	Spr Cntrn	2316 Clementine Trial	1
28	5 1/4	Mueller	Spr Cntrn	2216 Clementine Trial	1
29	5 1/4	Mueller	Spr Cntrn	Clementine & Greater Groves Blvd.	1
30	5 1/4	Mueller	Spr Cntrn	2216 Robel Trail	1
31	5 1/4	Mueller	Spr Cntrn	15639 Greater Groves Blvd.	1
32	5 1/4	Mueller	Spr Cntrn	15535 Greater Groves Blvd.	1
33	5 1/4	Mueller	Spr Cntrn	15513 Greater Groves Blvd.	1
34	5 1/4	Mueller	Spr Cntrn	15454 Greater Groves Blvd.	1
35	5 1/4	Mueller	Spr Cntrn	15333 Greater Groves Blvd.	1
36	5 1/4	Mueller	Spr Cntrn	15245 Greater Groves Blvd.	1
37	5 1/4	Mueller	Spr Cntrn	15203 Greater Groves Blvd.	1
38	5 1/4	Mueller	Spr Cntrn	2013 Onecco Court	1
39	5 1/4	Mueller	Spr Cntrn	2127 Citron Court	1
40	5 1/4	Mueller	Spr Cntrn	Seedling Ct. & Mercott Ct.	1
41	5 1/4	Mueller	Spr Cntrn	Mercott Ct.	1
42	5 1/4	Mueller	Spr Cntrn	1611 Nectarine Trial	1
43	5 1/4	Mueller	Spr Cntrn	1704 Nectarine Trial	1
44	5 1/4	Mueller	Spr Cntrn	1745 Nectarine Trial	1
45	5 1/4	Mueller	Spr Cntrn	1853 Nectarine Trial	1
46	5 1/4	Mueller	Spr Cntrn	2117 Pekoe Court	1
47	5 1/4	Mueller	Spr Cntrn	Pekoe Ct. & Greater Groves Blvd.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 2 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

48	5 1/4	Mueller	Spr Cntrn	2002 Ruby Red	1
49	5 1/4	Clow	Medallion	2153 Fish Eagle St.	1
50	5 1/4	Clow	Medallion	2113 Fish Eagle St.	1
51	5 1/4	Clow	Medallion	2021 Fish Eagle St.	1
52	5 1/4	Clow	Medallion	16230 Coopers Hawk St.	1
53	5 1/4	Clow	Medallion	16308 Coopers Hawk St.	1
54	5 1/4	Clow	Medallion	16348 Coopers Hawk St.	1
55	5 1/4	Clow	Medallion	2119 Black Hawk St.	1
56	5 1/4	Clow	Medallion	2217 Black Hawk St.	1
57	5 1/4	Clow	Medallion	2154 White Eagle St.	1
58	5 1/4	Clow	Medallion	2106 White Eagle St.	1
59	5 1/4	Clow	Medallion	16500 Golden Eagle Cir.	1
60	5 1/4	Clow	Medallion	16420 Golden Eagle Cir.	1
61	5 1/4	Clow	Medallion	Black Hawk & Fish Eagle	1
62	5 1/4	Clow	Medallion	2234 Majestic Eagle Cir.	1
63	5 1/4	Clow	Medallion	2326 Majestic Eagle Cir.	1
64	5 1/4	Clow	Medallion	Entrance Way	1
65	5 1/4	Clow	Medallion	White Eagle & Cooper Hawks	1
66	5 1/4	American Darling	B 84 B5	Citrus Parkway	1
67	5 1/4	American Darling	B 84 B5	16213 Citrus Parkway	1
68	5 1/4	American Darling	B 84 B5	16540 Citrus Parkway	1
69	5 1/4	American Darling	B 84 B5	2539 Calthress Way	1
70	5 1/4	American Darling	B 84 B5	16412 Citrus Parkway	1
71	5 1/4	American Darling	B 84 B5	15540 Bay Vista Dr.	1
72	5 1/4	Clow	Medallion	15925 Bay Vista Dr.	1
73	5 1/4	American Darling	B 84 B5	16009 Bay Vista Dr.	1
74	5 1/4	American Darling	B 84 B5	15825 Bay Vista Dr.	1
75	5 1/4	American Darling	B 84 B5	Bay Vista & Mayflower	1
76	5 1/4	American Darling	B 84 B5	Weston Hills & Brookhollow	1
77	5 1/4	American Darling	B 84 B5	2805 Mayflower	1
78	5 1/4	American Darling	B 84 B5	2845 Mayflower	1
79	5 1/4	American Darling	B 84 B5	15628 Bay Vista Dr.	1
80	5 1/4	American Darling	B 84 B5	15916 Autumn Glen Ave.	1
81	5 1/4	American Darling	B 84 B5	Autumn Glen & Brookhollow	1
82	5 1/4	American Darling	B 84 B5	Willshire & Autumn Glen	1
83	5 1/4	American Darling	B 84 B5	15747 Autumen Glen	1
84	5 1/4	American Darling	B 84 B5	2544 Meadow Oak Lp.	1
85	5 1/4	American Darling	B 84 B5	15437 Bay Vista Dr.	1
86	5 1/4	American Darling	B 84 B5	16120 Palmetto Hills	1
87	5 1/4	American Darling	B 84 B5	16150 Palmetto Hills	1
88	5 1/4	American Darling	B 84 B5	16146 Dogwood Hills	1
89	5 1/4	American Darling	B 84 B5	16017 Magnolia Hills	1
90	5 1/4	American Darling	B 84 B5	2918 Mallard Hills	1
91	5 1/4	American Darling	B 84 B5	16322 Magnolia Hills	1
92	5 1/4	American Darling	B 84 B5	3316 Mallard Hills	1
93	5 1/4	American Darling	B 84 B5	15946 Heron Hills	1
94	5 1/4	American Darling	B 84 B5	Holly Grove/ Ibis	1
95	5 1/4	American Darling	B 84 B5	Holly Grove/ US 27	1
96	5 1/4	American Darling	B 84 B5	3318 Osprey Hill	1
97	5 1/4	American Darling	B 84 B5	15915 Heron Hill	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 070693-WS

Page 3 of 9

Schedule Year Ended: 06/30/07

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

98	5 1/4	American Darling	B 84 B5	16030 Hawks Hill	1
99	5 1/4	American Darling	B 84 B5	15836 Heron Hill	1
100	5 1/4	American Darling	B 84 B5	15801 Heron Hill	1
101	5 1/4	American Darling	B 84 B5	3200 Ibis Hills	1
102	5 1/4	American Darling	B 84 B5	Holly Grove/ Egret Hill St.	1
103	5 1/4	American Darling	B 84 B5	3320 Shrike Hills	1
104	5 1/4	American Darling	B 84 B5	16233 Egret Hills	1
105	5 1/4	American Darling	B 84 B5	16329 Egret Hills	1
106	5 1/4	American Darling	B 84 B5	16209 Egret Hills	1
107	5 1/4	American Darling	B 84 B5	Callerton Rd./Markham	1
108	5 1/4	American Darling	B 84 B5	3340 Callerton Rd.	1
109	5 1/4	American Darling	B 84 B5	15333 Markham Dr.	1
110	5 1/4	American Darling	B 84 B5	15505 Markham Dr.	1
111	5 1/4	American Darling	B 84 B5	15617 Markham Dr.	1
112	5 1/4	American Darling	B 84 B5	15723 Markham Dr.	1
113	5 1/4	American Darling	B 84 B5	3030 Merlot Way	1
114	5 1/4	American Darling	B 84 B5	Rawcliff Rd.	1
115	5 1/4	American Darling	B 84 B5	Effingham Dr.	1
116	5 1/4	American Darling	B 84 B5	15456 Margaux Dr.	1
117	5 1/4	American Darling	B 84 B5	15330 Margaux Dr.	1
118	5 1/4	American Darling	B 84 B5	15219 Margaux Dr.	1
119	5 1/4	American Darling	B 84 B5	15044 Margaux Dr.	1
120	5 1/4	American Darling	B 84 B5	14922 Margaux Dr.	1
121	5 1/4	American Darling	B 84 B5	14804 Margaux Dr.	1
122	5 1/4	American Darling	B 84 B5	Lalande Lp.	1
123	5 1/4	American Darling	B 84 B5	Lafite Ln./ Lalande Lp.	1
124	5 1/4	American Darling	B 84 B5	15336 Petrus Ln.	1
125	5 1/4	Mueller	Spr Cntrn	Entrance Harvest Blvd.	1
126	5 1/4	Mueller	Spr Cntrn	Cape Hatteras & Sandy Hook	1
127	5 1/4	Mueller	Spr Cntrn	4911 Cape Hattras	1
128	5 1/4	Mueller	Spr Cntrn	4951 Cape Hattras	1
129	5 1/4	Mueller	Spr Cntrn	5021 Cape Hattras	1
130	5 1/4	Mueller	Spr Cntrn	15604 Grays Harbor Wy.	1
131	5 1/4	Mueller	Spr Cntrn	5111 Cape Hattras	1
132	5 1/4	Mueller	Spr Cntrn	5155 Cape Hattras	1
133	5 1/4	Mueller	Spr Cntrn	Corner of Cape Hatters & Harvest Blvd.	1
134	5 1/4	Mueller	Spr Cntrn	5433 Cape Hattras	1
135	5 1/4	Mueller	Spr Cntrn	15322 Ponce De Leon Ln.	1
136	5 1/4	Mueller	Spr Cntrn	15333 Sandy Hook Ln.	1
137	5 1/4	Mueller	Spr Cntrn	4709 Block Island Ln.	1
138	5 1/4	Mueller	Spr Cntrn	15346 Goose Point Dr.	1
139	5 1/4	Mueller	Spr Cntrn	15343 Grand Haven Dr.	1
140	5 1/4	Mueller	Spr Cntrn	Grand Haven & Cape Hatteras	1
141	5 1/4	American Darling	B 84 B5	Fetterbush and Sawgrass	1
142	5 1/4	American Darling	B 84 B5	Yelloweyed and Fetterbush	1
143	5 1/4	American Darling	B 84 B5	LOT 419	1
144	5 1/4	American Darling	B 84 B5	LOT 410	1
145	5 1/4	American Darling	B 84 B5	LOT 408	1
146	5 1/4	American Darling	B 84 B5	LOT 402	1
147	5 1/4	American Darling	B 84 B5	Superior & Ryegrass	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 4 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

148	5 1/4	American Darling	B 84 B5	LOT 37	1
149	5 1/4	American Darling	B 84 B5	LOT 40	1
150	5 1/4	American Darling	B 84 B5	LOT 45	1
151	5 1/4	American Darling	B 84 B5	LOT 50	1
152	5 1/4	American Darling	B 84 B5	Sawgrass Bay Elem School #1	1
153	5 1/4	American Darling	B 84 B5	LOT 247	1
154	5 1/4	American Darling	B 84 B5	LOT 240	1
155	5 1/4	American Darling	B 84 B5	LOT 238	1
156	5 1/4	American Darling	B 84 B5	LOT 231	1
157	5 1/4	American Darling	B 84 B5	Sawgrass Bay Elem School #2	1
158	5 1/4	American Darling	B 84 B5	LOT 137	1
159	5 1/4	American Darling	B 84 B5	LOT 107	1
160	5 1/4	American Darling	B 84 B5	LOT 72	1
161	5 1/4	American Darling	B 84 B5	LOT 42	1
162	5 1/4	American Darling	B 84 B5	LOT 28	1
163	5 1/4	American Darling	B 84 B5	LOT 84	1
164	5 1/4	American Darling	B 84 B5	15710 Green Cove Blv.	1
165	5 1/4	American Darling	B 84 B5	15758 Green Cove Blv.	1
166	5 1/4	American Darling	B 84 B5	15852 Green Cove Blv.	1
167	5 1/4	American Darling	B 84 B5	15958 Green Cove Blv.	1
168	5 1/4	American Darling	B 84 B5	16050 Green Cove Blv.	1
169	5 1/4	American Darling	B 84 B5	3857 Cinnamon Fern Loop	1
170	5 1/4	American Darling	B 84 B5	3733 Cinnamon Fern Loop	1
171	5 1/4	American Darling	B 84 B5	3643 Cinnamon Fern Loop	1
172	5 1/4	American Darling	B 84 B5	3601 Cinnamon Fern Loop	1
173	5 1/4	American Darling	B 84 B5	15725 Green Point Ct.	1
174	5 1/4	American Darling	B 84 B5	15838 Pine Lily	1
175	5 1/4	American Darling	B-84-B	12650 Amber Ave.	1
176	5 1/4	Mueller	Spr Cntrn	12836 Amber Ave.	1
177	5 1/4	Mueller	Spr Cntrn	12032 Garnet	1
178	5 1/4	Mueller	Spr Cntrn	12149 Sapphire Drive	1
179	5 1/4	Mueller	Spr Cntrn	12113 Topaz	1
180	5 1/4	Mueller	Spr Cntrn	Booster Station	1
181	5 1/4	Mueller	Spr Cntrn	Vistas Shops	1
182	5 1/4	Mueller	Spr Cntrn	Walgreens left of walgreens	1
183	5 1/4	US Pipe	Metropolitan	Corner Country Hill/Skyway	1
184	5 1/4	US Pipe	Metropolitan	11013 Crescent Bay Boulevard	1
185	5 1/4	US Pipe	Metropolitan	11025 Crescent Bay Boulevard	1
186	5 1/4	US Pipe	Metropolitan	11058 Crescent Bay Boulevard	1
187	5 1/4	Mueller	Spr Cntrn	11109 Crescent Bay Boulevard	1
188	5 1/4	American Darling	B-84-B	Corner Crescent Bay/Country Hill	1
189	5 1/4	American Darling	B-84-B	Corner Crescent Bay/Skyway	1
190	5 1/4	US Pipe	Metropolitan	11054 Windchime Circle	1
191	5 1/4	US Pipe	Metropolitan	11210 Windchime Circle	1
192	5 1/4	American Darling	B-84-B	10320 Alameda Alma	1
193	5 1/4	American Darling	B-84-B	10416 Alameda Alma	1
194	5 1/4	American Darling	B-84-B	10613 Alameda Alma Ave.	1
195	5 1/4	American Darling	B-84-B	11354 Alameda Sandra	1
196	5 1/4	American Darling	B-84-B	11312 Avendia Augusta	1
197	5 1/4	American Darling	B-84-B	10634 Belo Horiconte	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 5 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

198	5 1/4	American Darling	B-84-B	10740 Belo Horizonte	1
199	5 1/4	American Darling	B-84-B	10512 Jardin DeLargo Street	1
200	5 1/4	American Darling	B-84-B	10721 Crescent Ridge Loop	1
201	5 1/4	American Darling	B-84-B	10804 Crescent Ridge Loop	1
202	5 1/4	American Darling	B-84-B	10831 Crescent Ridge Loop	1
203	5 1/4	Mueller	Spr Cntrn	10363 Lake Hill Drive	1
204	5 1/4	Mueller	Spr Cntrn	10492 Lake Hill Drive	1
205	5 1/4	Mueller	Spr Cntrn	10517 Lake Hill Drive	1
206	5 1/4	Mueller	Spr Cntrn	10565 Lake Hill Drive	1
207	5 1/4	Mueller	Spr Cntrn	10595 Lake Hill Drive	1
208	5 1/4	Mueller	Spr Cntrn	10663 Lake Hill Drive	1
209	5 1/4	Mueller	Spr Cntrn	10663 Lake Hill Drive	1
210	5 1/4	Mueller	Spr Cntrn	10702 Lake Hill Drive	1
211	5 1/4	Mueller	Spr Cntrn	10744 Lake Hill Drive	1
212	5 1/4	Mueller	Spr Cntrn	Corner Lake Hill/Willow Court	1
213	5 1/4	Mueller	Spr Cntrn	11942 Cypress Landing Ave.	1
214	5 1/4	Mueller	Spr Cntrn	12013 Cypress Landing Ave.	1
215	5 1/4	Mueller	Spr Cntrn	12044 Cypress Landing Ave.	1
216	5 1/4	Mueller	Spr Cntrn	12206 Cypress Landing Ave.	1
217	5 1/4	American Darling	B-84-B	1518 Autum Wind Loop	1
218	5 1/4	American Darling	B-84-B	11130 Autum Wind Loop	1
219	5 1/4	American Darling	B-84-B	11238 Autum Wind Loop	1
220	5 1/4	American Darling	B-84-B	11404 Autum Wind Loop	1
221	5 1/4	American Darling	B-84-B	10220 Spring Moss	1
222	5 1/4	American Darling	B-84-B	10218 Summer Elm	1
223	5 1/4	American Darling	B-84-B	10226 Dove Hill lane	1
224	5 1/4	American Darling	B-84-B	10229 Mason Loop	1
225	5 1/4	American Darling	B-84-B	10342 Mason Loop	1
226	5 1/4	American Darling	B-84-B	11634 Wishing Well	1
227	5 1/4	Mueller	Spr Cntrn	10635 10635 Point Overlook	1
228	5 1/4	Mueller	Spr Cntrn	10645 10645 Pameway Dr	1
229	5 1/4	Mueller	Spr Cntrn	10708 10708 Lake Clair Dr	1
230	5 1/4	Clow	Medallion	11444 Grand Bay Boulevard	1
231	5 1/4	Clow	Medallion	11512 Grand Bay Boulevard	1
232	5 1/4	Clow	Medallion	11530 Grand Bay Boulevard	1
233	5 1/4	American Darling	B-84-B	11602 Grand Bay Boulevard	1
234	5 1/4	American Darling	B-84-B	11630 Grand Bay Boulevard	1
235	5 1/4	American Darling	B-84-B	11703 Grand Bay Boulevard	1
236	5 1/4	American Darling	B-84-B	11723 Grand Bay Boulevard	1
237	5 1/4	Clow	Medallion	11727 Grand Hills Boulevard	1
238	5 1/4	Clow	Medallion	11803 Grand Hills Boulevard	1
239	5 1/4	Clow	Medallion	11830 Grand Hills Boulevard	1
240	5 1/4	Clow	Medallion	9421 Meadow Crest Lane	1
241	5 1/4	American Darling	B-84-B	11616 Sandy View	1
242	5 1/4	American Darling	B-84-B	10234 10234 Cayo Costa Ct	1
243	5 1/4	American Darling	B-84-B	10328 10328 Cayo Costa Ct	1
244	5 1/4	American Darling	B-84-B	11601 Clair Place	1
245	5 1/4	American Darling	B-84-B	11709 Clair Place	1
246	5 1/4	American Darling	B-84-B	11845 Clair Place	1
247	5 1/4	American Darling	B-84-B	10548 Mira Lago lane	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 070693-WS

Page 6 of 9

Schedule Year Ended: 06/30/07

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

248	5 1/4	American Darling	B-84-B	Corner Lake Katherine and Summit View	1
249	5 1/4	American Darling	B-84-B	11344 Lake Katherine Cir	1
250	5 1/4	American Darling	B-84-B	11311 Myakka Drive	1
251	5 1/4	American Darling	B-84-B	10376 10376 Mesa Ln	1
252	5 1/4	American Darling	B-84-B	10424 10424 Mesa Ln	1
253	5 1/4	American Darling	B-84-B	10545 10545 Lk Katherine Cir	1
254	5 1/4	American Darling	B-84-B	10637 10637 Lk Katherine Cir	1
255	5 1/4	American Darling	B-84-B	10745 10745 Lk Katherine Cir	1
256	5 1/4	American Darling	B-84-B	10800 10800 Astatula Ln	1
257	5 1/4	American Darling	B-84-B	10909 10909 Lk Katherine Cir	1
258	5 1/4	American Darling	B-84-B	11006 11006 Lk Katherine Cir	1
259	5 1/4	American Darling	B-84-B	11042 11042 Lk Katherine Cir	1
260	5 1/4	American Darling	B-84-B	11220 11220 Lk Katherine Cir	1
261	5 1/4	American Darling	B-84-B	11446 11446 Lk Katherine Cir	1
262	5 1/4	American Darling	B-84-B	11533 11533 Lk Katherine Cir	1
263	5 1/4	American Darling	B-84-B	Lake Crescent Hills Wellsite	1
264	5 1/4	Mueller	Spr Cntrn	11416 Crescent Hills Boulevard	1
265	5 1/4	Mueller	Spr Cntrn	11532 Crescent Hills Boulevard	1
266	5 1/4	Mueller	Spr Cntrn	11634 Crescent Hills Boulevard	1
267	5 1/4	Mueller	Spr Cntrn	11716 Crescent Hills Boulevard	1
268	5 1/4	Mueller	Spr Cntrn	10618 Lake Ralph Drive	1
269	5 1/4	Mueller	Spr Cntrn	10704 Lake Ralph Drive	1
270	5 1/4	Mueller	Spr Cntrn	10817 Aria	1
271	5 1/4	Mueller	Spr Cntrn	11033 Caruso	1
272	5 1/4	Mueller	Spr Cntrn	10644 Crescenda Loop	1
273	5 1/4	Mueller	Spr Cntrn	10748 Crescenda Loop	1
274	5 1/4	Mueller	Spr Cntrn	10831 Siena Drive	1
275	5 1/4	Mueller	Spr Cntrn	Corner Siena/Caruso	1
276	5 1/4	Mueller	Spr Cntrn	10506 10506 Via Como Ct	1
277	5 1/4	American Darling	B-84-B	10514 10514 Via Lugano Ct	1
278	5 1/4	American Darling	B-84-B	10525 10525 Via Melano Ct	1
279	5 1/4	Mueller	Spr Cntrn	10806 10806 Via Capri Ct	1
280	5 1/4	American Darling	B-84-B	13203 13203 Via Roma Cir	1
281	5 1/4	American Darling	B-84-B	13529 13529 Via Roma Cir	1
282	5 1/4	American Darling	B-84-B	13723 13723 Via Roma Cir	1
283	5 1/4	American Darling	B-84-B	12428 Lake Ridge Circle	1
284	5 1/4	American Darling	B-84-B	12444 Lake Ridge Circle	1
285	5 1/4	American Darling	B-84-B	12521 Lake Ridge Circle	1
286	5 1/4	American Darling	B-84-B	12608 Lake Ridge Circle	1
287	5 1/4	Kennedy	Guardian	12633 Lake Ridge Circle	1
288	5 1/4	American Darling	B-84-B	12711 Lake Ridge Circle	1
289	5 1/4	American Darling	B-84-B	12732 Lake Ridge Circle	1
290	5 1/4	Mueller	Spr Cntrn	1090 1090 Derby Glen Dr	1
291	5 1/4	Mueller	Spr Cntrn	1121 1121 Callaway Ct	1
292	5 1/4	Mueller	Spr Cntrn	1144 1144 Callaway Ct	1
293	5 1/4	Mueller	Spr Cntrn	1179 1179 Ledgearyary blvd	1
294	5 1/4	Mueller	Spr Cntrn	1190 1190 Bridgewall Ct	1
295	5 1/4	Mueller	Spr Cntrn	1202 1202 Ledgearyary blvd	1
296	5 1/4	Mueller	Spr Cntrn	1232 1232 Ledgearyary blvd	1
297	5 1/4	Mueller	Spr Cntrn	1266 1266 Ledgearyary blvd	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 7 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

298	5 1/4	Mueller	Spr Cntrn	1573 1573 Sherbrook Dr	1
299	5 1/4	Mueller	Spr Cntrn	1578 1578 Kennesaw	1
300	5 1/4	Mueller	Spr Cntrn	1595 1595 Misty Glen Ln	1
301	5 1/4	Mueller	Spr Cntrn	1596 1596 Kennesaw	1
302	5 1/4	Mueller	Spr Cntrn	1612 1612 Kennesaw	1
303	5 1/4	Mueller	Spr Cntrn	1692 1692 Orangethorpe Ln	1
304	5 1/4	Mueller	Spr Cntrn	3580 3580 Liberty Hill Dr	1
305	5 1/4	Mueller	Spr Cntrn	3650 3650 Liberty Hill Dr	1
306	5 1/4	Mueller	Spr Cntrn	3715 3715 Liberty Hill dr	1
307	5 1/4	Mueller	Spr Cntrn	3740 3740 Liberty Hill Dr	1
308	5 1/4	Mueller	Spr Cntrn	3783 3783 Beacon Ridge way	1
309	5 1/4	Mueller	Spr Cntrn	3803 3803 Beacon Ridge Way	1
310	5 1/4	Mueller	Spr Cntrn	3820 3820 Liberty Hill Dr	1
311	5 1/4	Mueller	Spr Cntrn	3829 3829 Beacon Ridge Way	1
312	5 1/4	Mueller	Spr Cntrn	3855 3855 Beacon Ridge Way	1
313	5 1/4	Mueller	Spr Cntrn	3900 3900 Liberty Hill Dr	1
314	5 1/4	Mueller	Spr Cntrn	3953 3953 Beacon Ridge way	1
315	5 1/4	Mueller	Spr Cntrn	3957 3957 Derby Glen Dr	1
316	5 1/4	Mueller	Spr Cntrn	3960 3960 Liberty Hill Dr	1
317	5 1/4	Mueller	Spr Cntrn	3970 3970 Derby Glen Dr	1
318	5 1/4	Mueller	Spr Cntrn	3977 3977 Beacon Ridge Way	1
319	5 1/4	Mueller	Spr Cntrn	4020 4020 Liberty Hill Dr	1
320	5 1/4	Mueller	Spr Cntrn	4035 4035 Beacon Ridge Way	1
321	5 1/4	Mueller	Spr Cntrn	4234 4232 Fawn Meadow Cir	1
322	5 1/4	Mueller	Spr Cntrn	4256 4256 Fawn Meadow Cir	1
323	5 1/4	Mueller	Spr Cntrn	4284 4284 Fawn Meadow cir	1
324	5 1/4	Mueller	Spr Cntrn	4316 4316 Fawn Meadows Cir	1
325	5 1/4	Mueller	Spr Cntrn	4332 4332 Fawn Meadows Cir	1
326	5 1/4	Mueller	Spr Cntrn	6028 6028 Kennesaw	1
327	5 1/4	American Darling	B-84-B	9615 Crenshaw Cir	1
328	5 1/4	American Darling	B-84-B	9651 Crenshaw Cir	1
329	5 1/4	American Darling	B-84-B	9741 Crenshaw Cir	1
330	5 1/4	Mueller	Spr Cntrn	9847 Crenshaw Cir	1
331	5 1/4	Mueller	Spr Cntrn	9925 Crenshaw Cir	1
332	5 1/4	Mueller	Spr Cntrn	10029 Crenshaw Cir	1
333	5 1/4	Mueller	Spr Cntrn	14317 Sanhatcher St	1
334	5 1/4	Mueller	Spr Cntrn	9650 Sargossa St	1
335	5 1/4	American Darling	B-84-B	10305 Madison Park Court	1
336	5 1/4	American Darling	B-84-B	10337 Madison Park Court	1
337	5 1/4	American Darling	B-84-B	10809 Priebe Road	1
338	5 1/4	American Darling	B-84-B	10850 Priebe Road	1
339	5 1/4	American Darling	B-84-B	11305 Marseilles Boulevard	1
340	5 1/4	American Darling	B-84-B	11523 Parit Promenade Way	1
341	5 1/4	American Darling	B-84-B	10501 Versailles Boulevard	1
342	5 1/4	American Darling	B-84-B	10515 Versailles Boulevard	1
343	5 1/4	American Darling	B-84-B	10543 Versailles Boulevard	1
344	5 1/4	American Darling	B-84-B	10703 Versailles Boulevard	1
345	5 1/4	American Darling	B-84-B	10743 Versailles Boulevard	1
346	5 1/4	American Darling	B-84-B	10845 Versailles Boulevard	1
347	5 1/4	American Darling	B-84-B	10117 10117 Jacarada Ave	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 8 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

348	5 1/4	American Darling	B-84-B	Entrance of Sub	1
349	5 1/4	Mueller	Spr Cntrn	12537 Eryn Boulevard	1
350	5 1/4	Mueller	Spr Cntrn	12605 Eryn Boulevard	1
351	5 1/4	Mueller	Spr Cntrn	12649 Eryn Boulevard	1
352	5 1/4	American Darling	B-84-B	12814 Eryn Boulevard	1
353	5 1/4	American Darling	B-84-B	12938 Eryn Boulevard	1
354	5 1/4	American Darling	B-84-B	11200 Mandarin Drive	1
355	5 1/4	American Darling	B-84-B	11248 Mandarin Drive	1
356	5 1/4	American Darling	B-84-B	11339 Mandarin Drive	1
357	5 1/4	American Darling	B-84-B	Lot 9 Osprey Point Blvd./Heron Cove	1
358	5 1/4	American Darling	B-84-B	11501 Osprey Point Boulevard	1
359	5 1/4	American Darling	B-84-B	11517 Osprey Point Boulevard	1
360	5 1/4	American Darling	B-84-B	11537 Osprey Point Boulevard	1
361	5 1/4	American Darling	B-84-B	11648 Osprey Point Boulevard	1
362	5 1/4	American Darling	B-84-B	11712 Osprey Point Boulevard	1
363	5 1/4	American Darling	B-84-B	11731 Osprey Point Boulevard	1
364	5 1/4	American Darling	B-84-B	11749 Osprey Point Boulevard	1
365	5 1/4	Mueller	Spr Cntrn	11730 Oswalt Road	1
366	5 1/4	Mueller	Spr Cntrn	11740 Oswalt Road	1
367	5 1/4	American Darling	B-84-B	12901 Cloverdale Lane	1
368	5 1/4	American Darling	B-84-B	13042 Coldwater Loop	1
369	5 1/4	American Darling	B-84-B	13162 Coldwater Loop	1
370	5 1/4	American Darling	B-84-B	12847 Fish Lane	1
371	5 1/4	American Darling	B-84-B	12951 Gleason Way	1
372	5 1/4	American Darling	B-84-B	12802 Hyland Lane	1
373	5 1/4	American Darling	B-84-B	12911 Hyland Lane	1
374	5 1/4	American Darling	B-84-B	10701 Lemay	1
375	5 1/4	American Darling	B-84-B	10931 Lemay	1
376	5 1/4	American Darling	B-84-B	11023 Lemay	1
377	5 1/4	American Darling	B-84-B	12844 Owasso Lane	1
378	5 1/4	American Darling	B-84-B	10403 Paradise Bay	1
379	5 1/4	Mueller	Spr Cntrn	10522 Patrico Loop	1
380	5 1/4	Mueller	Spr Cntrn	11445 Patrico Loop	1
381	5 1/4	American Darling	B-84-B	11517 Pine Loch Loop	1
382	5 1/4	Mueller	Spr Cntrn	11615 Pine Loch Loop	1
383	5 1/4	Mueller	Spr Cntrn	11711 Pine Loch Loop	1
384	5 1/4	American Darling	B-84-B	11412 Beggs Court	1
385	5 1/4	American Darling	B-84-B	10924 Haskell Drive	1
386	5 1/4	American Darling	B-84-B	11116 Haskell Drive	1
387	5 1/4	American Darling	B-84-B	11200 Haskell Drive	1
388	5 1/4	American Darling	B-84-B	11240 Haskell Drive	1
389	5 1/4	American Darling	B-84-B	11324 Haskell Drive	1
390	5 1/4	American Darling	B-84-B	11203 Preston Cove	1
391	5 1/4	American Darling	B-84-B	11235 Preston Cove	1
392	5 1/4	American Darling	B-84-B	11325 Preston Cove	1
393	5 1/4	American Darling	B-84-B	11311 Sooner Drive	1
394	5 1/4	American Darling	B-84-B	10635 Constance Way	1
395	5 1/4	American Darling	B-84-B	10785 Constance Way	1
396	5 1/4	American Darling	B-84-B	11933 Kathleen Court	1
397	5 1/4	American Darling	B-84-B	11900 Reagans Run Drive	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07

Schedule E-6
 Page 9 of 9

Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

398	5 1/4	American Darling	B-84-B	10301 Carlson Circle	1
399	5 1/4	American Darling	B-84-B	10342 Carlson Circle	1
400	5 1/4	American Darling	B-84-B	10412 Carlson Circle	1
401	5 1/4	American Darling	B-84-B	10528 Summit Lakes Lane	1
402	5 1/4	Mueller	Spr Cntrn	10744 Summit Lakes Lane	1
403	5 1/4	American Darling	B-84-B	11402 Summit Lakes Lane	1
404	5 1/4	American Darling	B-84-B	11408 Summit Lakes Lane	1
405	5 1/4	American Darling	B-84-B	11316 Summit View way	1
406	5 1/4	American Darling	B-84-B	10548 10548 Sunburst view	1
407	5 1/4	American Darling	B-84-B	10719 10719 Windhell Ct	1
408	5 1/4	American Darling	B-84-B	13033 13033 Lakewind Drive	1
409	5 1/4	American Darling	B-84-B	13036 13036 Sunwood Ct.	1
410	5 1/4	American Darling	B-84-B	13106 13106 Lakewind Drive	1
411	5 1/4	American Darling	B-84-B	13149 13149 Lakewind Drive	1
412	5 1/4	American Darling	B-84-B	11203 Crooked River Court	1
413	5 1/4	American Darling	B-84-B	11233 Crooked River Court	1
414	5 1/4	American Darling	B-84-B	11516 Graces Way	1
415	5 1/4	American Darling	B-84-B	11838 Graces Way	1
416	5 1/4	American Darling	B-84-B	11917 Graces Way	1
417	5 1/4	American Darling	B-84-B	None Susan's Point Drive	1
418	5 1/4	American Darling	B-84-B	Brunello Court	1
419	5 1/4	Mueller	Spr Cntrn	10308 Vista Pines Loop	1
420	5 1/4	Mueller	Spr Cntrn	10405 Vista Pines Loop	1
421	5 1/4	Mueller	Spr Cntrn	10506 Vista Pines Loop	1
422	5 1/4	Mueller	Spr Cntrn	10300 10300 Calle de Flores	1
423	5 1/4	Clow	Medallion	10401 10401 Calle de Flores	1
424	5 1/4	American Darling	B-84-B	10417 10417 Lago Louisa Ct	1
425	5 1/4	Clow	Medallion	10429 10429 Calle de Flores	1
426	5 1/4	Mueller	Spr Cntrn	10525 10525 Vista del Sol Cir	1
427	5 1/4	American Darling	B-84-B	10627 10627 Vista del Sol Cir	1
428	5 1/4	American Darling	B-84-B	10717 10717 Vista del Sol Cir	1
429	5 1/4	American Darling	B-84-B	10901 10901 Vista del Sol Cir	1
430	5 1/4	Mueller	Spr Cntrn	13500 13500 Bonita Ct	1
431	5 1/4	Mueller	Spr Cntrn	13638 13638 Vista del Lago	1
432	5 1/4	Clow	Medallion	13708 13708 Collina Ct	1
433	5 1/4	Mueller	Spr Cntrn	13738 13738 Vista del Lago	1
434	5 1/4	Mueller	Spr Cntrn	13822 13822 Vista del Lago	1
435	5 1/4	Mueller	Spr Cntrn	13922 13922 Vista del Lago	1
436	5 1/4	American Darling	B-84-B	14028 14028 Vista del Lago	1
437	5 1/4	American Darling	B-84-B	14120 14120 Vista del Lago	1
438	5 1/4	American Darling	B-84-B	14204 14204 Vista del Lago	1
439	5 1/4	American Darling	B-84-B	13716 Across 13716 Calle de Ora Ct	1
440	5 1/4	Mueller	Spr Cntrn	Vistas WTP	1
441	5 1/4	American Darling	B-84-B	10410 Lake Hasson Circle	1
442	5 1/4	American Darling	B-84-B	10446 Lake Hasson Circle	1
443	5 1/4	American Darling	B-84-B	10524 Lake Hasson Circle	1
444	5 1/4	Mueller	Spr Cntrn	10403 Regal View Loop	1
445	5 1/4	Mueller	Spr Cntrn	10421 Regal View Loop	1
446	5 1/4	Mueller	Spr Cntrn	10441 Regal View Loop	1
447	5 1/4	American Darling	B-84-B	10539 Cedar Forest	1
448	5 1/4	American Darling	B-84-B	10633 Cedar Forest	1
449	5 1/4	American Darling	B-84-B	10718 Cedar Forest	1

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07

Schedule E-7
Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Lake Utility Services, Inc, does not have any private fire hydrants.		
2			
3			
4			
5			
6			
7			
8			
9	Total		0

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07

Schedule E-8
Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

(1) Line No.	(2) Type	(3) Description
1		Lake Utility Services, Inc, does not have any agreements or contracts that have
2		rates or conditions that differ from those on the approved tariffs.
3		
4		
5		
6		
7		
8		
9		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 06/30/07

Schedule: E-9
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	---------------------------	------------------------	---------------	--	--------------------------

1 The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable.

Service Availability Charges

Florida Public Service Commission

Company: Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Schedule Year ended: Historical 6/30/07 & Projected 6/30/09
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 3

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed service availability charges. (see Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	System Capacity Charge		***
2	Residential-per ERC (___ GPD)		
3	All others-per Gallon/Day		
4			
5	Plant Capacity Charge		
6	Residential-per ERC (___ GPD)	270.00	
7	All others-per Gallon/Day		
8			
9	Main Extension Charge		
10	Residential-per ERC (___ GPD)	270.00	
11	or-per Lot (____ Front Footage)		
12	Multi-family - Per unit		
13	All others-per Gallon/Day		
14	or-per Front Foot		
15			
16	Meter Installation Charge		
17	5/8" x 3/4"	150.00	
18	1"	250.00	
19	1-1/2"	450.00	
20	2"	650.00	
21	Over 2"	Actual Cost *	
22			
23	Service (Lateral) Installation Charge		
24	5/8" x 3/4"		
25	1"		
26	1-1/2"		
27	2"		
28	All Others		
29			
30	Back Flow Prevention Installation Charge		
31	5/8" x 3/4"		
32	1"		
33	1-1/2"		
34	2"		
35	All Others		
36			
37	Plan Review Charge	Actual Cost *	
38			
39	Inspection Charge	Actual Cost *	
40			
41	Guaranteed Revenue Charge		
42	With prepayment of Serv. Avail. Charges		
43	Residential-per ERC (___ GPD)/Month		
44	All others-per Gallon/Month		
45	Without prepayment of Serv. Avail. Charges		
46	Residential-per ERC (___ GPD)/Month		
47	All others-per Gallon/Month		
48			
49	Allowance for Funds Prudently Invested (AFPI); if lines constructed by utility		
50	Water Treatment Plant	123.10 **	
51	Transmission and Distribution Lines	364.39 ***	
52			
53	* Actual Cost is equal to the total cost incurred for services rendered by a customer.		
54	** The current AFPI charges will cease when 1,080 ERC's have been connected.		
55	*** The current AFPI charges will cease when 977 ERC's have been connected.		
56	**** The utility requests that its service availability charges be reviewed.		

Service Availability Charges

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Schedule Year ended: Historical 6/30/07 & Projected 6/30/09
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 2 of 3

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed service availability charges. (see Rule 25-20.580, F.A.C) If no change is proposed, then this schedule is not required.

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	System Capacity Charge		**
2	Residential-per ERC (___ GPD)		
3	All others-per Gallon/Day		
4			
5	Plant Capacity Charge		
6	Residential per ERC (350 GPD)	\$ 707.00	
7	All others-per Gallon/Day	\$ 2.02	
8			
9	Main Extension Charge		Negotiable
10	Residential-per ERC (___ GPD)		
11	or per Lot (___ Front Footage)		
12	Multi-family - Per unit		
13	All others-per Gallon/Day		
14	or-per Front Foot		
15			
16	Meter Installation Charge		
17	5/8" x 3/4"	\$ 67.00	
18	1"	\$ 114.00	
19	Over 1"	Actual Cost *	
20			
21	Service (Lateral) Installation Charge		
22	5/8" x 3/4"		
23	1"		
24	1-1/2"		
25	2"		
26	All Others		
27			
28	Back Flow Prevention Installation Charge		
29	5/8" x 3/4"	Actual Cost *	
30	1"	Actual Cost *	
31	1-1/2"	Actual Cost *	
32	2"	Actual Cost *	
33	All Others	Actual Cost *	
34			
35	Plan Review Charge		Actual Cost *
36			
37	Inspection Charge		Actual Cost *
38			
39	Guaranteed Revenue Charge		
40	With prepayment of Serv. Avail. Charges		
41	Residential-per ERC (___ GPD)/Month		
42	All others-per Gallon/Month		
43	Without prepayment of Serv. Avail. Charges		
44	Residential-per ERC (___ GPD)/Month		
45	All others-per Gallon/Month		
46			
47	Allowance for Funds Prudently Invested (AFPI)	\$ 499.80	
48	(if lines constructed by utility)		
49			
50	* Actual cost is equal to the total cost incurred for services rendered by a customer		
51	** The utility requests that its service availability charges be reviewed		

Service Availability Charges

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year ended: Historical 6/30/07 & Projected 6/30/09
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 3 of 3

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) if no change is proposed, then this schedule is not required.

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	System Capacity Charge		***
2	Residential-per ERC (___ GPD)		
3	All others-per Gallon/Day		
4			
5	Plant Capacity Charge		
6	Residential-per ERC (280 GPD)	\$ 558.00	
7	All others-per Gallon/Day	\$ 1.99	
8			
9	Main Extension Charge	Negotiable	
10	Residential-per ERC (___ GPD)		
11	or-per Lot (___ Front Footage)		
12	Multi-family - Per unit		
13	All others-per Gallon/Day		
14	or-per Front Foot		
15			
16	Meter Installation Charge***		
17	5/8" x 3/4"	\$ 67.00	
18	1"	\$ 114.00	
19	Over 1"	Actual Cost	*
20			
21			
22			
23	Service (Lateral) Installation Charge		
24	5/8" x 3/4"		
25	1"		
26	1-1/2"		
27	2"		
28	All Others		
29			
30	Back Flow Prevention Installation Charge		
31	5/8" x 3/4"		
32	1"		
33	1-1/2"		
34	2"		
35	All Others		
36			
37	Plan Review Charge	Actual Cost	*
38			
39	Inspection Charge	Actual Cost	*
40			
41	Guaranteed Revenue Charge		
42	With prepayment of Serv. Avail. Charges		
43	Residential-per ERC (___ GPD)/Month		
44	All others-per Gallon/Month		
45	Without prepayment of Serv. Avail. Charges		
46	Residential-per ERC (___ GPD)/Month		
47	All others-per Gallon/Month		
48			
49	Allowance for Funds Prudently Invested (AFPI)	\$ 567.50 **	
50	(if lines constructed by utility)		
51			
52	* Actual Cost is equal to the total cost incurred for services rendered by a customer.		
53	** The current AFPI charges will cease when total ERC's equal or exceed the capacity of the plant for which the charge is being collected.		
54	*** Applicable to customers within the Citrus, Highland and Orange Tree subdivisions		
55	*** The utility requests that its service availability charges be reviewed.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-11

Docket No.:

Page 1 of 1

Schedule Year Ended: 06/30/07

Interim Final

Preparer: Erin Povich

Historical Projected

Water or Sewer

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size.

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1	Lake Utility Services, Inc, does not have any guaranteed revenue contracts.				
2					
3					
4					
5					
6					
7					
8					
9					

Company: Lake Utility Services, Inc.

Schedule E-12

Docket No.:

Page 1

Schedule Years Ended: Historical 06/30/07 & Projected 6/30/09

Interim Final

Preparer: Erin Povich

Historical Projected

Water or Sewer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	Lake Utility Services, Inc, does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD.				
3					
4					
5					
6					
7					
8					
9					

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, inc. (Combined)
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07 & Projected 6/30/09
 Historical [] Projected [x]
 Water [X] or Sewer []

Schedule: E-13
 Page 1 of 5
 Preparer: Erin Povich

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. L other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)		
Line No.	Class/Meter Size	Combined Historical Year Bills	Historical Year Bills Restated Monthly	Proj Factor	Proj Test Year Bills	Test Year Consumption (000)	Growth Proj Factor	Subtotal Proj Consumption (000)	Water Sales Reduction due to Reuse sales	TY Projected Consumption (000)	Present Rates (monthly)	Projected TY Revenue	Proposed Rates	Proj. Rev Requirement
1	Residential										see individual system schedules			
2	5/8" Residential	66,260	98,838	1.1830	116,929							915,930	\$11.00	1,286,219
3	1" Residential	189	378	1.1830	447							2,825	27.50	12,293
4	Total Residential	66,449	99,216		117,376							918,755		1,298,512
5														
6	Up to 10,000 gallons					769,288	1.1830	910,093	(31,750)	878,343		779,459	\$1.30	1,141,846
7	Over 10,000 gallons					1,341,653	1.1830	1,587,219	(115,359)	1,471,860		1,347,372	2.00	2,943,720
8	Total Residential					2,110,941		2,497,312	(147,109)	2,350,203		2,126,831		4,085,566
9														
10	General Service													
11	5/8" General Service	225	401	1.1830	474							3,253	\$11.00	5,214
12	1" General Service	216	328	1.1830	388							7,497	27.50	10,670
13	1.5" General Service	36	60	1.1830	71							2,564	55.00	3,905
14	2" General Service	123	195	1.1830	231							13,784	88.00	20,328
15	3" General Service	6	12	1.1830	14							1,327	176.00	2,464
16	4" General Service	12	12	1.1830	14							3,819	275.00	3,850
17	Over 4" General Service	2	2	1.1830	2							636	550.00	1,100
18	Total General Service	620	1,010		1,194							32,880		47,531
19														
20	Up to 10,000 gallons					4,953	1.1830	5,860		5,860		4,855	\$1.30	7,618
21	Over 10,000 gallons					42,105	1.1830	49,812		49,812		45,813	2.00	99,624
22	Total					47,058		55,672		55,672		50,669		107,242
23														
24	Irrigation - Base Charge													
24	5/8" Residential Irrigation	28	56	1.1830	66							417	\$11.00	726
25	5/8" General Service Irrigation	157	254	1.1830	300							2,217	11.00	3,300
26	1" Residential Irrigation	12	24	1.1830	28							442	27.50	770
27	1" General Service Irrigation	125	183	1.1830	216							4,297	27.50	5,940
28	1.5" General Service Irrigation	30	36	1.1830	43							1,970	55.00	2,365
29	2" General Service Irrigator	42	60	1.1830	71							4,617	88.00	6,248
30	Total Irrigation	394	613		724							13,961		19,349
31														
32	Total irrigation gallonage					68,334	1.1830	80,841		80,841		72,567	2.00	161,682
33														
34	TOTAL	67,463	100,839		119,294	2,226,333		2,633,825	-147,109	2,486,716		3,215,863		5,719,881
35														

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07 & Projected 6/30/09
 Historical [] Projected [x]
 Water [X] or Sewer []

Schedule: E-13
 Page 2 of 5
 Preparer: Erin Povich

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.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Restated Monthly	(4) Proj. Factor	(5) Proj. Test Year Bills	(6) Test Year Consumption (000)	(7) Growth Proj. Factor	(8) Subtotal Proj. Consumption (000)	(9) Water Sales Reduction due to Reuse sales	(10) TY Projected Consumption (000)	(11) Present Rates (monthly)	(12) Projected TY Revenue	(13) Proposed Rates	(14) Proj. Rev Requirement
1	Residential													
2	5/8" Residential	32,578	65,156	1.1830	77,082						\$6.32	487,158	\$11.00	847,902
3	1" Residential	189	378	1.1830	447						6.32	2,825	27.50	12,293
4	Total Residential	32,767	65,534		77,529							489,983		860,195
5														
6	Up to 10,000 gallons					486,080	1.1830	575,048		575,048	\$0.73	419,785	\$1.30	747,562
7	Over 10,000 gallons					877,312	1.1830	1,037,889		1,037,889	0.73	757,659	2.00	2,075,778
8	Total					1,363,392		1,612,937		1,612,937		1,177,444		2,823,340
9														
10	General Service													
11	5/8" General Service	176	352	1.1830	416						\$6.32	2,629	\$11.00	4,576
12	1" General Service	112	224	1.1830	265						15.80	4,187	27.50	7,288
13	1.5" General Service	24	48	1.1830	57						31.59	1,801	55.00	3,135
14	2" General Service	72	144	1.1830	170						50.53	8,590	88.00	14,960
15	3" General Service	6	12	1.1830	14						94.75	1,327	176.00	2,464
16	Total General Service	390	156		184							18,533		32,423
17														
18	Up to 10,000 gallons					3,531	1.1830	4,177		4,177	\$0.73	3,049	\$1.30	5,430
19	Over 10,000 gallons					18,849	1.1830	22,299		22,299	0.73	16,278	2.00	44,598
20	Total					22,380		26,476				19,327		50,028
21														
22	Irrigation - Base Charge													
22	5/8" Residential Irrigation	28	56	1.1830	66						\$6.32	417	\$11.00	726
23	5/8" General Service Irrigation	97	194	1.1830	230						6.32	1,454	11.00	2,530
24	1" Residential Irrigation	12	24	1.1830	28						15.80	442	27.50	770
25	1" General Service Irrigation	58	116	1.1830	137						15.80	2,165	27.50	3,768
26	1.5" General Service Irrigation	6	12	1.1830	14						31.59	442	55.00	770
27	2" General Service Irrigation	18	36	1.1830	43						50.53	2,173	88.00	3,784
28	Total Irrigation	219	438		518							7,093		12,348
29														
30	All gallonage					34,984	1.1830	41,387			\$0.73	30,213	\$2.00	82,774
31														
32	TOTAL											1,742,593		3,861,107

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07 & Projected 6/30/09
 Historical [] Projected [x]
 Water [X] or Sewer []

Schedule: E-13
 Page 3 of 5
 Preparer: Erin Povich

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.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption (000)	(6) Proj. Factor	(7) Subtotal Proj. Consumption (000)	(8) Water Sales Reduction due to Rouse sales	(8) TY Projected Consumption (000)	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev Requirement
1	Residential												
2	5/8" Residential	33,682	33,682	1,1830	39,847				\$12.73	428,772	\$11.00	438,317	
3	1" Residential								31.83	0	27.50	0	
4	1.5" Residential								63.65	0	55.00	0	
5	2" Residential								101.84	0	88.00	0	
6	Total Residential	33,682	33,682		39,847					0		88.00	0
7										428,772			438,317
8	Up to 10,000 gallons				283,208	1.1830	335,044	(31,750)	303,294	\$1.27	359,674	\$1.30	394,282
9	Over 10,000 gallons				464,341	1.1830	549,331	(115,359)	433,972	1.27	589,713	2.00	867,944
10	Total				747,549		884,375	(147,109)	737,266		949,387		1,262,226
11													
12	General Service												
13	5/8" General Service	49	49	1.1830	58				\$12.73	624	\$11.00	638	
14	1" General Service	104	104	1.1830	123				31.83	3,310	27.50	3,383	
15	1.5" General Service	12	12	1.1830	14				63.65	764	55.00	770	
16	2" General Service	51	51	1.1830	60				101.84	5,194	88.00	5,280	
17	3" General Service	0	0	1.1830	-				203.66	0	176.00	0	
18	4" General Service	12	12	1.1830	14				318.23	3,819	275.00	3,850	
19	Over 4" General Service	2	2	1.1830	2				318.23	636	550.00	1,100	
20	Total General Service	230	230		271					14,347			15,021
21													
22	Up to 10,000 gallons				1,422	1.1830	1,682		1,682	\$1.27	1,806	\$1.30	2,187
23	Over 10,000 gallons				23,256	1.1830	27,513		27,513	1.27	29,535	2.00	55,026
24	Total				24,678		29,195				31,341		57,213
25													
26	Irrigation - Base Charge												
27	5/8" Irrigation	60	60	1.1830	71				\$12.73	764	\$11.00	781	
28	1" Irrigation	67	67	1.1830	79				31.83	2,133	27.50	2,173	
29	1.5" Irrigation	24	24	1.1830	28				63.65	1,528	55.00	1,540	
30	2" Irrigation	24	24	1.1830	28				101.84	2,444	88.00	2,464	
31	Total Irrigation	175	175	1.1830	206					6,868			64,170
32													
33													
34	All gallonage				33,350	1.1830	39,454		39,454	\$1.27	42,355	2.00	78,908
35													
36	Total										1,473,070		1,915,854

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical 6/30/07 & Projected 6/30/09
 Historical [] Projected [x]
 Water [] or Sewer [X]

Schedule: E-13
 Page 4 of 5
 Preparer: Erin Povich

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. L other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj Factor	(4) Proj Test Year Bills	(5) Test Year Consumption (000)	(6) Growth Proj Factor	(7) Project TY Consumption (000)	(8) Water Billed Reduction due to Reuse sales	TY Projected Consumption (000)	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev Requirement
1	Residential - Base Charge												
2	5/8" Residential	33,678	33,678	1.1680	39,338				\$15.99	629,015	\$45.00	1,770,210	
3	1" Residential	0	0	1.1680	-				15.99	0	45.00	0	
4	1.5" Residential	0	0	1.1680	-				15.99	0	45.00	0	
5	2" Residential	0	0	1.1680	-				15.99	0	45.00	0	
6	Total Residential	33,678	33,678		39,338					629,015		1,770,210	
7													
8	10,000 gallon max				283,168	1.1680	330,754	(31,343)	299,411	\$1.10	363,829	\$2.60	778,469
9													
10	General Service - Base Charge												
11	5/8" General Service	48	48	1.1680	56				\$15.99	895	\$45.00	2,520	
12	1" General Service	92	92	1.1680	107				40.00	4,280	112.50	12,038	
13	1.5" General Service	12	12	1.1680	14				79.97	1,120	225.00	3,150	
14	2" General Service	0	0	1.1680	-				127.95	0	360.00	0	
15	4" General Service	12	12	1.1680	14				399.88	5,598	1,125.00	15,750	
16	Over 4" General Service	2	2	1.1680	2				399.88	800	2,250.00	4,500	
17	Total General Service	166	166		193					12,693		37,958	
18													
19	Total consumption				11,097	1.1680	12,962		12,962	\$1.38	17,888	\$3.50	45,367
20													
21													
22													
23	Total Reuse												
24	Bills				7200							3.65	26,280
25	Consumption								147,109			0.6	88,265
26	Total Reuse												114,545
27													
28													
29	TOTAL										1,023,425		2,746,549
30													

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: E-13

Docket No.: 070693-WS

Page 5 of 5

Test Year Ended: Historical 6/30/07 & Projected 6/30/09

Preparer: Erin Povich

Water [X] or Sewer []

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.

Line No.	(1) Factor Number	(2) Explanation	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	1	Calculation of Growth Rate - Water							
2									
3				<u>6/30/2007</u>	<u>6/30/2009</u>		Projection		
4		Number of ERCs					Factor		
5		Schedule F9 - Four Lakes		66	68			1.0303	
6		Schedule F9 - Lake Saunders		45	46			1.0222	
7		Schedule F19- LUSI combined (remainder)		<u>8423</u>	<u>9982</u>			<u>1.1851</u>	
8		Total		8534	10096			1.1830	
9									
10	2	Reduction in consumption due to sales of reclaimed water - Water							
11		(Estimated)							
12		Number of available reuse connections			1200				
13		Number to connect		50%	600			7200	
14		Total residential bills (Lake Groves)						33682	
15		Total % of Lake Groves customers to connect						21%	
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									

Billing Analysis Schedules

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: E-14

Docket No.: 070693-WS

Page 1 of 1

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: Erin Povich

Water [x] or Sewer [x]

Customer Class: all

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jul, 2006	229,082		203,883	95	25,105	10.96%
Aug	201,965		152,597	362	49,006	24.26%
Sep	181,791		180,220	32	1,539	0.85%
Oct	257,368		155,547	265	101,556	39.46%
Nov	225,942		269,368	90	(43,516)	-19.26%
Dec	195,783		131,311	76	64,396	32.89%
Jan, 2007	190,685		157,550	289	32,846	17.23%
Feb	175,863		165,068	607	10,189	5.79%
Mar	255,839		144,314	621	110,904	43.35%
Apr	263,588		192,882	670	70,036	26.57%
May	316,311		201,354	136	114,821	36.30%
Jun	275,201		230,240	1,115	43,846	15.93%
Total	2,769,418	-	2,184,334	4,356	580,728	20.97%

(Above data in thousands of gallons)

DOCUMENT NUMBER-DATE
 01242 FEB 18 08
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Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Lake Groves	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul, 2006	12,338				12,338	-
Aug	11,067				11,067	-
Sep	10,380				10,380	-
Oct	10,540				10,540	-
Nov	10,650				10,650	-
Dec	11,191				11,191	-
Jan, 2007	11,005				11,005	-
Feb	9,940				9,940	-
Mar	11,346				11,346	-
Apr	11,160				11,160	-
May	10,850				10,850	-
Jun	10,590				10,590	-
Total	131,057	-	-	-	131,057	-

(Above data in thousands of gallons)

000149

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		0
2 Maximum Day (see Sch. F-1, page 2) The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>6/10/2007</u>	<u>13,024,000</u>
3 Five Day Max. Year (see Sch. F-1, page 2) The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/127/2007</u> (2) <u>5/124/2007</u> (3) <u>5/117/2007</u> (4) <u>5/3/2007</u> (5) <u>5/31/2007</u>	<u>11,757,000</u> <u>11,781,000</u> <u>11,808,000</u> <u>12,014,000</u> <u>12,788,000</u>
	AVERAGE	<u>12,029,600</u>
4 Average Daily Flow	Max Month	<u>10,203,581</u>
	Annual	<u>7,587,446</u>
5 Required Fire Flow		500 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

000150

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity (AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	<u> </u>	<u>500,000</u>
2.	Average Daily Flow Max Month (a) Annual Average Daily Flow Max Three Month Average Daily Flow An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	<u>Apr-07</u>	<u>372,000</u> <u>359,060</u>

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-5
Page 1 of 3
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm		11,915 gpm
Firm Reliable well pumping capacity (largest well out), gpm		10,915 gpm
Ground storage capacity, gal.		2,350,000 gallons
Usable ground storage (90%), gal.		2,115,000 gallons
Hydropneumatic storage capacity, gal.		55,600 gallons
Usable hydropneumatic storage capacity, gal.		0 gallons
Total usable storage, gal.		2,115,000 gallons
High service pumping capacity		19,500 gpm
Average day demand, maximum month		10,203,581 gpd
Maximum day demand,		13,024,000 gpd
5 max day average, maximum month		12,029,600 gpd
Peak hour demand = 2 x (5 max day average)		24,059,200 gpd
Fire flow requirement		60,000 gpd
Unaccounted for water	20.97% of water pumped	1,591,035 gpd, avg
Acceptable unaccounted for	10.00%	758,745 gpd, avg
Excess unaccounted for		832,290 gpd, avg

Used & Useful Analysis: also see F-5, page 3.

Water Treatment Facilities

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day)	13,024,000 gpd
B =	Property needed to serve five years after TY	2,662,840 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	832,290 gpd
E =	Firm Reliable Capacity (12 hours)	7,858,800 gpd

The above used and useful factor is applicable to all source of supply, pumping excluding high service, treatment, as well as the land and structures accounts.

Storage and High Service Pumping Facilities

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day)	13,024,000 gpd
B =	Property needed to serve five years after TY	2,662,840 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	832,290 gpd
E =	Firm Reliable Capacity (Usable Capacity)	2,115,000 gallons

The above used and useful factor is applicable to all storage and high service pumping accounts.

000152

Used and Useful Calculations - Projected
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-5
Page 2 of 3
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm			14,915 gpm
Firm Reliable well pumping capacity (largest well out), gpm			11,915 gpm
Ground storage capacity, gal.			3,350,000 gallons
Usable ground storage (90%), gal.			3,015,000 gallons
Hydropneumatic storage capacity, gal.			55,600 gallons
Usable hydropneumatic storage capacity, gal.			0 gallons
Total usable storage, gal.			3,015,000 gallons
High service pumping capacity			19,500 gpm
Average day demand, maximum month	*	1.185	12,092,614 gpd
Maximum day demand,	*	1.185	15,435,190 gpd
5 max day average, maximum month	*	1.185	14,256,692 gpd
Peak hour demand = 2 x (5 max day average) *			28,513,384 gpd

* - Projected year multiplier = Proj TY ERCs/Hist TY ErCs from Sch. F-9)

Fire flow requirement			60,000 gpd
Unaccounted for water	10.00% of water pumped (projected)		758,745 gpd, avg
Acceptable unaccounted for	10.00%		758,745 gpd, avg
Excess unaccounted for			0 gpd, avg

Used & Useful Analysis: also see F-5, page 3.
Water Treatment Facilities

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day)	15,435,190 gpd
B =	Property needed to serve five years after TY	2,121,393 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (12 hours)	8,578,800 gpd

The above used and useful factor is applicable to all source of supply, pumping excluding high service, treatment, as well as the land and structures accounts.

Storage and High Service Pumping Facilities

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day)	15,435,190 gpd
B =	Property needed to serve five years after TY	2,121,393 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (Usable Capacity)	3,015,000 gallons

The above used and useful factor is applicable to all storage and high service pumping accounts.

000153

Company: Lake Utilities Services, Inc., exd Four Lakes & Lake Saunders
Docket No. 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-5
Page 3 of 3
Preparer: Seidman, F.

The LUSI system covers an extended area and is composed of multiple wells and storage facilities. These facilities are interconnected and serve the service area as a whole. As such, the system is analyzed for used & useful as a single system. The capacities and descriptions of the components are shown below.

Wells													H S Pumps		Source
Name	PWS ID #	Location	Well No.	Yr Drilled	Design Yield, gpm	Test or Actual Yield, gpm	Pump Capacity gpm	Pump Capacity HP	Max Day Design, gpd	Exceeded?	Storage MG	Type	HS Pumps, gpm		
Lake Louisa WTP	3354883-02	Vistas	1/AAH6658	1988	1,200	1,205	1,000	60	1,944,000	Y	1.0000 incl.	G	1,500	Sanitary Survey 1/25/07	
			3/AAH2778	2003	625	750	625	40					1,500 1,500		
Vistas	3354883-02	Vistas	2/AAH6686	1993	unknown	750	750	50	822,000	N	0.1000 0.0100	G H	1,500 1,500 1,500	Sanitary Survey 1/25/07	
Lake Ridge Club	3354883-05	L. Ridge Club	1/Unknown	1990	unknown	500	650	75	396,000	Y	0.0070	H		Sanitary Survey 1/25/07	
Amber Hill	3354883-06	Amber Hill	1/Unknown	1985	unknown	720	500	60	396,000	Y	0.0075	H		Sanitary Survey 1/25/07	
Clermont #1	3354883-07	Four Winds	1/AAH6674	1940	unknown	unknown	236	20	115,000	Y	0.0010 0.0009	H H		Sanitary Survey 1/25/07	
			2/AAH6675	1980	unknown	unknown	54	5							
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	700	700	50	396,000	Y	0.0100	H		Sanitary Survey 1/25/07	
The Oranges	3354883-10	The Oranges	1/AAH6684	1986	unknown	unknown	530	40	396,000	N	0.0050	H		Sanitary Survey 1/25/07	
Highland Point	3354883-11	Highland Point	1/AAH4420	1986	unknown	unknown	690	75	396,000	N, Backup	0.0100	H		Sanitary Survey 1/25/07	
C.R. 561	3354883-12	Highland Point L. Crescent Hills Crescent West	1/AAH6682	1986	unknown	unknown	660	75	2,592,000	Y	0.7500	G	2,500	Sanitary Survey 1/25/07	
			2/AAH6681	1991	600	600	40	600					2,500		
			3/Unknown	1987	unknown	unknown	600	50					2,500		
Clermont #2	3350153	Carr Water System	AAH6677	1939	unknown	unknown	45	3	86,400	N	0.0030	H		Sanitary Survey 1/18/07	
			AAH6676	1963	unknown	unknown	75	5							
LUSI South	3354881	Lake Grove	AAH6688	1991	1,250	1,200	2,100	100	6,000,000	Y	0.0012 0.5000 1.0000	H G G*	1,500	Sanitary Survey 1/18/07	
			AAH6687	1992	1,250	1,200	2,100	100					1,500		
			AAI5838	2007			3,000								
Totals	Total, Historic						11,915				2.3500 0.0556		G H	19,500	
	Total, Projected						14,915				3.3500		G	19,500	

* This well & tank not in historic year. Used only in projected year analysis.

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Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-6
Page 1 of 2
Preparer: Seldman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.	<u>HISTORIC TEST YEAR</u>	
1 (A)	Used and useful flow, GPD	
2	AADF	359,060
	Less: Excessive I&I (from Sch. F-6, page 2)	0
	Net Used and useful flow, GPD	<u>359,060</u>
3 (B)	Property needed for post test year period (See F-8)	147,151
4 (C)	Permitted capacity	<u>500,000</u>
5 (D)	Used and useful percentage	<u>101.00 %</u>
6 (D1)		<u>100.00 %</u>
7 (E)	Non-used and useful percentage	<u>-1.00 %</u>
8 (E1)		<u>0.00 %</u>

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Line No.	<u>PROJECTED TEST YEAR</u>	
1 (A)	Used and useful flow, GPD	
2	AADF	419,449
	* 1.168186087	
	* - Projected year multiplier = Proj TY ERCs/Hist TY ErCs from Sch. F-9)	
	Less: Excessive I&I (from Sch. F-6, page 2)	0
	Net Used and useful flow, GPD	<u>419,449</u>
3 (B)	Property needed for post test year period (See F-8)	115,886
4 (C)	Permitted capacity	<u>1,000,000</u>
5 (D)	Used and useful percentage	<u>54.00 %</u>
6 (D1)		
7 (E)	Non-used and useful percentage	<u>46.00 %</u>
8 (E1)		

000155

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	6	131	0.025	74	
2	8	90,664	17.171	68,685	
3	10	350	0.066	331	
4	Total	91,145	17.262	69,091	25,218,113
5	Estimated Inflow @ 10% of flows (I.8)				75,852,481
6	Allowable I&I				101,070,593
B. Actual Inflow & Infiltration (I&I)					
7	Wastewater treated				131,057,000
				Estimated returned *	
8	Gallons billed to WW cust.		758,524,805	18%	136,534,465
9	Estimated flows returned				136,534,465
* Homes & common areas are heavily landscaped and the soil is very porous, like sugar sand. Per F-10, average monthly water use per SFR is 21,856 gals. Conservatively assuming just 4,000 per mo per ERC for basic water, 4/21.9 equates to a 18% return.					
10	Estimated I&I (treated less returned) [I.7-I.9]				-5,477,465
11	Actual less allowable [I.10-I.6]				-106,548,058
12	Excess, if any [I.10-I.6, if positive]				0
13	Excess as percent of wastewater treated				0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No. 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-7
Page 1 of 1
Preparer: Seldman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution & Wastewater Collection Systems

The water & wastewater distribution & collection mains are installed by the developers and contributed to the utility. A used & useful adjustment is not necessary. The mains are considered 100% used and useful.

000157

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No. 070893-W5
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-8
Page 1 of 2
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Source, Pumping, Treatment & Storage

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9)	692.35 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-9, F-3)	769.22 max day gpd/ERC
PN =	Property needed expressed in U units	2,662,840 gpd

NOTE: U = a x M/A, where:

a = TY annual gals per year/SFR (from Sch F-9) divided by 365
M = TY maximum gals per day (from Sch F-3)
a = TY Average annual gals per day (from Sch F-9) divided by 365

Wastewater Treatment & Disposal

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (Sch. F-10)	237.05 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-10, F-2)	124.15 avg day gpd/ERC
PN =	Property needed expressed in U units	147,151 gpd

NOTE: U = T/A, where:

T = TY treated gallons (from Sch. F-2)
A = TY Total ERCs (from Sch. F-10)

Water Distribution System

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs	692.35 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.00 ERC

Margin Reserve Calculations - Projected

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
Docket No. 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-8
Page 2 of 2
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Source, Pumping, Treatment & Storage

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9)	551.57 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-9, F-3)	769.22 max day gpd/ERC
PN =	Property needed expressed in U units	2,121,393 gpd

NOTE: U = a x M/A, where:

a = TY annual gals per year/SFR (from Sch F-9) divided by 365
M = TY maximum gals per day (from Sch F-3)
a = TY Average annual gals per day (from Sch F-9) divided by 365

Wastewater Treatment & Disposal

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (Sch. F-10)	186.68 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-10, F-2)	124.15 avg day gpd/ERC
PN =	Property needed expressed in U units	115,886 gpd

NOTE: U = T/A, where:

T = TY treated gallons (from Sch. F-2)
A = TY Total ERCs (from Sch. F-10)

Water Distribution System

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs	551.57 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.00 ERC

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
 Docket No. 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2002/3	5,277	5,709	5,493	1,103,086,181	200,817	1,155,036,272	5,752	
2	2003/4	5,709	6,576	6,143	1,309,264,355	213,148	1,366,910,740	6,413	11.50%
3	2004/5	6,576	7,528	7,052	1,548,848,655	219,633	1,600,682,844	7,288	13.65%
4	2005/6	7,528	8,065	7,797	1,866,663,414	239,423	1,929,487,635	8,059	10.58%
5	2006/7	8,065	8,126	8,096	2,099,390,150	259,328	2,184,245,000	8,423	4.51%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>10.06%</u>	

Regression Analysis per Rule 25-30.431(2) (C)

Constant: 5090.457985
 X Coefficient: 698.797915
 R^2: 0.985180099

X	Y	Year	
1	5,752	2002/3	Actual
2	6,413	2003/4	Actual
3	7,288	2004/5	Actual
4	8,059	2005/6	Actual
5	8,423	2006/7	Actual
6	9,283	2007/8	Projected
7	9,982	2008/9	Projected
10	12,078	Hist TY + 5 yrs	
12	13,476	Proj TY + 5 yrs	

HISTORIC

Five year growth per regression equation: 3,656 ERCs

Five year growth per 5% per year maximum: 3,462 ERCs

PROJECTED:

Five year growth per regression equation: 3,494 ERCs

Five year growth per 5% per year maximum: 2,758 ERCs

001000

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Lake Utilities Services, Inc., excl Four Lakes & Lake Saunders
 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SPR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2002/3	1,910	2,035	1,973	350,961,638	177,927	367,808,779	2,067		
2	2003/4	2,035	2,283	2,159	402,721,218	186,531	419,530,544	2,249	8.80%	
3	2004/5	2,283	2,611	2,447	574,127,594	234,629	587,951,064	2,506	11.42%	
4	2005/6	2,611	2,906	2,758	735,123,246	266,498	744,136,066	2,792	11.43%	
5	2006/7	2,906	2,795	2,851	747,617,842	262,276	758,524,805	2,892	3.57%	
								Average Growth Through 5-Year Period (Col. 8)		8.81%

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used by there is not a history readily available. Also, gallons billed reflects an arbitrary cap and is not necessarily indicative of gallons treated.

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 1843.419041
 X Coefficient: 219.2964815
 R^2: 0.982538547

X	Y	Year	
1	2,067	2002/3	Actual
2	2,249	2003/4	Actual
3	2,506	2004/5	Actual
4	2,792	2005/6	Actual
5	2,892	2006/7	Actual
6	3,159	2007/8	Projected
7	3,378	2008/9	Projected
10	4,036	Hist TY + 5 yrs	
12	4,475	Proj TY + 5 yrs	

HISTORIC

Five year growth per regression equation: 1.144 ERCs
 Five year growth per 5% per year maximum: 1.185 ERCs

PROJECTED:

Five year growth per regression equation: 1.096 ERCs
 Five year growth per 5% per year maximum: 933 ERCs

000161

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-1
Page 1 of 1
Preparer: Seldman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jul, 2006	945			0		0.00%
Aug	887		1,630	0	202	22.77%
Sep	882		-	0		0.00%
Oct	1,153		1,560	-	474	41.15%
Nov	1,185		-	0		0.00%
Dec	1,022		1,660	140	406	39.73%
Jan, 2007	1,262		-	0		0.00%
Feb	706		1,532	7	429	60.74%
Mar	1,106		-	6		0.00%
Apr	1,172		1,646	7	620	52.87%
May	1,446		-	6		0.00%
Jun	1,371		2,238	-	573	41.77%
Total	13,137	-	10,266	167	2,704	20.58%

(Above data in thousands of gallons)

The utility is aware of the high level of unaccounted for water. It is in the process of completing a capital project to replace water mains, valves, curbstops, service lines and meters. The project will be completed by the end of 2007. This will significantly reduce the level of unaccounted for water. Because this system is so small, only 65 customers, any amount of unaccounted for water results in a disproportionately large percentage.

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		151,200
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	1/129/2007 <u>Main break</u>	150,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/12/2007 (2) 5/13/2007 (3) 5/29/2007 (4) 5/31/2007 (5) 5/28/2007	57,000 57,000 61,000 75,000 88,000
	AVERAGE	67,600
4 Average Daily Flow	Max Month	46,645
	Annual	35,992
5 Required Fire Flow	500 gpm x 2 hrs	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm		180 gpm
Firm Reliable well pumping capacity (largest well out), gpm		90 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		2,000 gallons
Usable hydropneumatic storage capacity, gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 HP
Average day demand, maximum month		46,645 gpd
Maximum day, maximum month demand,		88,000 gpd
5 max day average, maximum month		67,600 gpd
Peak hour demand = 2 x max day		176,000 gpd
Fire flow requirement		60,000 gpd
Unaccounted for water	20.58% of water pumped	7,407 gpd, avg
Acceptable unaccounted for	10.00%	3,599 gpd, avg
Excess unaccounted for		3,808 gpd, avg

Used & Useful Analysis:

The water system consists of 2 wells and a 2,000 gallon hydropneumatic tank. On this basis, U&U should be evaluated on a gpm basis. All demands must be met by well capacity. In addition, the service area is built out. On that basis, the water treatment system is 100% used and useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Peak hour)	122 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	3 gpm
E =	Firm Reliable Capacity	90 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

000164

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution & Wastewater Collection Systems

The Four Lakes service area is built out. The water distribution system is 100% used and useful.

000165

Margin Reserve Calculations

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-8
Page 1 of 1
Preparer: Seldman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-7

The Four Lakes service area is built out. Although there are variations in annual flows, there has been no growth in customers. A request for an allowance related to growth is not being made.

000160

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers			(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average						
1	2002/3	61	63	62	8,920,760	143,883	8,920,760	62		
2	2003/4	63	65	64	9,316,670	145,573	9,316,670	64	3.23%	
3	2004/5	65	66	66	8,423,170	128,598	8,423,170	66	2.34%	
4	2005/6	66	66	66	9,090,550	137,736	9,090,550	66	0.76%	
5	2006/7	66	65	66	10,266,440	156,740	10,266,440	66	-0.76%	
Average Growth Through 5-Year Period (Col. 8)									<u>1.39%</u>	

Regression Analysis per Rule 25-30.431(2) (C)

Constant:	61.9	X	X	Year	
X Coefficient:	0.9	1	62	2002/3	Actual
R ² :	0.757009346	2	64	2003/4	Actual
		3	66	2004/5	Actual
		4	66	2005/6	Actual
		5	66	2006/7	Actual
		6	67	2007/8	Projected
		7	68	2008/9	Projected
		12	73	Proj TY + 5 yrs	

Five year growth per regression equation: 5 ERCs

Five year growth per 5% per year maximum: 19 ERCs

The Four Lakes service area is built out. Although there are variations in annual flows, there has been no growth in customers.

000167

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jul, 2006	327		-	91		0.00%
Aug	392		452	98	77	19.76%
Sep	464			91		0.00%
Oct	495		458	90	320	64.62%
Nov	392		-	-		0.00%
Dec	395		414	94	279	70.66%
Jan, 2007	403			92		0.00%
Feb	398		442	92	174	43.84%
Mar	497		-	92		0.00%
Apr	548		494	93	365	66.63%
May	713		-	-		0.00%
Jun	522		789	93	353	67.60%
Total	5,546	-	3,049	928	1,569	28.29%

(Above data in thousands of gallons)

The utility is aware of the high level of unaccounted for water. It will be initiating a program to replace meters that are over ten years old.

Because this system is so small, only 45 customers, any amount of unaccounted for water results in a disproportionately large percentage.

000168

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		432,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	2/15/2007	74,000
	Backwash timer malfunction	
3 Five Day Max. Month The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/13/2007	28,000
	(2) 5/20/2007	28,000
	(3) 5/19/2007	29,000
	(4) 5/22/2007	29,000
	(5) 5/23/2007	36,000
	AVERAGE	30,000
4 Average Daily Flow	Max Month	23,000
	Annual	15,195
5 Required Fire Flow	500 gpm x 2 hrs	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm		600 gpm
Firm Reliable well pumping capacity (largest well out), gpm		300 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity, gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 HP
Average day demand, maximum month		23,000 gpd
Maximum day, maximum month demand,		36,000 gpd
5 max day average, maximum month		30,000 gpd
Peak hour demand = 2 x (5 max day average)		72,000 gpd
Fire flow requirement		60,000 gpd
Unaccounted for water	28.29% of water pumped	4,298 gpd, avg
Acceptable unaccounted for	10.00%	1,519 gpd, avg
Excess unaccounted for		2,779 gpd, avg

Used & Useful Analysis:

The water system consists of 2 wells and a 5,000 gallon hydropneumatic tank. On this basis, U&U should be evaluated on a gpm basis. All demands must be met by well capacity. In addition, the service area is built out. On that basis, the water treatment system is 100% used and useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Peak hour)	50 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	2 gpm
E =	Firm Reliable Capacity	300 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

000170

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution & Wastewater Collection Systems

The Lakes Saunders service area is built out. The water distribution system is 100% used and useful.

000171

Margin Reserve Calculations

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 070693-WS
Historical Year Ended: June 30, 2007
Projected Year Ended: June 30, 2009

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

The Lakes Saunders service area is built out. Although there are variations in annual flows, there has been no growth in customers. A request for an allowance related to growth is not being made.

000172

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
 Docket No.: 070693-WS
 Historical Year Ended: June 30, 2007
 Projected Year Ended: June 30, 2009

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2002/3	44	43	44	3,716,890	85,152	3,716,890	44	
2	2003/4	43	45	44	3,662,580	82,958	3,662,580	44	1.15%
3	2004/5	45	44	45	3,053,000	68,607	3,053,000	45	0.79%
4	2005/6	44	45	45	3,535,020	79,439	3,535,020	45	0.00%
5	2006/7	45	45	45	3,048,750	67,750	3,048,750	45	1.12%
Average Growth Through 5-Year Period (Col. 8)									0.77%

Regression Analysis per Rule 25-30.431(2) (C)

Constant:	43.445	X	Y	Year	
X Coefficient:	0.305	1	44	2002/3	Actual
R ² :	0.933049147	2	44	2003/4	Actual
		3	45	2004/5	Actual
		4	45	2005/6	Actual
		5	45	2006/7	Actual
		6	45	2007/8	Projected
		7	46	2008/9	Projected
		12	47	Proj TY + 5 yrs	

Five year growth per regression equation: 2 ERCs

Five year growth per 5% per year maximum: 13 ERCs

The Lake Saunders service area is built out. Although there are variations in annual flows, there has been no growth in customers.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) A-3 (I) Utility Adjustments	(6) Adjusted Interim Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	23,323,348	9,713,825 (A)	33,037,173	(2,791)	33,034,382	A-5, A-3
2							
3	Utility Land & Land Rights	116,158	(3,780) (A)	112,378	2,791	115,169	A-5, A-3
4							
5	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7, A-3
6							
7	Construction Work in Progress	4,297,201	(4,297,201) (B)	0	0	0	-
8							
9	Less: Accumulated Depreciation	(3,083,556)	(745,292) (C)	(3,828,848)	(0)	(3,828,848)	A-9, A-3
10							
11	Less: CIAC	(14,771,966)	0	(14,771,966)	(434,188)	(15,206,154)	A-12
12							
13	Accumulated Amortization of CIAC	2,252,109	397,112 (E)	2,649,221	0	2,649,221	A-14
14							
15	Acquisition Adjustments	0	0	0	0	0	-
16							
17	Accum. Amort. of Acq. Adjustments	0	0	0	0	0	-
18							
19	Advances For Construction	(38,400)	0	(38,400)	0	(38,400)	A-16
20							
21	Working Capital Allowance		<u>211,284</u> (F)	<u>211,284</u>	0	<u>211,284</u>	A-17, A-3
22							
23	Total Rate Base	<u>12,094,894</u>	<u>5,275,948</u>	<u>17,370,842</u>	<u>(434,189)</u>	<u>16,936,653</u>	

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000174

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) A-3 (I) Utility Adjustments	(6) Adjusted Interim Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	8,469,253	192,890 (A)	8,662,143	7,630,468	16,292,611	A-6
2							
3	Utility Land & Land Rights	838,852	6,244 (A)	845,096	(915)	844,181	A-6
4							
5	Less: Non-Used & Useful Plant (net)	0	0	0	0	0	A-7, A-3
6							
7	Construction Work in Progress	0	0	0	0	0	-
8							
9	Less: Accumulated Depreciation	(1,738,773)	(462,434) (C)	(2,201,207)	0	(2,201,207)	A-10
10							
11	Less: CIAC	(6,183,118)	184,949 (D)	(5,998,169)	(25,934)	(6,024,103)	A-12
12							
13	Accumulated Amortization of CIAC	922,777	296,464 (E)	1,219,241	0	1,219,241	A-14
14							
15	Acquisition Adjustments	0	0	0	0	0	-
16							
17	Accum. Amort. of Acq. Adjustments	0	0	0	0	0	-
18							
19	Advances For Construction	0	0	0	0	0	A-16
20							
21	Working Capital Allowance	0	70,035 (F)	70,035	0	70,035	A-17
22							
23	Total Rate Base	<u>2,308,991</u>	<u>288,148</u>	<u>2,597,139</u>		<u>10,200,757</u>	

000175

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: 06/30/07
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant</u>		
2	(1) Utility Plant in Service, including Land		
	(a) Allocation from Related Companies - To correct allocations and basis of allocation to year-end ERCs.		
3			
4	To reverse average allocation of related companies per books	(477,648)	-
5	To record re-allocations of WSC general plant	223,952	-
6	To record re-allocation of UIF general plant	182,369	-
7	To record re-allocation of transportation equipment	293,174	-
8			
	(b) B 3 (a) ID55 Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to UPIS per Docket 020567 - WS		
9			
10	Correcting Entry # 2 - To correct balance transfer for various accounts	78,005	(258,936)
11	Correcting Entry # 3 - To correct recording of retirements for various accounts	(9,067)	(2,088)
12	Correcting Entry # 5 - To correct recording of retirement		(1,204)
13	Correcting Entry # 7 - To correct COA entry made in 2005	7,399	257,070
14	Correcting Entry # 8 - To correct COA entry made in 2005 - Reclassed Accts.		-
15			
16	(c) To allocate general plant from water to sewer per end of test year ERCs	(206,145)	206,145
17			
18	(d) To allocate general plant from sewer to water per end of test year ERCs	1,853	(1,853)
19			
20	(e) To add to historical test year ended 6/30/07 the estimated cost of water and sewer plant additions that were put in service by 12/31/07 and the cost of the reuse plant that will be completed in 2008. Includes adjusting to year-end rate base.	9,616,143	7,629,553
21			
22			
23			
24	Total adjustments to Utility Plant	9,710,045	7,828,687
25			
26	<u>(B) Construction Work in Progress</u>		
27	To remove from rate base total average construction work in process	(4,297,201)	-
28			
29	Total construction work in progress	(4,297,201)	-
30			
31	<u>(C) Accumulated Depreciation</u>		
	(a) Allocation from Related Companies - To correct allocations and basis of allocation to year-end ERCs.		
32			
33	To reverse average allocation of related companies per books	(272,778)	-
34	To record re-allocations of WSC general plant	121,669	-
35	To record re-allocation of UIF general plant	61,072	-
36	To record re-allocation of transportation equipment	139,017	-
37			
	(b) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS		
38			
39	Correcting Entry # 1 - To correctly roll forward A/D for 2006 and 1 - 6/2007	(229)	-
40	Correcting Entry # 2 - To correct balance transfer for various accounts	31,484	44,723
41	Correcting Entry # 3 - To correct recording of retirements for various accounts	(6,418)	(1,480)
42	Correcting Entry # 4 - To roll forward A/D for 2006 and 1 - 6/2007	(10,892)	(560)
43	Correcting Entry # 5 - To roll forward A/D for 2006 and 1 - 6/2007	(8,726)	(11,382)
44	Correcting Entry # 7 - To correct COA entry made in 2005	-	(501,461)
45	Correcting Entry # 8 - To correct COA entry made in 2005 - Reclassed Accts.	4,740	538,648
46			
47	(c) To allocate general plant from water to sewer per end of test year ERCs	(84,076)	84,076
48			
49	(d) To allocate general plant from sewer to water per end of test year ERCs	817	(817)
50			
	(e) To calculate additional depreciation to 12/31/08 associated with the adjustment of plant additions	769,612	310,687
51			
52			
53	Total adjustments to Accumulated Depreciation	745,292	462,434
54			
55	<u>(D) Contributions in Aid of Construction</u>		
	(a) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS		
56			
57	Correcting Entry # 7 - To correct COA entry made in 2005		(184,949)
58			
	(b) To adjust average CIAC to year end as of 12/31/07	434,188	25,934
59			
60			
61	Total adjustments to CIAC	434,188	(159,015)
62			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: 06/30/07
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

1	<u>(E) Accumulated Amortization of Contributions in Aid of Construction</u>	
2	(a) Correction to previous 2005 entry booking Commission Ordered Adjustments (COA) to Accumulated Depreciation per Docket 020567 - WS	
3	Correcting Entry # 6 - To roll forward A/A for 2006 and 1 - 6/2007	31,957 117,849
4	Correcting Entry # 7 - To correct COA entry made in 2005	(15,309)
5		
6	(b) To adjust accumulated amortization for the effect of the adjustment to CIAC to year end as of 12/31/07	
7		380,464 178,615
8	Total adjustments to Accumulated Amortization	<u>397,112 296,464</u>
9		
10	<u>(F) Working Capital</u>	
11	Per Schedule A-17	<u>211,264 70,035</u>

000177

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Projected 6/30/09
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Test Year Adjustments	(4) Adjusted Test Year	(5) B-3 (I) Utility Adjustments	(6) Adjusted Interim Balance	(7) Supporting Schedule(s)
1	OPERATING REVENUES	2,890,389	63,217 (A)	2,953,606	1,023,406	3,977,012	B-4, B-3
2							
3	Operation & Maintenance	1,800,251	(311,066) (B)	1,489,185	-	1,489,185	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	378,072	(28,908) (C)	349,164	-	349,164	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	643,696	(173,515) (D)	470,181	48,899	519,080	B-15, B-3
10							
11	Provision for Income Taxes	4,429	121,064 (E)	125,493	241,135	366,628	C-1, B-3
12							
13	OPERATING EXPENSES	2,826,448	(392,425)	2,434,023	290,034	2,724,057	
14							
15	NET OPERATING INCOME	63,941	455,642	519,582	733,372	1,252,954	
16							
17							
18	RATE BASE	12,094,894		8,143,847		16,936,653	
19							
20							
21	RATE OF RETURN	0.53 %		6.38 %		7.40 %	

000178

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Projected 6/30/09
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) B-3 (I) Adjustments	(6) Interim Test Year	(7) Supporting Schedule(s)
1	OPERATING REVENUES	870,816	14,337 (A)	885,153	1,123,530	2,008,683	B-4, B-3
2							
3	Operation & Maintenance	329,951	298,499 (B)	628,450	0	628,450	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	89,696	104,486 (C)	194,182	0	194,182	B-13, B-3
6							
7	Amortization			0		0	
8							
9	Taxes Other Than Income	0	159,389 (C)	159,389	51,204	210,593	B-15, B-3
10							
11	Provision for Income Taxes	29,228	(29,228) (D)	0	220,816	220,816	C-1, B-3
12							
13	OPERATING EXPENSES	448,875	533,146	982,022	272,021	1,254,043	
14							
15	NET OPERATING INCOME	421,941	(518,809)	(96,869)	851,509	754,640	
16							
17							
18	RATE BASE	2,308,991		2,729,211		10,200,757	
19							
20							
21	RATE OF RETURN	18.27% %		- %		7.40% %	

000179

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: 06/30/07
 Interim [X] Final []
 Historic [] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 1 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Line No.	Description	Water	Wastewater
1	<u>UTILITY TEST YEAR - 6/2007</u>		
2	(A) <u>Adjustments to Revenues</u>		
3	(1) <u>Annualized Revenue</u>		
4	Annualized water/sewer revenues per Schedule E-2	2,953,606	885,153
5	Test Year water/sewer revenues per Schedule B4	<u>2,890,389</u>	<u>870,816</u>
6	Adjustment required to increase revenues to reflect new rates due to Price Index increase effective 8/31/07	63,217	14,337
7			
8			
9	(2) <u>Revenue Increase</u>		
10	Increase in revenue required by the Utility to realize a 7.40% rate of return	1,023,406	1,123,530
11			
12			
13	Total Adjustments to Revenues	<u>1,086,623</u>	<u>1,137,867</u>
14			
15	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
16	(1) Net to/from allocation of water and sewer common O&M expenses charged per books to either a water or sewer account only. For adjustments to each individual account see Schedules B5 and B6, page 2 of 4.	(290,608)	290,608
17			
18			
19			
20			
21	(2) To correct allocations to LUSI during the test year and to reflect allocation method based on end of the test year ERCs. For adjustments to each individual account see Schedules B5 and B6, page 2 of 4.	(20,458)	7,891
22			
23			
24			
25			
26	Total Adjustments to O&M Expenses	<u>(311,066)</u>	<u>298,499</u>
27			
28	(C) <u>Adjustment to Depreciation Expense and Accumulated Amortization</u>		
29	(1) Adjustments to Depreciation Expense		
30	(a) To correct allocations to LUSI during the test year, to reflect allocation method based on end of the test year ERCs and to reflect the effect of corrections to previous 2005 entry booking COA per Docket 020567-WS. See schedules B13 & B14.	(25,072)	58,352
31			
32			
33			
34			
35	(b) Net to/from allocation of water and sewer common plant depreciation expense charged per books to either a water or sewer account only. For adjustments to each individual account see Schedules B13 and B14, page 1 of 3.	(12,859)	12,859
36			
37			
38			
39			
40	(2) Adjustments to Accumulated Amortization of CIAC		
41	(a) To correct and reflect the effect of corrections to previous 2005 entry booking COA per Docket 020567-WS.	9,023	33,275
42			
43			
44	Total Adjustments to Depreciation Expense net of CIAC Amortization	<u>(28,908)</u>	<u>104,486</u>

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [X] Final []
 Historic [] or Projected []

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 2 of 2
 Docket No.: 070693-WS
 Preparer: John Hoy

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(D) <u>Taxes Other Than Income (TOTI)</u>		
2		(643,697)	
3	(1) To remove from the books total TOTI charged to one account in		
4	order to allocate them between water and wastewater accordingly.		
5			
6	(2) Payroll Taxes		
7	Allocate payroll taxes based on labor costs	46,094	15,279
8			
9	(3) Personal Property Tax		
10	(a) Total Personal Property Tax per Bill - \$334,217.97		
11	Allocation to Water & Wastewater based Net Plant	250,808	83,410
12	(UPIS minus Accumulated Depreciation)		
13			
14	(4)Property Allocated & Other General Taxes- \$55,530.56		
15	Allocation to Water & Wastewater based on ERCs	41,707	13,824
16			
17			
18	(5) Total Real Estate Tax - \$8,522.81		
19	Allocation to Water & Wastewater based on Land	1,000	7,522
20			
21			
22	(6) Franchise Tax (Other Taxes) - \$670.47		
23	Allocation to Water & Wastewater based on ERCs	504	167
24			
25	(7) Regulatory Assessment Fees		
26	(a) To adjust test year RAF's for annualized revenues	2,953,606	885,153
27	RAF rate	0.045	0.045
28	RAF Adjustment Required for Annualized Revenues	132,912	39,832
29			
30	(b) To adjust RAF's for requested revenues		
31	Total Revenue Increase Requested	1,023,406	1,123,530
32	RAF rate	0.0450	0.0450
33	RAF Adjustment Required for Requested Increase	46,053	50,559
34			
35			
36	Total Adjustment to Taxes Other Than Income	(124,618)	210,593
37			
38			
39	(E) <u>Provision for Income Taxes</u>		
40	(1) Adjustment to account for the various adjustments to revenues	241,135	220,816
41	and expenses, including requested additional revenues for interim		
42	test year		

000181

Taxes Other Than Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07
 Historic [] or Projected []
 Interim [X] Final []

Schedule: B-15 (Interim)
 Page 1 of 2
 Preparer: John Hoy
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	183,196	61,373	398,458	670	643,697
3						
4	Adjustments to Test Year (Explain):					
5						
6	Remove from books in order to correct & allocate appropriately	(183,196)	(61,373)	(398,458)	(670)	(643,697)
7						
8						
9	Payroll Tax Adjustment					
10			46,094			46,094
11	Allocate to water & wastewater based on labor costs					
12						
13	Personal Property Tax					
14				250,808		250,808
15	Allocation to water & wastewater based on Net Plant					
16						
17	Real Estate Tax					
18	Allocation to water & wastewater based on balance on Land Account			1,000		1,000
19						
20						
21	Taxes on Allocated Property					
22	Allocation to water & wastewater based on ERCs					
23				41,707		41,707
24	Franchise Tax					
25	Allocation to water & wastewater based on ERCs				504	504
26						
27	Regulatory Assessment Fees					
28	Calculate RAFs based on Annualized Revenues	132,912				132,912
29						
30	Total Test Year Adjustments	(50,284)	(15,279)	(104,943)	(186)	(170,671)
31						
32	Adjusted Test Year	132,912	46,094	293,515	504	473,025
33						
34	RAFs Associated with Interim Rate Increase	46,053				46,053
35						
36	Total Interim Test Year	178,966	46,094	293,515	504	519,079
37						
38						

Taxes Other Than Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07
 Historic [] or Projected []
 Interim [X] Final []

Schedule: B-15 (Interim)
 Page 2 of 2
 Preparer: John Hoy
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WASTEWATER					
2	Test Year Per Books	0	0	0	0	0
3						
4	Adjustments to Test Year (Explain):					
5						
6	Payroll Tax Adjustment					
7			15,279			15,279
8	Allocate to water & wastewater based on labor costs					
9						
10	Personal Property Tax					
11				83,410		83,410
12	Allocation to water & wastewater based on Net Plant					
13						
14	Real Estate Tax					
15	Allocation to water & wastewater based on balance on Land					
16	Account			7,522		7,522
17						
18	Taxes on Allocated Property					
19				13,824		13,824
20	Allocation to water & wastewater based on ERCs					
21						
22	Franchise Tax					
23	Allocation to water & wastewater based on ERCs					
24				167		167
25	Regulatory Assessment Fees					
26	Calculate RAFs based on Annualized Revenues	39,832				39,832
27						
28	Total Test Year Adjustments	39,832	15,279	104,924	0	160,034
29						
30	Adjusted Test Year	39,832	15,279	104,924	0	160,034
31						
32	RAFs Associated with Interim Rate Increase	50,559				50,559
33						
34	TOTAL WASTEWATER BALANCE	90,391	15,279	104,924	0	210,593

000183

Reconciliation of Total Income Tax Provision

Test Year 6/30/2009

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Historic [] or Interim [x]

Florida Public Service Commission

Schedule: C-1 (Interim)

Page 1

Preparer: John Hoy

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Tax Expense	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 49,750	\$ 537,694	\$ 587,444	\$ 366,628	\$ 220,816
2							
3	Deferred Income Tax Expense	C-5			\$ -		
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 49,750	\$ 537,694	\$ 587,444	\$ 366,628	\$ 220,816

000184

State and Federal Income Tax Calculation - WATER
 Test Year: 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule C-2 (Interim)
 page 1 of 2
 Preparer John Hoy

Line No.	Test Year 6/30/2007	Adjustments	Adjusted Test Year	Adjust for Increase	Water
1	\$ 63,941	\$ 455,642	\$ 519,583	\$ 733,373	\$ 1,252,956
2	4,429	121,064	125,493	241,135	366,628
3					
4	68,370	\$ 576,706	645,076	974,508	1,619,584
5	411,977	(100,393)	311,584	333,702	645,286
6					
7	(343,607)	677,099	333,492	640,806	974,298
8					
9					
10	(177,795)	177,795	-	-	-
11	461,941	(16,049)	445,892	-	445,892
12					
13	284,146	161,746	445,892	-	445,892
14					
15	(343,607)	677,099	333,492	640,806	974,298
16					
17					
18	(343,607)	677,099	333,492	640,806	974,298
19	(18,898)	37,240	18,342	35,244	53,586
20					
21					
22	(18,898)	37,240	18,342	35,244	53,586
23					
24	(324,709)	639,859	315,150	605,562	920,712
25	0.34	0.34	0.34	0.34	0.34
26					
27	(110,401)	217,552	107,151	205,891	313,042
28					
29					
30					
31	(110,401)	217,552	107,151	205,891	313,042
32					
33					
34	(18,898)	37,240	18,342	35,244	53,586
35	(110,401)	217,552	107,151	205,891	313,042
36					
37	\$ (129,299)	\$ 254,792	\$ 125,493	\$ 241,135	\$ 366,628

000185

Schedule of Interest In Tax Expense Calculation Sewer
 Test Year: 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS

Florida Public Service Commission
 Schedule C-2 (Interim)
 page 2 of 2
 Preparer John Hoy

Line No.	Test Year 6/30/2007	Adjustments	Adjusted Test Year	Adjust for Increase	Water
1	\$ 421,941	\$ (518,809)	\$ (96,868)	\$ 851,510	\$ 754,642
2	29,228	(29,228)	-	220,816	220,816
3					
4	451,169	(548,037)	(96,868)	1,072,326	975,458
5	136,560	(32,144)	104,416	284,233	388,649
6					
7	314,609	(515,893)	(201,284)	788,093	586,809
8					
9	Schedule M Adjustments:				
10	(58,934)	58,934	-	-	-
11	36,627	(91,627)	(55,000)	55,000	-
12					
13	(22,307)	(32,693)	(55,000)	55,000	-
14					
15	314,609	(515,893)	(201,284)	788,093	586,809
16					
17					
18	314,609	(515,893)	(201,284)	788,093	586,809
19					
20	17,303	(28,374)	(11,071)	43,345	32,274
21					
22					
23	17,303	(28,374)	(11,071)	43,345	32,274
24					
25	297,306	(487,519)	(190,213)	744,748	554,535
26	0.34	0.34	0.34	0.34	0.34
27					
28	101,084	(165,756)	(64,672)	253,214	188,542
29					
30	-	-	-	-	-
31					
32	101,084	(165,756)	(64,672)	253,214	188,542
33					
34	Summary:				
35	17,303	(28,374)	(11,071)		32,274
36	101,084	(165,756)	(64,672)	253,214	188,542
37					
38	\$ 118,387	\$ (194,130)	\$ (75,743)	\$ 253,214	\$ 220,816

000186

Deferred Income Tax Expense - Water
 Test Year 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Historic [] or Interim [x]

Florida Public Service Commission
 Schedule: C-5 (Interim)
 Page 1 of 2
 Preparer John Hoy

Line No.	Description	Adjusted Test Year 6/30/2007	Adjustments	Interim Test Year	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 504,122	\$ 154,958	\$ 349,164	\$ 349,164
4	Book Depreciation and Amortization	362,023	12,859	349,164	349,164
5					
6	Difference	142,099	142,099	-	-
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(596,652)	596,652	-	-
10	Deferred Maintenance Additions	15,811	(15,811)	-	-
11	Deferred Maintenance Amortization	(2,379)	2,379	-	-
12	Rate Case Additions	1,887	(1,887)	-	-
13	Rate Case Amortization	(6,658)	6,658	-	-
14					
15					
16	Total Timing Differences	(445,892)	730,090	-	-
17					
18	Timing differences For State Deferred Taxes:				
	Tap Fees	(596,652)	596,652	-	-
1	Deferred Maintenance	13,432	(13,432)	-	-
2	Total	(583,220)		-	-
3					
4	State Tax Rate	0.055	0.055	0.055	0.055
5	State Deferred Taxes (Line 21 x Line 23)	(32,077)	-	(32,077)	(32,077)
6	Limited by NOL	32,077	-	32,077	32,077
7	Total State Tax Deferred	-	-	-	-
8					
9	Timing Differences For Federal Deferred Taxes				
10	(Line 16)	(445,892)	730,090	-	-
11					
12	Federal Tax Rate	0.34	0.34	0.34	0.34
13					
14	Federal Deferred Taxes (Line 29 x Line 31)	(151,603)	248,231	-	-
15	Add: State Deferred Taxes (Line 26)	-	-	-	-
16					
17	Total Deferred Tax Expense - Water	\$ (151,603)	\$ 248,231	\$ -	\$ -

000187

Deferred Income Tax Expense - Sewer
 Test Year 6/30/2007
 Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Historic [] or Interim [x]

Florida Public Service Commission
 Schedule: C-5 (Interim)
 Page 2 of 2
 Preparer John Hoy

Line No.	Description	Adjusted Test Year 6/30/2007	Adjustments	Interim Test Year	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 94,617	\$ 99,565	\$ 194,182	\$ 194,182
4	Book Depreciation and Amortization	181,323	12,859	194,182	194,182
5					
6	Difference	(86,706)	86,706	-	-
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(44,419)	44,419	-	-
10	Deferred Maintenance Additions	5,241	(5,241)	-	-
11	Deferred Maintenance Amortization	(789)	789	-	-
12	Rate Case Additions	626	(626)	-	-
13	Rate Case Amortization	(2,207)	2,207	-	-
14					
15					
16	Total Timing Differences	(128,254)	128,254	-	-
17					
18	Timing differences For State Deferred Taxes:				
19	Tap Fees	(44,419)	44,419	-	-
20	Deferred Maintenance	4,452	(4,452)	-	-
21	Total	(39,967)		-	-
22					
23	State Tax Rate	0.055	0.055	0.055	0.055
24	State Deferred Taxes (Line 21 x Line 23)	(2,198)	-	(2,198)	(2,198)
25	Limited by NOL	2,198	-	2,198	2,198
26	Total State Tax Deferred	-	-	-	-
27					
28	Timing Differences For Federal Deferred Taxes				
29	(Line 16)	(128,254)	128,254	-	-
30					
31	Federal Tax Rate	0.34	0.34	0.34	0.34
32					
33	Federal Deferred Taxes (Line 29 x Line 31)	(43,606)	43,606	-	-
34	Add: State Deferred Taxes (Line 26)	-	-	-	-
35					
36	Total Deferred Tax Expense - Sewer	\$ (43,606)	\$ 43,606	\$ -	\$ -

000188

Schedule of Requested Cost of Capital
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Michelle Rochow

Explanation: Provide a schedule which calculates the requested cost of capital on a 13 month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 6/30/07	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	15,277,912.35	56.30%	6.63%	3.73%
2	Short Term Debt	479,948.46	1.77%	1.53%	0.03%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	11,054,902.18	40.74%	8.81%	3.59%
5	Customer Deposits	243,594.44	0.90%	6.00%	0.05%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	81,053.04	0.30%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>27,137,410.48</u>	<u>100.00%</u>		<u>7.40%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-070006-WS
The equity ratio is 40% or greater. Therefore, the actual cost rate has been used.

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

000189

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average

Florida Public Service Commission

Company - Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Year Ended: 6/30/07
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Michelle Rochow

Explanation: Provide a reconciliation of 13 month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Balance 6/30/07	(2) Balance 6/30/06	(3) 13 Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 6/30/07
					(4) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	97,275,520	173,636,578	(158,358,666)	56.98%	15,277,912
2	Short Term Debt	-	66,317,000	5,439,769	(4,959,821)	1.79%	479,948
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	158,486,069	93,830,258	125,643,139	(114,588,237)	41.23%	11,054,902
5	Customer Deposits	245,690	244,340	243,594	-	n/a	243,594
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	106,051	86,808	81,053	-	n/a	81,053
9	Other (Explain)	-	-	-	-	0.00%	-
10	Total	<u>338,837,810</u>	<u>257,753,926</u>	<u>305,044,135</u>	<u>(277,906,724)</u>	<u>100.00%</u>	<u>27,137,410</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utilities, Inc.'s parent company, Utilities, Inc.

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

000190

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007
 Water [x] or Sewer []

Schedule E-1 (Interim)
 Page 1 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

(1)	(2)	(3)	(4)	(5)
Line No		Class/Meter Size	Present Rates	Interim Rates
1		Residential		
2	66001	5/8" Residential	12.64	17.08
3	66002	5/8" Residential Irrigation	12.64	17.08
4	66007	1" Residential Irrigation	31.60	42.69
5	66010	1" Residential	31.60	42.69
6		1.5" Residential	63.18	85.36
7		2" Residential	101.06	136.54
8		3" Residential	189.50	256.03
9		4" Residential	315.84	426.73
10		6" Residential	734.88	992.90
11				
12		General Service		
13	66004	5/8" General Service	12.64	17.08
14	66005	5/8" Irrigation	12.64	17.08
15	66008	1" General Service	31.60	42.69
16	66009	1" Irrigation	31.60	42.69
17	66011	1.5" Irrigation	63.18	85.36
18	66012	1.5" General Service	63.18	85.36
19	66013	2" General Service	101.06	136.54
20	66014	2" Irrigation	101.06	136.54
21	66015	3" General Service	189.50	256.03
22		4" General Service	315.84	426.73
23		6" General Service	734.88	992.90
24				
25		Gallorage Charge (per 1,000 Gallons)		
26		Residential	0.73	0.99
27		General Service	0.73	0.99
28		Irrigation	0.73	0.99
29				
30		* Bi-monthly Rates		

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007
 Water [x] or Sewer []

Schedule E-1 (Interim)
 Page 2 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

(1) Line No	(2) Current Bill Code	(3) Class/Meter Size	(5) ** Present Rates	(6) ** Interim Rates
1		Residential		
2	67501	5/8" Residential	12.73	17.20
3	67502	1" Residential	31.83	43.01
4	67503	1.5" Residential	63.65	86.00
5	67504	2" Residential	101.84	137.60
6		3" Residential	203.66	275.17
7		4" Residential	318.23	429.96
8				
9		General Service		
10	67511	5/8" Irrigation	12.73	17.20
11	67512	5/8" General Service	12.73	17.20
12	67513	1" General Service	31.83	43.01
13	67514	1.5" General Service	63.65	86.00
14	67515	2" General Service	101.84	137.60
15	67516	3" General Service	203.66	275.17
16	67517	4" Irrigation	318.23	429.96
17	67518	1" Irrigation	31.83	43.01
18	67519	1.5" Irrigation	63.65	86.00
19	67520	2" Irrigation	101.84	137.60
20	67580	Over 4" General Service	318.23	429.96
21				
22		Gallorage Charge (per 1,000 Gallons)		
23		Residential	1.27	1.72
24		General Service	1.27	1.72
25		Irrigation	1.27	1.72
26				
27		Monthly Rates		
28				

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: Historical June 30, 2007
 Water [] or Sewer [x]

Schedule E-1 (Interim)
 Page 3 of 3
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1)	(2)	(3)	(5)	(6)
Line No	Current Bill Code	Class/Meter Size	Present Rates	Interim Rates
1		Residential		
2	67521	5/8" Residential	15.99	36.49
3	67522	1" Residential	15.99	36.49
4	67523	1.5" Residential	15.99	36.49
5	67524	2" Residential	15.99	36.49
6		All Sizes - Residential	15.99	36.49
7				
8		General Service		
9	67532	5/8" General Service	15.99	36.49
10	67533	1" General Service	40.00	91.28
11	67534	1.5" General Service	79.97	182.50
12	67535	2" General Service	127.95	291.99
13		3" General Service	255.91	584.01
14	67536	4" General Service	399.88	912.57
15	67581	Over 4" General Service	399.88	912.57
16				
17		Gallage Charge (per 1,000 Gallons)		
18		Residential (10,000 gallon max)	1.10	2.51
19		General Service	1.38	3.15
20				
21		* Monthly Rates		

Calculation of Interim Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc., excluding Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 (Interim)
 Page 1 of 3

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Interim Rates	(7) Revenue from Interim Rates
1		Residential - Base Charge				
2	66001	5/8" Residential	32,578		\$17.08	\$556,432.24
3	66010	1" Residential	189		42.69	8,068.41
4		Total Residential	<u>32,767</u>			<u>\$564,500.65</u>
5						
6		Gallonge Charge (per 1,000 Gallons)		1,363,392	\$0.99	1,349,758.08
7		Total Residential Service	<u>32,767</u>	<u>1,363,392</u>		<u>\$1,914,258.73</u>
8						
9		Average Residential Bill				58.42
10						
11		General Service - Base Charge				
12	66004	5/8" General Service	176		\$17.08	\$3,006.08
13	66008	1" General Service	112		42.69	4,781.28
14	66012	1.5" General Service	24		85.36	2,048.64
15	66013	2" General Service	72		136.54	9,830.88
16	66015	3" General Service	6		256.03	1,536.18
17		Total General Service	<u>390</u>			<u>\$21,203.06</u>
18						
19		Gallonge Charge (per 1,000 Gallons)		22,380	\$0.99	\$22,156.20
20		General Service		22,380		\$22,156.20
21		Total General Service	<u>390</u>	<u>22,380</u>		<u>\$43,359.26</u>
22						
23		Average General Service Bill				\$111.18
24						
25		Irrigation - Base Charge				
26	66002	5/8" Residential Irrigation	28		\$17.08	\$478.24
27	66005	5/8" General Service Irrigation	97		17.08	1,656.76
28	66007	1" Residential Irrigation	12		42.69	512.28
29	66009	1" General Service Irrigation	58		42.69	2,476.02
30	66011	1.5" General Service Irrigation	6		85.36	512.16
31	66014	2" General Service Irrigation	18		136.54	2,457.72
32		Total Irrigation	<u>219</u>			<u>\$8,093.18</u>
33						
34		Gallonge Charge (per 1,000 Gallons)		34,984	\$0.99	\$34,634.16
35		Irrigation		34,984		\$34,634.16
36		Total Irrigation	<u>219</u>	<u>34,984</u>		<u>\$42,727.34</u>
37						
38		Average Irrigation Bill				\$195.10
39						
40		Other Revenues				30,437.06
41						
42		Total Proposed Interim Rates				<u>\$2,030,782.39</u>
43		Total Required Interim Revenues				<u>2,025,463.00</u>
44						
45		Difference				\$5,319.39
46		Difference %				0.26%
47						
48		Total Interim Increase				<u>35.11%</u>
49						
50		Factor to apply to rates				1.3511

000194

Calculation of Interim Water Revenues

Florida Public Service Commission

Lake Utility Services, Inc. - Lake Groves
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 (Interim)
 Page 2 of 3

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Interim Rates	(7) Revenue from Interim Rates
1		Residential - Base Charge				
2	67501	5/8" Residential	33,682		\$17.20	\$579,330.40
3	67502	1" Residential	0		43.01	0.00
4	67503	1.5" Residential	0		86.00	0.00
5	67504	2" Residential	0		137.60	0.00
6		Total Residential	<u>33,682</u>			<u>\$579,330.40</u>
7						
8		Gallage Charge (per 1,000 Gallons)		747,549	\$1.72	1,285,784.28
9		Residential	<u>33,682</u>	<u>747,549</u>		<u>\$1,865,114.68</u>
10						
11						
12		Average Residential Bill				<u>\$55.37</u>
13		General Service - Base Charge				
14	67512	5/8" General Service	49		\$17.20	\$842.80
15	67513	1" General Service	104		43.01	4,473.04
16	67514	1.5" General Service	12		86.00	1,032.00
17	67515	2" General Service	51		137.60	7,017.60
18	67516	3" General Service	0		275.17	0.00
19	67517	4" General Service	12		429.96	5,159.52
20	67580	Over 4" General Service	2		429.96	859.92
21		Total General Service	<u>230</u>			<u>\$19,384.88</u>
22						
23		Gallage Charge (per 1,000 Gallons)				
24		General Service		24,678	\$1.72	\$42,446.16
25		Total General Service	<u>230</u>	<u>24,678</u>		<u>\$61,831.04</u>
26						
27		Average General Service Bill				<u>\$268.83</u>
28						
29		Irrigation - Base Charge				
30	67511	5/8" Irrigation	60		\$17.20	\$1,032.00
31	67518	1" Irrigation	67		43.01	2,881.67
32	67519	1.5" Irrigation	24		86.00	2,064.00
33	67520	2" Irrigation	24		137.60	3,302.40
34		Total Irrigation	<u>175</u>			<u>\$9,280.07</u>
35						
36		Gallage Charge (per 1,000 Gallons)				
37		Irrigation		5,295	\$1.72	\$9,107.40
38		Total Irrigation	<u>175</u>	<u>5,295</u>		<u>\$18,387.47</u>
39						
40		Average Irrigation Bill				<u>\$105.07</u>
41						
42		Other Revenues				<u>9,134.83</u>
43						
44		Total Proposed Interim Rates				<u>\$1,954,468.02</u>
45		Total Required Interim Revenues				<u>1,951,259.90</u>
46						
47		Difference				\$3,208.11
48		Difference %				0.16%
49						
50		Total Interim Increase				<u>35.11%</u>
51						
52		Factor to apply to rates				1.3511

000195

Calculation of Interim Sewer Revenues

Florida Public Service Commission

Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Test Year Ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 (Interim)
 Page 3 of 3

Preparer: Erin Povich

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) Line No.	(2) Bill Code	(3) Class/Meter Size	(4) Total Bills	(5) Total Gallons	(6) Interim Rates	(7) Revenue from Interim Rates
1		Residential - Base Charge				
2	67521	5/8" Residential	33,678		\$36.49	\$1,228,910.22
3	67522	1" Residential	0		36.49	0.00
4	67523	1.5" Residential	0		36.49	0.00
5	67524	2" Residential	0		36.49	0.00
6		Total Residential	<u>33,678</u>			<u>\$1,228,910.22</u>
7						
8		Gallonge Charge (per 1,000 Gallons)		283,168	\$2.51	710,751.68
9		Residential (10,000 gallon max)	<u>33,678</u>	<u>283,168</u>		<u>\$1,939,661.90</u>
10						
11						
12		Average Residential Bill				<u>\$57.59</u>
13		General Service - Base Charge				
14	67532	5/8" General Service	48		\$36.49	\$1,751.52
15	67533	1" General Service	92		91.28	8,397.76
16	67534	1.5" General Service	12		182.50	2,190.00
17	67535	2" General Service	0		291.99	0.00
18	67536	4" General Service	12		912.57	10,950.84
19	67581	Over 4" General Service	2		912.57	1,825.14
20		Total General Service	<u>166</u>			<u>\$25,115.26</u>
21						
22		Gallonge Charge (per 1,000 Gallons)				
23		General Service		11,097	\$3.15	\$34,955.55
24		Total General Service	<u>166</u>	<u>11,097</u>		<u>\$60,070.81</u>
25						
26		Average General Service Bill				<u>\$361.87</u>
27						
28		Other Revenues				<u>8,837.81</u>
29						
30		Total Proposed Interim Rates				<u>\$2,008,570.52</u>
31		Total Required Interim Revenues				<u>2,008,683.00</u>
32						
33		Difference				(\$112.48)
34		Difference %				-0.01%
35						
36		Total Interim Increase				<u>128.21%</u>
37						
38		Factor to apply to rates				2.2821

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