

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
Docket No.: 100426-WS

VOLUME I



COM _____
APA _____
ECR 13 _____
GCL _____
RAD _____
SSC _____
ADM _____
OPC _____
CLK _____

FOR THE

Test Year Ended: June 30, 2010

DOCUMENT NUMBER-DATE

10122 DEC 27 0

FPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	85	Rate Schedule
E-2	87	Revenue Schedule at Present and Proposed Rates
E-3	91	Customer Monthly Billing Schedule
E-4	92	Miscellaneous Service Charges
E-5	94	Miscellaneous Service Charge Revenue
E-6	96	Public Fire Hydrants Schedule
E-7	110	Private Fire Protection Schedule
E-8	111	Contracts and Agreements Schedule
E-9	112	Tax or Franchise Fee Schedule
E-10	113	Service Availability Charges Schedule
E-11	115	Guaranteed Revenues Received Schedule
E-12	116	Class A Utility Cost of Service Study
E-13	117	Projected Test Year Revenue Calculation
E-14	118	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	119	Gallons of Water Pumped, Sold and Unaccounted For
F-2	122	Gallons of Wastewater Treated
F-3	123	Water Treatment Plant Data
F-4	126	Wastewater Treatment Plant Data
F-5	127	Used and Useful Calculations - Water Treatment Plant
F-6	131	Used and Useful Calculations - Wastewater Treatment Plant
F-7	133	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	134	Margin Reserve Calculations - Water and Wastewater
F-9	135	Equivalent Residential Connections - Water
F-10	138	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	139	Water Rate Base - Interim
A-3 Interim	140	Adjustments to Rate Base
B-1 Interim	142	Schedule of Water Operating Statement - Interim
B-3 Interim	143	Adjustments to Operating Income
B-15 Interim	146	Taxes Other Than Income
C-1 Interim	147	Reconciliation of Total Income Tax Provision
C-2 Interim	148	State and Federal Income Tax Calculation - Current
C-3 Interim	149	Schedule of Interest In Tax Expense Calculation
C-4 Interim	150	Book/Tax Differences - Permanent
C-5 Interim	151	Deferred Income Tax Expense
D-1 Interim	152	Requested Cost of Capital
D-2 Interim	153	Reconciliation of Capital Structure to Rate Base
E-1 Interim	154	Rate Schedule - Present, and Interim
E-2 Interim	155	Revenue Schedule at Present and Interim Rates
<u>SERVICE AVAILABILITY CHARGES</u>		
SAC - 1	157	Calculation of Proposed Plant Capacity Charges - Water
SAC - 2	158	Calculation of Proposed Main Extension Charges - Water
SAC - 3	159	Schedule of Plant In Service by Primary Account - Water
SAC - 4	160	Schedule of Accumulated Depreciation by Primary Account - Water
SAC - 5	161	Schedule of Contributions in Aid of Construction by Classification
SAC - 6	162	Schedule of Depreciation Expense by Primary Account - Water
SAC - 7	163	Calculation of ERCs at Design Capacity and Future ERCs - Water
SAC - 8	164	Active Customers and ERCs by Meter Size and Classification - Water
SAC - 9	165	List of Developers Agreements
SAC - 10	166	Schedule of Contributed Property to be Received within 24 Months
SAC - 11	167	Copies of Approvals and Permits for Construction and Operation of Treatment Facilities
SAC - 12	168	Schedule of Proposed Plant Expansion
SAC - 13	169	Statement of Affect of Proposed Construction
SAC - 14	170	Schedule of Mandated Plant Upgrades
SAC - 15	171	Calculation of Water and Wastewater Meter Installation Charges
SAC - 16	172	Statement of Existing and Proposed Off-site and On-site Main Extension Policy
SAC - 17	173	Schedule of Requested Cost of Capital

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	6	Annual Plant Additions and Balances
A-5	7	Water Plant In Service by Primary Account
A-6	9	Sewer Plant In Service by Primary Account
A-7	11	Summary of Non-Used & Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation by Primary Account
A-10	15	Sewer Accumulated Depreciation by Primary Account
A-11	17	Annual CIAC Additions and Balances
A-12	18	CIAC by Classification
A-13	20	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	21	Accumulated Amortization of CIAC by Classification
A-15	23	Schedule of AFUDC Rates Used
A-16	24	Annual Advances for Construction Additions and Balances
A-17	25	Calculation of Working Capital Allowance
A-18	26	Comparative Balance Sheet - Assets
A-19	27	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	28	Schedule of Water Operating Statement - Final
B-2	29	Schedule of Sewer Operating Statement - Final
B-3	30	Adjustments to Operating Income - Final
B-4	35	Test Year Operating Revenues
B-5	36	Operation and Maintenance Expenses by Month - Water
B-6	38	Operation and Maintenance Expenses by Month - Sewer
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	42	Comparative Operation and Maintenance Expenses - Sewer
B-9	44	Schedule of Test Year Contractual Services
B-10	45	Analysis of Rate Case Expense
B-11	46	Analysis of Major Maintenance Projects - Water and Sewer
B-12	47	Schedule of Allocated Expenses
B-13	60	Depreciation Expense - Water
B-14	61	Depreciation Expense - Sewer
B-15	62	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	64	Reconciliation of Total Income Tax Provision - Final
C-2	65	State and Federal Income Tax Calculation - Current - Final
C-3	67	Schedule of Interest in Tax Expense Calculation
C-4	68	Book/Tax Differences - Permanent
C-5	69	Deferred Tax Expense - Final
C-6	70	Accumulated Deferred Income Taxes - Final
C-7	73	Investment Tax Credits
C-8	74	Parent(s) Debt Information
C-9	75	Income Tax Returns
C-10	76	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	77	Requested Cost of Capital - Final
D-2	78	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	80	Preferred Stock Outstanding
D-4	81	Short-Term Debt
D-5	82	Long-Term Debt
D-6	83	Variable Rate Long-Term Debt
D-7	84	Schedule of Customer Deposits

Schedule of Water Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	43,784,217	(7,354,922)	(A)	36,429,295	A-5, A-3
2						
3	Utility Land & Land Rights	117,081	(975)	(A)	116,106	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(G)	-	A-7
6						
7	Construction Work in Progress	636,275	(636,275)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(6,457,866)	410,111	(B)	(6,047,755)	A-9, A-3
10						
11	Less: CIAC	(17,058,144)	17,845	(D)	(17,040,299)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	3,866,668	(3,151)	(E)	3,863,517	A-14, A-3
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-	(F)	-	A-16
20						
21	Working Capital Allowance	-	819,746	(H)	819,746	A-17, A-3
22						
23	Total Rate Base	24,888,231	(6,747,620)		18,140,610	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	13,650,545	4,438,937	(A)	18,089,482	A-6, A-3
2						
3	Utility Land & Land Rights	397,641	(371,396)	(A)	26,245	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	(343,626)	(G)	(343,626)	A-7
6						
7	Construction Work In Progress	(398,327)	398,327	(C)	0	A-3
8						
9	Less: Accumulated Depreciation	(2,707,904)	(133,904)	(B)	(2,841,808)	A-10, A-3
10						
11	Less: CIAC	(10,894,397)	(45,285)	(D)	(10,939,682)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	1,767,524	194,418	(E)	1,961,942	A-14, A-3
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	(38,400)	38,400	(F)	-	A-16
20						
21	Working Capital Allowance	-	270,487	(H)	270,487	A-17, A-3
22						
23	Total Rate Base	1,776,882	4,446,358		6,223,040	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 3
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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	(A) <u>Utility Plant</u>		
2	1. <u>Utility Plant in Service</u>		
3	(a) Allocate Common General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	303.5 / 353.7 Land & Land Rights - Object 1045 Allocations Ledger	3,978	(987) 987
5	304.5 / 354.7 Structures & Improvements - Object 1175	280,284	(69,535) 69,535
6	340.5 / 390.7 Office Furniture & Equipment	1,248,029	(309,126) 309,126
7	341.5 / 391.7 Transportation Equipment	470,573	(118,744) 118,744
8	342.5 / 392.7 Stores Equipment	(135)	33 (33)
9	343.5 / 393.7 Tools, Shop & Garage Equipment	137,365	(34,079) 34,079
10	344.5 / 394.7 Laboratory Equipment	15,365	(3,812) 3,812
11	345.5 / 395.7 Power Operated Equipment	5,868	(1,408) 1,408
12	346.5 / 396.7 Communication Equipment	39,845	(9,885) 9,885
13	347.5 / 397.7 Miscellaneous Equipment	5,241	(1,300) 1,300
14	See Schedules A5 and A6, column (3)		
15	Total allocations of General Plant between water and wastewater	<u>2,204,211</u>	<u>(546,841) 546,841</u>
16			
17	(b) To correct parent company transportation allocations during the year based on ERCs		(133) (44)
18	To correct parent company other allocations during the year based on ERCs	(138,111)	(8,729)
19	See Schedules A5 and A6, column (4) for detail accounts and amounts		
20	Total Allocation Adjustments	<u>(138,244)</u>	<u>(8,773)</u>
21			
22	(c) Adjustments to Rollforward Plant - 7/1/07 to 6/30/10	(7,306,431)	3,467,473
23	See Schedules A5 and A6, column (5) for detail accounts and amounts		
24	Total adjustments to rollforward plant - 7/1/2007 to 6/30/2010	<u>(7,306,431)</u>	<u>3,467,473</u>
25			
26	(d) <u>Pro Forma Adjustments</u>		
27	331.4 - Water Main - US 27 Main Relocation - Phase 2 - Estimated completion date 10/31/2010	453,619	
28	331.4 Retirement of 2,100 LF 16" Water Main originally installed in 2000 due to the US 27 Main Relocation, - Phase 2 - Completion date 10/31/2010	(70,000)	
29	309.2 Oranges to Vistas Raw Water Main Installation - Estimated completion date of 6/30/2012	250,000	
30	380.4 - Treatment Equipment at Lake Groves WWTP Headworks - Estimated completion date 3/31/11		60,000
31	See Schedules A5 and A6, column (6)		
32	Total Pro Forma Adjustments	<u>633,619</u>	<u>60,000</u>
33			
34	Total Adjustments to Utility Plant in Service	<u>(7,355,897)</u>	<u>4,067,541</u>
35			
36			
37	(B) <u>Accumulated Depreciation</u>		
38	1. <u>Utility Plant in Service</u>		
39	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
40	304.5 / 354.7 Structures & Improvements - Object 1970	94,381	(23,410) 23,410
41	340.5 / 390.7 Office Furniture & Equipment	488,305	(120,647) 120,647
42	341.5 / 391.7 Transportation Equipment	345,430	(85,697) 85,697
43	342.5 / 392.7 Stores Equipment	-	- -
44	343.5 / 393.7 Tools, Shop & Garage Equipment	57,427	(14,247) 14,247
45	344.5 / 394.7 Laboratory Equipment	(20)	5 (5)
46	345.5 / 395.7 Power Operated Equipment	89	(22) 22
47	346.5 / 396.7 Communication Equipment	29,795	(7,392) 7,392
48	347.5 / 397.7 Miscellaneous Equipment	300	(74) 74
49	See Schedules A9 and A10, column (3)		
50	Total allocation of General Plant Accumulated Depreciation	<u>1,013,687</u>	<u>(251,485) 251,485</u>
51			
52	(b) To correct parent company transportation allocations during the year based on ERCs		(50,573) (18,686)
53	To correct parent company other allocations during the year based on ERCs	(109,582)	(25,904)
54	See Schedules A9 and A10, column (4) for detail accounts and amounts		
55	Total Allocation Adjustments	<u>(160,135)</u>	<u>(42,590)</u>
56			
57	(c) Adjustments to Rollforward Accumulated Depreciation - 7/1/2007 to 6/30/2010	55,850	(268,733)
58	See Schedules A9 and A10, column (5) for detail accounts and amounts		
59	Total Adjustments to Rollforward Plant A/D - 7/1/2007 to 6/30/2010	<u>55,850</u>	<u>(268,733)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 3
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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	Pro-Forma Adjustments		
2	(d) To annualize accumulated depreciation for assets placed in service during the test year	8,828	192,909
3	See Schedules A9 and A10, column (6) for detail accounts and amounts		
4	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	8,828	192,909
5			
6	(e) To calculate accumulated depreciation for pro forma additions and retirements		
7	331.4 - Water Main - US 27 Main Relocation - Phase 2 - Estimated completion date 10/31/2010 - 8 months	7,033	
8	331.4 Retirement of 2,100 LF 16" Water Main originally installed in 2000 due to the US 27 Main Relocation, -	(70,000)	
9	Phase 2 - Completion date 10/31/2010		
10	309.2 Oranges to Vista Raw Water Main Installation - Estimated completion date of 8/30/2012	n/a	
11	380.4 - Treatment Equipment at Lake Groves WWTP Headworks - Estimated completion date 3/31/11 - 3 months		833
12	See Schedules A9 and A10, column (7)		
13	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	(62,967)	833
14			
15	Total Accumulated Depreciation Adjustments	(410,111)	133,904
16			
17	(C) Construction Work in Progress		
18	1. To transfer to water plant in process history account entry prior to test year which was incorrectly posted to sewer plant in process history accounts	(408,641)	408,641
19			
20	2. To remove from rate base average adjusted construction work in process balance	(229,834)	(8,314)
21			
22	Total Construction Work in Progress Adjustments	(638,275)	398,327
23			
24			
25	(D) Contributions in Aid of Construction (CIAC)		
26	1. Adjustments to Rollforward & Reclassify CIAC - 7/1/2007 to 6/30/2010	(35,520)	31,335
27	See Schedules A12, page 2 of 2, column (18)		
28	Total Adjustments to Rollover CIAC to 6/30/10	(35,520)	31,335
29			
30	Pro-Forma Adjustments		
31	2. Adjustments to include Plant Capacity Fees estimated to be received around January 2011 by the Lake Groves system from Citrus Highlands, Phase 2 Development	17,875	13,950
32	See Schedules A12, page 2 of 2, column (17)		
33	Total Pro Forma Adjustments to CIAC	17,875	13,950
34			
35	Total CIAC Adjustments	(17,645)	45,285
36			
37			
38	(E) Accumulated Amortization of CIAC		
39	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 7/1/2007 to 6/30/2010	(3,891)	194,244
40	See Schedules A14, page 2 of 2, column (18)		
41	Total Adjustments to Rollforward CIAC Amortization - 7/1/2007 to 6/30/2010	(3,891)	194,244
42			
43	Pro-Forma Adjustments		
44	2. To annualize amortization for CIAC received during the test year	319	-
45	See Schedules A14, page 2 of 2, column (17)		
46	Total Adjustments to annualize amortization of CIAC	319	-
47			
48	3. Adjustments to amortize for six months Plant Capacity Fees estimated to be received around January 2011 by the Lake Groves system from Citrus Highlands, Phase 2 Development	221	174
49	See Schedules A14, page 2 of 2, column (18)		
50	Total Adjustments to calculate amortization of CIAC to be received around 1/2011	221	174
51			
52	Total CIAC Amortization Adjustments	(3,181)	194,418
53			
54			
55	(F) Advances for Construction		
56	1. To remove from the books \$38,400 balance in Advances. The transfer and classification to CIAC and related amortization is reflected in the Rollover Adjustments above.		(38,400)
57	Total Adjustments to Advances for Construction	-	(38,400)
58			
59			
60	(G) Non-used and Useful Plant		
61	1. To adjust wastewater treatment plant rate base components to 21.0% non-used and useful per Schedule A-7		(343,626)
62	Accounts 354.4, 355.4, 360.4 and 381.4 Plant Accounts, Accumulated Depreciation and Related CIAC and Amortization of CIAC		
63			
64	Non-Used & Useful Adjustments - Test Year	-	(343,626)
65			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 3 of 3
 Docket No.: 100428-WS
 Preparer: Kirsten Weeks

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	Total W & S	Water	Wastewater
1	(H) Working Capital and A19 Adjustments			
2	1. Adjustments to Schedule A-18 affecting Working Capital			
3	(a) To correct parent company's allocations of regulatory expense and rate case amortization allocations during the year based on ERCs	(3,269)		
4				
5				
6	(b) To adjust previous rate case actual expenses per books to the \$331,450 allowed rate case expense per Order No. PSC-09-0101-PAA-WS	(53,563)		
7				
8				
9	(c) To adjust previous rate case amortization of actual expenses per books to the amortization of the \$331,450 allowed rate case expense per Order No. PSC-09-0101-PAA-WS	1,446		
10				
11				
12	Net Adjustment to Deferred Rate Case Expense for Previous Rate Case	(55,386)		
13				
14	(d) To add to Deferred Rate Case the estimated average of the current rate case per Schedule B-10	224,351		
15	Net Adjustment to Deferred Rate Case Expense for Current Rate Case	224,351		
16				
17	Net Adjustments to Deferred Rate Case	168,965		
18				
19	(e) To adjust Accumulated Amortization of object 2960 - Deferred Charges - Tank Maintenance & Repair	(8,938)		
20				
21	(f) To adjust Accumulated Amortization of object 3000 - Deferred Charges - Other	(25)		
22				
23	(g) To adjust Accumulated Amortization of object 3005 - Deferred Charges - VOC Testing	5,094		
24				
25	(h) Pro forma adjustment to include the cost of the CUP Renewal Permit to be issued @ 5/2011	239,862		
26				
27	Net Adjustments to Other Miscellaneous Deferred Debits	235,963		
28				
29	Total Adjustments to Schedule A-18 affecting Working Capital	404,958		
30				
31	2. Adjustments to Schedule A-19			
32	(a) Adjustments to Deferred Income Taxes	1,333		
33				
34	(b) Adjustments to Notes & Accounts Payable - Associated Companies	403,624		
35				
36	Total Adjustments to Schedule A-19	404,958		
37				
38				
39	3. Working Capital Adjustment Per Schedule A-17		819,746	270,467

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.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Weeks

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 - 6/30/07	26,382,620	9,358,611
2	Additions	1,597,339	3,874,072
3	Adjustments - Rounding	1	1
4			
5			
6	Balance 12/31/07	27,979,960	13,232,684
7	Additions	8,568,682	1,838,355
8	Retirements	(262,950)	
9	Adjustments		
10			
11	Balance 12/31/08	36,285,692	15,071,039
12	Additions	7,330,623	4,655
13	Retirements		
14			
15	Adjustments G/L - Per Docket # 070693-WS COA:		
16	Audit Adjustment No. 1 - Prior audit adjustment	(79,713)	(789,470)
17	Audit Adjustment No. 3 - Undocumented plant additions	(199,854)	(43,577)
18	Audit Adjustment No. 4 - Capitalized Expenses	(111,294)	(64,417)
19	Adjustments - Rounding		1
20			
21	Balance 12/31/09	43,225,454	14,178,231
22			
23	Allocation Adjustment to 12/31/09 A/R Balance - See note 1.	607,225	(609,440)
24			
25	Adjusted Balance 12/31/09 prior to allocations between water and wastewater	43,832,679	13,568,791
26	Additions	52,216	62,776
27	Retirements		
28			
29	Balance 6/30/10 prior to common plant allocations between water and wastewater	43,884,895	13,631,567
30	Adjustments to year-end test year balance:		
31	1. To convert to 13-month average test year.	16,403	416,619
32	2. To reallocate common plant based on test year end ERCs (See note 1)	(546,841)	546,841
33	3. Various other adjustments to test year as per Schedules A5 and A6	(6,809,056)	3,520,700
34			
35	Adjusted 6/30/10 Balance	36,545,401	18,115,727

Note(s):

1. Adjustment to remove from the 2009 Annual Report balances the allocations of general common plant between water and sewer. This adjustment also corrects allocation error of \$2,215 reflected in the 2009 Annual Report W4 and S4 schedules. General plant 13-month average balances will be reallocated based on end of the test year ERC count. See Schedules A-5 and A-6, Adjustments (A) 1. (a) in Column (3).

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments				(7) Adjusted Average	(8) NU&U %	(9) NU&U Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	43,559			(18,384)		27,195		
3	302.1 Franchises	22,368		(183)	(125)		22,080		
4	339.1 Other Plant & Misc. Equipment	-					-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	(339,393)			339,393		-		
7	304.2 Structures & Improvements	128,128			(2,256)		123,870		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	308.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	2,571,598			(81,421)		2,490,175		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	298,111			18,056	250,000	566,167		
13	310.2 Power Generation Equipment	115,143			290,436		405,579		
14	311.2 Pumping Equipment	515					515		
15	339.2 Other Plant & Misc. Equipment	-					-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	426,642			(316,771)		109,871		
18	304.3 Structures & Improvements	2,801,501			438,079		3,239,580		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	705,748			336,451		1,042,199		
21	320.3 Water Treatment Equipment	337,618			4,735,397		5,073,015		
22	339.3 Other Plant & Misc. Equipment	1,797					1,797		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	-					-		
25	304.4 Structures & Improvements	2,532					2,532		
26	311.4 Electric Pumping Equipment - T&D	20,440					20,440		
27	330.4 Distr. Reservoirs & Standpipes	3,131,632			(46,358)		3,085,274		
28	331.4 Transm. & Distribution Mains	14,907,258			(13,932)	383,619	15,276,945		
29	333.4 Services	1,919,087			247,084		2,166,181		
30	334.4 Meters & Meter Installations	463,637			(1,804)		461,833		
31	335.4 Hydrants	788,372			(4,020)		784,352		
32	336.4 Backflow Prevention Devices	4,276					4,276		
33	339.4 Other Plant & Misc. Equipment	-					-		
34	GENERAL PLANT								
35	303.5 Land & Land Rights	29,832	(987)	231	(22,841)		6,235		
36	304.5 Structures & Improvements	13,480,356	(89,535)	(713)	(13,200,162)		209,946		
37	340.5 Office Furniture & Equipment	1,248,029	(309,126)	(18,809)	(1,162)		916,932		
38	341.5 Transportation Equipment	470,573	(116,744)	(133)			353,696		
39	342.5 Stores Equipment	(135)	33		102		-		
40	343.5 Tools, Shop & Garage Equipment	137,365	(34,079)	(1,776)	(2,858)		98,652		
41	344.5 Laboratory Equipment	15,365	(3,812)	313	(735)		11,131		
42	345.5 Power Operated Equipment	5,666	(1,406)				4,260		
43	346.5 Communication Equipment	39,845	(9,885)	360	(215)		30,105		
44	347.5 Miscellaneous Equipment	5,241	(1,300)				3,941		
45	348.5 Other Tangible Plant	122,598		(115,534)	(414)		6,648		
46									
47	TOTAL	43,901,298	(546,841)	(136,244)	(7,308,431)	633,619	38,545,401	N/A	-

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
DocId: No. 100428-W5
Schedule Year Ended: June 30, 2010
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 2
Preparer: Kirstan Weeks

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Jan-00	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	43,739	43,739	43,739	43,739	43,739	43,739	43,404	43,404	43,404	43,404	43,404	43,404	43,404	43,559
3	302.1 Franchises	22,331	22,331	22,331	22,331	22,331	22,331	22,397	22,397	22,398	22,399	22,400	22,402	22,402	22,368
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)	(327,094)	(327,094)	(327,094)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(339,393)
7	304.2 Structures & Improvements	122,162	122,162	125,461	125,461	125,391	125,661	124,460	124,460	128,263	128,263	129,298	129,298	129,298	126,126
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	2,586,174	2,586,174	2,586,174	2,586,250	2,586,250	2,586,250	2,558,271	2,558,271	2,558,271	2,558,271	2,560,130	2,560,130	2,560,130	2,571,596
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	272,406	272,406	272,406	272,406	272,138	279,980	319,101	319,101	319,101	319,101	319,101	319,101	319,101	298,111
13	310.2 Power Generation Equipment	98,126	98,126	94,929	92,415	92,415	92,415	132,634	132,634	132,634	132,634	132,634	132,634	132,634	115,143
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	1,037	1,037	1,037	1,792	1,792	515
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	420,635	420,635	420,635	420,635	420,635	420,635	431,790	431,790	431,790	431,790	431,790	431,790	431,790	426,642
18	304.3 Structures & Improvements	2,818,634	2,818,634	2,818,634	2,819,848	2,819,848	2,819,848	2,784,676	2,784,676	2,786,249	2,786,557	2,787,305	2,787,305	2,787,305	2,801,501
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	702,918	704,363	705,912	726,083	728,854	729,458	683,859	684,323	689,756	700,585	703,797	706,204	708,610	705,748
21	320.3 Water Treatment Equipment	332,485	332,561	332,561	332,637	332,940	333,498	336,221	336,877	337,190	343,963	344,353	346,163	347,586	337,618
22	339.3 Other Plant & Misc. Equipment	2,008	2,008	2,008	2,008	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,797
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	2,510	2,510	2,510	2,510	2,510	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,532
26	311.4 Electric Pumping Equipment - T&D	11,844	11,844	11,844	11,844	23,776	23,776	23,776	23,776	23,776	23,776	23,776	25,959	25,959	20,440
27	330.4 Distr. Reservoirs & Standpipes	3,177,031	3,177,031	3,177,031	3,177,145	3,176,371	3,178,714	3,076,205	3,076,205	3,096,400	3,098,140	3,099,762	3,100,431	3,100,746	3,131,632
28	331.4 Transm. & Distribution Mains	14,997,404	14,989,413	14,991,784	14,993,434	14,995,501	14,997,528	14,802,645	14,820,847	14,827,545	14,848,277	14,833,028	14,843,384	14,853,559	14,907,258
29	333.4 Services	1,925,626	1,927,750	1,927,750	1,927,750	1,927,750	1,928,029	1,907,242	1,907,789	1,908,245	1,912,437	1,913,110	1,915,484	1,919,169	1,919,087
30	334.4 Meters & Meter Installations	435,774	439,548	445,463	448,024	453,775	456,488	458,165	464,341	472,102	477,575	485,377	491,312	499,333	463,637
31	335.4 Hydrants	793,061	793,061	793,061	793,061	793,061	793,061	784,352	784,352	784,352	784,352	784,352	784,352	784,352	788,372
32	336.4 Backflow Prevention Devices	1,392	1,392	1,392	1,392	1,392	1,392	2,319	3,999	5,673	7,974	9,024	9,024	9,024	4,276
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	29,670	29,674	29,680	29,673	29,670	29,679	29,950	29,951	29,964	29,967	29,970	29,975	29,987	29,832
36	304.5 Structures & Improvements	13,477,959	13,478,285	13,476,791	13,512,060	13,455,996	13,446,993	13,483,468	13,483,650	13,484,647	13,485,327	13,485,692	13,486,570	13,487,196	13,480,356
37	340.5 Office Furniture & Equipment	1,185,406	1,187,636	1,192,366	1,192,321	1,187,493	1,192,093	1,297,854	1,299,268	1,304,581	1,284,006	1,287,527	1,291,336	1,296,489	1,246,029
38	341.5 Transportation Equipment	423,642	421,761	437,624	425,830	428,319	410,033	502,798	503,312	504,881	506,820	515,536	517,986	518,909	470,573
39	342.5 Stores Equipment	(352)	(352)	(352)	(352)	(352)	(352)	-	-	-	-	-	-	-	(135)
40	343.5 Tools, Shop & Garage Equipment	135,377	135,432	136,680	137,123	137,688	137,182	135,932	137,149	138,798	138,283	138,561	138,743	138,812	137,365
41	344.5 Laboratory Equipment	15,505	17,184	16,461	16,461	16,461	16,461	14,342	14,342	14,342	14,555	14,555	14,540	14,540	15,365
42	345.5 Power Operated Equipment	3,460	3,460	3,460	3,460	3,460	3,565	3,565	7,780	8,289	8,289	8,289	8,289	8,289	5,666
43	346.5 Communication Equipment	37,546	37,576	37,609	37,582	37,572	37,616	40,124	40,139	40,923	40,977	41,010	41,082	48,231	39,845
44	347.5 Miscellaneous Equipment	5,170	5,170	5,170	5,170	5,170	5,286	5,286	5,286	5,286	5,286	5,286	5,286	5,286	5,241
45	348.5 Other Tangible Plant	172,600	172,600	172,600	176,253	176,253	176,253	173,531	173,531	173,531	6,649	6,649	6,649	6,649	122,596
46															
47	TOTAL	43,925,149	43,927,020	43,956,620	44,007,460	43,970,996	43,965,118	43,832,680	43,867,963	43,927,941	43,795,007	43,811,066	43,844,938	43,884,895	43,901,298

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Historic Projected

Schedule: A-6
Page 1 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments				(7) Adjusted Average	(8) Non-Used & Useful %	(9) NU&U Final Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)			
1	INTANGIBLE PLANT								
2	351.1 Organization	8,916			(44)	8,872			
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	355.2 Power Generation Equipment - Collection Pit	-				-			
9	360.2 Collection Sewers - Force	1,649,711			(559,523)	1,090,188			
10	361.2 Collection Sewers - Gravity	3,589,996			13,353	3,603,349			
11	362.2 Special Collecting Structures	-				-			
12	363.2 Services to Customers	(536)			549,653	549,117			
13	364.2 Flow Measuring Devices	-				-			
14	365.2 Flow Measuring Installations	-				-			
15	389.2 Other Plant & Misc. Equipment	-				-			
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	-				-			
18	354.3 Structures & Improvements	2,169,485			(6,638)	2,162,847			
19	355.3 Power Generation Equipment - Pumping Pit	-				-			
20	370.3 Receiving Wells	-				-			
21	371.3 Pumping Equipment	45,967				45,967			
22	389.3 Other Plant & Misc. Equipment	6,446				6,446			
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	(434,535)			459,717	25,182			
25	354.4 Structures & Improvements	(2,428)			2,783,987	2,781,559	21.00%	584,127	
26	355.4 Power Generation Equipment - Treatment Pl	907				907	21.00%	190	
27	380.4 Treatment & Disposal Equipment	598,741			1,275,88C	1,934,621	21.00%	408,27C	
28	381.4 Plant Sewers	1,357				1,357	21.00%	285	
29	382.4 Outfall Sewer Lines	-				-			
30	389.4 Other Plant & Misc. Equipment	-				-			
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	-				-			
33	354.5 Structures & Improvements	-				-			
34	355.5 Power Generation Equipment	-				-			
35	371.5 Pumping Equipment	3,076				3,076			
36	374.5 Reuse Distribution Reservoirs	1,972			(1,972)	-			
37	380.5 Treatment & Disposal Equipment	-			2,720,279	2,720,279			
38	381.5 Plant Sewers	-				-			
39	389.5 Other Plant & Misc. Equipment	-				-			
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	-				-			
42	353.6 Land & Land Rights	-				-			
43	354.6 Structures & Improvements	-				-			
44	355.6 Power Generation Equipment	-				-			
45	366.6 Reuse Services	331,547			(67,928)	243,619			
46	367.6 Reuse Meters & Meter Installations	214,710			(207,964)	6,746			
47	371.6 Pumping Equipment	5,178				5,178			
48	375.6 Reuse Transmission & Distribution System	2,361,548			17,926	2,379,474			
49	389.6 Other Plant & Miscellaneous Equipment	-				-			
50	GENERAL PLANT								
51	353.7 Land & Land Rights	832,176	987	76	(832,176)	1,063			
52	354.7 Structures & Improvements	2,654,597	69,535	(235)	(2,654,626)	69,271			
53	390.7 Office Furniture & Equipment	-	309,126	(6,206)	(384)	302,536			
54	391.7 Transportation Equipment	-	116,744	(44)		116,700			
55	392.7 Stores Equipment	-	(33)		33	-			
56	393.7 Tools, Shop & Garage Equipment	-	34,079	(586)	(943)	32,550			
57	394.7 Laboratory Equipment	-	3,812	103	(243)	3,672			
58	395.7 Power Operated Equipment	-	1,408			1,408			
59	396.7 Communication Equipment	-	9,885	119	(71)	9,933			
60	397.7 Miscellaneous Equipment	-	1,300			1,300			
61	398.7 Other Tangible Plant	9,355			(643)	8,512			
62									
63	TOTAL	14,048,186	548,841	(6,773)	3,467,473	60,000	18,115,727		990,872

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100428-WS
Schedule Year Ended: June 30, 2010
Historic [X] Projected []

Schedule: A-6
Page 2 of 2
Preparer: Kirsten Weeks

Explanation: Provide month ending balances for each month of the test 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 Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	8,968	8,968	8,968	8,968	8,968	8,968	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,916
3	352.1 Franchisees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	1,683,097	1,683,097	1,683,097	1,683,324	1,683,324	1,683,324	1,618,960	1,618,960	1,619,153	1,619,384	1,622,904	1,623,809	1,623,809	1,649,711
10	361.2 Collection Sewers - Gravity	3,573,261	3,573,261	3,573,602	3,574,096	3,574,285	3,574,478	3,603,410	3,603,410	3,604,028	3,604,028	3,604,028	3,604,028	3,604,028	3,589,996
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	(995)	(995)	(995)	(995)	(995)	(995)	(995)	(536)
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	2,175,145	2,175,850	2,175,850	2,175,850	2,175,850	2,175,850	2,164,250	2,164,250	2,164,250	2,164,250	2,164,250	2,163,828	2,163,828	2,169,465
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	36,881	38,108	38,337	39,550	43,771	45,888	46,485	48,537	48,553	50,343	50,499	51,188	59,378	45,987
22	389.3 Other Plant & Misc. Equipment	4,740	4,740	6,704	6,704	6,704	6,775	6,775	6,775	6,775	6,775	6,775	6,775	6,775	6,446
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(434,535)
25	354.4 Structures & Improvements	668	668	668	668	668	712	(7,942)	(7,942)	(5,023)	(5,023)	(3,227)	(3,227)	(3,227)	(2,428)
26	355.4 Power Generation Equipment - Treatment Pit	907	907	907	907	907	907	907	907	907	907	907	907	907	907
27	380.4 Treatment & Disposal Equipment	588,498	588,068	588,885	589,256	590,720	604,023	598,111	598,342	602,317	603,012	603,398	604,589	626,398	598,741
28	381.4 Plant Sewers	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,553	1,553	1,553	1,553	1,357
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078
36	374.5 Reuse Distribution Reservoirs	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8 Franchisees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.8 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.8 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.8 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.8 Reuse Services	331,823	331,823	331,823	331,823	331,823	331,263	331,263	331,263	331,263	331,361	331,361	331,361	331,361	331,547
46	367.8 Reuse Meters & Meter Installations	1,358,502	1,358,502	6,735	6,735	6,735	6,753	6,753	6,753	6,753	6,753	6,753	6,753	6,753	214,710
47	371.8 Pumping Equipment	5,743	5,743	5,743	5,743	5,743	5,972	5,972	5,972	4,137	4,137	4,137	4,137	4,137	5,178
48	375.8 Reuse Transmission & Distribution System	1,335,248	1,345,356	2,899,702	2,701,144	2,512,523	2,504,964	2,508,978	2,511,294	2,512,838	2,518,042	2,517,268	2,517,386	2,517,386	2,361,548
49	389.8 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	838,852	838,852	838,852	838,852	838,852	838,852	826,453	826,453	826,453	826,453	826,453	826,453	826,453	832,176
52	354.7 Structures & Improvements	2,864,190	2,864,341	2,864,341	2,864,341	2,864,043	2,864,043	2,842,723	2,843,804	2,847,587	2,847,587	2,847,587	2,847,587	2,847,587	2,854,597
53	380.7 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	381.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	12,166.00	12,166.00	12,166.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	8,512.00	9,355
62															
63	TOTAL	14,823,105	14,836,889	14,842,798	14,842,891	14,458,846	14,467,800	13,968,791	13,574,491	13,585,804	13,592,005	13,599,088	13,801,550	13,831,567	14,048,186

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	N/A	N/A	N/A
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	Total	N/A	N/A	N/A
18				
19	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER			
23				
24	Plant in Service		990,872	990,872
25				
26	Land		-	-
27				
28	Accumulated Depreciation		(218,054)	(218,054)
29				
30	CIAC		(494,105)	(494,105)
31				
32	Accumulated Amortization of CIAC		64,913	64,913
33				
34	Advances for Construction		-	-
35				
36	Other (Explain)		-	-
37				
38	Total	-	343,626	343,626

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, 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.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: A-8
Page 1 of 1
Preparer: Kirsten Weeks

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 - 6/30/07	3,696,892	1,860,580
2	Additions	388,408	(97,396)
3	Adjustments - Rounding		
4			
5	Balance 12/31/07	4,085,300	1,763,184
6	Adjustments to 2007 Annual Report reflected in 2008 Annual Report - See Note 1	(45,707)	258,986
7			
8	Adjusted Balance 12/31/07	4,039,593	2,022,170
9	Additions	1,059,660	606,480
10	Retirements	(262,950)	
11	Adjustments		
12			
13	Balance 12/31/08	4,836,303	2,628,650
14	Additions	1,431,878	448,420
15	Retirements		
16			
17	Adjustments G/L - Per Docket # 070693-WS COA:		
18	Audit Adjustment No. 1 - Prior audit adjustment	14,252	(175,851)
19	Audit Adjustment No. 3 - Undocumented plant additions	(17,406)	(243)
20	Audit Adjustment No. 4 - Capitalized Expenses	(8,875)	(3,780)
21	Adjustments - Other		
22			
23	Balance 12/31/09	6,256,152	2,897,196
24			
25	Allocation Adjustment to 12/31/09 A/R Balance - See note 2.	276,890	(276,890)
26			
27	Adjusted Balance 12/31/09 prior to allocations between water and wastewater	6,533,042	2,620,306
28	Additions	639,880	202,536
29	Retirements		
30			
31	Balance 6/30/10 prior to common plant allocations between water and wastewater	7,172,922	2,822,842
32	Adjustments to year-end test year balance:		
33	1. To convert to 13-month average test year.	(715,056)	(114,938)
34	2. To reallocate common plant Acc. Dep. based on test year end ERCs (See note 2)	(251,485)	251,485
35	3. Various other adjustments to test year as per Schedules A9 and A10	(158,826)	(117,581)
36			
37	Adjusted 6/30/10 Balance	6,047,755	2,841,808
38			

Note(s):

1. These adjustments are to add to the 2007 Annual Report (A/R) balance in Schedule W-6(b) \$16,532 for Amortization of Organization and to Schedule S-6(b) \$256,971 for Amortization of Organization and (\$90) for Franchise Amortization. Accounts 301 & 302 were not included in these forms. These accounts are included in the 2008 A/R forms for those schedules. It also adjusts for other balances that were not included in these schedules in the 2007 Annual Report, but were adjusted and reflected in the 2008 A/R. Note that total 2007 Adjusted Balance for Accumulated Depreciation ties to Schedule F-8, column (e).
2. Adjustment to remove from the 2009 Annual Report balances the allocations of general common plant between water and sewer. General plant 13-month average accumulated depreciation balances will be reallocated based on end of the test year ERC count. See Schedules A-9 and A10, Adjustments (B) 1. (a) in Column (3).

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.: 100426-WS
Schedule Year Ended: June 30, 2010
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-9
Page 1 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)			
1	INTANGIBLE PLANT									
2	301.1 Organization	(18,658)			35,787			17,128		
3	302.1 Franchises	1,009		(5)	352			1,356		
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	17,588			(1,632)	11		15,967		
8	305.2 Collect. & Impound. Reservoirs	-						-		
9	306.2 Lake, River & Other Intakes	-						-		
10	307.2 Wells & Springs	538,265			(13,797)	47		524,515		
11	308.2 Infiltration Galleries & Tunnels	-						-		
12	309.2 Supply Mains	19,767			9,206	73		29,046		
13	310.2 Power Generation Equipment	8,003			42,028	1,573		51,604		
14	311.2 Pumping Equipment	(16,338)			16,344	62		68		
15	339.2 Other Plant & Misc. Equipment	-						-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-						-		
18	304.3 Structures & Improvements	489,774			16,510	1,188		507,472		
19	310.3 Power Generation Equipment	-						-		
20	311.3 Pumping Equipment - WTP	(92,228)			127	1,090		(91,011)		
21	320.3 Water Treatment Equipment	134,648			467,220	501		602,369		
22	339.3 Other Plant & Misc. Equipment	69			166	(4)		231		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-						-		
25	304.4 Structures & Improvements	121			2			123		
26	311.4 Electric Pumping Equipment - T&D	1,049			(12)	240		1,277		
27	330.4 Distr. Reservoirs & Standpipes	577,307			(7,223)	425		570,509		
28	331.4 Transm. & Distribution Mains	2,446,227			(24,949)	885	(62,967)	2,359,196		
29	333.4 Services	379,675			11,489	237		391,401		
30	334.4 Meters & Meter Installations	167,551			(1,375)	1,776		167,952		
31	335.4 Hydrants	115,944			(17,185)			98,759		
32	336.4 Backflow Prevention Devices	126			49	300		475		
33	339.4 Other Plant & Misc. Equipment	-						-		
34	GENERAL PLANT									
35	303.5 Land & Land Rights	-						-		
36	304.5 Structures & Improvements	737,175	(23,410)	4,644	(642,682)			75,727		
37	340.5 Office Furniture & Equipment	486,305	(120,647)	(81,517)	(259)			283,882		
38	341.5 Transportation Equipment	345,430	(85,697)	(50,573)				209,160		
39	342.5 Stores Equipment	-						-		
40	343.5 Tools, Shop & Garage Equipment	57,427	(14,247)	(1,392)	(3,555)	63		38,296		
41	344.5 Laboratory Equipment	(20)	5	275	948	4		1,212		
42	345.5 Power Operated Equipment	89	(22)		306	153		526		
43	346.5 Communication Equipment	29,795	(7,392)	(520)	(456)			21,427		
44	347.5 Miscellaneous Equipment	300	(74)		351	2		579		
45	348.5 Other Tangible Plant	31,467		(31,047)	168,090			168,510		
46										
47	TOTAL	6,457,866	(251,485)	(160,135)	55,850	8,626	(62,967)	6,047,755	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.: 100426-W5
Schedule Year Ended: June 30, 2010
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-9
Page 2 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(20,407)	(20,113)	(19,819)	(19,525)	(19,231)	(18,937)	(18,671)	(18,377)	(18,084)	(17,790)	(17,496)	(17,202)	(16,909)	(16,659)
3	302.1 Franchises	739	786	833	880	927	974	999	1,046	1,093	1,140	1,187	1,234	1,282	1,009
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	15,394	15,782	16,139	16,517	16,894	17,271	17,520	17,898	18,273	18,659	19,048	19,438	19,827	17,588
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	308.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	495,851	503,139	510,427	517,715	525,003	532,292	537,217	544,477	551,737	558,998	566,263	573,528	580,794	538,285
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	12,119	12,768	13,416	14,065	14,714	15,381	22,929	23,596	24,262	24,929	25,596	26,262	26,929	19,767
13	310.2 Power Generation Equipment	1,840	2,249	2,658	3,043	3,428	3,813	11,275	11,660	12,045	12,430	12,815	13,200	13,585	8,003
14	311.2 Pumping Equipment	(16,342)	(16,342)	(16,342)	(16,342)	(16,342)	(16,342)	(16,342)	(16,342)	(16,342)	(16,338)	(16,333)	(16,328)	(16,318)	(16,338)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	447,061	454,450	461,818	469,190	476,562	483,933	488,531	495,876	503,221	510,571	517,923	525,275	532,627	489,774
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	(110,099)	(108,753)	(103,401)	(99,965)	(96,518)	(93,087)	(90,106)	(86,661)	(83,193)	(82,870)	(79,344)	(84,566)	(82,420)	(92,228)
21	320.3 Water Treatment Equipment	127,843	128,830	130,016	131,203	132,391	133,581	134,492	135,704	136,916	138,155	139,394	140,641	141,484	134,648
22	339.3 Other Plant & Misc. Equipment	3	3	3	3	3	87	75	82	90	98	106	114	122	69
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	82	88	95	101	108	115	121	128	134	141	148	154	161	121
26	311.4 Electric Pumping Equipment - T&D	578	628	677	728	825	925	1,024	1,123	1,222	1,321	1,420	1,528	1,636	1,049
27	330.4 Distr. Reservoirs & Standpipes	536,185	543,346	550,527	557,708	564,890	572,075	576,199	583,356	590,558	596,725	603,935	611,146	618,358	577,307
28	331.4 Transm. & Distribution Mains	2,277,375	2,306,757	2,336,143	2,365,533	2,394,928	2,424,324	2,439,966	2,469,299	2,498,646	2,527,999	2,557,355	2,586,821	2,616,007	2,446,227
29	333.4 Services	358,332	360,386	364,440	368,493	372,547	376,601	378,857	382,897	386,939	390,989	395,040	399,097	403,161	379,675
30	334.4 Meters & Meter Installations	156,092	157,945	159,823	161,712	163,625	165,545	167,287	169,259	171,263	173,289	175,345	177,429	179,546	167,551
31	335.4 Hydrants	107,865	109,112	110,560	112,007	113,454	114,902	115,813	117,055	118,497	119,938	121,380	122,821	124,263	115,944
32	336.4 Backflow Prevention Devices	30	38	45	53	61	69	81	104	136	181	231	281	331	128
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	493,978	529,031	564,100	635,946	669,338	704,101	749,892	784,886	820,137	855,272	890,332	925,534	960,723	737,175
37	340.5 Office Furniture & Equipment	397,726	409,098	421,017	431,586	442,016	454,256	509,981	522,133	535,765	530,538	542,894	555,762	569,230	486,305
38	341.5 Transportation Equipment	277,347	281,386	291,234	310,782	318,304	301,311	373,310	376,567	380,627	384,981	394,105	399,302	403,349	345,430
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	54,815	55,347	56,068	56,764	57,470	58,206	58,206	56,978	57,820	58,022	58,823	59,715	60,520	57,427
41	344.5 Laboratory Equipment	(561)	(470)	(379)	(288)	(198)	(106)	(27)	65	157	249	340	433	524	(20)
42	345.5 Power Operated Equipment	54	58	62	67	72	75	80	90	100	110	120	130	141	89
43	346.5 Communication Equipment	26,882	26,938	27,200	27,399	27,617	27,889	31,032	31,294	31,638	31,944	32,229	32,555	32,912	29,785
44	347.5 Miscellaneous Equipment	153	177	201	225	250	274	299	324	348	373	398	423	448	300
45	348.5 Other Tangible Plant	44,959	45,002	45,044	45,777	45,128	45,171	45,213	45,255	45,298	494	536	579	621	31,467
46															
47	TOTAL	5,683,094	5,799,656	5,922,605	6,091,335	6,208,328	6,304,707	6,533,042	6,649,778	6,789,311	6,820,554	6,943,798	7,055,116	7,172,922	6,457,866
48															
49	Notes:														
50	1. Above schedule includes Organization Depreciation not included in Schedule W-4(b) of Annual Report														

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
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-10
Page 1 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(6) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) NU&U Final Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)			
1	INTANGIBLE PLANT									
2	351.1 Organization	256,969			(255,055)		1,914			
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	355.2 Power Generation Equipment - Collection Plt	-					-			
9	360.2 Collection Sewers - Force	288,139			(163,916)	449	124,672			
10	361.2 Collection Sewers - Gravity	590,189			20,632	14	610,835			
11	362.2 Special Collecting Structures	-					-			
12	363.2 Services to Customers	(6)			73,955	33	73,982			
13	364.2 Flow Measuring Devices	-					-			
14	365.2 Flow Measuring Installations	-					-			
15	389.2 Other Plant & Misc. Equipment	-					-			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-					-			
18	354.3 Structures & Improvements	452,190			11,082	47	463,319			
19	355.3 Power Generation Equipment - Pumping Plt	-					-			
20	370.3 Receiving Wells	-					-			
21	371.3 Pumping Equipment	1,528			748	703	2,977			
22	389.3 Other Plant & Misc. Equipment	36			505	10	551			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-					-			
25	354.4 Structures & Improvements	(2,427)			781,076	5,028	783,677	21.00%	164,572	
26	355.4 Power Generation Equipment - Treatment Plt	45			26		71	21.00%	15	
27	380.4 Treatment & Disposal Equipment	146,516			50,628	56,585	833	21.00%	53,458	
28	381.4 Plant Sewers	18			19	5	42	21.00%	9	
29	382.4 Outfall Sewer Lines	2,230			(2,230)		-			
30	389.4 Other Plant & Misc. Equipment	-					-			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	-					-			
33	354.5 Structures & Improvements	-					-			
34	355.5 Power Generation Equipment	-					-			
35	371.5 Pumping Equipment	135			93	(55)	173			
36	374.5 Reuse Distribution Reservoirs	36			(36)		-			
37	380.5 Treatment & Disposal Equipment	-			50,376	116,943	167,319			
38	381.5 Plant Sewers	-					-			
39	389.5 Other Plant & Misc. Equipment	-					-			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-					-			
42	353.6 Land & Land Rights	-					-			
43	354.6 Structures & Improvements	-					-			
44	355.6 Power Generation Equipment	-					-			
45	366.6 Reuse Services	28,674			(3,854)	2	24,822			
46	367.6 Reuse Meters & Meter Installations	14,158			(13,445)		713			
47	371.6 Pumping Equipment	249			162		411			
48	375.6 Reuse Transmission & Distribution System	142,969			(34,532)	13,071	121,508			
49	389.6 Other Plant & Miscellaneous Equipment	-					-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-					-			
52	354.7 Structures & Improvements	785,266	23,410	1,532	(785,223)		24,985			
53	390.7 Office Furniture & Equipment	-	120,647	(26,696)	(85)		93,666			
54	391.7 Transportation Equipment	-	65,697	(16,686)			69,011			
55	392.7 Stores Equipment	-	-				-			
56	393.7 Tools, Shop & Garage Equipment	-	14,247	(459)	(1,173)	21	12,636			
57	394.7 Laboratory Equipment	-	(5)	91	312	1	399			
58	395.7 Power Operated Equipment	-	22		101	51	174			
59	396.7 Communication Equipment	-	7,392	(172)	(61)		7,159			
60	397.7 Miscellaneous Equipment	-	74		1,162	1	1,237			
61	398.7 Other Tangible Plant	992					992			
62										
63	TOTAL	2,707,904	251,485	(42,590)	(268,733)	192,909	833	2,841,808		218,054

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WVS
Schedule Year Ended: June 30, 2010
Historic [X] Projected []

Schedule: A-10
Page 2 of 2
Preparer: Kirsten Weeks

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	250,971	250,971	250,971	250,971	250,971	250,971	250,967	250,967	250,967	250,967	250,967	250,967	250,967	250,969
3	352.1 Franchises	(22)	(18)	(15)	(11)	(7)	(3)	-	4	8	12	16	19	23	-
4	369.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	347,878	352,552	357,227	361,903	366,579	371,255	212,946	217,599	222,253	226,907	231,570	236,236	240,903	288,139
10	361.2 Collection Sewers - Gravity	551,247	557,852	564,458	571,064	577,671	584,278	589,894	596,286	602,839	609,412	615,985	622,558	629,131	590,169
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(6)
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	406,523	414,210	421,898	429,587	437,276	444,965	451,972	459,841	467,310	474,879	482,848	489,895	497,562	452,190
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	182	182	182	182	1,801	1,810	2,026	2,095	2,186	2,238	2,311	2,386	2,472	1,526
22	369.3 Other Plant & Misc. Equipment	5	5	9	12	28	33	38	43	48	53	58	63	69	36
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	31	33	35	37	38	40	(4,558)	(4,556)	(4,554)	(4,544)	(4,530)	(4,516)	(4,502)	(2,427)
26	355.4 Power Generation Equipment - Treatment Pit	23	28	30	34	38	42	45	49	53	57	60	64	68	45
27	360.4 Treatment & Disposal Equipment	134,811	136,225	137,840	139,056	143,406	145,475	146,384	148,443	150,520	152,598	154,878	155,884	159,809	148,518
28	361.4 Plant Sewers	8	10	11	13	14	16	18	19	21	23	25	26	28	18
29	362.4 Outfall Sewer Lines	1,951	1,998	2,044	2,091	2,137	2,184	2,230	2,276	2,323	2,369	2,416	2,462	2,509	2,230
30	369.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	27	27	27	27	127	141	155	189	184	188	212	226	241	135
36	374.5 Reuse Distribution Reservoirs	10	14	19	23	28	32	36	41	45	50	54	59	63	36
37	360.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	361.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	369.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	24,544	25,236	25,927	26,619	27,310	27,974	28,665	29,355	30,045	30,735	31,425	32,115	32,806	28,674
46	367.6 Reuse Meters & Meter Installations	85,122	90,782	96,000	101,828	107,856	113,885	119,913	126,171	132,489	138,807	145,125	151,443	157,761	141,158
47	371.6 Pumping Equipment	48	48	48	48	234	261	288	316	344	372	391	410	429	249
48	375.6 Reuse Transmission & Distribution System	83,915	86,528	133,809	139,054	141,678	144,302	146,942	151,517	156,397	161,282	166,170	171,058	175,946	142,969
49	369.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	744,276	751,233	758,189	765,146	772,102	779,058	784,783	791,866	798,579	805,492	812,404	819,317	826,230	785,266
53	360.7 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	361.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	362.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	363.7 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	364.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	365.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	366.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	367.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	368.7 Other Tangible Plant	566	637	708	779	850	921	992	1,063	1,134	1,205	1,276	1,347	1,418	992
62	TOTAL	2,636,114	2,674,551	2,659,917	2,693,283	2,728,737	2,760,444	2,620,308	2,653,703	2,667,440	2,721,191	2,754,950	2,767,396	2,822,842	2,707,904

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.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Weeks

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 06/30/07	15,206,154	6,209,052
2	Additions	1,696,001	3,695,465
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/07	16,902,155	9,904,517
7	Additions	110,795	991,415
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/08	17,012,950	10,895,932
12	Additions	72,660	-
13	Retirements		
14	Adjustments to G/L - Per Docket # 070693-WS COA - Audit Adjustment No. 7	(57,045)	(3,725)
15			
16	Balance 12/31/09	17,028,565	10,892,207
17	Additions	16,144	3,906
18	Retirements		
19	Adjustments		
20			
21	Balance 6/30/10	17,044,709	10,896,113
22	Adjustments to year-end test year balance:		
23	1. To convert to 13-month average test year.	13,435	(1,716)
24	2. Various other adjustments to test year as per Schedule A12	(17,845)	45,285
25			
26	Adjusted 6/30/10 Balance	17,040,299	10,939,682

Supporting Schedule: A-12
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-2

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) Description	(2) Test Year Average Bal	(3) Adjustments A3 - (D) 1.	(4) A3 - (D) 2.	(5) Adjusted Average	(6) Non-Used & Useful % Final	(7) Non-Used & Amount Final
1	WATER						
2							
3	Plant Capacity Fees	98,364	102,791	17,675	218,830		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	5,798,533	(126,129)		5,672,404		
8							
9	Contributed Lines	7,095,191	(9,894)		7,085,297		
10							
11	Other - Contributed Property/Connection Fees	4,068,056	(2,288)		4,063,768		
12							
13							
14	Total	17,058,144	(35,520)	17,675	17,040,299	N/A	N/A
15							
16							
17	WASTEWATER						
18							
19	Plant Capacity Fees	33,801	720	13,950	48,471	See p 2 of 2, Col (19)	10,179
20							
21	Line/Main Extension Fees				-		
22							
23	Contributed Lines	4,433,456	(429,487)		4,003,969		
24							
25	Other - Tap Fees	857,030	460,746		1,317,776		
26							
27	Other - Contributed Property/Connection Fees	5,570,110	(844)		5,569,466	See p 2 of 2, Col (19)	483,926
28							
29							
30	Total	10,894,397	31,335	13,950	10,939,682		494,105

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

Company: Lake Utility Services, Inc.
 Docket No.: 160426-W5
 Schedule Year Ended: June 30, 2019
 Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: A-12

Page 2 of 2

Preparer: Kirsten Weeks

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
		Prior Year Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	13-Month Average Bal	Adjustments A3 - (D11)	Adjustments A2 - (D11)	Adjusted Balance	NU&U %	NU&U Final Amount		
1	WATER																					
2	CIAC-WTR RES CAP FEE	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	80,820	17,875		99,845		
3	CIAC-WTR PLT MOD FEE	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	97,014	22,171			119,185		
4	SUB-TOTAL PLANT FEES	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	98,364	102,991	17,875		218,830		
5																						
6	CIAC-WTR TRANS & DISTR MAINS	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,095,191	(8,894)		7,085,297		
7	SUB-TOTAL MAINS	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,108,734	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,085,297	7,095,191	(8,894)		7,085,297		
8																						
9	CIAC-WTR STRUC & IMPRV SRC SUPPLY & PUMP PL	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,785	14,785	14,785	14,785	14,785	14,785	14,785	14,785		(26)		14,784		
10	CIAC-WTR STRUC & IMPRV (WTR T P)	230,001	230,001	230,001	230,001	230,001	230,001	230,001	229,138	229,138	229,138	229,138	229,138	229,138	229,138	229,138	229,538	2,673,113		2,902,649		
11	CIAC-WTR WELLS & SPRINGS	218,163	218,163	218,163	218,163	218,163	218,163	218,163	217,344	217,344	217,344	217,344	217,344	217,344	217,344	217,344	217,722	(378)		217,344		
12	CIAC-WTR ELECTRIC PUMP EQUIP SRC PUMP	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	42,440	(159)		42,281		
13	CIAC-WTR ELECTRIC PUMP EQUIP WTP								(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(86)	86		-		
14	CIAC-WTR WATER TREATMENT EQPT	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,528	29,528	29,528	29,528	29,528	29,528	29,528	29,528	29,579	(51)		29,528		
15	CIAC-WTR DIS RESV & STNDPIPES	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,076	108,076	108,076	108,076	108,076	108,076	108,076	108,076	108,264	(188)		108,076		
16	CIAC-WTR HYDRANTS	751,889	751,889	751,889	751,889	751,889	751,889	751,889	749,126	749,126	749,126	749,126	749,126	749,126	749,126	749,126	750,300	(1,174)		749,126		
17	CIAC-OTHER TANGIBLE PLT WATER	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	2,873,511	(2,873,511)		0		
18	SUB-TOTAL CONTRIBUTED PROPERTY	4,088,728	4,088,728	4,088,728	4,088,728	4,088,728	4,088,728	4,088,728	4,063,769	4,063,769	4,063,769	4,063,769	4,063,769	4,063,769	4,063,769	4,063,769	4,068,058	(2,288)		4,063,768		
19																						
20	CIAC-WTR SERVICE LINES	1,398,328	1,398,328	1,398,328	1,398,328	1,398,328	1,398,328	1,398,328	1,393,861	1,393,861	1,393,861	1,393,861	1,393,861	1,393,861	1,393,861	1,393,861	1,395,815	(2,154)		1,393,861		
21	CIAC-WTR METERS	49,541	49,541	49,541	49,541	49,541	49,541	49,541	49,360	49,360	49,360	49,360	49,360	49,360	49,360	49,360	49,444	(84)		49,360		
22	CIAC-WTR METER INSTALLATIONS	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,039	(4)		2,035		
23	CIAC-WATER-TAP	4,325,485	4,325,485	4,325,485	4,325,485	4,325,485	4,325,485	4,325,485	4,302,931	4,302,931	4,302,931	4,302,931	4,302,931	4,302,931	4,302,931	4,302,931	4,319,074	(153,819)		4,164,487		
24	CIAC-WTR PLT MTR FEE	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	33,149	29,732		62,881		
25	SUB-TOTAL TAPS & METERS	5,808,548	5,808,548	5,808,548	5,810,168	5,811,248	5,811,248	5,811,248	5,781,136	5,782,216	5,783,956	5,791,790	5,791,790	5,793,911	5,797,279	5,798,533	(128,129)			5,672,404		
26																						
27	TOTAL WATER CIAC	17,082,370	17,082,370	17,082,910	17,083,990	17,085,070	17,085,070	17,085,070	17,028,588	17,029,648	17,031,388	17,039,220	17,039,220	17,041,341	17,044,708	17,058,144	(35,520)	17,875	17,040,299	N/A	N/A	
28																						
29																						
30																						
31	WASTEWATER																					
32	CIAC-SWR RES CAP FEE	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	5,821	95	13,950	19,888	21.0%	4,172	
33	CIAC-SWR PLT MOD FEE	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	27,980	625		28,805	21.0%	6,007	
34	SUB-TOTAL PLANT FEES	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	33,801	720	13,950	48,471		10,179	
35																						
36	CIAC-FORCE MAINS	1,470,351	1,470,351	1,470,351	1,470,351	1,470,351	1,470,351	1,470,351	1,470,043	1,470,043	1,470,043	1,470,043	1,470,043	1,470,043	1,470,043	1,470,185	(428,993)		1,041,192			
37	CIAC-GRAVITY MAINS	2,963,847	2,963,847	2,963,847	2,963,847	2,963,847	2,963,847	2,963,847	2,963,114	2,963,114	2,963,114	2,963,114	2,963,114	2,963,114	2,963,114	2,963,452	(873,403)		2,090,049			
38	CIAC-SWR MANHOLES								(338)	(338)	(338)	(338)	(338)	(338)	(338)	(181)	872,909		872,728			
39	SUB-TOTAL MAINS	4,434,198	4,434,198	4,434,198	4,434,198	4,434,198	4,434,198	4,434,198	4,432,821	4,432,821	4,432,821	4,432,821	4,432,821	4,432,821	4,432,821	4,433,456	(429,487)		4,003,989			
40																						
41	CIAC-STRUCT/IMPRV PUMP PLT LS	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930	1,818,930		(654)		1,818,276		
42	CIAC-STRUCT/IMPRV TREATMENT PLANT																2,221,823		2,221,623	21.0%	468,541	
43	CIAC-STRUCT/IMP GEN PLT	1,241,845	1,241,845	1,241,845	1,241,845	1,241,845	1,241,845	1,241,845	(854)	(854)	(854)	(854)	(854)	(854)	(854)	(352)		(1,241,845)		-		
44	CIAC-POWER GEN EQUIP PUMP PLT								(223)	(223)	(223)	(223)	(223)	(223)	(223)	(120)			120		-	
45	CIAC-POWER GEN EQUIP TREAT PLT								(223)	(223)	(223)	(223)	(223)	(223)	(223)	(120)			120		-	
46	CIAC-TREAT/IDSP EQUIP LAGOON	14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,951	14,951	14,951	14,951	14,951	14,951	14,951	14,951		(4)		14,951	21.0%	3,140
47	CIAC-TREAT/IDSP EQUIP TRT PLT	85,504	85,504	85,504	85,504	85,504	85,504	85,504	85,485	85,485	85,485	85,485	85,485	85,485	85,485	85,485		(18)		85,485	21.0%	13,748
48	CIAC-OUTFALL LINES	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369		(1)		2,368	21.0%	487
49	SUB-TOTAL CONTRIBUTED PROPERTY	3,143,809	3,143,809	3,143,809	3,143,809	3,143,809	3,143,809	3,143,809	3,142,683	3,142,683	3,142,683	3,142,683	3,142,683	3,142,683	3,142,683	3,143,110	978,573		4,122,683		483,928	
50																						
51	CIAC-SERVICES TO CUSTOMERS								(172)	(172)	(172)	(172)	(172)	(172)	(172)	(93)	487,172		487,079			
52	CIAC-SEWER-TAP	857,324	857,324	857,324	857,324	857,324	857,324	857,324	858,074	858,074	858,074	858,074	858,074	858,308	859,880	857,123	(8,426)		859,880			
53	SUB-TOTAL TAPS	857,324	857,324	857,324	857,324	857,324	857,324	857,324	855,902	855,902	855,902	855,902	855,902	858,134	859,808	857,030	480,748		1,317,778			
54																						
55	CIAC-REUSE SERVICES	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000	1,447,000		(217)		1,448,783		
56	CIAC-REUSE MGMT FEE	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000		(980,000)		980,000		
57	SUB-TOTAL REUSE																					

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.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: A-13
Page 1 of 1
Preparer: Kirsten Weeks

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 06/30/07	2,446,232	1,006,495
2	Additions	217,323	121,032
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/07	2,663,555	1,127,527
7	Additions	435,907	291,837
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/08	3,099,462	1,419,364
12	Additions	583,483	304,322
13	Retirements		
14	Adjustments to G/L - Per Docket # 070693-WS COA - Audit Adjustment No. 7	341,155	82,158
15			
16	Balance 12/31/09	4,024,100	1,805,844
17	Additions	316,209	154,018
18	Retirements		
19	Adjustments (Rounding)		
20			
21	Balance 6/30/10	4,340,309	1,959,862
22	Adjustments to year-end test year balance:		
23	1. To convert to 13-month average test year.	(473,641)	(192,338)
24	2. Various other adjustments to test year as per Schedule A14	(3,151)	194,418
25			
26	Adjusted 6/30/10 Balance	3,863,517	1,961,942

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Kirsten Weeks

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

Line No.	(1) Description	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) Non-Used & Useful % Final	(8) Non-Used & Amount Final
			(3) A3 - (E) 1.	(4) A3 - (E) 2.	(5) A3 - (E) 3.			
1	WATER							
2								
3	Plant Capacity Fees	12,327	(4,776)	296	221	8,068		
4								
5	Line/Main Extension Fees					-		
6								
7	Tapping & Meter Installation Fees	862,764	45,067	23	-	907,854		
8								
9	Contributed Lines	1,045,244	1,598	-	-	1,046,842		
10								
11	Other - Contributed Property	1,946,333	(45,580)	-	-	1,900,753		
12								
13								
14	Total	3,866,668	(3,691)	319	221	3,863,517	N/A	N/A
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	1,864	91	-	174	2,129	See p 2 of 2, Col (20)	447
20								
21	Line/Main Extension Fees					-		
22								
23	Contributed Lines	548,407	(31,052)	-	-	517,355		
24								
25	Other - Tap Fees	153,069	483,770	-	-	636,839		
26								
27	Other - Contributed Property	1,064,184	(258,565)	-	-	805,619	See p 2 of 2, Col (20)	64,466
28								
29								
30	Total	1,767,524	194,244	-	174	1,961,942		64,913

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 160425-W5
Schedule Year Ended: June 30, 2010
Historic [X] or Projected []

Schedule: A-14
Page 2 of 2
Preparer: Kirsten Weeks

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) Description	(2) Prior Year Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal	(16) Adjustments A3 - (E) 1.	(17) Adjustments A3 - (E) 2.	(18) Adjustments A3 - (E) 3.	(19) Adjusted Balance	(20) MU&U %	(21) MU&U Final Amount
1	WATER																				
2	ACC AMORT WATER RES CAP FEE-NC	33	34	36	38	39	41	15,252	15,254	15,255	15,257	15,259	15,260	15,262	8,232	(5,687)	298	221	3,062		
3	ACC AMORT WATER PLT MOD FEE-NC	2,895	3,095	3,295	3,495	3,695	3,895	4,095	4,295	4,495	4,695	4,895	5,095	5,295	4,095	911			5,006		
4	SUB-TOTAL PLANT FEES	2,928	3,129	3,331	3,533	3,734	3,936	19,347	19,549	19,750	19,952	20,154	20,356	20,558	12,327	(4,776)	298	221	8,068		
5																					
6	ACC AMORT TRANS & DISTR MAINS	662,786	668,340	673,894	679,448	685,002	690,556	1,104,417	1,110,971	1,117,525	1,124,079	1,130,633	1,137,187	1,143,741	1,045,244	1,598			1,048,842		
7	SUB-TOTAL MAINS	662,786	668,340	673,894	679,448	685,002	690,556	1,104,417	1,110,971	1,117,525	1,124,079	1,130,633	1,137,187	1,143,741	1,045,244	1,598			1,048,842		
8																					
9	ACC AMORT-ORGANIZATION	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	(103,077)	103,077			-		
10	ACC AMORT STRUCT & IMPRV SRC	3,800	3,839	3,877	3,916	3,955	3,993	4,385	4,403	4,442	4,481	4,519	4,558	4,597	4,211	146			4,357		
11	ACC AMORT STRUCT & IMPRV - WTP	70,571	71,171	71,772	72,372	72,973	73,573	79,334	79,934	80,535	81,136	81,736	82,337	82,937	78,952	1,581,501			1,688,453		
12	ACC AMORT WELLS & SPRINGS	54,190	54,796	55,402	56,008	56,614	57,220	62,721	63,322	63,923	64,524	65,125	65,726	66,327	60,462	2,187			62,849		
13	ACC AMORT ELECTRIC PUMP EQUIP	16,881	17,038	17,195	17,352	17,509	17,666	17,745	17,824	18,098	18,278	18,458	18,638	18,818	17,922	932			18,854		
14	ACC AMORT ELEC PUMP EQP TRANS DIST							952	952	952	952	952	952	952	513	(513)			-		
15	ACC AMORT WATER TREATMENT EQPT	9,973	10,051	10,128	10,206	10,283	10,360	11,103	11,180	11,257	11,335	11,412	11,490	11,567	10,798	1,340			12,136		
16	ACC AMORT DIS RESV & STNDPIPIPES	27,457	27,701	27,946	28,190	28,434	28,679	31,357	31,601	31,845	32,089	32,333	32,578	32,822	30,233	(2,567)			27,888		
17	ACC AMORT HYDRANTS	83,153	84,543	85,933	87,322	88,711	90,100	91,490	92,879	94,269	95,658	97,048	98,437	99,826	91,490	15,148			106,838		
18	ACC AMORT OTHER TANG PLT WATER	1,827,384	1,848,942	1,870,500	1,892,058	1,913,616	1,935,174	1,758,831	1,778,400	1,797,967	1,817,534	1,837,101	1,856,668	1,876,235	1,758,831	(1,758,831)			-		
19	SUB-TOTAL CONTRIBUTED PROPERTY	1,790,292	1,815,904	1,841,516	1,867,128	1,892,740	1,918,352	1,952,898	1,977,708	2,002,419	2,027,132	2,051,843	2,076,554	2,101,265	1,948,333	(45,580)			1,900,753		
20																					
21	ACC AMORT SERVICE LINES	189,783	192,877	195,971	199,065	202,159	205,253	235,156	238,069	240,982	243,895	246,808	249,721	252,635	222,273	11,443			233,718		
22	ACC AMORT METERS	19,988	20,194	20,400	20,607	20,813	21,020	22,309	22,516	22,722	22,929	23,135	23,341	23,548	21,809	477			22,296		
23	ACC AMORT METER INSTALLATIONS	802	801	800	818	826	835	889	898	907	916	925	934	943	968	21			969		
24	ACC AMORT WATER CIAC TAP	479,304	488,318	497,332	506,346	515,360	524,374	687,654	696,675	705,696	714,717	723,738	732,759	741,779	618,484	31,028			647,510		
25	ACC AMORT WATER PLT METER FEE-NC	935	964	1,033	1,082	1,131	1,181	1,230	1,279	1,328	1,378	1,427	1,476	1,525	1,230	210	23		3,353		
26	SUB-TOTAL TAPS & METERS	690,882	703,972	717,062	730,152	743,242	756,332	947,338	958,337	969,336	980,335	991,334	1,002,333	1,013,332	882,764	45,967	23		907,954		
27																					
28	TOTAL WATER CIAC AMORTIZATION	3,368,868	3,419,545	3,472,222	3,524,900	3,577,578	3,630,256	4,024,100	4,076,785	4,129,470	4,182,154	4,234,839	4,287,524	4,340,209	3,888,868	(3,881)	318	221	3,883,517	N/A	N/A
29																					
30																					
31	WASTEWATER																				
32	ACC AMORT SEWER RES CAP FEE - NC	101	113	125	137	150	162	174	186	198	210	222	235	247	174	54		174	402	21.0%	84
33	ACC AMORT SEWER PLT MOD FEE - NC	1,341	1,399	1,457	1,516	1,574	1,632	1,690	1,749	1,807	1,865	1,924	1,982	2,040	1,690	37			1,727	21.0%	363
34	SUB-TOTAL PLANT FEES	1,442	1,512	1,582	1,653	1,724	1,794	1,864	1,935	2,005	2,075	2,146	2,217	2,287	1,864	91		174	2,129		447
35																					
36	ACC AMORT-SEWER FORCE MAINS	194,593	198,877	202,762	206,646	210,530	215,015	225,891	229,976	234,060	238,144	242,229	246,313	250,397	222,758	(89,184)			153,572		
37	ACC AMORT-SEWER GRAVITY MAINS	280,087	285,565	291,044	296,522	302,001	307,479	328,118	334,596	340,075	346,553	353,032	359,510	366,000	321,859	(86,360)			225,299		
38	ACC AMORT-SWR MANHOLES							7,413	7,413	7,413	7,413	7,413	7,413	7,413	3,982	134,482			138,484		
39	SUB-TOTAL MAINS	474,680	484,242	493,804	503,366	512,931	522,494	582,422	591,985	598,548	604,110	609,673	615,236	620,800	548,407	(31,052)			517,355		
40																					
41	ACC AMORT ORGANIZATION	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143	23,143			81,818		
42	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	227,824	233,888	239,951	246,014	252,077	258,140	284,203	270,266	276,329	282,392	288,455	294,518	300,582	284,203	36,098			300,301		
43	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT															272,869			272,869	21.0%	57,302
44	ACC AMORT-STRUCT/IMPV GEN PLT	589,894	572,844	575,394	578,143	580,893	583,643	586,393	589,143	591,892	594,642	597,392	600,142	602,892	586,393	(586,393)			-		
45	ACC AMORT PWR GEN EQP COLL							14,418	14,418	14,418	14,418	14,418	14,418	14,418	7,784	(7,784)			-		
46	ACC AMORT PWR GEN EQP TREAT							4,911	4,911	4,911	4,911	4,911	4,911	4,911	2,844	(2,844)			-		
47	ACC AMORT- TREAT/DISP EQUIP LAGOON	2,709	2,709	2,709	2,709	3,124	3,193	3,481	3,530	3,580	3,629	3,678	3,727	3,776	3,295	905			4,200	21.0%	682
48	ACC AMORT- TREAT/DISP EQUIP TRT PLT	22,834	22,834	22,834	22,834	24,854	24,957	28,127	28,430	28,733	29,036	29,339	29,642	29,945	25,400	3,983			29,363	21.0%	8,188
49	ACC AMORT- OUTFALL LINE	513	520	527	533	540	546	584	591	597	604	611	617	624	570	(17)			553	21.0%	118
50	SUB-TOTAL CONTRIBUTED PROPERTY	849,917	855,738	861,559	867,379	873,200	879,021	923,240	932,432	941,624	950,815	960,007	969,199	978,391	913,412	(221,165)			692,247		84,468
51																					
52	ACC AMORT SEWAGE SERVICE LINES							3,798	3,798	3,798	3,798	3,798	3,798	3,798	2,045	80,503			82,548		
53	ACC AMORT SEWER TAP	128,035	129,821	131,607	133,393	135,179	136,965	161,542	163,328	165,114	166,900	168,686	170,472	172,258	151,024	423,267			574,291		
54	SUB-TOTAL TAPS	128,035	129,821	131,607	133,393	135,179	136,965	165,340	167,126	168,912	170,698	172,484	174,270	176,056	153,069	483,770			638,839		
55																					
56	ACC AMORT-REUSE SERVICES	79,070	82,084	85,098	88,114	91,128	94,143	97,157	100,172	103,186	106,201	109,216	112,230	115,245	97,157	16,215			113,372		
57	ACC AMORT-REUSE TAP							4,778	4,778	4,778	4,778	4,778	4,778	4,778	2,573	(2,573)			-		
58	ACC AMORT-MGMT FEE-NC	38,782	40,833	42,884	44,935	46,986	49,037	51,088	53,139	55,190	57,241	59,292	61,343	63,394	51,042	(51,042)			-		
59	SUB-TOTAL REUSE	117,852	122,917	127,979	133,041	138,103	143,165	152,977	158,039	163,101	168,163	173,225	178,287	183,349	150,772	(37,400)			113,372		
60																					
61	TOTAL WASTEWATER CIAC AMORTIZATION	1,568,936	1,594,230	1,619,527	1,644,821	1,670,115	1,695,409	1,805,843	1,831,511	1,857,179	1,882,										

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

**Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Test Year Ended: June 30, 2010**

**Schedule: A-15
Page 1 of 1
Preparer: Kirsten Weeks**

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
- 4 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.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: A-16
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the annual balance of Advances For 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 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.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	Balance 06/30/07		38,400
2	Additions		
3	Retirements		
4	Adjustments (Rounding)		
5			
6	Balance 12/31/07	-	38,400
7	Additions		
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/08	-	38,400
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/09	-	38,400
17	Additions		
18	Retirements		
19	Adjustments (Rounding)		
20			
21	Balance 6/30/10	-	38,400
22			
23	Adjustments to year-end test year balance:	-	(38,400)
24			
25	Adjusted 6/30/10 Balance	-	-
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - June 30, 2009		38,400
31	July		38,400
32	August		38,400
33	September		38,400
34	October		38,400
35	November		38,400
36	December		38,400
37	January		38,400
38	February		38,400
39	March		38,400
40	April		38,400
41	May		38,400
42	Ending Balance June 30, 2010		38,400
43			
44	Average Test Year Balance - 13 Months		38,400
45			
46	Adjustment to transfer to CIAC (See Adjustment F1. In Schedule A3)		(38,400)
47			
48	Adjusted Balance		-

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedule: A-1, A-2

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	Final Rates			
2	Current and Accrued Assets:			
3	Cash			(269)
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			798,777
5	Miscellaneous current and accrued assets			23,218
6	Deferred Rate Case Expense			488,749
7	Material and Supplies			14,131
8	Miscellaneous Deferred Debits			250,704
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(331,198)
12	Accrued Taxes			(141,055)
13	Accrued Interest			(10,824)
14	Miscellaneous Current and Accrued Liabilities and Credits			
15				
16	Equals working capital (Balance Sheet Approach)			\$ 1,090,233
17				
18	Allocation to Water & Sewer	\$ 819,748	\$ 270,487	
19				
20				
21	Allocation Methodology based on number of ERCs at the end of the test year:	06/30/10 ERCs	% of Total	Allocated Working Capital
22	LUSI - Water	9,188.8	75.19%	\$ 819,748
23	LUSI - Wastewater	3,031.8	24.81%	\$ 270,487
24	TOTAL LUSI	12,220.6	100.00%	\$ 1,090,233
25				
26				
27	Interim Rates			
28	Current and Accrued Assets:			
29	Cash			(269)
30	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			798,777
31	Miscellaneous current and accrued assets			23,218
32	Deferred Rate Case Expense			282,398
33	Material and Supplies			14,131
34	Miscellaneous Deferred Debits			10,842
35				
36	Less: Current and Accrued Liabilities			
37	Accounts Payable			(331,198)
38	Accrued Taxes			(141,055)
39	Accrued Interest			(10,824)
40	Miscellaneous Current and Accrued Liabilities			
41				
42	Equals working capital (Balance Sheet Approach)			\$ 626,020
43				
44	Allocation to Water & Sewer	\$ 470,704	\$ 155,316	
45				
46				
47	Allocation Methodology based on number of ERCs at the end of the test year:	06/30/10 ERCs	% of Total	Working Capital
47	LUSI - Water	9,188.8	75.19%	\$ 470,704
48	LUSI - Wastewater	3,031.8	24.81%	\$ 155,316
49	TOTAL LUSI	12,220.6	100.00%	\$ 626,020

Comparative Balance Sheet - Assets

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

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 of 1
 Preparer: Kirsten Weeks

Line No.	(1) ASSETS	(2) Prior Year Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	58,548,249	58,583,904	58,599,415	58,650,347	58,430,839	58,432,716	57,401,470	57,442,453	57,513,743	57,387,012	57,410,153	57,446,486	57,516,482	57,949,461		57,949,461
2	Construction Work in Progress	203,322	205,853	211,012	178,544	179,686	189,114	189,072	202,061	203,357	205,467	233,702	362,287	529,861	237,948		237,948
3	Other Utility Plant Adjustments	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325		5,325
4	GROSS UTILITY PLANT	58,756,896	58,775,062	58,815,752	58,834,216	58,615,830	58,627,158	57,595,867	57,649,839	57,722,425	57,587,804	57,649,180	57,814,096	58,051,648	58,192,754		58,192,754
5	Less: Accumulated Depreciation	(8,321,211)	(8,474,205)	(8,562,423)	(8,784,596)	(8,935,086)	(9,085,147)	(9,153,348)	(9,303,481)	(9,458,749)	(9,541,744)	(9,698,747)	(9,842,518)	(9,995,764)	(9,165,769)		(9,165,769)
6																	
7	NET UTILITY PLANT	50,435,685	50,300,877	50,233,328	50,049,619	49,680,764	49,582,009	48,442,519	48,346,359	48,265,676	48,056,060	47,950,433	47,971,582	48,055,884	49,026,985		49,026,985
8																	
9	Cash	(699)	(699)	(699)	(699)	(698)									(269)		(269)
10	Accounts Receivable (net)	828,569	764,086	801,664	757,169	931,231	959,214	789,268	673,996	630,402	625,223	781,875	963,061	918,342	798,777		798,777
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	10,969,218	10,771,969	11,014,762	10,963,483	10,979,708	10,829,108	11,048,972	11,157,044	11,340,800	11,418,250	11,595,001	11,714,242	11,586,292	11,155,282		11,155,282
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	8,346	8,346	8,346	8,346	8,346	8,346	19,006	19,017	19,050	19,092	19,111	19,163	19,182	14,131		14,131
18	Misc Current & Accrued Assets	31,208	31,208	31,206	31,208	31,208	18,153	18,235	18,235	18,235	18,235	18,235	18,235	18,235	23,218		23,218
19																	
20	TOTAL CURRENT ASSETS	11,486,842	11,574,828	11,855,282	11,759,509	11,949,795	11,814,820	11,853,481	11,868,282	12,008,287	12,080,900	12,394,222	12,714,701	12,544,051	11,991,139		11,991,139
21																	
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges	4,854	633	633											471		471
25	Clearing Accounts																
26	Deferred Rate Case Expense (See Note 1)	383,005	352,007	344,888	337,583	328,845	320,781	319,292	311,090	302,899	294,713	286,532	278,877	270,874	317,784	168,965	486,749
27	Other Miscellaneous Deferred Debits (See Note 1)	15,246	14,628	14,010	13,392	12,775	12,704	11,539	10,918	10,438	9,957	9,477	28,821	27,543	14,711	235,993	250,704
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	403,105	367,268	359,531	350,975	341,619	333,485	330,831	322,008	313,337	304,670	298,009	307,498	298,218	332,968	404,958	737,924
31																	
32	TOTAL ASSETS	62,305,432	62,243,073	62,448,142	62,160,103	61,972,179	61,710,314	60,826,832	60,536,859	60,587,300	60,441,529	60,640,885	60,993,780	60,898,153	61,351,089	404,958	61,756,047
33																	
34	Notes:																
35	1. See Schedule A-3, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

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

Schedule A-19
 Page 1 of 1
 Preparer: Kirsten Weeks

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Common Stock Issued	300	300	300	300	300	300	300	300	300	300	300	300	300	300		300
2	Preferred Stock Issued																
3	Additional Paid in Capital	33,163,867	33,168,088	33,163,091	33,156,109	32,911,541	32,891,673	32,893,109	32,893,109	32,893,109	32,893,109	32,893,109	32,893,109	32,893,109	32,977,394		32,977,394
4	Retained Earnings	4,098,789	4,208,248	4,447,538	4,177,959	4,550,447	4,662,835	3,728,413	3,771,372	3,828,714	3,723,902	3,907,105	4,287,652	4,167,021	4,119,923		4,119,923
5	Other Equity Capital																
7	TOTAL EQUITY CAPITAL	37,262,956	37,376,637	37,610,929	37,334,368	37,462,288	37,554,808	36,819,822	36,864,781	36,723,123	36,817,311	36,800,513	37,161,060	37,080,429	37,097,617		37,097,617
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12	Other Long-Term Debt																
14	TOTAL LONG-TERM DEBT																
16	Accounts Payable	498,915	483,957	493,760	513,241	227,000	227,261	232,319	285,164	280,968	251,674	289,808	278,615	282,476	331,198		331,198
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	1,141,293	403,624	1,544,917
19	Customer Deposits	110,832	109,594	101,449	101,343	101,473	108,153	110,146	110,863	110,787	117,471	120,289	124,791	126,454	111,811		111,811
20	Accrued Taxes	171,837	89,498	135,575	181,455	230,687	(52,059)	118,235	26,721	79,316	131,911	187,587	240,182	292,777	141,055		141,055
21	Current Portion Long Term Debt																
22	Accrued Interest	8,462	9,010	9,453	9,848	9,827	9,558	11,036	11,325	11,835	12,038	12,463	12,936	13,314	10,824		10,824
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits																
26	TOTAL CURRENT & ACCRUED LIABILITIES	1,931,438	1,833,352	1,861,529	1,946,979	1,710,281	1,434,206	1,613,028	1,555,165	1,624,018	1,654,586	1,731,440	1,798,017	1,858,314	1,736,161	403,624	2,139,805
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		38,400
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's																
31	Operating Reserves																
32	TOTAL DEFERRED CR. & 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		38,400
35	Contributions in Aid of Construction	27,978,302	27,978,302	27,978,842	27,979,922	27,981,002	27,981,002	27,920,772	27,921,852	27,923,592	27,931,427	27,931,427	27,935,780	27,940,822	27,952,542		27,952,542
36	Less: Accum. Amortization of CIAC	(4,935,802)	(5,013,773)	(5,091,748)	(5,169,720)	(5,249,932)	(5,328,281)	(5,829,943)	(5,908,298)	(5,986,652)	(6,065,024)	(6,143,397)	(6,221,779)	(6,300,171)	(6,334,193)		(6,334,193)
38	Accumulated Deferred Income Taxes	30,138	30,155	30,188	30,154	30,139	30,179	284,752	284,758	284,819	284,831	284,846	284,866	284,923	158,519	1,333	157,852
40	Total Equity Capital and Liabilities	62,305,432	62,243,073	62,448,142	62,160,103	61,972,179	61,710,314	60,826,832	60,536,859	60,587,300	60,441,529	60,623,229	60,978,345	60,880,717	61,347,066	404,958	61,752,024

Notes:
 1. See Schedule A-3, Working Capital Adjustments.

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	4,185,151	48,608	4,233,759	1,806,673 (A)	5,840,432	B-4, B-3
2							
3	Operation & Maintenance	2,583,569	(384,235)	2,199,334	207,558 (B)	2,406,892	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	705,108	65,982	771,090	13,491 (C), (D)	784,581	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	845,645	(242,596)	603,049	70,397 (E)	673,446	B-15, B-3
10							
11	Provision for Income Taxes	(7,906)	15,414	7,508	494,922 (F)	502,430	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	4,126,416	(545,435)	3,580,981	786,368	4,367,349	
14							
15	NET OPERATING INCOME	58,735	594,043	652,778	820,305	1,473,083	
16							
17							
18	RATE BASE	24,888,231	(6,747,620)	18,140,610		18,140,610	
19							
20							
21	RATE OF RETURN	0.24 %		3.60 %		8.12 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Kirsten Weeks

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) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	2,059,060	37,904	2,096,964	247,262 (A)	2,344,226	B-4, B-3
2							
3	Operation & Maintenance	358,331	510,134	868,465	35,746 (B)	904,211	B-6, B-3
4	Depreciation, net of CIAC Amort.	617,123	(256,768)	360,354	180,491 (C), (D)	540,845	B-14, B-3
5							
6	Amortization	-	-	-	-	-	
7							
8	Taxes Other Than Income	-	212,841	212,841	8,640 (E)	221,481	B-15, B-3
9							
10	Provision for Income Taxes	(2,609)	166,551	163,942	8,423 (F)	172,365	C-1, C-2, B-3
11							
12	OPERATING EXPENSES	972,844	632,758	1,605,602	233,300	1,838,903	
13							
14	NET OPERATING INCOME	1,086,216	(594,854)	491,362	13,962	505,323	
15							
16							
17							
18	RATE BASE	1,776,682	4,446,358	6,223,040		6,223,040	
19							
20							
21	RATE OF RETURN	61.14 %		7.90 %		8.12 %	

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 5
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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	(A) Adjustments to Revenues		
2	Test Year Revenues		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	4,185,151	2,059,060
6	Adjustment to remove Accrued Revenues per B4	(28,602)	11,519
7	Adjustment to correct misclassification of Capacity Charges as Other Revenues	(450)	
8	Adjustment to correct misclassification of Meter Connection Fees as Other Revenues	(21,246)	
9	Test Year Adjusted Revenues prior to Annualizing Revenues	4,134,853	2,070,579
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 2 & 4	\$4,233,759	2,096,964
14	Test Year Adjusted Revenues per above	4,134,853	2,070,579
15	Adjustment required to annualize revenues	\$98,906	26,365
16			
17	Pro-Forma Adjustments		
18	(3) Revenue Increase		
19	Increase in revenue required by the Utility to realize a 8.12% rate of return	1,606,673	247,262
20			
21	Total Adjustments to Revenues	1,655,281	285,166
22			
23	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3) for detail accounts and amounts	(447,958)	447,958
25	Total Allocation to Wastewater	(447,958)	447,958
26			
27			
28	(2) To correct parent companies allocations during the year based on ERCs - See Schedules B5 and B6 for detail accounts and amounts	37,451	8,905
29	Total parent companies allocation correction	37,451	8,905
30			
31			
32	(3) Adjustments to Amortization of Deferred Assets		
33	(a) Adjustments to Rate Case Expense		
34	To adjust previous rate case amortization to approved yearly amount		
35	Per Order No. PSC-07-0505-SC-WVS	82,862.50	
36	Per Books - Utility General Ledger (AA Ledger)	120,732.70	
37	666/766 - Regulatory Commission Expense - Rate Case Amort.	(37,870)	(9,395)
38			
39	To remove parent company allocations of rate case expense		
40	Per Books - Utility Allocations General Ledger (UA Ledger)	3,297.36	
41	Adjustments included in (B) (2) above to allocate parent expenses according to ERCs	528.88	
42	Total allocations of Rate Case Expense from parent	3,826	
43	Rate Case Expense Allocations to be removed	(3,826)	(949)
44			
45	666/766 - Regulatory Commission Expense - Rate Case Amort. Adjustment	(31,352)	(10,344)
46			
47	(b) Adjustment to Amortization of Tank Maintenance & Repair		
48	Restated Amortization Expense	8,733	
49	675 Amount per books (part of balance in object 6355)	5,716	
50	675 - Miscellaneous Expense Adjustment	3,017	
51			
52	(c) Adjustment to Amortization of Deferred Charges - Other		
53	Restated Amortization Expense	654	
54	675 Amount per books (part of balance in object 6355)	659	
55	675 - Miscellaneous Expense Adjustment	(5)	
56			
57	(d) Adjustment to Amortization of Deferred Charges for VOC Testing		
58	Restated Amortization Expense		1,698
59	775 Amount per books (part of balance in object 6355)		1,014
60	775 - Miscellaneous Expense Adjustment		684
61			
62	675/775 - Miscellaneous Expense Adjustments	3,012	684

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 5
 Docket No.: 100428-WS
 Preparer: Kirsten Weeks

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	(4) To correct allocations and annualize salary and related expenses, and transportation expenses		
2	601/701 Salary & Wages	49,607	16,368
3	603/703 Salary & Wages - Officers	(10,945)	(3,611)
4	604/704 - Employee Pensions & Benefits	20,018	6,605
5	650/750 Transportation Expense	28,651	8,793
6	Total Salary & Transportation allocation adjustment (see B5 & B6, column 6)	85,331	28,155
7			
8	(5) 618/718 Chemicals		
9	To transfer to wastewater invoices charged to water expense	(34,777)	34,777
10	To remove G/L charges pertaining to prior period	(1,231)	
11	To remove unvouchered invoice included in the G/L	4,349	
12	To remove G/L charges not related to test year	940	
13	Total Chemical Adjustments (see B5 & B6, column 7)	(30,719)	34,777
14			
15	Total Test Year Adjustments to O&M	(384,235)	510,134
16			
17	<u>Pro-Forma Adjustments</u>		
18	(6) To adjust for pay increase scheduled for April 2011		
19	601/701 Salary & Wages	22,501	7,424
20	603/703 Salary & Wages - Officers	1,495	493
21	Adjustments for Pay Increase - Pro Forma Adjustment	23,996	7,917
22			
23	(7) Amortization of Deferred Costs		
24	(a) Amortization of rate case expense per Schedule B-10	84,346	27,829
25	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	84,346	27,829
26			
27	(b) Amortization of CUP to be obtained around 5/2011 with an expiration date at end of 2013		
28	675/775 Pro Forma of one year expense for CUP which will be in effect for approx. 30	95,945	
29	months - Cost to obtain permit is \$239,662		
30			
31	(c) To annualize amortization of deferred maintenance expenses		
32	675/775 Annualized pro forma adjustment	3,271	
33			
34	Total Pro Forma Adjustments to O&M (See Schedules B5 & B6, column (8))	207,558	35,746
35			
36	Total Adjustments to O&M Expenses	(176,677)	545,881
37			
38	(C) <u>Adjustments to Depreciation Expense:</u>		
39	(1) To allocate common general depreciation expense from water to wastewater	(56,910)	56,910
40	(See Schedules B13 & B14, column (3) for account breakdown)		
41			
42	(2) (a) To correct parent company transportation allocations during the year based on ERCs	3,913	1,291
43	(b) To correct parent company other allocations during the year based on ERCs	12	8
44	(See Schedules B13 & B14, column (4) for account breakdown)	3,925	1,299
45			
46	(3) To rollforward depreciation expense & correct depreciation rates	(477,169)	(356,324)
47	(See Schedules B13 & B14, column (5) for account breakdown)		
48			
49	Total Test Year Adjustments to O&M	(530,154)	(298,115)
50			
51	<u>Pro-Forma Adjustments</u>		
52	(4) To annualize depreciation expense for assets placed in service during the test year	8,626	192,909
53	(See Schedules B13 & B14, column (6) for account breakdown)		
54			
55	(5) Adjust Depreciation Expense for Pro Forma Plant Additions		
56	(a) 331.4 - Water Main - US 27 Main Relocation - Phase 2 - Estimated completion date	7,033	
57	10/31/2010 - 8 months depreciation for \$453,619 estimated cost of project		
58	(b) 331.4 Retirement of 2,100 LF 18" Water Main originally installed in 2000 for \$70,000, due to	(1,628)	
59	the US 27 Main Relocation, - Phase 2 - Completion date 10/31/2010 - 12 months		
60	(c) 309.2 Oranges to Vistas Raw Water Main Installation - Estimated completion date of 6/30/2012	n/a	
61	(d) 360.4 - Treatment Equipment at Lake Groves WWTP Headworks - Estimated completion		833
62	date 3/31/11 - 3 months depreciation of \$60,000 estimated cost of project		
63	(See Schedules B13 and B14, column (7))		
64	Total Adjustment for Plant Additions	5,405	833
65			
66	Total Pro Forma Adjustments	14,031	193,742

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 5
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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	<u>Non-Used & Useful Adjustment</u>		
2	(B) Adjustment to depreciation expense related to 21.0% Non-Used & Useful Treatment Plant		
3	(a) Test Year Adjustment		(41,480)
4	(b) Pro Forma Adjustment		(13,114)
5	(See Schedule B14, columns (10) and (12) for account and amount breakdown)		
5	Total Non-Used & Useful Adjustments	-	(54,594)
6			
7	Total Adjustments to Depreciation Expenses	(816,123)	(168,987)
8			
9	(D) <u>Amortization of CIAC</u>		
10	(1) To rollforward amortization of CIAC & correct amortization rates		
11	WATER		
12	ACC AMORT WATER RES CAP FEE-NC	(2,042)	
13	ACC AMORT WATER PLT MOD FEE-NC	(579)	
14	ACC AMORT TRANS & DISTR MAINS	21,780	
15	ACC AMORT STRUCT & IMPRV SRC	2	
16	ACC AMORT STRUCT & IMPRV - WTP	(83,520)	
17	ACC AMORT WELLS & SPRINGS	9	
18	ACC AMORT ELECTRIC PUMP EQUIP	8	
19	ACC AMORT ELEC PUMP EQP WATER TREATMENT	(5)	
20	ACC AMORT WATER TREATMENT EQPT	(417)	
21	ACC AMORT DIS RESV & STNDPIPES	4	
22	ACC AMORT HYDRANTS	(12)	
23	ACC AMORT OTHER TANG PLT WATER	658,098	
24	ACC AMORT SERVICE LINES	13	
25	ACC AMORT METERS	3	
26	ACC AMORT WATER CIAC TAP	3,777	
27	ACC AMORT WATER PLT METER FEE-NC	(983)	
28	WASTEWATER		
29	ACC AMORT SEWER RES CAP FEE - NC		(3)
30	ACC AMORT SEWER PLT MOD FEE - NC		(18)
31	ACC AMORT-SEWER FORCE MAINS		14,298
32	ACC AMORT-SEWER GRAVITY MAINS		19,285
33	ACC AMORT-SWR MANHOLES		(29,098)
34	ACC AMORT ORGANIZATION		
35	ACC AMORT-STRUCT/IMPRV PUMP PLT LS		12
36	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT		(69,430)
37	ACC AMORT-STRCT/IMP GEN PLT		32,998
38	ACC AMORT- TREAT/DISP EQUIP LAGOON		139
39	ACC AMORT- TREAT/DISP EQUIP TRT PLT		807
40	ACC AMORT- OTHER TANGIBLE PLANT		85,952
41	ACC AMORT SEWAGE SERVICE LINES		(12,295)
42	ACC AMORT SEWER TAP		158
43	ACC AMORT-REUSE SERVICES		24,505
44	See Schedules B13 and B14, column (5)		
45	Amortization Expense Rollover:	598,138	67,112
46			
47	Total Test Year Adjustments to Amortization of CIAC	598,138	67,112
48			
49	<u>Pro-Forma Adjustments</u>		
50	(2) To annualize amortization for CIAC received during the test year		
51	ACC AMORT WATER RES CAP FEE-NC	(298)	
52	ACC AMORT WATER PLT METER FEE-NC	(23)	
53	See Schedule B13, column (6)		
54	Annualization of Amortization Expense:	(319)	-
55			
56	(3) Adjustments to amortize for six months Plant Capacity Fees estimated to be received around		
57	January 2011 by the Lake Groves system from Citrus Highlands, Phase 2 Development		
58	ACC AMORT WATER RES CAP FEE-NC	(221)	
59	ACC AMORT SEWER RES CAP FEE - NC		(174)
60	Amortization of Projected CIAC	(221)	(174)
61	See Schedules B13 and B14, column (7)		
62	Total Pro Forma Adjustments	(540)	(174)
63			
64	Total Adjustments to CIAC Amortization Expense prior to NU&L	598,598	66,938

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] 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
 Page 4 of 5
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	Non-Used & Useful Amortization Adjustment		
2	(4) To adjust wastewater treatment plant CIAC amortization for 21.0% non-used and useful		
3	AMORT-STRUCT/IMPRV TREAT PLT		14,579
4	AMORT-TREAT/DISP EQUIP LAGOON		174
5	AMORT-TREAT/DISP EQUIP TRT PLT		784
6	AMORT-OUTFALL LINES		17
7	AMORT-SWR RES CAP FEE		31
8	AMORT-SWR PLT MOD FEE		150
9	Non Used & Useful Adjustment to CIAC Amortization Expense Test Year	-	15,715
10			
11	AMORT-SWR RES CAP FEE		37
12	Additional Non Used & Useful Adjustment to CIAC Amortization Expense Pro Forma Year	-	37
13			
14	Total Non-Used & Useful Adjustment	-	15,782
15			
16	Total Adjustments to CIAC Amortizator	695,596	82,860
17			
18	(E) Taxes Other Than Income (TOTI)		
19	Test Year Adjustments		
20	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(845,645)	
21			
22			
23	(2) Payroll Taxes		
24	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	55,462	18,299
25			
26	(b) Adjust Payroll Taxes for salary allocations and annualization	3,546	1,170
27			
28	Total Payroll Taxes Adjustment	59,008	19,469
29			
30	(3) Personal Property Tax		
31	(a) Allocation of \$437,607.77 Personal Property Tax bill to water and wastewater based on Net Plant per Books	338,402	99,206
32			
33	(b) Non-Used & Useful Plant Adjustment	n/a	(343,626)
34	2010 Millage		15,0928
35	Decrease in personal property taxes associated with NU&U plant	-	(5,186)
36			
37	Total Personal Property Tax Adjustment	338,402	94,020
38			
39	(4) Real Estate Tax		
40	(a) Allocation of Real Estate Taxes to water and wastewater based on ERCs	11,441	3,775
41	(b) Allocation of allocated taxes per books based on ERCs	2,174	717
42	(c) Correction of allocated taxes per books	311	103
43	Total Real Estate Tax Adjustment	13,926	4,595
44			
45	(5) General & Other Taxes		
46	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	251	83
47	(b) Correction to allocated taxes per books	943	311
48	Total General Other Taxes Adjustment	1,194	394
49			
50	(6) Regulatory Assessment Fees (RAF)		
51	(a) Calculate RAFs based on Adjusted Test Year Revenues		
52	Test Year Adjusted Revenues	4,134,853	2,070,579
53	(b) Calculate RAFs for Annualized Revenues		
54	Annualized Revenues Adjustment	98,906	26,385
55	Total Test Year Adjusted Revenues	4,233,759	2,096,964
56	RAF Rate	4.5%	4.5%
57	Adjusted Test Year RAF	190,519	94,363
58			
59	Total Test Year Adjustments to TOTI	(242,596)	212,841
60			
61	Pro Forma Adjustments		
62	(7) Regulatory Assessment Fees (RAF)		
63	(a) Calculate RAFs on Additional Revenues Requested		
64	Additional Revenues Requested	1,606,673	247,262
65	RAF Rate	4.5%	4.5%
66	Pro Forma Adjustment to RAF	72,300	11,127

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 5 of 5
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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	(8) Personal Property Tax		
2	(a) To decrease personal property taxes based on the tax bills received for 2010. Allocation	(10,627)	(3,116)
3	between water and wastewater on the same proportion as the tax bills for 2009 which		
4	was based on net plant		
5			
6	(b) To increase taxes associated with proforma plant additions totaling \$633,619 for water	9,563	906
7	and \$ 60,000 for wastewater at the 2010 millage rate of \$15.0928		
8			
9	(9) Real Estate Tax		
10	(a) To decrease real estate taxes based on the tax bills received for 2010. Allocation between	(839)	(277)
11	water and wastewater based on ERCs		
12			
13	Total Pro Forma Adjustments to TOTI	70,397	6,640
14			
15	Total Adjustments to TOTI	(172,199)	221,481
16			
17	(F) Provision for Income Taxes		
18	(1) Adjusted taxes prior to revenue increase	7,508	163,942
19			
20	(2) To calculate additional taxes due to requested revenue adjustments	494,922	8,423
21			
22	Total Adjustments to Provision for Income Taxes	502,430	172,365

Test Year Operating Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Weeks
 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	3,846,495	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	233,005	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	313	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	1,822,655
8	462.2 Private Fire Protection		522.2 Measured - Commercial	239,106
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	919
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues (See 1. below)	28,602	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	(11,519)
16	TOTAL WATER SALES	4,108,415	TOTAL SEWER SALES	2,051,161
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	53,354	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	23,382	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	7,899
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES (See 2. below)	76,736	TOTAL OTHER SEWER REVENUES	7,899
28				
29	TOTAL WATER OPERATING REVENUES	4,185,151	TOTAL SEWER OPERATING REVENUES	2,059,060
30				
31	ADJUSTMENTS:			
32	1. To remove accrued revenues from the test year	(28,602)		11,519
33				
34	2. To reclassify CIAC charges booked to Other Water Revenues	(450)		
35		(21,246)		
36				
37	Adjusted Revenues prior to Annualization.	4,134,853		2,070,579
38				
39	3. Annualization Adjustment for Final Proposed Rates	\$98,906		26,385
40				
41	Final Annualized Revenues prior to Rate Increase	4,233,759		2,096,964
42				
43	3. (Int.) - Annualization Adjustment for Interim	\$35,250		N/A
44				
45	Interim Annualized Revenues prior to Rate Increase	\$4,170,103		N/A

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 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 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments					(8) B3 - (B)(6)&(7)	(9) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(6) B3 - (B)(3)	(6) B3 - (B)(4)	(7) B3 - (B)(5)		
1	601 Salaries & Wages - Employees	653,368	(162,094)			49,607		22,501	563,382
2	603 Salaries & Wages - Officers, Etc.	71,380	(17,709)			(10,945)		1,495	44,221
3	604 Employee Pensions & Benefits	207,593	(51,501)	(33)		20,018			176,077
4	610 Purchased Water	-	-						-
5	615 Purchased Power	417,823	-						417,823
6	616 Fuel for Power Purchased	-							-
7	618 Chemicals	167,932	-	10,660			(30,719)		147,873
8	620 Materials & Supplies	78,588	(15,594)	2,813					65,807
9	631 Contractual Services - Engr.	2,051	(509)	(38)					1,504
10	632 Contractual Services - Acct.	10,227	(2,537)	181					7,871
11	633 Contractual Services - Legal	6,700	(1,662)	371					5,409
12	634 Contractual Services - Mgmt. Fees	-	-						-
13	635 Contractual Services - Testing	28,699	(1,497)	(17)					27,185
14	636 Contractual Services - Other	187,095	(46,416)	8,532					149,211
15	641 Rental of Building/Real Prop.	-	-						-
16	642 Rental of Equipment	13	(3)						10
17	650 Transportation Expenses	78,740	(19,534)			26,651			85,857
18	656 Insurance - Vehicle	-							-
19	657 Insurance - General Liability	-							-
20	658 Insurance - Workman's Comp.	-							-
21	659 Insurance - Other	94,963	(23,559)	11,596					83,000
22	660 Advertising Expense	244	(60)	8					192
23	666 Reg. Comm. Exp. - Rate Case Amort.	124,030	(30,771)	398	(31,352)			84,346	146,651
24	667 Reg. Comm. Exp. - Other	1,144	(284)	182					1,042
25	670 Bad Debt Expense	111,066	(27,554)	27					83,539
26	675 Miscellaneous Expenses	341,912	(46,674)	2,771	3,012			99,216	400,237
27									
28	TOTAL	2,583,569	(447,958)	37,451	(28,340)	85,331	(30,719)	207,558	2,406,892
29									

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 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 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jul-09	(3) Aug-09	(4) Sep-09	(5) Oct-09	(6) Nov-09	(7) Dec-09	(8) Jan-10	(9) Feb-10	(10) Mar-10	(11) Apr-10	(12) May-10	(13) Jun-10	(14) Total Test Year
1	601 Salaries & Wages - Employees	47,450	53,632	66,254	53,720	50,777	77,524	59,338	41,554	59,909	56,441	37,928	48,841	653,368
2	603 Salaries & Wages - Officers, Etc.	5,511	5,521	5,687	4,887	4,897	19,355	4,576	2,582	5,016	4,785	3,996	4,567	71,380
3	604 Employee Pensions & Benefits	20,173	17,323	19,188	16,123	13,768	22,815	15,255	16,906	13,126	18,383	20,992	13,542	207,593
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	45,971	46,005	40,134	7,295	39,284	40,382	31,825	31,505	12,891	41,328	44,281	36,924	417,823
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	19,151	12,263	12,263	18,733	16,891	7,119	13,861	16,263	4,699	15,332	16,428	14,928	167,932
8	620 Materials & Supplies	7,968	4,349	7,332	3,859	9,469	4,823	6,346	8,567	8,484	5,592	5,321	6,478	78,588
9	631 Contractual Services - Engr.	-	-	114	-	763	-	-	835	-	-	-	340	2,051
10	632 Contractual Services - Acct.	(1,511)	984	(1,853)	(930)	983	2,708	1,238	1,242	1,243	1,244	3,718	1,162	10,227
11	633 Contractual Services - Legal	-	592	871	-	691	1,241	347	215	220	514	772	1,235	6,700
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	3,375	4,243	1,822	1,212	2,661	3,117	1,255	478	4,146	1,609	2,254	2,528	28,699
14	636 Contractual Services - Other	11,856	10,347	18,365	12,336	13,933	17,444	13,698	15,854	19,637	18,812	15,804	19,009	187,095
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	(1)	-	14	-	13
17	650 Transportation Expenses	4,580	8,086	10,443	8,667	5,865	3,865	6,432	5,081	7,037	5,934	7,234	5,513	78,740
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	6,483	6,797	6,964	9,075	7,607	9,786	6,808	8,442	8,219	8,388	9,357	7,038	94,963
22	660 Advertising Expense	37	-	37	-	-	28	22	-	-	119	77	(77)	244
23	666 Reg. Comm. Exp. - Rate Case Amort.	31,669	7,917	8,120	8,739	8,064	10,255	8,210	8,210	8,211	8,211	8,212	8,212	124,030
24	667 Reg. Comm. Exp. - Other	305	-	-	-	174	-	-	-	169	77	194	226	1,144
25	670 Bad Debt Expense	1,375	(63)	715	20,741	12,460	48,158	4,464	4,763	5,416	4,782	3,322	4,935	111,066
26	675 Miscellaneous Expenses	14,259	21,867	19,643	11,684	25,491	130,436	15,630	19,098	18,525	23,734	15,258	26,286	341,912
27														
28	TOTAL	218,651	199,864	216,098	176,141	213,776	399,056	189,305	181,596	176,946	215,287	195,163	201,687	2,583,569

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: B-6
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Total	(6) Adjustments					(8) B3 - (B)(6)&(7)	(9) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3)	(6) B3 - (B)(4)	(7) B3 - (B)(5)		
1	701 Salaries & Wages - Employees	-	162,094			16,368		7,424	185,886
2	703 Salaries & Wages - Officers, Etc.	-	17,709			(3,611)		493	14,591
3	704 Employee Pensions & Benefits	-	51,501	(11)		6,605			58,095
4	710 Purchased Sewage Treatment	-							-
5	711 Sludge Removal Expense	22,905							22,905
6	715 Purchased Power	228,313							228,313
7	716 Fuel for Power Purchased	-							-
8	718 Chemicals	-	-				34,777		34,777
9	720 Materials & Supplies	5,478	15,594	925					21,997
10	731 Contractual Services - Engr.	-	509	(12)					497
11	732 Contractual Services - Acct.	-	2,537	60					2,597
12	733 Contractual Services - Legal	-	1,662	123					1,785
13	734 Contractual Services - Mgmt. Fees	-	-						-
14	735 Contractual Services - Testing	7,180	1,497	(6)					8,671
15	736 Contractual Services - Other	-	46,416	2,815					49,231
16	741 Rental of Building/Real Prop.	-	-						-
17	742 Rental of Equipment	-	3						3
18	750 Transportation Expenses	-	19,534			8,793			28,327
19	756 Insurance - Vehicle	-	-						-
20	757 Insurance - General Liability	-	-						-
21	758 Insurance - Workman's Comp.	-	-						-
22	759 Insurance - Other	-	23,559	3,826					27,385
23	760 Advertising Expense	-	60	3					63
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	30,771	131	(10,344)			27,829	48,387
25	767 Reg. Comm. Exp. - Other	-	284	60					344
26	770 Bad Debt Expense	-	27,554	9					27,563
27	775 Miscellaneous Expenses	94,454	46,674	982	684				142,794
28									
29	TOTAL	358,331	447,958	8,905	(9,660)	28,155	34,777	35,746	904,211

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 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-6
 Page 2 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jul-09	(3) Aug-09	(4) Sep-09	(5) Oct-09	(6) Nov-09	(7) Dec-09	(8) Jan-10	(9) Feb-10	(10) Mar-10	(11) Apr-10	(12) May-10	(13) Jun-10	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	3,464	4,353	1,644	109	(9,289)	1,498	1,357	-	1,458	6,579	4,919	6,813	22,905
6	715 Purchased Power	19,227	17,945	15,423	21,088	18,003	32,706	20,551	18,725	14,877	15,440	17,363	16,965	228,313
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	1,023	1,026	405	(272)	975	-	504	115	670	640	370	22	5,478
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	475	920	395	475	920	380	920	380	460	1,095	380	380	7,180
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	1,308	839	3,925	161	4,524	66,379	4,044	(2,607)	974	7,373	1,795	5,739	94,454
28														
29	TOTAL	25,498	25,083	21,792	21,560	15,134	100,962	27,376	16,614	18,438	31,127	24,827	29,919	358,331

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Weeks

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) Prior TY 06/30/07	(3) Current TY 06/30/10	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	452,403	653,368	(89,986)	563,382	110,979	24.53 %	Please see Note 1 below.
2	603 Salaries & Wages - Officers, Etc.		71,380	(27,159)	44,221	44,221	100.00 %	Please see Note 1 below.
3	604 Employee Pensions & Benefits	102,776	207,593	(31,516)	176,077	73,301	71.32 %	This is a fallout from the increase in the number of full-time staff referenced above as well as adjustments in compensation levels.
4	610 Purchased Water		-	-	-	-		
5	615 Purchased Power	304,081	417,823	-	417,823	113,742	37.41 %	This increase reflects an increase in the unit cost of power as well as the purchase of additional power to treat and distribute a larger volume of potable water.
6	616 Fuel for Power Purchased		-	-	-	-		
7	618 Chemicals	73,271	187,932	(20,059)	147,873	74,602	101.82 %	The use of Lake Groves Well #3 as the primary source for the LG WTP requires the use of sulfuric acid for pH adjustment. Well #3 was not in service during the prior TY nor was sulfuric acid utilized at that time.
8	620 Materials & Supplies	68,470	78,588	(12,781)	65,807	(2,683)	(3.89) %	Under the benchmark. Engineering expense has increased simply because there was very little activity in the prior last year. Increasing this account by any amount would cause a substantial percentage increase from the prior test year figures. The amounts booked since the previous test year are not material as a whole.
9	631 Contractual Services - Engr.	157	2,051	(547)	1,504	1,347	858.26 %	Under the benchmark.
10	632 Contractual Services - Acct.	53,864	10,227	(2,356)	7,871	(45,793)	(85.33) %	Under the benchmark.
11	633 Contractual Services - Legal	7,052	6,700	(1,291)	5,409	(1,643)	(23.30) %	Under the benchmark.
12	634 Contractual Services - Mgmt. Fees		-	-	-	-	%	
13	635 Contractual Services - Testing	41,055	28,699	(1,514)	27,185	(13,870)	(33.78) %	Under the benchmark.
14	636 Contractual Services - Other	113,786	187,095	(37,884)	149,211	35,445	31.16 %	Under the benchmark.
15	641 Rental of Building/Real Prop.		-	-	-	-		
16	642 Rental of Equipment		13	(3)	10	10	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
17	650 Transportation Expenses	32,085	78,740	7,117	85,857	53,782	167.76 %	The number of employees and associated vehicles have increased over the past three years. Also, the cost of operating and maintaining vehicles has increased significantly since the last rate case, fuel cost as an example. The largest portion of fleet maintenance expenses occurs when a vehicles is more than 36 months old. The average age of the UI fleet is approximately 5 years resulting in a trend of rising O&M expense.
18	656 Insurance - Vehicle		-	-	-	-		
19	657 Insurance - General Liability		-	-	-	-		
20	658 Insurance - Workman's Comp.		-	-	-	-		
21	659 Insurance - Other	61,827	94,983	(11,983)	83,000	21,173	34.25 %	Medical insurance costs have increased significantly over the past three years, primarily driven by the cost of medical care, in spite of cost containment efforts on the part of UI. This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole. This expense reflects costs such as public notices for permitting purposes or in recruiting employees.
22	660 Advertising Expense		244	(52)	192	192	100.00 %	Not subject to Index Benchmarking
23	666 Reg. Comm. Exp. - Rate Case Amort.	62,305	124,030	22,821	146,851	n/a	n/a %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
24	667 Reg. Comm. Exp. - Other		1,144	(102)	1,042	1,042	100.00 %	This increase is a result of customers not being able to pay their bills on time or at all due to the poor economy. Additionally, there has been a marked increase in the number of vacant homes, bankruptcies, foreclosures, and abandoned property, all of which may generate account write-offs. UI implemented a revised write off method to address the increase in Bad Debt Expense.
25	670 Bad Debt Expense	14,704	111,066	(27,527)	83,539	68,835	488.14 %	Expenses for office supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last few years due to increased cost of services.
26	675 Miscellaneous Expenses	183,894	341,912	58,325	400,237	236,343	144.20 %	
27	TOTAL	1,551,490	2,583,569	(176,677)	2,406,892	771,056	51.78 %	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Weeks

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) Prior TY 06/30/07	(3) Current TY 06/30/10	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	8,493.0			9,188.8	696	8.19 %	
2								
3	Consumer Price Index - U	310.542			377.579	67.037	21.59 %	
4								
5	Benchmark Index: Increase in Customer ERC's					1.0819		
6	Increase in CPI					1.2159		
7								
8						1.3155		
9								
10	Note 1 - In order to compare accounts 601.669 and 701.703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.							
11								
12								
13		<u>TY 06/30/07</u>	<u>TY 06/30/10</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
14	601 Salaries & Wages - Employees	452,403	653,368	(89,986)	563,382	110,979	24.53%	See total below
15	603 Salaries & Wages - Officers, Etc.	-	71,380	(27,159)	44,221	44,221	100%	See total below
16	Total	452,403	724,748	(137,145)	607,603	155,200	34.31%	The increase reflects the addition of a Water Conservation Coordinator position that was mandated by the St. John's River WMD. Additionally, the increase was driven by cost-of-living adjustments and increased compensation due to operational staff attaining higher levels of certification.
17								
18								

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Doelist No.: 100428-W5
 Test Year Ended: June 30, 2010

Schedule: B-8
 Page 1 of 2
 Preparer: Kirsten Weeks

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) Prior TY 06/30/07	(3) Current TY 06/30/10	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 149,958	-	185,886	185,886	35,928	23.96 %	Please see Note 1 below.
2	703 Salaries & Wages - Officers, Etc.	-	-	14,591	14,591	14,591	100.00 %	Please see Note 1 below.
3	704 Employee Pensions & Benefits	34,070	-	58,095	58,095	24,025	70.52 %	This is a fallout from the increase in the number of full-time staff referenced above as well as adjustments in compensation levels.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	152,134	22,905	-	22,905	(129,229)	(84.94) %	UI started using a dewatering box, which removes the water from the sludge. This decreases our volume of sludge, thereby reducing our costs.
6	715 Purchased Power	111,574	228,313	-	228,313	116,739	104.83 %	This increase reflects an increase in the unit cost of power as well as the purchase of additional power. Additional equipment was in use at the Lake Groves WWTF including headworks and reuse facilities. Two large horsepower lift stations went into service in 2008, which are located within the Sawgrass Bay and Greater Lakes subdivisions.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	10,157	-	34,777	34,777	24,620	242.39 %	This increase reflects a sizable increase in the unit cost of chlorine used for disinfection and an increase in the volume of wastewater treated.
9	720 Materials & Supplies	16,142	5,478	16,519	21,997	5,855	36.27 %	The increase is attributable to an increase in lift station equipment repairs reflecting the increased age of the collection system components.
10	731 Contractual Services - Engr.	52	-	497	497	445	855.64 %	Engineering expense has increased simply because there was very little activity in the prior test year. Increasing this account by any amount would cause a substantial percent increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
11	732 Contractual Services - Acct.	17,788	-	2,597	2,597	(15,191)	(85.40) %	Under the benchmark.
12	733 Contractual Services - Legal	2,338	-	1,785	1,785	(553)	(23.65) %	Under the benchmark.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	9,598	7,180	1,491	6,671	(927)	(9.66) %	Under the benchmark.
15	736 Contractual Services - Other	37,711	-	49,231	49,231	11,520	30.55 %	Under the benchmark.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	
17	742 Rental of Equipment	-	-	3	3	3	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
18	750 Transportation Expenses	10,626	-	26,327	26,327	17,699	166.53 %	The number of employees and associated vehicles have increased over the past three years. Also, the cost of operating and maintaining vehicles has increased significantly since the last rate case, fuel cost as an example. The largest portion of fleet maintenance expenses occurs when a vehicles is more than 36 months old. The average age of the UI fleet is approximately 5 years resulting in a trend of rising O&M expense.
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	-	-	-	-	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	20,495	-	27,385	27,385	6,890	33.62 %	Medical insurance costs have increased significantly over the past three years, primarily driven by the cost of medical care in spite of cost containment efforts on the part of UI.
23	760 Advertising Expense	-	-	63	63	63	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole. This expense reflects costs such as public notices for permitting purposes or in recruiting employees.
24	766 Reg. Comm. Exp. - Rate Case Amort.	20,558	-	48,387	48,387	n/a	n/a %	Not subject to Index Benchmarking
25	767 Reg. Comm. Exp. - Other	-	-	344	344	344	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
26	770 Bad Debt Expense	4,873	-	27,563	27,563	22,690	465.83 %	This increase is a result of customers not being able to pay their bills on time or at all due to the poor economy. Additionally, there has been a marked increase in the number of vacant homes, bankruptcies, foreclosures, and abandoned property, all of which may generate account write-offs. UI implemented a revised write off method to address the increase in Bad Debt Expense.
27	775 Miscellaneous Expenses	50,932	94,454	48,340	142,794	91,862	180.38 %	Expenses for office supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last few years due to increased cost of services.
28								
29	TOTAL	\$ 649,668	\$ 359,331	\$ 646,881	\$ 904,211	\$ 227,374	36.18 %	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 180426-WS
 Test Year Ended: June 30, 2010

Schedule: B-8
 Page 2 of 2
 Preparer: Kirsten Weeks

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) Prior TY 06/30/07	(3) Current TY 06/30/10	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	2,815.0			3,031.8	217	7.70 %	
2								
3	Consumer Price Index - U	310.5			377.579	67.037	21.50 %	
4								
5	Benchmark Index: Increase in Customer ERC's					1,0770		
6	Increase in CPI					1,2159		
7								
8						1,3095		
9								

10 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts
 11 according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.

Line		TY 06/30/07	TY 06/30/10	TY Adj.'s	Adjusted TY	Difference	Difference	
15	701 Salaries & Wages - Employees	149,958	-	185,886	185,886	35,928	23.96%	See total below
16	703 Salaries & Wages - Officers, Etc.	-	-	14,591	14,591	14,591	100%	See total below
17	Total	149,958	-	200,477	200,477	50,519	33.69%	This increase can be attributed to the addition of another WW operator position in order to meet the regulatory requirement to staff the new reuse plant for a minimum of 16 hours a day, 7 days a week.
18								

Contractual Services

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: B-9
 Page 1 of 1
 Preparer: Spencer Nedved

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) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service, North Shore Sanitary District	80,718	Meter reading services; Maintenance and repair activities to water mains
2	Computer Maintenance	CDW Computer Centers, Inc.; Whitelight Group, LLC	78,865	Maintenance of all company servers
3	Computer Amortization & Program Cost	Microsoft Licensing, GP.	(154)	Program Costs
4	Internet Supplier	Acceleration	272	Internet Services
5	Audit Fees	McGladrey & Pullen; Pricewaterhousecoopers, LLP	6,746	Audit Services
6	Employment Finders Fees	Account Temps, Robert Haft	4,284	Permanent Employment Staffing
7	Engineering Fees	CPH Engineers, Inc.; Cumbey & Fair, Inc.	2,051	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
8	Legal Fees	Defrees & Fiske; Howard & Howard; Hunton & Williams; Kubicki Draper; Ogletree, Deakins, Nash, Smoak; Poyner Spruill; Rose, Sundstrom & Bentley; Winston & Strawn	6,700	Various Legal Issues; Rate Case Assistance
9	Payroll Services	Automatic Data Processing, Inc.; ADP Credit; The Formcenter, Federal and State Government	4,858	Payroll Services
10	Tax Return	Pricewaterhousecoopers, LLP	3,481	Tax Return
11	Temporary Employment Fee	Office Team; Robert Half International, Inc.	8,863	Temporary Employment Services
12	Other Outside Services	Tatum LLC, Affiliated Credit Services, Inc., White Light Group, LLC., My Florida Market Place	11,789	Other Outside Services
13		Total	<u>\$206,073</u>	

Lake Utility Services, Inc.
 Docket No.
 Test Year Ended: 6/30/10

Schedule: B-10
 Page 1 of 1
 Preparer: Dan Cleclerski

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 No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Millan, Swain & Associates	Deborah Swain	\$ 200.00	12	2,400	Assist w/MFRs, data requests, audit facilitator
2	Millan, Swain & Associates	Cynthia Yapp	150.00	300	45,000	Assist w/MFRs, data requests, audit facilitator
3	Millan, Swain & Associates	Marie Bravo	150.00	1,450	217,500	Assist w/MFRs, data requests, audit facilitator
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	305.00	120	36,600	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	330.00	90	29,700	Legal Fees
6	M&R Consultants	Frank Seldman	150.00	120	18,150	U&U Analysis, Assist w/ MFRs, data requests, audit facilitator
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Barrett, Jason	38.00	40	1,520	Assist w/MFRs, data requests, audit facilitator
9	Water Service Corp.	Casados, Jim	65.00	40	2,600	Billing Analyst, Implementation of Rates
10	Water Service Corp.	Cleclerski, Daniel	30.00	325	9,750	Assist w/MFRs, data requests, audit facilitator
11	Water Service Corp.	DIPasquale, Susan	33.92	40	1,357	Assist w/MFRs, data requests, audit facilitator
12	Water Service Corp.	Durham, Rick	113.80	20	2,276	Assist w/MFRs, data requests, audit facilitator
13	Water Service Corp.	Flynn, Patrick	39.36	200	7,872	Assist w/MFRs, data requests, audit facilitator
14	Water Service Corp.	Gongre, Bryan	39.36	50	1,968	Assist w/MFRs, data requests, audit facilitator
15	Water Service Corp.	Hanks, Peggy	39.36	20	787	Assist w/MFRs, data requests, audit facilitator
16	Water Service Corp.	Hoy, John	114.00	40	4,560	Assist w/MFRs, data requests, audit facilitator
17	Water Service Corp.	Krugler, Adrienne	41.00	10	410	Billing Analyst, Implementation of Rates
18	Water Service Corp.	Nedved, Spencer	28.00	125	3,500	Assist w/MFRs, data requests, audit facilitator
19	Water Service Corp.	Povich, Erin	41.00	350	14,350	Assist w/MFRs, data requests, audit facilitator
20	Water Service Corp.	Schiopu, Mircea	23.00	20	460	Customer Notices, Mailings, etc.
21	Water Service Corp.	Vairie, Lawanda	24.00	100	2,400	Assist w/MFRs, data requests, audit facilitator
22	Water Service Corp.	Weeks, Kirsten	50.00	250	12,500	Assist w/MFRs, data requests, audit facilitator
23	Water Service Corp.	Williams, John III	60.00	30	1,800	Assist w/MFRs, data requests, audit facilitator
24	Water Service Corp.	Winans, Nicole Denise	43.33	200	8,666	Assist w/MFRs, data requests, audit facilitator
25	Water Service Corp.		n/a	n/a	3,000	Customer notices, postage
26	Water Service Corp.		n/a	n/a	375	Customer notices, stock
27	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
28	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
29	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
30	Water Service Corp.		n/a	n/a	-	Printing Services, copies
31	Water Service Corp.		n/a	n/a	-	Temp Services
32	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
33						
34	Estimate Through				\$ 448,701	
35						
36						
37	<input checked="" type="checkbox"/> PAA					
38	<input type="checkbox"/> Commission Hearing					
39						
40	Amortization Period 4 Years					
41	Explanation if different from Section 367.0816, Florida					
42						
43	Amortization of Rate Case Expense:					
44						
45						
46			(A)	(B)	(C)	
47	Current rate case expense		337,383	111,318	448,701	
48	Total projected current rate case expense		337,383	111,318	448,701	
49	Annual Amortization		\$ 84,346	\$ 27,829	\$ 112,175	
50						
51	Method of allocation between systems:					
52						
53	Customers (based on ERC Counts 6/30/10)		9,188.80	3,031.80	12,220.60	
54						
55	Percentage of average customers		75.19%	24.81%	100.00%	
56						
57	Average amount to include in Working Capital:					
58	Beginning Rate Case Expense				\$ -	
59	End - Rate Case Expense				\$ 448,701	
60	Average Rate Case to be included in Working Capital				\$ 224,351	

**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.: 100426-WS
Test Year Ended: June 30, 2010**

**Schedule: B-11
Page 1 of 1
Preparer: Kirsten Weeks**

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.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Lake Utility Services, Inc. does not have deferred maintenance projects that are greater than 2% of test year revenues.				
2	This Schedule is not applicable.				

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Povish

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.

Lake Utility Services, Inc.
Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2009			Lake Utility Services, Inc. Allocation Percentage	
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			74.98% Water	25.02% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	4.04%	95.96%	100.00%	ERC	\$10,367	245,945	\$256,312	7,774	2,593
3	408	Taxes Other than Income	4.02%	95.98%	100.00%	ERC	\$1,249	29,807	\$31,056	937	312
4	414	Gain/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.02%	95.98%	100.00%	ERC	(\$17)	(\$10)	(\$27)	-	-
8	601/603/701/703	Salaries	4.02%	95.98%	100.00%	ERC	\$13,717	327,361	\$341,077	10,285	3,431
9	604/704	Employee Benefits	4.02%	95.98%	100.00%	ERC	\$20,173	481,440	\$501,612	15,126	5,046
10	620/720	Materials and Supplies	4.02%	95.98%	100.00%	ERC	\$5,326	127,101	\$132,427	3,993	1,332
11	632/732	Contractual Services - Accounting	4.02%	95.98%	100.00%	ERC	(\$1,511)	(\$6,072)	(\$7,584)	-	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	4.02%	95.98%	100.00%	ERC	\$5,052	120,577	\$125,630	3,788	1,264
14	650/750	Transportation Expenses	4.01%	95.99%	100.00%	ERC	\$5	121	\$126	4	1
15	659/759	Other Insurance	4.02%	95.98%	100.00%	ERC	\$6,483	154,719	\$161,201	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.02%	95.98%	100.00%	ERC	\$2,093	49,960	\$52,053	1,570	524
18							\$62,936	\$1,500,548	\$1,563,484	43,477	14,504
19											
20		Water Service Corp. Allocated RVP Expenses:									
21											
22	601/603/701/703	Salaries	11.19%	88.81%	100.00%	ERC	\$2,643	20,980	\$23,623	1,982	661
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							\$ 2,643	\$ 20,980	\$ 23,623	1,982	661
26		Water Service Corp. Allocated Regional Expenses:									
27											
28	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
32							\$ -	\$ -	\$ -	-	-
33		Water Service Corp. Allocated State Expenses:									
34											
35	403	Depreciation Expenses	14.43%	85.57%	100.00%	ERC	\$7,812	\$46,333	\$54,144	5,857	1,954
36	408	Taxes Other than Income	13.81%	86.19%	100.00%	ERC	\$3,691	\$23,046	\$26,737	2,768	923
37	414	Taxes Other than Income	13.80%	86.20%	100.00%	ERC	(\$69)	(\$431)	(\$500)	(\$2)	(\$17)
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601/603/701/703	Salaries	13.81%	86.19%	100.00%	ERC	\$1,402	\$8,753	\$10,155	1,051	351
40	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	14.51%	85.49%	100.00%	ERC	\$160	\$945	\$1,106	120	40
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	13.81%	86.19%	100.00%	ERC	\$212	\$1,323	\$1,535	159	53
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	13.81%	86.19%	100.00%	ERC	\$4,372	\$27,297	\$31,669	3,278	1,094
48	666/766	Regulatory Commission Exp - Amort	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	13.81%	86.19%	100.00%	ERC	\$6,076	\$37,935	\$44,011	4,556	1,520
51							\$ 23,656	\$ 145,202	\$168,858	17,739	5,918
52											
53		Water Service Corp. Allocated UI Expenses:									
54											
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
56							\$ -	\$ -	\$ -	-	-
57											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Historical [x] Projected []

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.

Lake Utility Services, Inc.
Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2009				
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.04% Water	24.96% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	4.05%	95.95%	100.00%	ERC	\$10,617	251,441	\$262,057	7,967	2,650
3	408	Taxes Other than Income	4.03%	95.97%	100.00%	ERC	\$1,236	29,439	\$30,675	927	308
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	4.02%	95.98%	100.00%	ERC	\$12	291	\$303	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.03%	95.97%	100.00%	ERC	(\$44)	(1,040)	(\$1,084)	-	-
8	601/603/701/703	Salaries	4.03%	95.97%	100.00%	ERC	\$12,618	300,620	\$313,238	9,469	3,149
9	604/704	Employee Benefits	4.03%	95.97%	100.00%	ERC	\$17,323	412,708	\$430,031	13,000	4,324
10	620/720	Materials and Supplies	4.03%	95.97%	100.00%	ERC	\$3,224	76,804	\$80,028	2,419	805
11	632/732	Contractual Services - Accounting	4.03%	95.97%	100.00%	ERC	\$984	23,433	\$24,416	-	-
12	633/733	Contractual Services - Legal	4.03%	95.97%	100.00%	ERC	\$336	8,012	\$8,349	252	84
13	636/736	Contractual Services - Other	4.03%	95.97%	100.00%	ERC	\$7,750	184,641	\$192,392	5,816	1,934
14	650/750	Transportation Expenses	4.03%	95.97%	100.00%	ERC	\$6	146	\$152	5	2
15	659/759	Other Insurance	4.03%	95.97%	100.00%	ERC	\$6,797	161,921	\$168,717	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.03%	95.97%	100.00%	ERC	\$2,855	68,021	\$70,876	2,143	713
18							\$63,715	\$1,516,436	\$1,580,151	41,997	13,969
19	Water Service Corp. Allocated RVP Expenses										
20											
21											
22	601/603/701/703	Salaries	11.20%	88.80%	100.00%	ERC	\$3,377	26,781	\$30,158	2,534	843
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							\$ 3,377	\$ 26,781	\$ 30,158	2,534	843
26	Water Service Corp. Allocated Regional Expenses										
27											
28	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
32							\$ -	\$ -	\$ -	-	-
33	Water Service Corp. Allocated State Expenses										
34											
35	403	Depreciation Expenses	14.81%	85.19%	100.00%	ERC	\$5,020	\$28,863	\$33,882	3,767	1,253
36	408	Taxes Other than Income	13.82%	86.18%	100.00%	ERC	\$3,624	\$22,601	\$26,224	2,719	904
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601/603/701/703	Salaries	13.82%	86.18%	100.00%	ERC	\$3,822	\$23,839	\$27,661	2,868	954
40	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	615/715	Purchased Power	6.99%	93.01%	100.00%	ERC	\$22	\$291	\$313	16	5
42	620/720	Materials and Supplies	13.82%	86.18%	100.00%	ERC	\$104	\$649	\$753	78	26
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	13.82%	86.18%	100.00%	ERC	\$172	\$1,073	\$1,245	129	43
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	13.82%	86.18%	100.00%	ERC	\$7,025	\$43,809	\$50,834	5,271	1,753
48	666/766	Regulatory Commission Exp - Amort	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	13.82%	86.18%	100.00%	ERC	\$5,687	\$35,471	\$41,158	4,268	1,420
51							\$ 25,476	\$ 156,595	\$182,071	19,117	6,359
52	Water Service Corp. Allocated UI Expenses										
53											
54											
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
56							\$ -	\$ -	\$ -	-	-
57	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Preparer: Erin Povish

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2009			Lake Utility Services, Inc. Allocation Percentage	
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.00% Water	25.00% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	4.04%	95.96%	100.00%	ERC	\$11,478	272,481	\$283,959	8,608	2,870
3	408	Taxes Other than Income	4.02%	95.98%	100.00%	ERC	\$1,324	31,607	\$32,931	993	331
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.02%	95.98%	100.00%	ERC	\$3,446	82,239	\$85,685	-	-
8	601/603/701/703	Salaries	4.02%	95.98%	100.00%	ERC	\$16,922	403,887	\$420,809	12,691	4,231
9	604/704	Employee Benefits	4.02%	95.98%	100.00%	ERC	\$19,077	455,325	\$474,402	14,307	4,770
10	620/720	Materials and Supplies	4.02%	95.98%	100.00%	ERC	\$5,347	127,612	\$132,959	4,010	1,337
11	632/732	Contractual Services - Accounting	4.02%	95.98%	100.00%	ERC	(\$1,853)	(44,231)	(\$46,084)	-	-
12	633/733	Contractual Services - Legal	4.02%	95.98%	100.00%	ERC	\$536	12,786	\$13,322	402	134
13	636/736	Contractual Services - Other	4.02%	95.98%	100.00%	ERC	\$7,108	169,656	\$176,765	5,331	1,777
14	650/750	Transportation Expenses	3.93%	96.07%	100.00%	ERC	\$1	13	\$14	0	0
15	659/759	Other Insurance	4.02%	95.98%	100.00%	ERC	\$6,964	166,213	\$173,177	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.02%	95.98%	100.00%	ERC	\$3,126	74,609	\$77,735	2,344	782
18							<u>\$73,475</u>	<u>\$1,752,199</u>	<u>\$1,825,674</u>	<u>48,686</u>	<u>16,233</u>
19											
20		Water Service Corp. Allocated RVP Expenses:									
21											
22	601/603/701/703	Salaries	11.19%	88.81%	100.00%	ERC	\$4,998	39,680	\$44,677	3,748	1,250
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							<u>\$ 4,998</u>	<u>\$ 39,680</u>	<u>\$ 44,677</u>	<u>3,748</u>	<u>1,250</u>
26		Water Service Corp. Allocated Regional Expenses:									
27											
28	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	13.97%	86.03%	100.00%	ERC	\$27	164	\$190	20	7
32							<u>\$ 27</u>	<u>\$ 164</u>	<u>\$ 190</u>	<u>20</u>	<u>7</u>
33		Water Service Corp. Allocated State Expenses:									
34											
35	403	Depreciation Expenses	13.96%	86.04%	100.00%	ERC	\$31,983	\$197,078	\$229,060	23,986	7,997
36	408	Taxes Other than Income	13.82%	86.18%	100.00%	ERC	\$3,989	\$24,885	\$28,873	2,992	997
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601/603/701/703	Salaries	13.82%	86.18%	100.00%	ERC	\$1,862	\$11,618	\$13,481	1,397	466
40	604/704	Employee Benefits	13.82%	86.18%	100.00%	ERC	\$111	\$689	\$800	83	28
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	15.06%	84.94%	100.00%	ERC	\$451	\$2,543	\$2,994	338	113
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	13.82%	86.18%	100.00%	ERC	\$419	\$2,611	\$3,029	314	105
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	13.82%	86.18%	100.00%	ERC	\$5,036	\$31,415	\$36,451	3,777	1,259
48	666/766	Regulatory Commission Exp - Amort	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	13.81%	86.19%	100.00%	ERC	\$5,179	\$32,307	\$37,486	3,884	1,295
51							<u>\$ 49,029</u>	<u>\$ 303,146</u>	<u>\$352,175</u>	<u>36,769</u>	<u>12,260</u>
52											
53		Water Service Corp. Allocated UI Expenses:									
54											
55	427	Interest Expense	7.07%	92.93%	100.00%	Unallocated Rate Base	\$281,861	\$3,704,196	\$3,986,057	211,382	70,479
56							<u>\$ 281,861</u>	<u>\$ 3,704,196</u>	<u>\$3,986,057</u>	<u>211,382</u>	<u>70,479</u>
57											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Fovich

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.

Lake Utility Services, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2009				
			Lake Utility Services, Inc.	Other Components/ Systems	Total		Amounts Allocated			75.03% Water	24.97% Sewer
							Lake Utility Services, Inc.	Other Components/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	4.04%	95.96%	100.00%	ERC	\$10,056	238,735	\$248,791	7,545	2,511
3	408	Taxes Other than Income	4.02%	95.98%	100.00%	ERC	\$1,291	30,839	\$32,130	969	322
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.02%	95.98%	100.00%	ERC	(\$16)	(\$75)	(\$391)	-	-
8	601/603/701/703	Salaries	4.02%	95.98%	100.00%	ERC	\$12,544	299,642	\$312,186	9,412	3,132
9	604/704	Employee Benefits	4.02%	95.98%	100.00%	ERC	\$15,999	382,164	\$398,163	12,004	3,994
10	620/720	Materials and Supplies	4.02%	95.98%	100.00%	ERC	\$2,292	54,745	\$57,037	1,720	572
11	632/732	Contractual Services - Accounting	4.02%	95.98%	100.00%	ERC	(\$930)	(22,220)	(\$23,150)	-	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	4.02%	95.98%	100.00%	ERC	\$7,674	183,314	\$190,988	5,758	1,916
14	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	659/759	Other Insurance	4.02%	95.98%	100.00%	ERC	\$9,075	216,774	\$225,849	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.02%	95.98%	100.00%	ERC	\$2,387	61,798	\$64,385	1,941	646
18							\$60,572	\$1,445,416	\$1,505,988	39,350	13,093
19											
Water Service Corp. Allocated RVP Expenses											
21											
22	601/603/701/703	Salaries	11.19%	88.81%	100.00%	ERC	\$2,673	21,227	\$23,900	2,006	667
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							\$ 2,673	\$ 21,227	\$ 23,900	2,006	667
Water Service Corp. Allocated Regional Expenses											
26											
27											
28	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
32							\$ -	\$ -	\$ -	-	-
33											
Water Service Corp. Allocated State Expenses											
34											
35	403	Depreciation Expenses	14.14%	85.86%	100.00%	ERC	\$14,832	\$90,064	\$104,897	11,129	3,703
36	408	Taxes Other than Income	13.82%	86.18%	100.00%	ERC	\$3,702	\$23,088	\$26,789	2,777	924
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601/603/701/703	Salaries	13.82%	86.18%	100.00%	ERC	\$1,253	\$7,816	\$9,069	940	313
40	604/704	Employee Benefits	13.82%	86.18%	100.00%	ERC	\$124	\$775	\$899	93	31
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	13.81%	86.19%	100.00%	ERC	(\$94)	(\$589)	(\$683)	(71)	(24)
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	13.82%	86.18%	100.00%	ERC	\$342	\$2,132	\$2,474	257	85
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	13.82%	86.18%	100.00%	ERC	\$5,848	\$36,473	\$42,321	4,388	1,460
48	666/766	Regulatory Commission Exp - Amort	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	667/767	Reg. Commission Exp - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	13.82%	86.18%	100.00%	ERC	\$5,235	\$32,650	\$37,885	3,928	1,307
51							\$ 31,241	\$ 192,410	\$223,651	23,441	7,800
52											
Water Service Corp. Allocated UI Expenses											
53											
54											
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
56							\$ -	\$ -	\$ -	-	-
57											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

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.

Lake Utility Services, Inc.
Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2009				
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.01% Water	24.99% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	4.05%	95.95%	100.00%	ERC	\$10,733	254,339	\$265,073	8,051	2,683
3	408	Taxes Other than Income	4.03%	95.97%	100.00%	ERC	\$1,356	32,321	\$33,677	1,017	339
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.02%	95.98%	100.00%	ERC	(\$19)	(460)	(\$479)	-	-
8	601/603/701/703	Salaries	4.03%	95.97%	100.00%	ERC	\$18,235	434,608	\$452,843	13,677	4,557
9	604/704	Employee Benefits	4.03%	95.97%	100.00%	ERC	\$13,768	328,144	\$341,912	10,327	3,441
10	620/720	Materials and Supplies	4.03%	95.97%	100.00%	ERC	\$5,720	136,338	\$142,058	4,291	1,430
11	632/732	Contractual Services - Accounting	4.03%	95.97%	100.00%	ERC	\$983	23,433	\$24,416	-	-
12	633/733	Contractual Services - Legal	4.03%	95.97%	100.00%	ERC	\$159	3,788	\$3,947	119	40
13	636/736	Contractual Services - Other	4.03%	95.97%	100.00%	ERC	\$10,153	241,993	\$252,146	7,616	2,538
14	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	659/759	Other Insurance	4.03%	95.97%	100.00%	ERC	\$7,607	181,310	\$188,918	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.03%	95.97%	100.00%	ERC	\$2,746	65,454	\$68,200	2,060	686
18							<u>\$71,442</u>	<u>\$1,701,268</u>	<u>\$1,772,710</u>	<u>47,158</u>	<u>15,713</u>
19	Water Service Corp. Allocated RVP Expenses										
21	601/603/701/703	Salaries	11.20%	88.80%	100.00%	ERC	(\$236)	(1,872)	(\$2,108)	(177)	(59)
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							<u>\$ (236)</u>	<u>\$ (1,872)</u>	<u>\$ (2,108)</u>	<u>(177)</u>	<u>(59)</u>
26	Water Service Corp. Allocated Regional Expenses										
28	601/603/701/703	Salaries	13.99%	86.01%	100.00%	ERC	\$707	4,349	\$5,056	531	177
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	13.99%	86.01%	100.00%	ERC	\$532	3,272	\$3,804	399	133
31	675/775	Miscellaneous Expenses	13.99%	86.01%	100.00%	ERC	\$125	771	\$896	94	31
32							<u>\$ 1,365</u>	<u>\$ 8,391</u>	<u>\$ 9,757</u>	<u>1,024</u>	<u>341</u>
33	Water Service Corp. Allocated State Expenses										
35	403	Depreciation Expenses	14.16%	85.84%	100.00%	ERC	\$14,830	\$89,885	\$104,714	11,123	3,706
36	408	Taxes Other than Income	13.84%	86.16%	100.00%	ERC	\$3,701	\$23,046	\$26,747	2,776	925
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601/603/701/703	Salaries	13.84%	86.16%	100.00%	ERC	(\$4,362)	(\$27,161)	(\$31,523)	(3,272)	(1,090)
40	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	14.40%	85.60%	100.00%	ERC	\$315	\$1,871	\$2,185	236	79
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	13.84%	86.16%	100.00%	ERC	\$470	\$2,927	\$3,397	353	117
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	13.84%	86.16%	100.00%	ERC	\$5,578	\$34,728	\$40,306	4,184	1,394
48	666/766	Regulatory Commission Exp - Amort	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	667/767	Reg. Commission Exp - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	13.84%	86.16%	100.00%	ERC	\$6,455	\$40,190	\$46,645	4,842	1,613
51							<u>\$ 26,986</u>	<u>\$ 165,486</u>	<u>\$192,471</u>	<u>20,241</u>	<u>6,745</u>
52	Water Service Corp. Allocated UI Expenses										
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
56							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
57	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

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.

Lake Utility Services, Inc.
Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2009				
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			74.99% Water	25.01% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	4.34%	95.66%	100.00%	ERC	\$11,427	252,065	\$263,491	8,568	2,858
3	408	Taxes Other than Income	4.31%	95.69%	100.00%	ERC	\$1,212	26,889	\$28,101	909	303
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.31%	95.69%	100.00%	ERC	\$3,641	80,775	\$84,415	-	-
8	601603/701/703	Salaries	4.31%	95.69%	100.00%	ERC	\$34,694	769,781	\$804,476	26,016	8,679
9	604/704	Employee Benefits	4.31%	95.69%	100.00%	ERC	\$22,628	502,064	\$524,692	16,968	5,660
10	620/720	Materials and Supplies	4.31%	95.69%	100.00%	ERC	\$2,390	53,020	\$55,410	1,792	598
11	632/732	Contractual Services - Accounting	4.31%	95.69%	100.00%	ERC	\$2,708	60,077	\$62,785	-	-
12	633/733	Contractual Services - Legal	4.31%	95.69%	100.00%	ERC	\$505	11,200	\$11,705	379	126
13	636/736	Contractual Services - Other	4.31%	95.69%	100.00%	ERC	\$7,543	167,369	\$174,912	5,656	1,887
14	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	659/759	Other Insurance	4.31%	95.69%	100.00%	ERC	\$9,786	217,135	\$226,921	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.31%	95.69%	100.00%	ERC	\$4,495	99,723	\$104,217	3,370	1,124
18							\$101,028	\$2,240,098	\$2,341,126	63,658	21,236
19											
20	Water Service Corp. Allocated RVP Expenses										
21											
22	601603/701/703	Salaries	13.18%	86.82%	100.00%	ERC	\$3,855	25,395	\$29,250	2,891	964
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25							\$ 3,855	\$ 25,395	\$ 29,250	2,891	964
26	Water Service Corp. Allocated Regional Expenses										
27											
28	601603/701/703	Salaries	17.19%	82.81%	100.00%	ERC	\$1,739	8,374	\$10,112	1,304	435
29	618/718	Chemicals	17.19%	82.81%	100.00%	ERC	(\$10,660)	(\$1,340)	(\$62,000)	(7,993)	(2,666)
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
32							\$ (8,921)	\$ (42,966)	\$ (51,888)	(6,690)	(2,232)
33	Water Service Corp. Allocated State Expenses										
34											
35	403	Depreciation Expenses	16.52%	83.48%	100.00%	ERC	(\$17,924)	(\$90,563)	(\$108,487)	(13,441)	(4,484)
36	408	Taxes Other than Income	17.01%	82.99%	100.00%	ERC	\$6,842	\$33,377	\$40,219	5,130	1,711
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601603/701/703	Salaries	17.01%	82.99%	100.00%	ERC	\$9,552	\$46,603	\$56,155	7,163	2,390
40	604/704	Employee Benefits	17.01%	82.99%	100.00%	ERC	\$187	\$912	\$1,099	140	47
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	18.29%	81.71%	100.00%	ERC	\$176	\$788	\$964	132	44
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	17.01%	82.99%	100.00%	ERC	\$1,269	\$6,191	\$7,460	952	317
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	17.01%	82.99%	100.00%	ERC	\$5,328	\$25,993	\$31,321	3,995	1,333
48	666/766	Regulatory Commission Exp - Amort	17.01%	82.99%	100.00%	ERC	\$2,192	\$10,692	\$12,884	1,643	548
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	675/775	Miscellaneous Expenses	17.01%	82.99%	100.00%	ERC	\$10,648	\$51,946	\$62,593	7,984	2,663
51							\$ 18,269	\$ 85,939	\$104,208	13,699	4,570
52											
53	Water Service Corp. Allocated UI Expenses										
54											
55	427	Interest Expense	7.20%	92.80%	100.00%	Unallocated Rate Base	\$272,396	\$3,512,955	\$3,785,351	204,257	68,139
56							\$ 272,396	\$ 3,512,955	\$3,785,351	204,257	68,139
57	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Utility Services, Inc.
 Docket No.:
 Schedule Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

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.

Lake Utility Services, Inc.
 Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2010					
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.03% Water	24.97% Sewer	
							Lake Utility Services, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	4.34%	95.66%	100.00%	ERC	\$11,087	244,473	\$255,560	8,318	2,768	
3	408	Taxes Other than Income	4.31%	95.69%	100.00%	ERC	\$2,418	53,645	\$56,064	1,814	604	
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	4.31%	95.69%	100.00%	ERC	(\$33)	(727)	(\$760)	-	-	
8	601/603/701/703	Salaries	4.31%	95.69%	100.00%	ERC	\$20,571	456,325	\$476,896	15,434	5,137	
9	604/704	Employee Benefits	4.31%	95.69%	100.00%	ERC	\$15,161	336,325	\$351,486	11,375	3,786	
10	620/720	Materials and Supplies	4.31%	95.69%	100.00%	ERC	\$4,134	91,715	\$95,849	3,102	1,032	
11	632/732	Contractual Services - Accounting	4.31%	95.69%	100.00%	ERC	\$1,238	27,466	\$28,704	-	-	
12	633/733	Contractual Services - Legal	4.31%	95.69%	100.00%	ERC	\$347	7,698	\$8,045	260	87	
13	636/736	Contractual Services - Other	4.31%	95.69%	100.00%	ERC	\$8,926	198,011	\$206,937	6,697	2,229	
14	650/750	Transportation Expenses	4.32%	95.68%	100.00%	ERC	\$7	159	\$166	5	2	
15	659/759	Other Insurance	4.31%	95.69%	100.00%	ERC	\$6,808	151,023	\$157,831	-	-	
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
17	675/775	Miscellaneous Expenses	4.31%	95.69%	100.00%	ERC	\$2,067	45,848	\$47,915	1,551	516	
18							\$72,732	\$1,611,960	\$1,684,693	48,558	16,161	
19												
20		Water Service Corp. Allocated RVP Expenses:										
21												
22	601/603/701/703	Salaries	10.06%	89.94%	100.00%	ERC	\$2,571	22,996	\$25,567	1,929	642	
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
24	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
25							\$ 2,571	\$ 22,996	\$ 25,567	1,929	642	
26		Water Service Corp. Allocated Regional Expenses:										
27												
28	601/603/701/703	Salaries	17.21%	82.79%	100.00%	ERC	\$1,740	8,372	\$10,112	1,306	435	
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
32							\$ 1,740	\$ 8,372	\$ 10,112	1,306	435	
33		Water Service Corp. Allocated State Expenses:										
34												
35	403	Depreciation Expenses	18.99%	81.01%	100.00%	ERC	\$5,145	\$21,952	\$27,097	3,860	1,285	
36	408	Taxes Other than Income	17.03%	82.97%	100.00%	ERC	\$7,623	\$37,142	\$44,764	5,719	1,903	
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	601/603/701/703	Salaries	17.03%	82.97%	100.00%	ERC	(\$26)	(\$128)	(\$154)	(20)	(7)	
40	604/704	Employee Benefits	17.03%	82.97%	100.00%	ERC	\$94	\$456	\$550	70	23	
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
42	620/720	Materials and Supplies	17.03%	82.97%	100.00%	ERC	\$818	\$3,988	\$4,806	614	204	
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	636/736	Contractual Services - Other	17.03%	82.97%	100.00%	ERC	\$231	\$1,128	\$1,359	174	58	
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
47	650/750	Transportation Expense	17.03%	82.97%	100.00%	ERC	\$6,425	\$31,306	\$37,731	4,821	1,604	
48	666/766	Regulatory Commission Exp - Amort	17.03%	82.97%	100.00%	ERC	\$183	\$891	\$1,074	137	46	
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	675/775	Miscellaneous Expenses	17.03%	82.97%	100.00%	ERC	\$2,393	\$11,661	\$14,054	1,796	598	
51							\$ 22,886	\$ 108,395	\$131,281	17,171	5,715	
52												
53		Water Service Corp. Allocated UI Expenses:										
54												
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
56							\$ -	\$ -	\$0	-	-	
57												

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2010					
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.03% Water	24.97% Sewer	
							Lake Utility Services, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	4.35%	95.65%	100.00%	ERC	\$11,140	244,734	\$255,873	8,359	2,781	
3	408	Taxes Other than Income	4.33%	95.67%	100.00%	ERC	\$2,089	46,183	\$48,272	1,567	522	
4	414	Gains/Losses from Disposition of Utility	4.33%	95.67%	100.00%	ERC	(\$22)	(481)	(\$503)			
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
7	427	Interest Expense	4.32%	95.68%	100.00%	ERC	(\$23)	(512)	(\$535)			
8	601603/701/703	Salaries	4.33%	95.67%	100.00%	ERC	\$12,829	283,611	\$296,440	9,626	3,203	
9	604/704	Employee Benefits	4.33%	95.67%	100.00%	ERC	\$16,446	363,590	\$380,037	12,340	4,106	
10	620/720	Materials and Supplies	4.33%	95.67%	100.00%	ERC	\$5,669	125,316	\$130,985	4,253	1,415	
11	632/732	Contractual Services - Accounting	4.33%	95.67%	100.00%	ERC	\$1,242	27,462	\$28,704			
12	633/733	Contractual Services - Legal	4.33%	95.67%	100.00%	ERC	\$198	4,382	\$4,580	149	49	
13	636/736	Contractual Services - Other	4.33%	95.67%	100.00%	ERC	\$9,257	204,653	\$213,910	6,946	2,311	
14	650/750	Transportation Expenses	4.33%	95.67%	100.00%	ERC	(\$8)	(171)	(\$179)	(6)	(2)	
15	659/759	Other Insurance	4.33%	95.67%	100.00%	ERC	\$8,442	186,630	\$195,072			
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
17	675/775	Miscellaneous Expenses	4.33%	95.67%	100.00%	ERC	\$2,210	48,855	\$51,065	1,658	552	
18							\$69,469	\$1,534,251	\$1,603,720	44,892	14,938	
19												
20		Water Service Corp. Allocated RVP Expenses:										
21												
22	601603/701/703	Salaries	10.09%	89.91%	100.00%	ERC	\$2,580	22,987	\$25,567	1,936	644	
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
24	675/775	Miscellaneous Expenses	10.09%	89.91%	100.00%	ERC	\$140	1,248	\$1,388	105	35	
25							\$ 2,720	\$ 24,235	\$ 26,955	2,041	679	
26		Water Service Corp. Allocated Regional Expenses:										
27												
28	601603/701/703	Salaries	17.26%	82.74%	100.00%	ERC	\$1,746	8,367	\$10,112	1,310	436	
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
32							\$ 1,746	\$ 8,367	\$ 10,112	1,310	436	
33		Water Service Corp. Allocated State Expenses:										
34												
35	403	Depreciation Expenses	19.05%	80.95%	100.00%	ERC	\$5,145	\$21,864	\$27,009	3,860	1,285	
36	408	Taxes Other than Income	17.08%	82.92%	100.00%	ERC	\$6,580	\$31,941	\$38,520	4,937	1,643	
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	601603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
40	604/704	Employee Benefits	17.08%	82.92%	100.00%	ERC	\$460	\$2,231	\$2,691	345	115	
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
42	620/720	Materials and Supplies	17.08%	82.92%	100.00%	ERC	\$93	\$452	\$545	70	23	
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	636/736	Contractual Services - Other	17.08%	82.92%	100.00%	ERC	\$97	\$469	\$565	72	24	
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
47	650/750	Transportation Expense	17.08%	82.92%	100.00%	ERC	\$5,089	\$24,705	\$29,794	3,819	1,271	
48	666/766	Regulatory Commission Exp - Amort	17.08%	82.92%	100.00%	ERC	\$183	\$890	\$1,074	138	46	
49	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	675/775	Miscellaneous Expenses	17.08%	82.92%	100.00%	ERC	\$6,968	\$33,823	\$40,791	5,228	1,740	
51							\$ 24,614	\$ 116,375	\$140,989	18,469	6,145	
52												
53		Water Service Corp. Allocated UI Expenses:										
54												
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
56							\$ -	\$ -	\$0	-	-	
57												

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Lake Utility Services, Inc. Allocation Percentage	
			Lake Utility Services, Inc.	Other Components/ Systems	Total		Historical Month Ending March 31, 2010			75.13% Water	24.87% Sewer
							Lake Utility Services, Inc.	Other Components/ Systems	Total		
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	4.36%	95.64%	100.00%	ERC	\$10,968	240,785	\$251,753	8,240	2,728
3	408	Taxes Other than Income	4.33%	95.67%	100.00%	ERC	\$2,609	57,650	\$60,259	1,960	649
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	4.33%	95.67%	100.00%	ERC	\$3,733	82,474	\$86,207	-	-
8	601603/701/703	Salaries	4.33%	95.67%	100.00%	ERC	\$22,615	499,636	\$522,251	16,991	5,624
9	604/704	Employee Benefits	4.33%	95.67%	100.00%	ERC	\$13,123	289,925	\$303,048	9,859	3,264
10	620/720	Materials and Supplies	4.33%	95.67%	100.00%	ERC	\$5,163	114,073	\$119,236	3,879	1,284
11	632/732	Contractual Services - Accounting	4.33%	95.67%	100.00%	ERC	\$1,243	27,461	\$28,704	-	-
12	633/733	Contractual Services - Legal	4.33%	95.67%	100.00%	ERC	\$220	4,866	\$5,086	165	55
13	636/736	Contractual Services - Other	4.33%	95.67%	100.00%	ERC	\$8,404	185,667	\$194,071	6,314	2,090
14	650/750	Transportation Expenses	4.32%	95.68%	100.00%	ERC	(\$3)	(62)	(\$65)	(2)	(1)
15	659/759	Other Insurance	4.33%	95.67%	100.00%	ERC	\$8,219	181,580	\$189,799	-	-
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	675/775	Miscellaneous Expenses	4.33%	95.67%	100.00%	ERC	\$3,939	87,013	\$90,952	2,959	980
18							\$80,234	\$1,771,067	\$1,851,301	50,367	16,673
19											
20	Water Service Corp. Allocated RVP Expenses										
21											
22	601603/701/703	Salaries	10.05%	89.95%	100.00%	ERC	\$2,568	22,999	\$25,567	1,930	639
23	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	675/775	Miscellaneous Expenses	10.05%	89.95%	100.00%	ERC	\$94	843	\$938	71	23
25							\$ 2,663	\$ 23,842	\$ 26,505	2,000	662
26	Water Service Corp. Allocated Regional Expenses										
27											
28	601603/701/703	Salaries	17.33%	82.67%	100.00%	ERC	\$1,753	8,360	\$10,112	1,317	436
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	17.33%	82.67%	100.00%	ERC	\$128	613	\$741	96	32
32							\$ 1,881	\$ 8,972	\$ 10,853	1,413	468
33	Water Service Corp. Allocated State Expenses										
34											
35	403	Depreciation Expenses	19.13%	80.87%	100.00%	ERC	\$5,161	\$21,823	\$26,984	3,877	1,283
36	408	Taxes Other than Income	17.15%	82.85%	100.00%	ERC	\$4,543	\$21,948	\$26,490	3,413	1,130
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	601603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	604/704	Employee Benefits	17.13%	82.87%	100.00%	ERC	\$3	\$12	\$15	2	1
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	17.15%	82.85%	100.00%	ERC	\$234	\$1,129	\$1,362	175	58
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	17.14%	82.86%	100.00%	ERC	\$39	\$191	\$230	30	10
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	17.15%	82.85%	100.00%	ERC	\$6,915	\$33,409	\$40,324	5,195	1,720
48	666/766	Regulatory Commission Exp - Amort	17.15%	82.85%	100.00%	ERC	\$184	\$890	\$1,074	138	46
49	667/767	Reg. Commission Exp - Other	17.15%	82.85%	100.00%	ERC	\$77	\$373	\$450	58	19
50	675/775	Miscellaneous Expenses	17.15%	82.85%	100.00%	ERC	\$6,473	\$31,274	\$37,747	4,863	1,610
51							\$ 23,628	\$ 111,048	\$ 134,676	17,752	5,876
52											
53	Water Service Corp. Allocated UI Expenses										
54											
55	427	Interest Expense	7.32%	92.68%	100.00%	Unallocated Rate Base	\$240,859	\$3,047,408	\$3,288,267	180,958	\$9,901
56							\$ 240,859	\$ 3,047,408	\$ 3,288,267	180,958	\$9,901
57	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.:
 Schedule Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 10 of 13

Preparer: Erin Povish

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2010					
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.17% Water	24.83% Sewer	
							Lake Utility Services, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	4.36%	95.64%	100.00%	ERC	\$10,976	240,766	\$251,742	8,251	2,725	
3	408	Taxes Other than Income	4.33%	95.67%	100.00%	ERC	\$1,517	33,486	\$35,003	1,140	377	
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	4.33%	95.67%	100.00%	ERC	(\$23)	(\$50)	(\$528)	-	-	
8	601/603/701/703	Salaries	4.33%	95.67%	100.00%	ERC	\$18,240	402,648	\$420,888	13,711	4,529	
9	604/704	Employee Benefits	4.33%	95.67%	100.00%	ERC	\$18,272	403,352	\$421,623	13,735	4,537	
10	620/720	Materials and Supplies	4.33%	95.67%	100.00%	ERC	\$3,763	\$3,065	\$6,828	2,829	934	
11	632/732	Contractual Services - Accounting	4.33%	95.67%	100.00%	ERC	\$1,244	27,460	\$28,704	-	-	
12	633/733	Contractual Services - Legal	4.33%	95.67%	100.00%	ERC	\$491	10,850	\$11,341	369	122	
13	636/736	Contractual Services - Other	4.33%	95.67%	100.00%	ERC	\$10,001	220,782	\$230,783	7,518	2,483	
14	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
15	659/759	Other Insurance	4.33%	95.67%	100.00%	ERC	\$8,388	185,163	\$193,551	-	-	
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
17	675/775	Miscellaneous Expenses	4.33%	95.67%	100.00%	ERC	\$2,469	\$4,514	\$6,984	1,856	613	
18							\$75,339	\$1,661,581	\$1,736,920	49,410	16,320	
19												
20		Water Service Corp. Allocated RVP Expenses										
21												
22	601/603/701/703	Salaries	10.04%	89.96%	100.00%	ERC	\$2,077	18,604	\$20,680	1,561	516	
23	650/750	Transportation Expenses	10.04%	89.96%	100.00%	ERC	\$80	720	\$800	-	-	
24	675/775	Miscellaneous Expenses	10.04%	89.96%	100.00%	ERC	\$78	702	\$780	59	19	
25							\$ 2,235	\$ 20,025	\$ 22,260	1,620	535	
26		Water Service Corp. Allocated Regional Expenses										
27												
28	601/603/701/703	Salaries	17.36%	82.64%	100.00%	ERC	\$1,756	8,357	\$10,112	1,320	436	
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
32							\$ 1,756	\$ 8,357	\$ 10,112	1,320	436	
33		Water Service Corp. Allocated State Expenses										
34												
35	403	Depreciation Expenses	19.16%	80.84%	100.00%	ERC	\$5,152	\$21,731	\$26,882	3,873	1,279	
36	408	Taxes Other than Income	17.18%	82.82%	100.00%	ERC	\$4,173	\$20,122	\$24,295	3,137	1,036	
37	414	Taxes Other than Income	17.18%	82.82%	100.00%	ERC	(\$172)	(\$828)	(\$1,000)	(129)	(43)	
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	601/603/701/703	Salaries	17.18%	82.82%	100.00%	ERC	(\$1,633)	(\$7,873)	(\$9,505)	(1,227)	(405)	
40	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
42	620/720	Materials and Supplies	17.18%	82.82%	100.00%	ERC	\$65	\$313	\$378	49	16	
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	633/733	Contractual Services - Legal	17.18%	82.82%	100.00%	ERC	\$23	\$110	\$133	-	-	
45	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
47	650/750	Transportation Expense	17.18%	82.82%	100.00%	ERC	\$5,587	\$26,935	\$32,522	4,200	1,387	
48	666/766	Regulatory Commission Exp - Amort	17.18%	82.82%	100.00%	ERC	\$184	\$889	\$1,074	139	46	
49	667/767	Reg. Commission Exp. - Other	17.14%	82.86%	100.00%	ERC	\$2	\$12	\$14	2	1	
50	675/775	Miscellaneous Expenses	17.18%	82.82%	100.00%	ERC	\$6,210	\$29,941	\$36,151	4,668	1,542	
51							\$ 19,592	\$ 91,352	\$110,944	14,710	4,859	
52												
53		Water Service Corp. Allocated UI Expenses										
54												
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
56							\$ -	\$ -	\$0	-	-	
57												

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2010					
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.15% Water	24.85% Sewer	
							Lake Utility Services, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	4.36%	95.64%	100.00%	ERC	\$11,039	241,875	\$252,914	8,296	2,743	
3	408	Taxes Other than Income	4.34%	95.66%	100.00%	ERC	\$891	19,651	\$20,542	670	221	
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	4.34%	95.66%	100.00%	ERC	(\$16)	(353)	(\$369)	-	-	
8	601603/701/703	Salaries	4.34%	95.66%	100.00%	ERC	\$15,693	346,037	\$361,730	11,794	3,899	
9	604/704	Employee Benefits	4.34%	95.66%	100.00%	ERC	\$20,453	450,994	\$471,446	15,371	5,082	
10	620/720	Materials and Supplies	4.34%	95.66%	100.00%	ERC	\$3,896	85,913	\$89,809	2,928	968	
11	632/732	Contractual Services - Accounting	4.34%	95.66%	100.00%	ERC	\$3,718	81,986	\$85,704	-	-	
12	633/733	Contractual Services - Legal	4.34%	95.66%	100.00%	ERC	\$682	15,029	\$15,711	512	169	
13	636/736	Contractual Services - Other	4.34%	95.66%	100.00%	ERC	\$11,126	245,327	\$256,452	8,361	2,764	
14	650/750	Transportation Expenses	4.35%	95.65%	100.00%	ERC	\$2	38	\$40	1	0	
15	659/759	Other Insurance	4.34%	95.66%	100.00%	ERC	\$9,357	206,337	\$215,695	-	-	
16	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
17	675/775	Miscellaneous Expenses	4.34%	95.66%	100.00%	ERC	\$889	19,593	\$20,482	668	221	
18							\$77,729	\$1,712,427	\$1,790,156	48,601	16,068	
19												
20		Water Service Corp. Allocated RVP Expenses:										
21												
22	601603/701/703	Salaries	10.07%	89.93%	100.00%	ERC	\$1,962	17,518	\$19,480	1,475	488	
23	650/750	Transportation Expenses	10.07%	89.93%	100.00%	ERC	\$103	919	\$1,022	-	-	
24	675/775	Miscellaneous Expenses	10.07%	89.93%	100.00%	ERC	\$76	680	\$757	57	19	
25							\$ 2,141	\$ 19,117	\$ 21,258	1,532	506	
26		Water Service Corp. Allocated Regional Expenses:										
27												
28	601603/701/703	Salaries	17.45%	82.55%	100.00%	ERC	\$1,764	8,348	\$10,112	1,326	438	
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
32							\$ 1,764	\$ 8,348	\$ 10,112	1,326	438	
33		Water Service Corp. Allocated State Expenses:										
34												
35	403	Depreciation Expenses	19.10%	80.90%	100.00%	ERC	\$5,579	\$23,636	\$29,215	4,193	1,386	
36	408	Taxes Other than Income	17.26%	82.74%	100.00%	ERC	\$4,039	\$19,362	\$23,401	3,036	1,004	
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	601603/701/703	Salaries	17.26%	82.74%	100.00%	ERC	(\$109)	(\$521)	(\$630)	(82)	(27)	
40	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
42	620/720	Materials and Supplies	17.26%	82.74%	100.00%	ERC	\$77	\$367	\$443	58	19	
43	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	636/736	Contractual Services - Other	17.26%	82.74%	100.00%	ERC	\$41	\$196	\$237	31	10	
46	642/742	Rental of Equipment	17.25%	82.75%	100.00%	ERC	\$14	\$66	\$80	-	-	
47	650/750	Transportation Expense	17.26%	82.74%	100.00%	ERC	\$6,953	\$33,331	\$40,284	5,226	1,728	
48	666/766	Regulatory Commission Exp - Amort	17.26%	82.74%	100.00%	ERC	\$185	\$888	\$1,074	139	46	
49	667/767	Reg. Commission Exp. - Other	17.26%	82.74%	100.00%	ERC	\$194	\$931	\$1,125	146	48	
50	675/775	Miscellaneous Expenses	17.26%	82.74%	100.00%	ERC	\$6,287	\$30,137	\$36,424	4,725	1,562	
51							\$ 23,261	\$ 108,394	\$131,654	17,471	5,776	
52												
53		Water Service Corp. Allocated UI Expenses:										
54												
55	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
56							\$ -	\$ -	\$0	-	-	
57												

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
Docket No.:
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

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.	GL Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2010			Lake Utility Services, Inc. Allocation Percentage	
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.19% Water	24.81% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	4.38%	95.62%	100.00%	ERC	\$11,148	243,277	\$254,425	8,382	2,766
3	408	Taxes Other than Income	4.35%	95.65%	100.00%	ERC	\$1,292	28,412	\$29,705	972	321
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	426	Miscellaneous Non-Utility Expenses	4.35%	95.65%	100.00%	ERC	\$4	80	\$83	-	-
7	427	Interest Expense	4.35%	95.65%	100.00%	ERC	\$3,733	82,066	\$85,799	-	-
8	601603/701/703	Salaries	4.35%	95.65%	100.00%	ERC	\$17,094	375,778	\$392,871	12,853	4,241
9	604/704	Employee Benefits	4.35%	95.65%	100.00%	ERC	\$13,418	294,968	\$308,385	10,089	3,329
10	620/720	Materials and Supplies	4.35%	95.65%	100.00%	ERC	\$5,200	114,321	\$119,522	3,910	1,290
11	632/732	Contractual Services - Accounting	4.35%	95.65%	100.00%	ERC	\$1,162	25,542	\$26,704	-	-
12	633/733	Contractual Services - Legal	4.35%	95.65%	100.00%	ERC	\$1,103	24,257	\$25,360	830	274
13	636/736	Contractual Services - Other	4.35%	95.65%	100.00%	ERC	\$9,972	219,219	\$229,191	7,498	2,474
14	650/750	Transportation Expenses	4.35%	95.65%	100.00%	ERC	\$4	96	\$100	3	1
15	659/759	Other Insurance	4.35%	95.65%	100.00%	ERC	\$7,038	154,711	\$161,748	-	-
16	670/770	Bad Debt Expense	4.35%	95.65%	100.00%	ERC	\$35	760	\$794	-	-
17	675/775	Miscellaneous Expenses	4.35%	95.65%	100.00%	ERC	\$1,630	35,829	\$37,459	1,225	404
18							\$72,832	\$1,599,314	\$1,672,147	45,762	15,099
19											
20		Water Service Corp. Allocated RVP Expenses									
21											
22	601603/701/703	Salaries	10.10%	89.90%	100.00%	ERC	\$1,967	17,513	\$19,480	1,479	488
23	650/750	Transportation Expenses	10.10%	89.90%	100.00%	ERC	(\$2)	(14)	(\$15)	-	-
24	675/775	Miscellaneous Expenses	10.10%	89.90%	100.00%	ERC	\$76	681	\$757	58	19
25							\$ 2,042	\$ 18,180	\$ 20,222	1,537	507
26		Water Service Corp. Allocated Regional Expenses									
27											
28	601603/701/703	Salaries	17.48%	82.52%	100.00%	ERC	\$1,767	8,345	\$10,112	1,329	438
29	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
32							\$ 1,767	\$ 8,345	\$ 10,112	1,329	438
33		Water Service Corp. Allocated State Expenses									
34											
35	403	Depreciation Expenses	19.14%	80.86%	100.00%	ERC	\$5,591	\$23,624	\$29,215	4,204	1,387
36	408	Taxes Other than Income	17.25%	82.71%	100.00%	ERC	\$5,620	\$26,880	\$32,500	4,225	1,394
37	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	426	Miscellaneous Non-Utility Expenses	17.25%	82.71%	100.00%	ERC	\$52	\$248	\$300	-	-
39	601603/701/703	Salaries	17.25%	82.71%	100.00%	ERC	(\$141)	(\$675)	(\$817)	(106)	(35)
40	604/704	Employee Benefits	17.25%	82.71%	100.00%	ERC	\$125	\$596	\$720	94	31
41	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	620/720	Materials and Supplies	17.25%	82.71%	100.00%	ERC	\$108	\$518	\$627	81	27
43	631/731	Contractual Services - Engineering	17.25%	82.71%	100.00%	ERC	\$50	\$240	\$290	-	-
44	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	650/750	Transportation Expense	17.25%	82.71%	100.00%	ERC	\$5,510	\$26,358	\$31,869	4,143	1,367
48	666/766	Regulatory Commission Exp - Amort	17.25%	82.71%	100.00%	ERC	\$186	\$888	\$1,074	140	46
49	667/767	Reg. Commission Exp. - Other	17.25%	82.71%	100.00%	ERC	\$211	\$1,011	\$1,223	159	52
50	675/775	Miscellaneous Expenses	17.25%	82.71%	100.00%	ERC	\$7,167	\$34,282	\$41,448	5,389	1,778
51							\$ 24,478	\$ 113,971	\$138,449	18,329	6,048
52											
53		Water Service Corp. Allocated I/I Expenses									
54											
55	427	Interest Expense	7.31%	92.69%	100.00%	Unallocated Rate Base	\$230,134	\$2,918,901	\$3,149,036	173,041	57,094
56							\$ 230,134	\$ 2,918,901	\$3,149,036	173,041	57,094
57											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Utility Services, Inc.
 Docket No.:
 Schedule Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

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	Allocation Percentages			Description of Allocation Method	Historical Year Ending June 30, 2010				
			Lake Utility Services, Inc.	Other Companies/ Systems	Total		Amounts Allocated			75.19% Water	24.81% Sewer
							Lake Utility Services, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	4.22%	95.78%	100.00%	ERC	\$131,037	2,970,915	\$3,101,952	98,528	32,509
2	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$18,485	419,929	\$438,414	13,899	4,586
3	414	Gains/Losses from Disposition of Utility	4.33%	95.67%	100.00%	ERC	(\$22)	(481)	(\$503)		
4	420	Allowance for Funds Used During Construction	4.02%	95.98%	100.00%	ERC	\$12	291	\$303		
5	426	Miscellaneous Non-Utility Expenses	4.35%	95.65%	100.00%	ERC	\$4	80	\$83		
6	427	Interest Expense	4.25%	95.75%	100.00%	ERC	\$14,362	323,170	\$337,532		
7	601/603/701/703	Salaries	4.22%	95.78%	100.00%	ERC	\$215,771	4,899,934	\$5,115,705	162,241	53,531
8	604/704	Employee Benefits	4.19%	95.81%	100.00%	ERC	\$205,841	4,700,997	\$4,906,837	154,774	51,067
9	620/720	Materials and Supplies	4.20%	95.80%	100.00%	ERC	\$52,123	1,190,024	\$1,242,148	39,192	12,931
10	632/732	Contractual Services - Accounting	4.41%	95.59%	100.00%	ERC	\$10,227	221,796	\$232,023		
11	633/733	Contractual Services - Legal	4.26%	95.74%	100.00%	ERC	\$4,578	102,869	\$107,446	3,442	1,136
12	636/736	Contractual Services - Other	4.21%	95.79%	100.00%	ERC	\$102,968	2,341,209	\$2,444,176	77,423	25,545
13	650/750	Transportation Expenses	4.08%	95.92%	100.00%	ERC	\$14	340	\$354	11	4
14	659/759	Other Insurance	4.20%	95.80%	100.00%	ERC	\$94,963	2,163,516	\$2,258,479		
15	670/770	Bad Debt Expense	4.35%	95.65%	100.00%	ERC	\$35	760	\$794		
16	675/775	Miscellaneous Expenses	4.19%	95.81%	100.00%	ERC	\$31,106	711,218	\$742,323	23,389	7,717
17							\$881,503	\$20,046,565	\$20,928,068	572,898	189,025
18											
19	Water Service Corp. Allocated RVP Expenses										
20	601/603/701/703	Salaries	10.86%	89.14%	100.00%	ERC	\$31,036	254,806	\$285,842	23,336	7,700
21	650/750	Transportation Expenses	10.06%	89.94%	100.00%	ERC	\$182	1,625	\$1,806		
22	675/775	Miscellaneous Expenses	10.07%	89.93%	100.00%	ERC	\$465	4,154	\$4,619	350	115
23							\$ 31,683	\$ 260,585	\$ 292,268	23,686	7,815
24											
25	Water Service Corp. Allocated Regional Expenses										
26	601/603/701/703	Salaries	17.10%	82.90%	100.00%	ERC	\$12,972	62,871	\$75,843	9,754	3,218
27	618/718	Chemicals	17.19%	82.81%	100.00%	ERC	(\$10,660)	(51,340)	(\$62,000)	(8,015)	(2,645)
28	633/733	Contractual Services - Legal	13.99%	86.01%	100.00%	ERC	\$532	3,272	\$3,804	400	132
29	675/775	Miscellaneous Expenses	15.34%	84.66%	100.00%	ERC	\$280	1,547	\$1,827	211	70
30							\$ 3,125	\$ 16,349	\$ 19,475	2,350	775
31											
32	Water Service Corp. Allocated State Expenses										
33	403	Depreciation Expenses	15.11%	84.89%	100.00%	ERC	\$88,323	\$496,290	\$584,613	66,411	21,912
34	408	Taxes Other than Income	15.90%	84.10%	100.00%	ERC	\$58,126	\$307,436	\$365,562	43,705	14,420
35	414	Taxes Other than Income	16.05%	83.95%	100.00%	ERC	(\$241)	(\$1,259)	(\$1,500)	(181)	(60)
36	426	Miscellaneous Non-Utility Expenses	17.29%	82.71%	100.00%	ERC	\$52	\$248	\$300		
37	601/603/701/703	Salaries	15.73%	84.27%	100.00%	ERC	\$11,621	\$62,271	\$73,892	8,738	2,883
38	604/704	Employee Benefits	16.27%	83.73%	100.00%	ERC	\$1,102	\$5,672	\$6,774	829	273
39	615/715	Purchased Power	6.99%	93.01%	100.00%	ERC	\$22	\$291	\$313	16	5
40	620/720	Materials and Supplies	16.19%	83.81%	100.00%	ERC	\$2,507	\$12,974	\$15,481	1,885	622
41	631/731	Contractual Services - Engineering	17.29%	82.71%	100.00%	ERC	\$50	\$240	\$290		
42	633/733	Contractual Services - Legal	17.18%	82.82%	100.00%	ERC	\$23	\$110	\$133		
43	636/736	Contractual Services - Other	15.29%	84.71%	100.00%	ERC	\$3,292	\$18,241	\$21,532	2,475	817
44	642/742	Rental of Equipment	17.25%	82.75%	100.00%	ERC	\$14	\$66	\$80		
45	650/750	Transportation Expense	15.64%	84.36%	100.00%	ERC	\$69,665	\$375,761	\$445,426	52,382	17,283
46	666/766	Regulatory Commission Exp - Amort	17.06%	82.94%	100.00%	ERC	\$3,297	\$16,029	\$19,326	2,479	818
47	667/767	Reg. Commission Exp. - Other	17.26%	82.74%	100.00%	ERC	\$485	\$2,327	\$2,812	365	120
48	675/775	Miscellaneous Expenses	15.70%	84.30%	100.00%	ERC	\$74,777	\$401,616	\$476,393	56,225	18,551
49							\$ 313,115	\$ 1,698,312	\$2,011,427	235,330	77,646
50											
51	Water Service Corp. Allocated UI Expenses										
52	427	Interest Expense	7.22%	92.78%	100.00%	Unallocated Rate Base	\$1,025,251	\$13,183,460	\$14,208,711	770,897	254,354
53							\$ 1,025,251	\$ 13,183,460	\$14,208,711	770,897	254,354
54											
55											
56											
57											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	301.1 Organization	3,520			(2,840)		680			
3	302.1 Franchises	564		(13)	0		551			
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	4,531			(653)	11	3,889			
8	305.2 Collect. & Impound. Reservoirs						-			
9	306.2 Lake, River & Other Intakes						-			
10	307.2 Wells & Springs	86,529			(3,521)	47	83,055			
11	308.2 Infiltration Galleries & Tunnels						-			
12	309.2 Supply Mains	8,859			185	73	9,117			
13	310.2 Power Generation Equipment	6,344			14,244	1,573	22,161			
14	311.2 Pumping Equipment	24			4	62	90			
15	339.2 Other Plant & Misc. Equipment						-			
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights						-			
18	304.3 Structures & Improvements	87,428			14,239	1,188	102,855			
19	310.3 Power Generation Equipment						-			
20	311.3 Pumping Equipment - WTP	41,330			10,895	1,090	53,315			
21	320.3 Water Treatment Equipment	14,418			216,201	501	231,120			
22	339.3 Other Plant & Misc. Equipment	127			(28)	(4)	95			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights						-			
25	304.4 Structures & Improvements	79			(0)		79			
26	311.4 Electric Pumping Equipment - T&D	1,058			(0)	240	1,298			
27	330.4 Distr. Reservoirs & Standpipes	85,478			(2,070)	425	83,833			
28	331.4 Transm. & Distribution Mains	349,344			(2,951)	885	352,883			
29	333.4 Services	48,036			6,128	237	54,401			
30	334.4 Meters & Meter Installations	23,517			(297)	1,776	24,995			
31	335.4 Hydrants	17,172			258		17,430			
32	336.4 Backflow Prevention Devices	301			0	300	601			
33	339.4 Other Plant & Misc. Equipment						-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights						-			
36	304.5 Structures & Improvements	457,173	(2,100)	(1,191)	(448,634)		5,248			
37	340.5 Office Furniture & Equipment	141,001	(34,981)	3,554	(61)		109,513			
38	341.5 Transportation Equipment	64,949	(16,113)	3,913			52,749			
39	342.5 Stores Equipment						-			
40	343.5 Tools, Shop & Garage Equipment	9,857	(2,445)	(1,124)	(152)	63	6,199			
41	344.5 Laboratory Equipment	1,089	(270)	21	(94)	4	751			
42	345.5 Power Operated Equipment	87	(22)		301	153	519			
43	346.5 Communication Equipment	3,650	(906)	(1,235)	(195)		1,314			
44	347.5 Miscellaneous Equipment	295	(73)		41	2	265			
45	348.5 Other Tangible Plant	278,834			(278,169)		665			
46							-			
47	SUB-TOTAL	1,735,595	(56,910)	3,925	(477,169)	8,626	5,405	1,219,472	N/A	N/A
48										
49	LESS: AMORTIZATION OF CIAC	(1,030,487)			596,136	(319)	(221)	(434,891)		
50										
51	NET DEPRECIATION EXPENSE - WATER	705,108	(56,910)	3,925	118,967	8,307	5,184	784,581	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100428-W8
 Test Year Ended: June 30, 2010
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Kirsten Weeks
 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	(6) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) NU&U Final Amount	(11) Non-Used & Useful %	(12) NU&U Test Year Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)					
1	INTANGIBLE PLANT											
2	351.1 Organization	(1)			223		222					
3	352.1 Franchises	45			(45)		-					
4	389.1 Other Plant & Misc. Equipment						-					
5	COLLECTION PLANT											
6	353.2 Land & Land Rights						-					
7	354.2 Structures & Improvements						-					
8	355.2 Power Generation Equipment - Collection Pit						-					
9	380.2 Collection Sewers - Force	54,240			(17,842)	449	36,847					
10	381.2 Collection Sewers - Gravity	78,559			10,028	14	88,598					
11	382.2 Special Collecting Structures						-					
12	383.2 Services to Customers	(22)			14,473	33	14,484					
13	384.2 Flow Measuring Devices						-					
14	385.2 Flow Measuring Installations						-					
15	389.2 Other Plant & Misc. Equipment						-					
16	SYSTEM PUMPING PLANT											
17	353.3 Land & Land Rights						-					
18	354.3 Structures & Improvements	91,763			(5,241)	47	86,569					
19	355.3 Power Generation Equipment - Pumping Pit						-					
20	370.3 Receiving Wells						-					
21	371.3 Pumping Equipment	2,290			308	703	3,299					
22	389.3 Other Plant & Misc. Equipment	63			303	10	376					
23	TREATMENT AND DISPOSAL PLANT											
24	353.4 Land & Land Rights						-					
25	354.4 Structures & Improvements	(159)			87,485	5,028	92,334	21%	19,390	21%	18,334	
26	355.4 Power Generation Equipment - Treatment Pit	45			(0)		45	21%	9	21%	9	
27	380.4 Treatment & Disposal Equipment	24,985			85,171	56,585	833	21%	35,188	21%	23,129	
28	381.4 Plant Sewers	21			19	5	45	21%	9	21%	8	
29	382.4 Outfall Sewer Lines	557			(557)		(0)					
30	389.4 Other Plant & Misc. Equipment						-					
31	RECLAIMED WATER TREATMENT PLANT											
32	353.5 Land & Land Rights						-					
33	354.5 Structures & Improvements						-					
34	355.5 Power Generation Equipment						-					
35	371.5 Pumping Equipment	214			(43)	(55)	116					
36	374.5 Reuse Distribution Reservoirs	53			(53)		-					
37	380.5 Treatment & Disposal Equipment				163,720	116,943	280,663					
38	381.5 Plant Sewers						-					
39	389.5 Other Plant & Misc. Equipment						-					
40	RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6 Franchises						-					
42	353.6 Land & Land Rights						-					
43	354.6 Structures & Improvements						-					
44	355.6 Power Generation Equipment						-					
45	386.6 Reuse Services	5,281			(2,171)	2	6,092					
46	387.6 Reuse Meters & Meter Installations	5,970			(5,832)		338					
47	371.8 Pumping Equipment	381			(98)		283					
48	375.8 Reuse Transmission & Distribution System	1,821			55,536	13,071	70,428					
49	389.6 Other Plant & Miscellaneous Equipment						-					
50	GENERAL PLANT											
51	353.7 Land & Land Rights						-					
52	354.7 Structures & Improvements	82,649	2,100	(393)	(82,825)		1,731					
53	390.7 Office Furniture & Equipment		34,981	1,173	(20)		36,134					
54	391.7 Transportation Equipment		16,113	1,291			17,404					
55	392.7 Stores Equipment						-					
56	393.7 Tools, Shop & Garage Equipment		2,445	(371)	(50)	21	2,045					
57	394.7 Laboratory Equipment		270	7	(31)	1	247					
58	395.7 Power Operated Equipment		22		99	51	172					
59	396.7 Communication Equipment		906	(408)	(84)		434					
60	397.7 Miscellaneous Equipment		73		13	1	87					
61	398.7 Other Tangible Plant	660,059			(659,208)		851					
62												
63	SUB-TOTAL	1,011,774	56,910	1,299	(356,324)	192,909	833	907,401		54,594	41,480	
64												
65	LESS: AMORTIZATION OF CIAC	(394,651)			67,112		(174)	(327,713)		(15,752)	(15,715)	
66												
67	NET DEPRECIATION EXPENSE - SEWER	617,123	56,910	1,299	(289,212)	192,909	659	579,687		38,842	25,765	

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 2
 Preparer: Kirsten Weeks
 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.

Line No.	(1) 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 *	266,137	73,761	455,715	50,032	845,645	
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	1. Remove TOTI from books in order to correct and allocate appropriately between water and wastewater	(266,137)	(73,761)	(455,715)	(50,032)	(845,645)	
6							
7							
8	2. Payroll Taxes						
9	Allocation to water and wastewater and adjustments to P/R taxes per B-3		59,008			59,008	
10							
11							
12	3. Personal Property Tax						
13	Allocation to water and wastewater adjustments to personal property taxes per B-3			338,402		338,402	
14							
15							
16	4. Real Estate Tax						
17	Allocation to water and wastewater and adjustments to real estate taxes per B-3			13,926		13,926	
18							
19							
20	5. General & Other Taxes						
21	Allocation to water and wastewater and adjustments to general & other taxes per B-3				1,194	1,194	
22							
23							
24	6. Regulatory Assessment Fees						
25	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	190,519				190,519	
26							
27							
28	Adjusted Test Year TOTI - Water	190,519	59,008	352,328	1,194	603,049	
29							
30	PRO FORMA ADJUSTMENTS						
31	7. Regulatory Assessment Fees						
32	a. Adjust for additional revenues requested	72,300				72,300	
33							
34	8. Personal Property Tax						
35	a. Reduce tax based on bills received in 2010			(10,627)		(10,627)	
36	b. Increase tax associated with proforma plant additions			9,563		9,563	
37							
38	9. Real Estate Tax						
39	a. Reduce tax based on bills received in 2010			(839)		(839)	
40							
41	Total Taxes Other than Income - Water	282,819	59,008	350,425	1,194	673,446	
42							
43							
44							
45							
46							
47							
48							
49	*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.						

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 2 of 2
 Preparer: Kiraten Weeks
 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.

Line No.	(1) 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 *	-	-	-	-	-	
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	1. Payroll Taxes						
6	Allocation to water and wastewater and adjustments to P/R taxes per B-3		19,469			19,469	
7	B-3						
8							
9	2. Personal Property Tax						
10	Allocation to water and wastewater and adjustments to personal property taxes per B-3, including NU&U adjustment			94,020		94,020	
11							
12							
13	3. Real Estate Tax						
14	Allocation to water and wastewater and adjustments to real estate taxes per B-3			4,595		4,595	
15							
16							
17	4. General & Other Taxes						
18	Allocation to water and wastewater and adjustments to general & other taxes per B-3				394	394	
19							
20							
21	5. Regulatory Assessment Fees						
22	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	94,363				94,363	
23							
24							
25	Adjusted Test Year TOTI - Wastewater	94,363	19,469	98,815	394	212,841	
26							
27	PRO FORMA ADJUSTMENTS						
28	6. Regulatory Assessment Fees						
29	a. Adjust for additional revenues requested	11,127				11,127	
30							
31	7. Personal Property Tax						
32	a. Reduce tax based on bills received in 2010			(3,116)		(3,116)	
33	b. Increase tax associated with proforma plant additions			906		906	
34							
35	8. Real Estate Tax						
36	a. Reduce tax based on bills received in 2010			(277)		(277)	
37							
38	Total Taxes Other than Income - Wastewater	105,490	19,469	96,128	394	221,481	
39							
40							
41							
42							
43							
44							
45							
46							
47							
48	*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.						

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (433,973)	\$ 1,108,768	\$ 674,795	\$ 502,430	\$ 172,365
2							
3	Deferred Income Tax Expense	C-5	233,769	(233,769)	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (200,204)	\$ 874,999	\$ 674,795	\$ 502,430	\$ 172,365

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100428-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Water
 Page 1 of 2
 Preparer: Kirsten Weeks

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
1	\$ 58,735	\$ 594,043	\$ 652,778	\$ 820,305	\$ 1,473,083
2	(7,906)	15,414	7,508	494,922	502,430
3					
4	50,829	609,457	660,286	1,315,227	1,975,513
5	777,673	(137,341)	640,332	-	640,332
6					
7	(728,844)	748,798	19,954	1,315,227	1,335,181
8					
9	Schedule M Adjustments:				
10	593	(593)	-	-	-
11	487,110	(487,110)	-	-	-
12					
13	487,703	(487,703)	-	-	-
14					
15	(1,194,547)	1,214,501	19,954	1,315,227	1,335,181
16					
17					
18	(1,194,547)	1,214,501	19,954	1,315,227	1,335,181
19	(65,700)	66,798	1,097	72,337	73,435
20					
21					
22					
23	(65,700)	66,798	1,097	72,337	73,435
24					
25	(1,128,847)	1,147,703	18,857	1,242,889	1,261,746
26	0.34	0.34	0.34	0.34	0.34
27	(383,808)	390,219	6,411	422,582	428,995
28					
29	-	-	-	-	-
30					
31	(383,808)	390,219	6,411	422,584	428,995
32					
33	Summary:				
34	(65,700)	66,798	1,097	72,338	73,435
35	(383,808)	390,219	6,411	422,584	428,995
36					
37	\$ (449,508)	\$ 457,017	\$ 7,508	\$ 494,922	\$ 502,430

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

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Wastewater
 Page 2 of 2
 Preparer: Kirsten Weeks

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

Line No.	Total	Test Year	Test Year	Pro Forma	Pro Forma
	Per Books	Adjustments	Adjusted	Adjustments	Adjusted
	Wastewater				
1	\$ 1,088,218	\$ (594,854)	\$ 491,362	\$ 13,962	\$ 505,323
2	(2,609)	166,551	163,942	8,423	172,365
3					
4	1,083,607	(428,303)	655,304	22,385	677,688
5	266,776	(47,140)	219,636	-	219,636
6					
7	816,831	(381,163)	435,668	22,385	458,052
8					
9	Schedule M Adjustments:				
10	195	(195)	-	-	-
11	154,121	(154,121)	-	-	-
12					
13	154,316	(154,316)	-	-	-
14					
15	662,515	(226,847)	435,668	22,385	458,052
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	662,515	(226,847)	435,668	22,385	458,052
19	36,438	(12,477)	23,962	1,231	25,193
20	Limited by NOL				
21	Credits				
22					
23	36,438	(12,477)	23,962	1,231	25,193
24					
25	626,077	(214,370)	411,708	21,154	432,659
26	0.34	0.34	0.34	0.34	0.34
27	212,866	(72,886)	139,980	7,192	147,172
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)				
30					
31	212,866	(72,886)	139,980	7,192	147,172
32					
33	Summary:				
34	36,438	(12,477)	23,962	1,231	25,193
35	212,866	(72,886)	139,980	7,192	147,172
36					
37	\$ 249,304	\$ (85,363)	\$ 163,942	\$ 8,423	\$ 172,365
38					
39					
40					

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Lake Utility Services, Inc.

Page 1 of 1

Docket No.: 100426-WS

Preparer: Kirsten Weeks

Schedule Year Ended: June 30, 2010

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedule: C-2

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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	7,077	(7,077)	-		
7						
8	Other Interest Expense - Intercompany	1,039,917	(179,949)	859,968	640,332	219,836
9						
10	AFUDC	(2,545)	2,545	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 1,044,449	\$ (184,481)	\$ 859,968	\$ 640,332	\$ 219,836

* Adjustment to calculate interest per capital structure in Schedule D1.

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-	-	-	-	---
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] Projected []

Schedule: C-4
 Page 1 of 1
 Preparer: Kirsten Weeks

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.

Line No.		Water	Sewer
1	Meals per below allocation	\$ 593	\$ 195
2		-	-
3	Total	\$ 593	\$ 195
4			
5			
6			
7			
8			
9	Allocation Methodology to water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals	1,576	
12	@50%	788	
13			
14			
15			
16			
		<u>6/30/10 ERCs</u>	
17	LUSI - Water	9,188.8	593
18	LUSI - Wastewater	3,031.8	195
19	TOTAL	12,220.6	788

Supporting Schedule: None
 Recap Schedules: C-2

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic Projected
 Interim Final

Schedule: C-5
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Allocation to Water	Allocation to Sewer
1	Timing Differences:					
2						
3	Tax Depreciation and Amortization	\$ 1,468,465		\$ 1,468,465		
4	Book Depreciation and Amortization	1,322,231		1,322,231		
5						
6	Difference	146,234	-	146,234		
7						
8	Other Timing Differences (Itemize):					
9						
10	Tap Fees	(72,660)		(72,660)		
11	Interest during Construction	3,518		3,518		
12	Deferred Maintenance Additions	1,456		1,456		
13	Deferred Maintenance Amortization	(7,402)		(7,402)		
14	Deferred Rate Case Additions	20,052		20,052		
15	Deferred Rate Case Amortization	(72,572)		(72,572)		
16	Organization Expense Amortization	8,135		8,135		
17	Bad Debts	(25,249)		(25,249)		
18	Other (1)	619,718		619,718		
19	Total Timing Differences (To C-2)	621,230	-	621,230	467,110	154,121
20						
21	State Tax Rate	0.055	0.055	0.055		
22	State Deferred Taxes (Line 19 x Line 21)	34,168	-	34,168		
23	(Limited by NOL)					
24	State Deferred Tax	34,168	-	34,168		
25						
26	Timing Differences For Federal Taxes					
27	(Line 19 - 24)	587,062	-	587,062		
28	Federal Tax Rate	0.34	0.34	0.34		
29						
30	Federal Deferred Taxes (Line 27 x Line 28)	199,601	-	199,601		
31						
32	Add: State Deferred Taxes (Line 24)	34,168	-	34,168		
33						
34	Total Deferred Tax Expense (To C-1)	\$ 233,769	\$ -	\$ 233,769	175,773	57,996
35						
36						

(1) The "Other" timing difference of \$619,718 is primarily due to the fact that the Company's tax schedules were prepared prior to the Company's books being completely closed. The \$619,718 represents differences in the book depreciation and amortization on the Company's tax schedule, as compared to the Company's books, adjusted by the effect of the tax rate, as well as expense allocations from the corporate and regional cost centers, such that the State Deferred Tax expense of \$34,168 and Federal Deferred Tax Expense of \$199,601 equals the per books Deferred Tax Expenses.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100428-WS
 Schedule Year Ended: June 30, 2010
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Kirsten Weeks

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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2007	5,442	(108,079)	(102,637)	270,870	1,582,368	1,853,238	218,741	(368,013)	(149,272)
2	2008	5,442	(108,079)	(102,637)	329,888	1,927,128	2,257,014	236,130	(264,955)	(28,825)
3	2009	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	199,195	(463,950)	(264,755)
4	6/2010	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	199,195	(464,118)	(264,923)
5										
6										
7										
		Account No. 4425 / 4375			Account No. 4427 / 4377					
8	Year	State	Federal	Total	State	Federal	Total			
9	2007	(5,371)	(31,388)	(36,759)	(1,399)	(8,171)	(9,570)			
10	2008	(20,086)	(117,351)	(137,437)	(962)	(5,618)	(6,580)			
11	2009	(17,198)	(100,476)	(117,674)	(635)	(3,708)	(4,343)			
12	6/2010	(17,198)	(100,476)	(117,674)	(635)	(3,708)	(4,343)			
13										
14										
15										
		Account No. 4433 / 4383			Account No. 4437 / 4387					
16	Year	State	Federal	Total	State	Federal	Total			
17	2007	(354)	(44,243)	(44,597)	(50,447)	(1,758,500)	(1,808,947)			
18	2008	(801)	(46,857)	(47,658)	(77,349)	(1,914,178)	(1,991,527)			
19	2009	(3,862)	(46,857)	(50,719)	(119,823)	(2,163,416)	(2,283,239)			
20	6/2010	(3,862)	(46,857)	(50,719)	(119,823)	(2,163,584)	(2,283,407)			
21										
22										
23										
		Account No. 4385 / 4435								
24	Year	State	Federal	Total						
25	2007	-	-	-						
26	2008	-	-	-						
27	2009	1,389	8,112	9,501						
28	6/2010	1,389	8,112	9,501						

Supporting Schedules: C-6, Pg 2 & 3
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010

Schedule: C-6
 Page 2 of 3
 Preparer: Kirsten Weeks

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.	Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					5,442	2007					270,870
2	2008	5,442				5,442	2008	270,870	59,016			329,886
3	2009	5,442				5,442	2009	329,886	3,996			333,882
4	6/2010	5,442				5,442	6/2010	333,882	-			333,882
5												
6												
7												
8												
9	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2007					(5,371)	2007					(1,399)
11	2008	(5,371)	(14,715)			(20,086)	2008	(1,399)	437			(962)
12	2009	(20,086)	2,888			(17,198)	2009	(962)	327			(635)
13	6/2010	(17,198)	-			(17,198)	6/2010	(635)	-			(635)
14												
15												
16												
17												
18	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2007					(354)	2007					(50,447)
20	2008	(354)	(447)			(801)	2008	(50,447)	(26,902)			(77,349)
21	2009	(801)	(3,061)			(3,862)	2009	(77,349)	(42,474)			(119,823)
22	6/2010	(3,862)	-			(3,862)	6/2010	(119,823)	-			(119,823)
23												
24												
25												
26												
27	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2007					-						-
29	2008	-				-						-
30	2009	-	1,389			1,389						1,389
31	6/2010	1,389	-			1,389						1,389

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010

Schedule: C-6
 Page 3 of 3
 Preparer: Kirsten Weeks

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.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees							Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					(108,079)	2007					1,582,368
2	2008	(108,079)				(108,079)	2008	1,582,368	344,760			1,927,128
3	2009	(108,079)				(108,079)	2009	1,927,128	23,348			1,950,474
4	6/2010	(108,079)				(108,079)	6/2010	1,950,474	-			1,950,474
5												
6												
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case							Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2007					(31,388)	2007					(8,171)
11	2008	(31,388)	(85,983)			(117,351)	2008	(8,171)	2,553			(5,618)
12	2009	(117,351)	16,875			(100,476)	2009	(5,618)	1,910			(3,708)
13	6/2010	(100,476)	0			(100,476)	6/2010	(3,708)	0			(3,708)
14												
15												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.							Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2007					(44,243)	2007					(1,758,500)
20	2008	(44,243)	(2,614)			(46,857)	2008	(1,758,500)	(155,678)			(1,914,178)
21	2009	(46,857)	0			(46,857)	2009	(1,914,178)	(249,238)			(2,163,416)
22	6/2010	(46,857)	0			(46,857)	6/2010	(2,163,416)	(168)			(2,163,584)
23												
24												
Account No. 4485 - Deferred Federal Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2007					-						
29	2008	-				-						
30	2009	-	8,112			8,112						
31	6/2010	8,112	-			8,112						

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010

Schedule: C-7
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

1 Lake Utility Services, Inc. has no investment tax credits; therefore, this schedule is not applicable.

Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010

Schedule: C-8
 Page 1 of 1
 Preparer: Kirsten Weeks

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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
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%		- %

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)
 18 X Equity of Subsidiary (To C-1)

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary
 22 company, including Lake Utility Services, Inc., based on the capital structure of the consolidated group. This intercompany
 23 interest is shown on Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

**Company: Lake Utility Services, Inc.
Docket No.: 100428-WS
Schedule Year Ended: June 30, 2010**

**Schedule: C-9
Page 1 of 1
Preparer: Kirsten Weeks**

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.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010**

**Schedule: C-10
Page 1 of 1
Preparer: Kirsten Weeks**

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 Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen 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 06/60/10	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	11,601,255	47.62%	6.65%	3.17%
2	Short Term Debt	1,910,653	7.84%	4.28%	0.34%
3	Preferred Stock	-			
4	Common Equity	10,582,079	43.43%	10.55%	4.58%
5	Customer Deposits	111,811	0.46%	6.00%	0.03%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	157,852	0.65%		
9	Other (Explain)	-			
10					
11	Total	<u>24,363,650</u>	<u>100.00%</u>		<u>8.12%</u>

Notes:

- 15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-10-0401-PAA-WS.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utility Services, Inc.'s parent
- 18 company, Utilities, Inc.

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

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Schedule D-2
Page 1 of 2

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 06/30/09	(3) Balance 06/30/10	(4) Thirteen Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(168,398,745)	48.15%	11,601,255
2	Short Term Debt	47,270,000	21,600,000	29,629,231	(27,718,578)	7.93%	1,910,653
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	160,460,824	166,044,567	164,142,503	(153,560,424)	43.92%	10,582,079
5	Customer Deposits	110,932	126,454	111,811	-	n/a	111,811
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	30,138	264,923	157,852	-	n/a	157,852
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>387,871,894</u>	<u>368,035,944</u>	<u>374,041,397</u>	<u>(349,677,747)</u>	<u>100.00%</u>	<u>24,363,650</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utility Services, Inc.'s parent company, Utilities, Inc.						

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Final)
13-Month Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-W3
Test Year Ended: June 30, 2010
Schedule Year Ended: June 30, 2010
Historic Projected
Interim Final

Schedule: D-2
Page 2 of 2
Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Jun-09	(3) Jul-09	(4) Aug-09	(5) Sep-09	(6) Oct-09	(7) Nov-09	(8) Dec-09	(9) Jan-10	(10) Feb-10	(11) Mar-10	(12) Apr-10	(13) May-10	(14) Jun-10	(15) 13 Month Avg.	(16) Adjustments	(17) Adjusted 13 Month Avg.
1	Long-Term Debt	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000		180,000,000
2	Short-Term Debt	47,270,000	46,770,000	37,820,000	37,820,000	35,400,000	21,000,000	17,000,000	24,500,000	26,000,000	24,000,000	22,000,000	24,000,000	21,600,000	29,629,231		29,629,231
3	Preferred Stock																
4	Common Equity	160,460,824	162,089,507	164,255,779	164,451,624	164,554,690	165,367,529	164,229,938	164,096,947	164,066,102	164,167,104	164,608,208	165,459,724	166,044,567	164,142,503		164,142,503
5	Customer Deposits	110,932	109,594	101,449	101,343	101,473	108,153	110,146	110,663	110,787	117,471	120,289	124,791	126,454	111,811		111,811
6	Tax Credits - Zero Cost																
7	Tax Credits - Wtd. Cost																
8	Accum. Deferred Income Tax	30,138	30,155	30,186	30,154	30,139	30,179	264,752	264,756	264,819	264,831	264,846	264,866	264,923	156,519	1,333	157,852
9	Other (explain)																
10																	
11	Total	387,871,894	388,999,256	382,207,414	382,403,121	380,086,303	366,505,861	361,604,836	368,972,366	370,441,707	368,549,406	366,993,343	369,849,381	368,035,944	374,040,064	1,333	374,041,397

Notes:

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

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

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide data as specified on preferred stock on a thirteen 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.											
2												
3												
4	Note: Preferred stock is actual for Lake Utility Services, Inc.'s parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historical Projected

Schedule D-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the following information on a thirteen 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	Thirteen Month Average Amount Outstanding at 12/31/08	Effective Cost Rate
1	Chase	<u>1,267,837</u>	Revolving Line of Credit	<u>29,629,231</u>	<u>4.28%</u>
2					
3	Total	<u><u>1,267,837</u></u>		<u><u>29,629,231</u></u>	<u><u>4.28%</u></u>
4					
5					
6	Note: Short term debt is actual for Lake Utility Services, Inc.'s parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide the specified date on long term debt issues on a thirteen 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)	Thirteen Month Average Principal Amount Outstanding 06/30/10	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	7/19/2006 -	180,000,000	180,000,000	-		1,273,158.00	-	42,434	11,844,000	11,886,434	6.65%
2	installments	7/19/2035										
3	beginning 2017											
4												
5	Total		180,000,000	180,000,000	-		1,273,158	-	42,434	11,844,000	11,886,434	6.65%
6												
7												

8 Note: Long term debt is actual for Lake Utility Services, 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 Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen 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 - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/08	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Lake Utility Services, Inc.'s parent company, Utilities, Inc.												

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Utility [X] or Parent []
Historic [X] or Projected []

Schedule: D-7
Page 1 of 1
Preparer: Kirsten E. Weeks

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	Jun-09	117,494	-	(\$6,563)	110,932
2	Jul-09	110,932	-	(1,337)	109,594
3	Aug-09	109,594	-	(8,145)	101,449
4	Sep-09	101,449	-	(106)	101,343
5	Oct-09	101,343	131	-	101,473
6	Nov-09	101,473	6,680	-	108,153
7	Dec-09	108,153	1,993	-	110,146
8	Jan-10	110,146	517	-	110,663
9	Feb-10	110,663	123	-	110,787
10	Mar-10	110,787	6,684	-	117,471
11	Apr-10	117,471	2,819	-	120,289
12	May-10	120,289	4,502	-	124,791
13	Jun-10	124,791	1,663	-	126,454
14					
15				Thirteen Month Average	\$ 111,811

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Water [x] or Sewer []

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

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Test Year Rates Effective 5.27.2009	Test Year Rates Effective 11.4.2009	Present Rates Effective 7.21.2010	Proposed Rates
1	Base Facility Charge				
2	Residential Service				
3	5/8" Residential	\$8.30	\$8.36	\$8.48	\$11.74
4	1" Residential	\$20.75	\$20.90	\$21.21	\$29.36
5	1.5" Residential	\$41.49	\$41.79	\$42.41	\$58.71
6	2" Residential	\$66.38	\$66.86	\$67.85	\$93.93
7	3" Residential	\$132.77	\$133.73	\$135.71	\$187.88
8	4" Residential	\$207.45	\$208.94	\$212.03	\$293.53
9	6" Residential	\$414.89	\$417.88	\$424.06	\$587.07
10	8" Residential	\$746.81	\$752.19	\$763.32	\$1,056.74
11	10" Residential	\$1,203.19	\$1,211.85	\$1,229.79	\$1,702.52
12					
13	Multi-Residential Service				
14	5/8" Multi Residential	\$8.30	\$8.36	\$8.48	\$11.74
15	1" Multi Residential	\$20.75	\$20.90	\$21.21	\$29.36
16	1.5" Multi Residential	\$41.49	\$41.79	\$42.41	\$58.71
17	2" Multi Residential	\$66.38	\$66.86	\$67.85	\$93.93
18	3" Multi Residential	\$132.77	\$133.73	\$135.71	\$187.88
19	4" Multi Residential	\$207.45	\$208.94	\$212.03	\$293.53
20	6" Multi Residential	\$414.89	\$417.88	\$424.06	\$587.07
21	8" Multi Residential	\$746.81	\$752.19	\$763.32	\$1,056.74
22	10" Multi Residential	\$1,203.19	\$1,211.85	\$1,229.79	\$1,702.52
23					
24	General Service				
25	5/8" General Service	\$8.30	\$8.36	\$8.48	\$11.74
26	1" General Service	\$20.75	\$20.90	\$21.21	\$29.36
27	1.5" General Service	\$41.49	\$41.79	\$42.41	\$58.71
28	2" General Service	\$66.38	\$66.86	\$67.85	\$93.93
29	3" General Service	\$132.77	\$133.73	\$135.71	\$187.88
30	4" General Service	\$207.45	\$208.94	\$212.03	\$293.53
31	6" General Service	\$414.89	\$417.88	\$424.06	\$587.07
32	8" General Service	\$746.81	\$752.19	\$763.32	\$1,056.74
33	10" General Service	\$1,203.19	\$1,211.85	\$1,229.79	\$1,702.52
34					
35	Consumption Charge (per 1,000 Gallons)				
36	Residential (0-5000 gallons)	\$1.68	\$1.69	\$1.72	\$2.38
37	Residential (5001-10000 gallons)	\$2.10	\$2.12	\$2.15	\$2.98
38	Residential (10000+ gallons)	\$2.52	\$2.54	\$2.58	\$3.57
39					
40	Multi-Residential (0-5000 gallons)	\$1.68	\$1.69	\$1.72	\$2.38
41	Multi-Residential (5001-10000 gallons)	\$2.10	\$2.12	\$2.15	\$2.98
42	Multi-Residential (10000+ gallons)	\$2.52	\$2.54	\$2.58	\$3.57
43					
44	General Service	\$2.27	\$2.29	\$2.32	\$3.21

Rate Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 'Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Water [] or Sewer [x]

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

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Test Year Rates Effective 5.27.2009	Test Year Rates Effective 11.4.2009	Present Rates Effective 7.21.2010	Proposed Rates
1	Base Facility Charge				
2	Residential Service				
3	All Meter Sizes	\$24.14	\$24.30	\$24.57	\$27.48
4					
5	Multiple Dwelling				
6	5/8" Multi Dwelling	\$24.14	\$24.30	\$24.57	\$27.48
7	1" Multi Dwelling	\$60.34	\$60.75	\$61.44	\$68.71
8	1.5" Multi Dwelling	\$120.68	\$121.50	\$122.87	\$137.41
9	2" Multi Dwelling	\$193.09	\$194.40	\$196.60	\$219.86
10	3" Multi Dwelling	\$386.19	\$388.82	\$393.21	\$439.73
11	4" Multi Dwelling	\$603.42	\$607.52	\$614.38	\$687.06
12	6" Multi Dwelling	\$1,206.84	\$1,215.05	\$1,228.78	\$1,374.14
13	8" Multi Dwelling	\$2,172.31	\$2,187.08	\$2,211.79	\$2,473.44
14	10" Multi Dwelling	\$3,499.84	\$3,523.64	\$3,563.46	\$3,985.02
15					
16	General Service				
17	5/8" General Service	\$24.14	\$24.30	\$24.57	\$27.48
18	1" General Service	\$60.34	\$60.75	\$61.44	\$68.71
19	1.5" General Service	\$120.68	\$121.50	\$122.87	\$137.41
20	2" General Service	\$193.09	\$194.40	\$196.60	\$219.86
21	3" General Service	\$386.19	\$388.82	\$393.21	\$439.73
22	4" General Service	\$603.42	\$607.52	\$614.38	\$687.06
23	6" General Service	\$1,206.84	\$1,215.05	\$1,228.78	\$1,374.14
24	8" General Service	\$2,172.31	\$2,187.08	\$2,211.79	\$2,473.44
25	10" General Service	\$3,499.84	\$3,523.64	\$3,563.46	\$3,985.02
26					
27	Irrigation Quality Reuse Services				
28	Base Facility Charge				
29	Residential Service - All Meter Sizes	\$7.23	\$7.28	\$7.36	\$8.23
30	General Service - All Meter Sizes	\$7.23	\$7.28	\$7.36	\$8.23
31					
32	Consumption Charge (per 1,000 Gallons)				
33	Residential (Maximum 10,000 gallons)	\$4.40	\$4.43	\$4.48	\$5.01
34	Multiple Dwelling	\$5.29	\$5.33	\$5.39	\$6.02
35	General Service	\$5.29	\$5.33	\$5.39	\$6.02
36					
37	Irrigation Quality Reuse - Residential	\$1.08	\$1.09	\$1.10	\$1.23
38	Irrigation Quality Reuse - General Service	\$1.08	\$1.09	\$1.10	\$1.23

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Water [x] Sewer []

Schedule E-2
 Page 1 of 4

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.

Preparer: Erin Povich

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Total Bills (Jul-Oct)	Total Billable Gallons (000's) (Jul-Oct)	Test Year Rates Effective 07.01.09-11.03.09	Test Year Revenues 07.01.09-11.03.09	Total Bills (Nov-Jun)	Total Billable Gallons (000's) (Nov-Jun)	Test Year Rates Effective 11.04.09-06.30.10	Test Year Revenues 11.04.09-06.30.10
1	Residential - Base Charge								
2	5/8" Residential	33,339		\$8.30	276,714	67,450		\$8.36	563,882
3	1" Residential	141		\$20.75	2,926	274		\$20.90	5,727
4	Total Residential Base Facility Charges	33,480			279,639	67,724			569,609
5									
6	Consumption Charge (per 1,000 Gallons)								
4	5/8" Residential (0 - 5,000 gallons)		136,662	\$1.68	229,592		278,714	\$1.69	471,027
5	5/8" Residential (5,001 - 10,000 gallons)		89,280	\$2.10	187,488		174,359	\$2.12	369,641
6	5/8" Residential (10,000+ gallons)		235,737	\$2.52	594,057		455,093	\$2.54	1,155,936
7	1" Residential (0 - 5,000 gallons)		567	\$1.68	953		1,104	\$1.69	1,866
8	1" Residential (5,001 - 10,000 gallons)		338	\$2.10	710		648	\$2.12	1,374
9	1" Residential (10,000+ gallons)		1,423	\$2.52	3,586		2,678	\$2.54	6,802
10	Total Residential Consumption Charges		464,007		1,016,386		912,596		2,006,646
11									
12	Total Residential Service	33,480	464,007		1,296,025	67,724	912,596		2,576,254
13									
14	Average Residential Bill				\$38.71				\$38.04
15									
16	Multi-Residential - Base Charge								
17	5/8" Multi-Residential	4		\$8.30	33	14		\$8.36	117
18	Total Multi-Residential Base Facility Charges	4			33	14			117
19									
20	Consumption Charge (per 1,000 Gallons)								
21	5/8" Multi-Residential (0 - 5,000 gallons)		20	\$1.68	34		50	\$1.69	85
22	5/8" Multi-Residential (5,001 - 10,000 gallons)		8	\$2.10	17		10	\$2.12	21
23	5/8" Multi-Residential (10,000+ gallons)		1	\$2.52	3		1	\$2.54	3
24	Total Multi-Residential Consumption Charges		29		53		61		108
25									
26	Total Multi-Residential Service	4	29		86	14	61		225
27									
28	Average Multi-Residential Bill				\$21.53				\$16.09
29									
30	General Service - Base Charge								
31	5/8" General Service	180		\$8.30	1,494	347		\$8.36	2,901
32	1" General Service	199		\$20.75	4,129	426		\$20.90	8,903
33	1.5" General Service	44		\$41.49	1,826	89		\$41.79	3,719
34	2" General Service	76		\$66.38	5,045	146		\$66.86	9,762
35	3" General Service	4		\$132.77	531	8		\$133.73	1,070
36	4" General Service	12		\$207.45	2,489	24		\$208.94	5,015
37	8" General Service	8		\$746.81	5,974	16		\$752.19	12,035
38	10" General Service	4		\$1,203.19	4,813	8		\$1,211.85	9,695
39	Total General Service Base Facility Charges	527			26,301	1,064			53,099
40									
41	Consumption Charge (per 1,000 Gallons)								
42	5/8" General Service		1,010	2.27	2,293		3,654	\$2.29	8,368
43	1" General Service		3,831	2.27	8,696		9,142	\$2.29	20,935
44	1.5" General Service		2,548	2.27	5,784		3,848	\$2.29	8,812
45	2" General Service		5,969	2.27	13,550		11,233	\$2.29	25,724
46	3" General Service		426	2.27	967		906	\$2.29	2,075
47	4" General Service		3,761	2.27	8,537		12,377	\$2.29	28,343
48	8" General Service		695	2.27	1,578		2,365	\$2.29	5,874
49	10" General Service		823	2.27	1,868		4,003	\$2.29	9,167
50	Total General Service Consumption Charges		19,063		43,273		47,728		109,297
51									
52	Total General Service	527	19,063		69,574	1,064	47,728		162,397
53									
54	Average General Service Bill				\$132.02				\$152.63
55									
56	Other Revenues (Adjusted - See B4 & E5 Water)				21,400.50				33,639.50
57									
58	Total Above Calculations				1,387,086				2,772,516
59									
60	Total Per Books				1,451,722				2,711,733
61	Test Year Accruals				(69,925)				41,323
62	Per Books Net of Accrual				1,381,797				2,753,056
63	Differences				\$5,289				\$19,459
64	Percentage Difference				0.383%				0.707%

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Water [x] Sewer []

Schedule E-2
 Page 2 of 4

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.

Preparer: Erin Povich

(1) Line No.	(2) Class/Meter Size	(11) Total Bills for Test Year	(12) Total Billable Gallons (000's) Test Year	(13) Total Test Year Revenue	(14) Present Rates Effective 7.21.10	(15) Annualized Revenues for Final	(16) Final Proposed Rates	(17) Revenue at Proposed Rates
1	Residential - Base Charge							
2	5/8" Residential	100,789		840,596	\$8.48	854,691	\$11.74	1,183,263
3	1" Residential	415		8,652	\$21.21	8,802	\$29.36	12,184
4	Total Residential Base Facility Charges	101,204		849,248		863,493		1,195,447
5								
6	Consumption Charge (per 1,000 Gallons)							
4	5/8" Residential (0 - 5,000 gallons)		415,376	700,619	\$1.72	714,447	\$2.38	988,595
5	5/8" Residential (5,001 - 10,000 gallons)		263,639	557,129	\$2.15	566,824	\$2.98	785,644
6	5/8" Residential (10,000+ gallons)		690,830	1,749,993	\$2.58	1,782,341	\$3.57	2,466,263
7	1" Residential (0 - 5,000 gallons)		1,671	2,818	\$1.72	2,874	\$2.38	3,977
8	1" Residential (5,001 - 10,000 gallons)		986	2,084	\$2.15	2,120	\$2.98	2,938
9	1" Residential (10,000+ gallons)		4,101	10,388	\$2.58	10,581	\$3.57	14,641
10	Total Residential Consumption Charges		1,376,603	3,023,031		3,079,187		4,262,058
11								
12	Total Residential Service	101,204	1,376,603	3,872,279		3,942,679		5,457,505
13								
14	Average Residential Bill			\$38.26		\$38.96		\$53.93
15								
16	Multi-Residential - Base Charge							
17	5/8" Multi-Residential	18		150	\$8.48	153	\$11.74	211
18	Total Multi-Residential Base Facility Charges	18		150		153		211
19								
20	Consumption Charge (per 1,000 Gallons)							
21	5/8" Multi-Residential (0 - 5,000 gallons)		70	118	\$1.72	120	\$2.38	167
22	5/8" Multi-Residential (5,001 - 10,000 gallons)		18	38	\$2.15	39	\$2.98	54
23	5/8" Multi-Residential (10,000+ gallons)		2	5	\$2.58	5	\$3.57	7
24	Total Multi-Residential Consumption Charges		90	161		164		227
25								
26	Total Multi-Residential Service	18	90	311		317		439
27								
28	Average Multi-Residential Bill			\$17.30		\$17.61		\$24.37
29								
30	General Service - Base Charge							
31	5/8" General Service	527		4,395	\$8.48	4,469	\$11.74	6,187
32	1" General Service	625		13,033	\$21.21	13,256	\$29.36	18,350
33	1.5" General Service	133		5,545	\$42.41	5,641	\$58.71	7,808
34	2" General Service	222		14,806	\$67.85	15,063	\$93.93	20,852
35	3" General Service	12		1,601	\$135.71	1,629	\$187.88	2,255
36	4" General Service	36		7,504	\$212.03	7,633	\$293.53	10,567
37	8" General Service	24		18,010	\$763.32	18,320	\$1,056.74	25,362
38	10" General Service	12		14,508	\$1,229.79	14,757	\$1,702.52	20,430
39	Total General Service Base Facility Charges	1,591		79,401		80,767		111,812
40								
41	Consumption Charge (per 1,000 Gallons)							
42	5/8" General Service		4,664	10,660	\$2.32	10,820	\$3.21	14,971
43	1" General Service		12,973	29,632	\$2.32	30,097	\$3.21	41,643
44	1.5" General Service		6,396	14,596	\$2.32	14,839	\$3.21	20,531
45	2" General Service		17,202	39,273	\$2.32	39,909	\$3.21	55,218
46	3" General Service		1,332	3,042	\$2.32	3,090	\$3.21	4,276
47	4" General Service		16,138	36,881	\$2.32	37,440	\$3.21	51,803
48	8" General Service		3,260	7,452	\$2.32	7,563	\$3.21	10,465
49	10" General Service		4,826	11,035	\$2.32	11,196	\$3.21	15,491
50	Total General Service Consumption Charge		66,791	152,570		154,955		214,399
51								
52	Total General Service	1,591	66,791	231,971		235,722		326,211
53								
54	Average General Service Bill			\$145.80		\$148.16		\$205.03
55								
56	Other Revenues (Adjusted - See B4 & E5 Water)			\$ 55,040		55,040		55,040
57								
58	Total Above Calculations			4,159,602		4,233,759		5,839,195
59								
60	Total Per Books			4,163,455				
61	Test Year Accruals			(28,602)				
62	Per Books Net of Accrual			4,134,853		Total Required Revenues		5,840,432
63	Difference			\$24,749		Difference		(1,237)
64	Percentage Difference			0.5992%		Percentage Difference		-0.0213%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Water [] Sewer [x]

Schedule E-2
 Page 3 of 4

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.

Preparer: Erin Povich

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Total Bills (Jul-Oct)	Total Billable Gallons (000's) (Jul-Oct)	Test Year Rates Effective 07.01.09-11.03.09	Test Year Revenues 07.01.09-11.03.09	Total Bills (Nov-Jun)	Total Billable Gallons (000's) (Nov-Jun)	Test Year Rates Effective 11.04.09-06.30.10	Test Year Revenues 11.04.09-06.30.10
1	Residential - Base Charge								
2	All Meter sizes	11,026		\$24.14	266,168	22,179		\$24.30	538,950
3	Total Residential Base Facility Charges	11,026			266,168	22,179			538,950
4									
5	Consumption Charge (per 1,000 Gallons)								
6	All Meter Sizes (Maximum 10,000 gallons)		79,783	\$4.40	351,045		153,269	\$4.43	678,982
7	Total Residential Consumption Charges		79,783		351,045		153,269		678,982
8									
9	Total Residential Service	11,026	79,783		617,213	22,179	153,269		1,217,931
10									
11	Average Residential Bill				\$55.98				\$54.91
12									
13	Multiple Dwelling - Base Charge								
14	5/8" Multi-Residential	4		\$24.14	97	14		\$24.30	340
15	Total Multi-Residential Base Facility Charges	4			97	14			340
16									
17	Consumption Charge (per 1,000 Gallons)								
18	5/8" Multi-Residential		29	\$5.29	153		61	\$5.33	325
19	Total Multi-Residential Consumption Charges		29		153		61		325
20									
21	Total Multi-Residential Service	4	29		250	14	61		665
22									
23	Average Multi-Residential Bill				\$62.49				\$47.52
24									
13	General Service - Base Charge								
15	5/8" General Service	16		\$24.14	386	32		\$24.30	778
16	1" General Service	36		\$60.34	2,172	89		\$60.75	5,407
17	1.5" General Service	4		\$120.68	483	8		\$121.50	972
18	4" General Service	4		\$603.42	2,414	8		\$607.52	4,860
19	8" General Service	8		\$2,172.31	17,378	16		\$2,187.08	34,993
20	10" General Service	4		\$3,499.84	13,999	8		\$3,523.64	28,189
21	Total General Service Base Facility Charges	72			36,833	161			75,199
22									
23	Consumption Charge (per 1,000 Gallons)								
24	5/8" General Service		100	5.29	529		252	5.33	1,343
25	1" General Service		355	5.29	1,878		782	5.33	4,168
26	1.5" General Service		171	5.29	905		290	5.33	1,546
27	4" General Service		3,057	5.29	16,172		8,181	5.33	43,605
28	8" General Service		695	5.29	3,677		2,565	5.33	13,671
29	10" General Service		823	5.29	4,354		4,003	5.33	21,336
30	Total General Service Consumption Charges		5,201		27,513		16,073		85,669
31									
32									
33	Total General Service	72	5,201		64,346	161	16,073		160,868
34									
35	Average General Service Bill				\$893.69				\$999.18
36									
37	Other Revenues				\$2,817				\$5,082
38									
39	Total Calculated				684,626				1,384,547
40									
41	Total Per Books				699,406				1,359,654
42	Test Year Accruals				(3,633)				15,152
43	Per Books Net of Accrual				695,773				1,374,806
44	Difference				(11,147)				9,741
45	Percentage Difference				-1.602%				0.709%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Water Sewer

Schedule E-2
 Page 4 of 4

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.

Preparer: Erin Povich

(1) Line No.	(2) Class/Meter Size	(11) Total Bills for Test Year	(12) Total Test Year Gallons	(13) Total Billable Gallons (000's) Test Year	(14) Total Test Year Revenue	(15) Present Rates Effective 7.21.10	(16) Annualized Revenues for Final	(17) Final Proposed Rates	(18) Revenue at Proposed Rates
1	Residential - Base Charge								
2	All Meter sizes	33,205			805,117	\$24.57	815,847	\$27.48	912,473
3	Total Residential Base Facility Charges	33,205			805,117		815,847		912,473
4									
5	Consumption Charge (per 1,000 Gallons)								
6	All Meter Sizes (Maximum 10,000 gallons)		442,396	233,052	1,030,027	\$4.48	1,044,073	\$5.01	1,167,591
7	Total Residential Consumption Charges		442,396	233,052	1,030,027		1,044,073		1,167,591
8									
9	Total Residential Service	33,205	442,396	233,052	1,835,144		1,859,920		2,080,064
10									
11	Average Residential Bill				\$53.27		\$56.01		\$62.64
12									
13	Multiple Dwelling - Base Charge								
14	5/8" Multi-Residential	18			437	\$24.57	442	\$27.48	495
15	Total Multi-Residential Base Facility Charges	18			437		442		495
16									
17	Consumption Charge (per 1,000 Gallons)								
18	5/8" Multi-Residential		90	90	479	\$5.39	485	\$6.02	542
19	Total Multi-Residential Consumption Charges		90	90	479		485		542
20									
21	Total Multi-Residential Service	18	90	90	915		927		1,036
22									
23	Average Multi-Residential Bill				\$50.85		\$51.52		\$57.58
24									
14	General Service - Base Charge								
15	5/8" General Service	48			1,164	\$24.57	1,179	\$27.48	\$1,319
16	1" General Service	125			7,579	\$61.44	7,680	\$68.71	\$8,589
17	1.5" General Service	12			1,455	\$122.87	1,474	\$137.41	\$1,649
18	4" General Service	12			7,274	\$614.38	7,373	\$687.06	\$8,245
19	8" General Service	24			52,372	\$2,211.79	53,083	\$2,473.44	\$59,363
20	10" General Service	12			42,188	\$3,563.46	42,762	\$3,983.02	\$47,820
21	Total General Service Base Facility Charges	233			112,032		113,551		126,984
22									
23	Consumption Charge (per 1,000 Gallons)								
24	5/8" General Service		352	352	1,872	5.39	1,897	6.02	2,119
25	1" General Service		1,137	1,137	6,046	5.39	6,128	6.02	6,845
26	1.5" General Service		461	461	2,450	5.39	2,485	6.02	2,775
27	4" General Service		11,238	11,238	59,776	5.39	60,573	6.02	67,653
28	8" General Service		3,260	3,260	17,348	5.39	17,571	6.02	19,625
29	10" General Service		4,826	4,826	25,690	5.39	26,012	6.02	29,053
30	Total General Service Consumption Charges		21,274	21,274	113,182		114,667		128,069
31									
32									
33	Total General Service	233	21,274	21,274	225,214		228,218		255,054
34									
35	Average General Service Bill				\$966.58		\$979.48		\$1,094.65
36									
37	Other Revenues				\$ 7,899		\$ 7,899		\$ 7,899
38									
39	Total Calculated				2,069,173		2,096,964		2,344,053
40									
41	Total Per Books				2,059,060				
42	Test Year Accruals				11,519				
43	Per Books Net of Accrual				2,070,579			Total Required Revenues	2,344,226
44	Difference				(1,406)			Difference	-173
45	Percentage Difference				-0.068%			Percentage Difference	-0.007%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 1
 Preparer: Nicole Winans

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	July 2009	8,343	1	130	-	-	8,474
2	August 2009	8,359	1	132	-	-	8,492
3	September 2009	8,383	1	132	-	-	8,516
4	October 2009	8,395	1	133	-	-	8,529
5	November 2009	8,366	1	132	-	-	8,499
6	December 2009	8,382	2	133	-	-	8,517
7	January 2010	8,391	2	136	-	-	8,529
8	February 2010	8,442	1	135	-	-	8,578
9	March 2010	8,455	2	129	-	-	8,586
10	April 2010	8,533	2	134	-	-	8,669
11	May 2010	8,545	2	131	-	-	8,678
12	June 2010	8,610	2	134	-	-	8,746
13							
14	Total	101,204	18	1,591	-	-	102,813

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	July 2009	2,753	1	18	-	-	2,772
2	August 2009	2,752	1	18	-	-	2,771
3	September 2009	2,752	1	18	-	-	2,771
4	October 2009	2,769	1	18	-	-	2,788
5	November 2009	2,749	1	20	-	-	2,770
6	December 2009	2,744	2	20	-	-	2,766
7	January 2010	2,769	2	20	-	-	2,791
8	February 2010	2,774	1	20	-	-	2,795
9	March 2010	2,780	2	20	-	-	2,802
10	April 2010	2,779	2	21	-	-	2,802
11	May 2010	2,779	2	20	-	-	2,801
12	June 2010	2,805	2	20	-	-	2,827
13							
14	Total	33,205	18	233	-	-	33,456

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4
 Page 1 of 2

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	Initial Connection	\$21.00	\$42.00		
3					
4	Normal Reconnection	\$21.00	\$42.00		
5					
6	Violation Reconnection	*Actual Cost	*Actual Cost		
7					
8	Premise Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is not applicable.				

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Sewer [x]

Florida Public Service Commission

Schedule E-4
 Page 2 of 2

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>Wastewater</u>				
2	Initial Connection Fee	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost		
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is not applicable.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Schedule E-5
 Page 1 of 2

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 Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 26,421.00	\$ 26,933.00	\$ -	\$ 1,686.00	\$ 55,040.00
2					Adjusted Amount - See Adjustments to Schedule B4.
3					\$ 450.00 Adjustment 1 - See notes below.
4					\$ 21,246.00 Adjustment 2 - See notes below.
5	Other Charges as follows:				<u>\$ 76,736.00</u> Total Miscellaneous and Other Charges per G/L
6	NSF Check Charge			1,625.00	
7	Meter Test Fees			40.00	
8	Tampering Charge			21.00	
9	Total			<u>\$ 1,686.00</u>	
10					
11	NOTES:				
12	Adjustment 1: Capacity Charge of \$450.00 was incorrectly included in Other Revenues rather than in CIAC.				
13	Adjustment 2: Meter Connection Fees of \$21,246.00 were incorrectly included in Other Revenues rather than in CIAC.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-5

Docket No.: 100426-WS

Page 2 of 2

Test Year Ended: June 30, 2010

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

Water [] or Sewer [x]

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	\$ 7,899.00	\$ -	\$ -	\$ -	\$ 7,899.00
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			\$ -	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 1 of 14

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"	American Darling	B-84-B	12650 Amber Ave.	1
2	5 1/4"	Mueller	Spr Cntrn	12836 Amber Ave.	1
3	5 1/4"	Mueller	Spr Cntrn	12032 Garnet	1
4	5 1/4"	Mueller	Spr Cntrn	12149 Saphire Dr.	1
5	5 1/4"	Mueller	Spr Cntrn	12113 Topaz	1
6	5 1/4"	American Darling	B-84-B	Lot # 69 Lenox	1
7	5 1/4"	American Darling	B-84-B	Lot # 80 Lenox St.	1
8	5 1/4"	American Darling	B-84-B	Lot # 33 Lenox St.	1
9	5 1/4"	American Darling	B-84-B	Lot # 109 Lenox St.	1
10	5 1/4"	American Darling	B-84-B	Pittsfield Dr.	1
11	5 1/4"	American Darling	B-84-B	Pittsfield Dr. & C.R. 561	1
12	5 1/4"	American Darling	B-84-B	Lot 19 Stockbridge St.	1
13	5 1/4"	American Darling	B-84-B	12150 Still Meadow Dr.	1
14	5 1/4"	American Darling	B-84-B	12220 Still Meadow Dr.	1
15	5 1/4"	American Darling	B-84-B	12007 Willow Grove Lane	1
16	5 1/4"	American Darling	B-84-B	13027 Antuque Oak	1
17	5 1/4"	American Darling	B-84-B	13024 Bay Brook Lane	1
18	5 1/4"	American Darling	B-84-B	12101 Still Meadow Dr.	1
19	5 1/4"	American Darling	B-84-B	12012 Still Meadow Dr.	1
20	5 1/4"	American Darling	B-84-B	11927 Still Meadow Dr.	1
21	5 1/4"	American Darling	B-84-B	12806 Colonnade Circle	1
22	5 1/4"	American Darling	B-84-B	12734 Colonnade Circle	1
23	5 1/4"	American Darling	B-84-B	12638 Colonnade Circle	1
24	5 1/4"	American Darling	B-84-B	12917 Colonnade Circle	1
25	5 1/4"	American Darling	B-84-B	13018 Colonnade Circle	1
26	5 1/4"	American Darling	B-84-B	11712 Regal Ridge Lane	1
27	5 1/4"	American Darling	B-84-B	Lot # 13 Lynwood St.	1
28	5 1/4"	American Darling	B-84-B	11510 Briar Hollow Lane	1
29	5 1/4"	American Darling	B-84-B	Arbor Gate & Colonnade Circle	1
30	5 1/4"	American Darling	B-84-B	10247 North Glen Dr.	1
31	5 1/4"	Mueller	Spr Cntrn	3700 South US 27 (Front)	1
32	5 1/4"	Mueller	Spr Cntrn	3700 U.S. 27 S South Side	1
33	5 1/4"	Mueller	Spr Cntrn	3700 U.S. 27 S. North Side	1
34	4 1/2"	Mueller	Spr Cntrn	12307 Warren Rd.	1
35	4 1/2"	Mueller	Spr Cntrn	12429 Warren Rd.	1
36	5 1/4"	Kennedy		12520 Nicolette Court	1
37	5 1/4"	Kennedy		12580 Nicolette Court	1
38	5 1/4"	Kennedy		12520 Katherine Circle	1
39	5 1/4"	Kennedy		12610 Katherine Circle	1
40	5 1/4"	Mueller		12810 Katherine Circle	1
41	5 1/4"	American Darling	B-84-B	12638 Katherine Circle	1
42	5 1/4"	MH		13021 Sunshine Dr.	1
43	5 1/4"	Mueller	Spr Cntrn	12325 Sunshine Dr.	1
44	5 1/4"	Mueller	Spr Cntrn	12448 Lake Valley Dr.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 2 of 14

Test Year Ended: June 30, 2010

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

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
45	5 1/4"	Mueller	Spr Cntrn	12225 Lake Valley Dr.	1
46	5 1/4"	Mueller	Spr Cntrn	12800 Lake Valley Dr.	1
47	5 1/4"	Waterous		12510 Valencia Dr.	1
48	5 1/4"	Waterous		12601 Valencia Dr.	1
49	5 1/4"	Mueller	Spr Cntrn	9525 Lake Louisa Rd. Lake Louisa WTP	1
50	5 1/4"	Mueller	Spr Cntrn	4420 U.S. 27 S. Vista Shops	1
51	5 1/4"	Mueller	Spr Cntrn	4400 U.S. 27 S. Walgreens (left of Walgreens)	1
52	5 1/4"	US Pipe	Metropolitan	Corner of Country Hill/Skyway	1
53	5 1/4"	US Pipe	Metropolitan	11013 Crescent Bay Blvd.	1
54	5 1/4"	US Pipe	Metropolitan	11025 Crescent Bay Blvd.	1
55	5 1/4"	US Pipe	Metropolitan	11058 Crescent Bay Blvd.	1
56	5 1/4"	Mueller	Spr Cntrn	11109 Crescent Bay Blvd.	1
57	5 1/4"	American Darling	B-84-B	Corner Crescent Bay/Country Hill	1
58	5 1/4"	American Darling	B-84-B	Corner Crescent Bay/Skyway	1
59	5 1/4"	US Pipe	Metropolitan	11054 Windchime Circle	1
60	5 1/4"	US Pipe	Metropolitan	11210 Windchime Circle	1
61	5 1/4"	American Darling	B-84-B	10320 Alameda Alma	1
62	5 1/4"	American Darling	B-84-B	10416 Alameda Alma	1
63	5 1/4"	American Darling	B-84-B	10613 Alameda Alma Ave.	1
64	5 1/4"	American Darling	B-84-B	11354 Alameda Sandra	1
65	5 1/4"	American Darling	B-84-B	10634 11312 Avendia Augusta	1
66	5 1/4"	American Darling	B-84-B	10634 Belo Horizonte	1
67	5 1/4"	American Darling	B-84-B	10740 Belo Horizonte	1
68	5 1/4"	American Darling	B-84-B	10512 Jardin DeLargo St.	1
69	5 1/4"	American Darling	B-84-B	10721 Crescent Ridge Loop	1
70	5 1/4"	American Darling	B-84-B	10804 Crescent Ridge Loop	1
71	5 1/4"	American Darling	B-84-B	10831 Crescent Ridge Loop	1
72	5 1/4"	Mueller	Spr Cntrn	10363 Lake Hill Dr.	1
73	5 1/4"	Mueller	Spr Cntrn	10492 Lake Hill Dr.	1
74	5 1/4"	Mueller	Spr Cntrn	10517 Lake Hill Dr.	1
75	5 1/4"	Mueller	Spr Cntrn	10565 Lake Hill Dr.	1
76	5 1/4"	Mueller	Spr Cntrn	10595 Lake Hill Dr.	1
77	5 1/4"	Mueller	Spr Cntrn	10663 Lake Hill Dr.	1
78	5 1/4"	Mueller	Spr Cntrn	10702 Lake Hill Dr.	1
79	5 1/4"	Mueller	Spr Cntrn	10744 Lake Hill Dr.	1
80	5 1/4"	Mueller	Spr Cntrn	Corner Lake Hill/Willow Court	1
81	5 1/4"	Mueller	Spr Cntrn	11942 Cypress Landing Ave.	1
82	5 1/4"	Mueller	Spr Cntrn	12013 Cypress Landing Ave.	1
83	5 1/4"	Mueller	Spr Cntrn	12044 Cypress Landing Ave.	1
84	5 1/4"	Mueller	Spr Cntrn	12206 Cypress Landing Ave.	1
85	5 1/4"	American Darling	B-84-B	2500 U.S. 27 (South)	1
86	5 1/4"	American Darling	B-84-B	2500 U.S. 27 (North)	1
87	5 1/4"	American Darling	B-84-B	12332 Roper Blvd. (South Side)	1
88	5 1/4"	American Darling	B-84-B	Fox Chase Dr. & Hammock Ridge Rd.	1
89	5 1/4"	American Darling	B-84-B	Fox Chase Dr. & Oak Boro Dr.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 3 of 14

Test Year Ended: June 30, 2010

Interim Final

Preparer: Erin Povich

Historical Projected

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
90	5 1/4"	American Darling	B-84-B	Lot # 30 Fox Chase Dr.	1
91	5 1/4"	American Darling	B-84-B	Lot # 34 Fox Chase Dr.	1
92	5 1/4"	American Darling	B-84-B	Lot # 74 Fox Chase Dr.	1
93	5 1/4"	American Darling	B-84-B	Lot # 148 Fox Chase Dr.	1
94	5 1/4"	American Darling	B-84-B	Lot # 83 Fox Chase & Crooked Branch Dr.	1
95	5 1/4"	American Darling	B-84-B	1518 Autum Wind Loop	1
96	5 1/4"	American Darling	B-84-B	11130 Autum Wind Loop	1
97	5 1/4"	American Darling	B-84-B	11238 Autum Wind Loop	1
98	5 1/4"	American Darling	B-84-B	11404 Autum Wind Loop	1
99	5 1/4"	American Darling	B-84-B	10220 Spring Moss	1
100	5 1/4"	American Darling	B-84-B	10218 Summer Elm	1
101	5 1/4"	American Darling	B-84-B	10226 Dove Hill lane	1
102	5 1/4"	American Darling	B-84-B	10229 Mason Loop	1
103	5 1/4"	American Darling	B-84-B	10342 Mason Loop	1
104	5 1/4"	American Darling	B-84-B	11634 Wishing Well	1
105	5 1/4"	Mueller	Spr Cntrn	10635 Point Overlook	1
106	5 1/4"	Mueller	Spr Cntrn	10645 Pameway Dr.	1
107	5 1/4"	Mueller	Spr Cntrn	10708 Lake Clair Dr.	1
108	5 1/4"	Clow	Medallion	11444 Grand Bay Blvd.	1
109	5 1/4"	Clow	Medallion	11512 Grand Bay Blvd.	1
110	5 1/4"	Clow	Medallion	11530 Grand Bay Blvd.	1
111	5 1/4"	American Darling	B-84-B	11602 Grand Bay Blvd.	1
112	5 1/4"	American Darling	B-84-B	11630 Grand Bay Blvd.	1
113	5 1/4"	American Darling	B-84-B	11703 Grand Bay Blvd.	1
114	5 1/4"	American Darling	B-84-B	11723 Grand Bay Blvd.	1
115	5 1/4"	Clow	Medallion	11727 Grand Bay Blvd.	1
116	5 1/4"	Clow	Medallion	11803 Grand Hills Blvd.	1
117	5 1/4"	Clow	Medallion	11830 Grand Hills Blvd.	1
118	5 1/4"	Clow	Medallion	9421 Meadow Crest Lane	1
119	5 1/4"	American Darling	B-84-B	11616 Sandy View	1
120	5 1/4"	American Darling	B-84-B	10234 Cayo Costa Court	1
121	5 1/4"	American Darling	B-84-B	10328 Cayo Costa Court	1
122	5 1/4"	Mueller	Spr Cntrn	12305 U.S. 27 S. (Front)	1
123	5 1/4"	Mueller	Spr Cntrn	12305 U.S. 27 S. North East Corner	1
124	5 1/4"	Mueller	Spr Cntrn	12305 U.S. 27 S. South Side Of Building	1
125	5 1/4"	Mueller	Spr Cntrn	12305 U.S. 27 S. West Side Of Building (Back)	1
126	5 1/4"	American Darling	B-84-B	11601 Clair Place	1
127	5 1/4"	American Darling	B-84-B	11709 Clair Place	1
128	5 1/4"	American Darling	B-84-B	11845 Clair Place	1
129	5 1/4"	American Darling	B-84-B	10548 Mira Lago Lane	1
130	5 1/4"	American Darling	B-84-B	Corner Lake Katherine and Summit View	1
131	5 1/4"	American Darling	B-84-B	11344 Lake Katherine Circle	1
132	5 1/4"	American Darling	B-84-B	11311 Myakka Dr.	1
133	5 1/4"	American Darling	B-84-B	10376 Mesa Lane	1
134	5 1/4"	American Darling	B-84-B	10424 Mesa Land	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 4 of 14

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
135	5 1/4"	American Darling	B-84-B	10545 Lk Katherine Circle	1
136	5 1/4"	American Darling	B-84-B	10637 Lk Katherine Circle	1
137	5 1/4"	American Darling	B-84-B	10745 Lk Katherine Cir	1
138	5 1/4"	American Darling	B-84-B	10800 Astatula Lane	1
139	5 1/4"	American Darling	B-84-B	10909 Lk Katherine Circle	1
140	5 1/4"	American Darling	B-84-B	11006 Lk Katherine Circle	1
141	5 1/4"	American Darling	B-84-B	11042 Lk Katherine Circle	1
142	5 1/4"	American Darling	B-84-B	11220 Lk Katherine Circle	1
143	5 1/4"	American Darling	B-84-B	11446 Lk Katherine Circle	1
144	5 1/4"	American Darling	B-84-B	11533 Lk Katherine Circle	1
145	5 1/4"	American Darling	B-84-B	Lake Crescent Hills Well site	1
146	5 1/4"	Mueller	Spr Cntrn	11416 Crescent Hills Blvd.	1
147	5 1/4"	Mueller	Spr Cntrn	11532 Crescent Hills Blvd.	1
148	5 1/4"	Mueller	Spr Cntrn	11634 Crescent Hills Blvd.	1
149	5 1/4"	Mueller	Spr Cntrn	11716 Crescent Hills Blvd.	1
150	5 1/4"	Mueller	Spr Cntrn	10618 Lake Ralph Dr.	1
151	5 1/4"	Mueller	Spr Cntrn	10704 Lake Ralph Dr.	1
152	5 1/4"	Mueller	Spr Cntrn	10817 Aria	1
153	5 1/4"	Mueller	Spr Cntrn	11033 Caruso	1
154	5 1/4"	Mueller	Spr Cntrn	10644 Crescenda Loop	1
155	5 1/4"	Mueller	Spr Cntrn	10748 Crescenda Loop	1
156	5 1/4"	Mueller	Spr Cntrn	10831 Siena Dr.	1
157	5 1/4"	Mueller	Spr Cntrn	Corner of Siena/Caruso	1
158	5 1/4"	Mueller	Spr Cntrn	10506 Via Como Court	1
159	5 1/4"	American Darling	B-84-B	10514 Via Lugano Court	1
160	5 1/4"	American Darling	B-84-B	10525 Via Melano Court	1
161	5 1/4"	Mueller	Spr Cntrn	10806 Via Capri Court	1
162	5 1/4"	American Darling	B-84-B	13203 Via Roma Circle	1
163	5 1/4"	American Darling	B-84-B	13529 Via Roma Circle	1
164	5 1/4"	American Darling	B-84-B	13723 Via Roma Circle	1
165	5 1/4"	American Darling	B-84-B	12428 Lake Ridge Circle	1
166	5 1/4"	American Darling	B-84-B	12444 Lake Ridge Circle	1
167	5 1/4"	American Darling	B-84-B	12521 Lake Ridge Circle	1
168	5 1/4"	American Darling	B-84-B	12608 Lake Ridge Circle	1
169	5 1/4"	Kennedy	Guardian	12633 Lake Ridge Circle	1
170	5 1/4"	American Darling	B-84-B	12711 Lake Ridge Circle	1
171	5 1/4"	American Darling	B-84-B	12732 Lake Ridge Circle	1
172	5 1/4"	Mueller	Spr Cntrn	1090 Derby Glen Dr.	1
173	5 1/4"	Mueller	Spr Cntrn	1121 Callaway Court	1
174	5 1/4"	Mueller	Spr Cntrn	1144 Callaway Court	1
175	5 1/4"	Mueller	Spr Cntrn	1179 Ledgeary Blvd.	1
176	5 1/4"	Mueller	Spr Cntrn	1190 Bridgewall Court	1
177	5 1/4"	Mueller	Spr Cntrn	1202 Ledgeary Blvd	1
178	5 1/4"	Mueller	Spr Cntrn	1232 Ledgeary Blvd.	1
179	5 1/4"	Mueller	Spr Cntrn	1266 Ledgeary Blvd.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 5 of 14

Test Year Ended: June 30, 2010

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

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
180	5 1/4"	Mueller	Spr Cntrn	1303 Ledgeary Blvd	1
181	5 1/4"	Mueller	Spr Cntrn	1330 Legendary Blvd.	1
182	5 1/4"	Mueller	Spr Cntrn	1346 Legendary Blvd.	1
183	5 1/4"	Mueller	Spr Cntrn	1348 Bridge Hill Lane	1
184	5 1/4"	Mueller	Spr Cntrn	1352 Bridge Hill Lane	1
185	5 1/4"	Mueller	Spr Cntrn	1390 Misty Glen Lane	1
186	5 1/4"	Mueller	Spr Cntrn	1440 Misty Glen Lane	1
187	5 1/4"	Mueller	Spr Cntrn	1515 Misty Glen Lane	1
188	5 1/4"	Mueller	Spr Cntrn	1539 Sherbrook Dr.	1
189	5 1/4"	Mueller	Spr Cntrn	1559 Sherbrook Dr.	1
190	5 1/4"	Mueller	Spr Cntrn	1561 Kennesaw	1
191	5 1/4"	Mueller	Spr Cntrn	1573 Sherbrook Dr.	1
192	5 1/4"	Mueller	Spr Cntrn	1578 Kennesaw	1
193	5 1/4"	Mueller	Spr Cntrn	1595 Misty Glen Lane	1
194	5 1/4"	Mueller	Spr Cntrn	1596 Kennesaw	1
195	5 1/4"	Mueller	Spr Cntrn	1612 Kennesaw	1
196	5 1/4"	Mueller	Spr Cntrn	1692 Orangethorpe Land	1
197	5 1/4"	Mueller	Spr Cntrn	3580 Liberty Hill Dr.	1
198	5 1/4"	Mueller	Spr Cntrn	3650 Liberty Hill Dr.	1
199	5 1/4"	Mueller	Spr Cntrn	3715 Liberty Hill Dr.	1
200	5 1/4"	Mueller	Spr Cntrn	3740 Liberty Hill Dr.	1
201	5 1/4"	Mueller	Spr Cntrn	3783 Beacon Ridge way	1
202	5 1/4"	Mueller	Spr Cntrn	3803 Beacon Ridge Way	1
203	5 1/4"	Mueller	Spr Cntrn	3820 Liberty Hill Dr.	1
204	5 1/4"	Mueller	Spr Cntrn	3829 Beacon Ridge Way	1
205	5 1/4"	Mueller	Spr Cntrn	3855 Beacon Ridge Way	1
206	5 1/4"	Mueller	Spr Cntrn	3900 Liberty Hill Dr.	1
207	5 1/4"	Mueller	Spr Cntrn	3953 Beacon Ridge way	1
208	5 1/4"	Mueller	Spr Cntrn	3957 Derby Glen Dr.	1
209	5 1/4"	Mueller	Spr Cntrn	3960 Liberty Hill Dr.	1
210	5 1/4"	Mueller	Spr Cntrn	3970 Derby Glen Dr.	1
211	5 1/4"	Mueller	Spr Cntrn	3977 Beacon Ridge Way	1
212	5 1/4"	Mueller	Spr Cntrn	4020 Liberty Hill Dr.	1
213	5 1/4"	Mueller	Spr Cntrn	4035 Beacon Ridge Way	1
214	5 1/4"	Mueller	Spr Cntrn	4232 Fawn Meadow Circle	1
215	5 1/4"	Mueller	Spr Cntrn	4256 Fawn Meadow Circle	1
216	5 1/4"	Mueller	Spr Cntrn	4284 Fawn Meadow Circle	1
217	5 1/4"	Mueller	Spr Cntrn	4316 Fawn Meadow Circle	1
218	5 1/4"	Mueller	Spr Cntrn	4332 Fawn Meadow Circle	1
219	5 1/4"	Mueller	Spr Cntrn	6028 Kennesaw	1
220	5 1/4"	Mueller	Spr Cntrn	1690 Legendary Blvd N.E. Corner	1
221	5 1/4"	Mueller	Spr Cntrn	1690 Legendary Blvd N.W. Corner	1
222	5 1/4"	American Darling	B-84-B	9615 Crenshaw Circle	1
223	5 1/4"	American Darling	B-84-B	9651 Crenshaw Circle	1
224	5 1/4"	American Darling	B-84-B	9741 Crenshaw Circle	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected

Schedule E-6
 Page 6 of 14

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
225	5 1/4"	Mueller	Spr Cntrn	9847 Crenshaw Circle	1
226	5 1/4"	Mueller	Spr Cntrn	9925 Crenshaw Circle	1
227	5 1/4"	Mueller	Spr Cntrn	10029 Crenshaw Circle	1
228	5 1/4"	Mueller	Spr Cntrn	14317 Sanhatcher St.	1
229	5 1/4"	Mueller	Spr Cntrn	9650 Sargossa St.	1
230	5 1/4"	American Darling	B-84-B	10305 Madison Park Court	1
231	5 1/4"	American Darling	B-84-B	10337 Madison Park Court	1
232	5 1/4"	American Darling	B-84-B	10809 Priebe Road	1
233	5 1/4"	American Darling	B-84-B	10850 Priebe Road	1
234	5 1/4"	American Darling	B-84-B	11305 Marseilles Blvd.	1
235	5 1/4"	American Darling	B-84-B	11523 Parit Promenade Way	1
236	5 1/4"	American Darling	B-84-B	10501 Versailles Blvd.	1
237	5 1/4"	American Darling	B-84-B	10515 Versailles Blvd.	1
238	5 1/4"	American Darling	B-84-B	10543 Versailles Blvd.	1
239	5 1/4"	American Darling	B-84-B	10703 Versailles Blvd.	1
240	5 1/4"	American Darling	B-84-B	10743 Versailles Blvd.	1
241	5 1/4"	American Darling	B-84-B	10845 Versailles Blvd.	1
242	5 1/4"	American Darling	B-84-B	10117 Jacarada Ave.	1
243	5 1/4"	Mueller	Spr Cntrn	10430 Bronson	1
244	5 1/4"	American Darling	B-84-B	10833 Vineyard Court	1
245	5 1/4"	American Darling	B-84-B	10942 Bronson	1
246	5 1/4"	American Darling	B-84-B	11036 Bronson	1
247	5 1/4"	American Darling	B-84-B	11101 Oak Shore Lane	1
248	5 1/4"	American Darling	B-84-B	11201 Bronson	1
249	5 1/4"	American Darling	B-84-B	11201 Oak Shore Lane	1
250	5 1/4"	American Darling	B-84-B	11525 Circle K	1
251	5 1/4"	Clow	Medallion	561 WTP at 10121 CR561	1
252	5 1/4"	American Darling	B-84-B	Corner Bronson & Dovetail Williams Place	1
253	5 1/4"	Mueller	Spr Cntrn	True Life way & Lakeshore Dr.	1
254	5 1/4"	American Darling	B-84-B	Entrance of Sub	1
255	5 1/4"	Mueller	Spr Cntrn	12537 Eryn Blvd.	1
256	5 1/4"	Mueller	Spr Cntrn	12605 Eryn Blvd.	1
257	5 1/4"	Mueller	Spr Cntrn	12649 Eryn Blvd.	1
258	5 1/4"	American Darling	B-84-B	12814 Eryn Blvd.	1
259	5 1/4"	American Darling	B-84-B	12938 Eryn Blvd.	1
260	5 1/4"	American Darling	B-84-B	11200 Mandarin Dr.	1
261	5 1/4"	American Darling	B-84-B	11248 Mandarin Dr.	1
262	5 1/4"	American Darling	B-84-B	11339 Mandarin Dr.	1
263	5 1/4"	American Darling	B-84-B	Lot 9 Osprey Point Blvd./Heron Cove	1
264	5 1/4"	American Darling	B-84-B	11501 Osprey Point Blvd.	1
265	5 1/4"	American Darling	B-84-B	11517 Osprey Point Blvd.	1
266	5 1/4"	American Darling	B-84-B	11537 Osprey Point Blvd.	1
267	5 1/4"	American Darling	B-84-B	11648 Osprey Point Blvd.	1
268	5 1/4"	American Darling	B-84-B	11712 Osprey Point Blvd.	1
269	5 1/4"	American Darling	B-84-B	11731 Osprey Point Blvd.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 7 of 14

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
270	5 1/4"	American Darling	B-84-B	11749 Osprey Point Blvd.	1
271	5 1/4"	Mueller	Spr Cntrn	11730 Oswalt Road	1
272	5 1/4"	Mueller	Spr Cntrn	11740 Oswalt Road	1
273	5 1/4"	American Darling	B-84-B	12901 Cloverdale Lane	1
274	5 1/4"	American Darling	B-84-B	13042 Coldwater Loop	1
275	5 1/4"	American Darling	B-84-B	13162 Coldwater Loop	1
276	5 1/4"	American Darling	B-84-B	12847 Fish Lane	1
277	5 1/4"	American Darling	B-84-B	12951 Gleason Way	1
278	5 1/4"	American Darling	B-84-B	12802 Hyland Lane	1
279	5 1/4"	American Darling	B-84-B	12911 Hyland Lane	1
280	5 1/4"	American Darling	B-84-B	10701 Lemay	1
281	5 1/4"	American Darling	B-84-B	10931 Lemay	1
282	5 1/4"	American Darling	B-84-B	11023 Lemay	1
283	5 1/4"	American Darling	B-84-B	12844 Owasso Lane	1
284	5 1/4"	American Darling	B-84-B	10403 Paradise Bay	1
285	5 1/4"	Mueller	Spr Cntrn	10522 Patrico Loop	1
286	5 1/4"	Mueller	Spr Cntrn	11445 Patrico Loop	1
287	5 1/4"	American Darling	B-84-B	Kabana Blvd.	1
288	5 1/4"	American Darling	B-84-B	Cherith Lane & Kabana	1
289	5 1/4"	American Darling	B-84-B	Wyandotte Dr. & Jacaranda	1
290	5 1/4"	American Darling	B-84-B	Wyandotte Dr.	1
291	5 1/4"	American Darling	B-84-B	Wyandotte Dr.	1
292	5 1/4"	American Darling	B-84-B	Wyandotte Dr.	1
293	5 1/4"	American Darling	B-84-B	Wyandotte Dr. & Lake Shore Dr.	1
294	5 1/4"	American Darling	B-84-B	10106 Yonaomi Circle	1
295	5 1/4"	American Darling	B-84-B	Lot 6 Yonaomi Circle	1
296	5 1/4"	American Darling	B-84-B	10154 Yonaomi Circle	1
297	5 1/4"	American Darling	B-84-B	Lot 12 Yonaomi Circle	1
298	5 1/4"	American Darling	B-84-B	11517 Pine Loch Loop	1
299	5 1/4"	Mueller	Spr Cntrn	11615 Pine Loch Loop	1
300	5 1/4"	Mueller	Spr Cntrn	11711 Pine Loch Loop	1
301	5 1/4"	American Darling	B-84-B	11412 Beggs Court	1
302	5 1/4"	American Darling	B-84-B	10924 Haskell Dr.	1
303	5 1/4"	American Darling	B-84-B	11116 Haskell Dr.	1
304	5 1/4"	American Darling	B-84-B	11200 Haskell Dr.	1
305	5 1/4"	American Darling	B-84-B	11240Haskell Dr.	1
306	5 1/4"	American Darling	B-84-B	11324 Haskell Dr.	1
307	5 1/4"	American Darling	B-84-B	11203 Preston Cove	1
308	5 1/4"	American Darling	B-84-B	11235 Preston Cove	1
309	5 1/4"	American Darling	B-84-B	11325 Preston Cove	1
310	5 1/4"	American Darling	B-84-B	11311 Sooner Dr.	1
311	5 1/4"	Mueller	Spr Cntrn	1700 Legendary Blvd. (N.W. corner of building)	1
312	5 1/4"	Mueller	Spr Cntrn	1700 Legendary Blvd. (N.E. corner of building)	1
313	5 1/4"	American Darling	B-84-B	10635 Constance Way	1
314	5 1/4"	American Darling	B-84-B	10785 Constance Way	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 8 of 14

Test Year Ended: June 30, 2010

Interim Final

Preparer: Erin Povich

Historical Projected

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
315	5 1/4"	American Darling	B-84-B	11933 Kathleen Court	1
316	5 1/4"	American Darling	B-84-B	11900 Reagans Run Dr.	1
317	5 1/4"	American Darling	B-84-B	10301 Carlson Circle	1
318	5 1/4"	American Darling	B-84-B	10342 Carlson Circle	1
319	5 1/4"	American Darling	B-84-B	10412 Carlson Circle	1
320	5 1/4"	American Darling	B-84-B	12340 Roper Blvd. (East Side)	1
321	5 1/4"	American Darling	B-84-B	12340 Roper Blvd. (West Side)	1
322	5 1/4"	American Darling	B-84-B	12302 Roper Blvd. (South Side)	1
323	5 1/4"	American Darling	B-84-B	12041 Woodglen Circle	1
324	5 1/4"	American Darling	B-84-B	12229 Woodglen Circle	1
325	5 1/4"	American Darling	B-84-B	12140 Woodglen Circle	1
326	5 1/4"	American Darling	B-84-B	11643 Roper Blvd.	1
327	5 1/4"	American Darling	B-84-B	11533 Roper Blvd.	1
328	5 1/4"	American Darling	B-84-B	13130 Pinyon Dr.	1
329	5 1/4"	American Darling	B-84-B	13310 Pinyon Dr.	1
330	5 1/4"	American Darling	B-84-B	13520 Silver Leaf Circle	1
331	5 1/4"	American Darling	B-84-B	11821 Foxglove Dr.	1
332	5 1/4"	American Darling	B-84-B	11631 Foxglove Dr.	1
333	5 1/4"	American Darling	B-84-B	11133 Moonflower Court	1
334	5 1/4"	American Darling	B-84-B	13247 Moonflower Court	1
335	5 1/4"	American Darling	B-84-B	13124 Baneberry Court	1
336	5 1/4"	American Darling	B-84-B	11725 Chapelle Court	1
337	5 1/4"	American Darling	B-84-B	11900 Windflower Court	1
338	5 1/4"	American Darling	B-84-B	12026 Goldenstar Lane	1
339	5 1/4"	American Darling	B-84-B	12116 Goldenstar Lane	1
340	5 1/4"	American Darling	B-84-B	10528 Summit Lakes Lane	1
341	5 1/4"	Mueller	Spr Cntrn	10744 Summit Lakes Lane	1
342	5 1/4"	American Darling	B-84-B	11402 Summit Lakes Lane	1
343	5 1/4"	American Darling	B-84-B	11408 Summit Lakes Lane	1
344	5 1/4"	American Darling	B-84-B	11316 Summit View Way	1
345	5 1/4"	American Darling	B-84-B	10548 Sunburst View	1
346	5 1/4"	American Darling	B-84-B	10719 Windhell Ct	1
347	5 1/4"	American Darling	B-84-B	13033 Lakewind Dr.	1
348	5 1/4"	American Darling	B-84-B	13036 Sunwood Court	1
349	5 1/4"	American Darling	B-84-B	13106 Lakewind Dr.	1
350	5 1/4"	American Darling	B-84-B	13149 Lakewind Dr.	1
351	5 1/4"	American Darling	B-84-B	11203 Crooked River Court	1
352	5 1/4"	American Darling	B-84-B	11233 Crooked River Court	1
353	5 1/4"	American Darling	B-84-B	11516 Graces Way	1
354	5 1/4"	American Darling	B-84-B	11838 Graces Way	1
355	5 1/4"	American Darling	B-84-B	11917 Graces Way	1
356	5 1/4"	American Darling	B-84-B	Susan's Point Dr.	1
357	5 1/4"	Mueller	Spr Cntrn	12635 U.S.27 South	1
358	5 1/4"	American Darling	B-84-B	Brunello Court	1
359	5 1/4"	American Darling	B-84-B	Entrance of Subdivision	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 9 of 14

Test Year Ended: June 30, 2010

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

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
360	5 1/4"	American Darling	B-84-B	Entrance of Subdivision	1
361	5 1/4"	American Darling	B-84-B	Royal Vista Ave.& Lakeshore Dr.	1
362	5 1/4"	American Darling	B-84-B	Royal Vista Ave.	1
363	5 1/4"	American Darling	B-84-B	9834 Royal Vista Ave.	1
364	5 1/4"	American Darling	B-84-B	Royal Vista Ave. & Sand Knoll Way	1
365	5 1/4"	American Darling	B-84-B	Lott # 177 Royal Vista Ave.	1
366	5 1/4"	American Darling	B-84-B	Lot #125 Royal Vista Ave.	1
367	5 1/4"	American Darling	B-84-B	Lynwood St.& Little Nellie Dr.	1
368	5 1/4"	American Darling	B-84-B	Lot # 13 Lynwood St.	1
369	5 1/4"	American Darling	B-84-B	Lot #7 Lynwood St.	1
370	5 1/4"	American Darling	B-84-B	Lot # 1 Isle Way	1
371	5 1/4"	American Darling	B-84-B	Lot # 91 Royal Vista Ave.	1
372	5 1/4"	American Darling	B-84-B	Lot # 101 Little Nellie Dr.	1
373	5 1/4"	American Darling	B-84-B	Little Nellie Dr.	1
374	5 1/4"	American Darling	B-84-B	Lot # 56 Ivywood St.	1
375	5 1/4"	American Darling	B-84-B	Lot # 63 Ivywood St.	1
376	5 1/4"	American Darling	B-84-B	Lot # 146 Ivywood St.	1
377	5 1/4"	American Darling	B-84-B	9412 Ivywood St.	1
378	5 1/4"	American Darling	B-84-B	Lot # 82 Ivywood St.	1
379	5 1/4"	American Darling	B-84-B	Lot #10 Scenic Vista Dr.	1
380	5 1/4"	American Darling	B-84-B	Lot #21 Scenic Vista Dr.	1
381	5 1/4"	Mueller	Spr Cntrn	10308 Vista Pines Loop	1
382	5 1/4"	Mueller	Spr Cntrn	10405 Vista Pines Loop	1
383	5 1/4"	Mueller	Spr Cntrn	10506 Vista Pines Loop	1
384	5 1/4"	Mueller	Spr Cntrn	10300 Calle de Flores	1
385	5 1/4"	Clow	Medallion	10401 Calle de Flores	1
386	5 1/4"	American Darling	B-84-B	10417 Lago Louisa Court	1
387	5 1/4"	Clow	Medallion	10429 Calle de Flores	1
388	5 1/4"	Mueller	Spr Cntrn	10525 Vista del Sol Cir	1
389	5 1/4"	American Darling	B-84-B	10627 Vista del Sol Circle	1
390	5 1/4"	American Darling	B-84-B	10717 Vista del Sol Circle	1
391	5 1/4"	American Darling	B-84-B	10901 Vista del Sol Circle	1
392	5 1/4"	Mueller	Spr Cntrn	13500 Bonita Court	1
393	5 1/4"	Mueller	Spr Cntrn	13638 Vista del Lago	1
394	5 1/4"	Clow	Medallion	13708 Colina Court	1
395	5 1/4"	Mueller	Spr Cntrn	13738 Vista del Lago	1
396	5 1/4"	Mueller	Spr Cntrn	13822 Vista del Lago	1
397	5 1/4"	Mueller	Spr Cntrn	13922 Vista del Lago	1
398	5 1/4"	American Darling	B-84-B	14028 Vista del Lago	1
399	5 1/4"	American Darling	B-84-B	14120 Vista del Lago	1
400	5 1/4"	American Darling	B-84-B	14204 Vista del Lago	1
401	5 1/4"	American Darling	B-84-B	Across 13716 Calle de Ora Court	1
402	5 1/4"	Mueller	Spr Cntrn	Vistas WTP	1
403	5 1/4"	American Darling	B-84-B	12629 U.S.27 South(front)	1
404	5 1/4"	American Darling	B-84-B	10410 Lake Hasson Circle	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected

Schedule E-6
 Page 10 of 14

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
405	5 1/4"	American Darling	B-84-B	10446 Lake Hasson Circle	1
406	5 1/4"	American Darling	B-84-B	10524 Lake Hasson Circle	1
407	5 1/4"	Mueller	Spr Cntrn	10403 Regal View Loop	1
408	5 1/4"	Mueller	Spr Cntrn	10421 Regal View Loop	1
409	5 1/4"	Mueller	Spr Cntrn	10441 Regal View Loop	1
410	5 1/4"	American Darling	B-84-B	10539 Cedar Forest	1
411	5 1/4"	American Darling	B-84-B	10633 Cedar Forest	1
412	5 1/4"	American Darling	B-84-B	10718 Cedar Forest	1
413	5 1/4"	Mueller	Spr Cntrn	4290 U.S. 27 S. (Front)	1
414	5 1/4"	Mueller	Spr Cntrn	4290 U.S. 27 S. (Back)	1
415	5 1/4"	Mueller	Spr Cntrn	4300 U.S. 27 S. (Front) by Maintenance Shop	1
416	5 1/4"	Mueller	Spr Cntrn	4300 U.S. 27 S. (Back)	1
417	5 1/4"	Mueller	Spr Cntrn	16047 Dorchester	1
418	5 1/4"	Mueller	Spr Cntrn	16137 Dorchester	1
419	5 1/4"	Mueller	Spr Cntrn	1604 Westminster Trail	1
420	5 1/4"	Mueller	Spr Cntrn	1644 Westminster Trail	1
421	5 1/4"	Mueller	Spr Cntrn	1808 Westminster Trail	1
422	5 1/4"	Mueller	Spr Cntrn	16019 Chichister Court	1
423	5 1/4"	Mueller	Spr Cntrn	1916 Shoal Court	1
424	5 1/4"	Mueller	Spr Cntrn	1736 Burnham Court	1
425	5 1/4"	Mueller	Spr Cntrn	16225 Wilkinson Dr.	1
426	5 1/4"	Mueller	Spr Cntrn	16017 Wilkinson Dr.	1
427	5 1/4"	Mueller	Spr Cntrn	15907 Wilkinson Dr.	1
428	5 1/4"	Mueller	Spr Cntrn	1607 Herring Lane	1
429	5 1/4"	Mueller	Spr Cntrn	2237 Hamlin Trail	1
430	5 1/4"	Mueller	Spr Cntrn	2212 Duncan Trail	1
431	5 1/4"	Mueller	Spr Cntrn	2307 Duncan Trail	1
432	5 1/4"	Mueller	Spr Cntrn	16010 Greater Groves Blvd.	1
433	5 1/4"	Mueller	Spr Cntrn	2242 Star Trail	1
434	5 1/4"	Mueller	Spr Cntrn	15918 Greater Groves Blvd.	1
435	5 1/4"	Mueller	Spr Cntrn	Pink Grapefruit and Greater Groves Blvd.	1
436	5 1/4"	Mueller	Spr Cntrn	2235 Pink Grapefruit	1
437	5 1/4"	Mueller	Spr Cntrn	2256 Kiwi Trail	1
438	5 1/4"	Mueller	Spr Cntrn	2222 Kiwi Trail	1
439	5 1/4"	Mueller	Spr Cntrn	2130 Kiwi Trail	1
440	5 1/4"	Mueller	Spr Cntrn	2106 Kiwi Trail	1
441	5 1/4"	Mueller	Spr Cntrn	2231 Dancy Trail	1
442	5 1/4"	Mueller	Spr Cntrn	Dancy & Greater Groves Blvd.	1
443	5 1/4"	Mueller	Spr Cntrn	2316 Clementine Trail	1
444	5 1/4"	Mueller	Spr Cntrn	2216 Clementine Trail	1
445	5 1/4"	Mueller	Spr Cntrn	Clementine & Greater Groves Blvd.	1
446	5 1/4"	Mueller	Spr Cntrn	2216 Robel Trail	1
447	5 1/4"	Mueller	Spr Cntrn	15639 Greater Groves Blvd.	1
448	5 1/4"	Mueller	Spr Cntrn	15535 Greater Groves Blvd.	1
449	5 1/4"	Mueller	Spr Cntrn	15513 Greater Groves Blvd.	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 11 of 14

Test Year Ended: June 30, 2010

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

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
450	5 1/4"	Mueller	Spr Cntrn	15454 Greater Groves Blvd.	1
451	5 1/4"	Mueller	Spr Cntrn	15333 Greater Groves Blvd.	1
452	5 1/4"	Mueller	Spr Cntrn	15245 Greater Groves Blvd.	1
453	5 1/4"	Mueller	Spr Cntrn	15203 Greater Groves Blvd.	1
454	5 1/4"	Mueller	Spr Cntrn	2013 Onecco Court	1
455	5 1/4"	Mueller	Spr Cntrn	2127 Citron Court	1
456	5 1/4"	Mueller	Spr Cntrn	Seedling Court & Mercott Court	1
457	5 1/4"	Mueller	Spr Cntrn	Mercott Court	1
458	5 1/4"	Mueller	Spr Cntrn	1611 Nectarine Trail	1
459	5 1/4"	Mueller	Spr Cntrn	1704 Nectarine Trail	1
460	5 1/4"	Mueller	Spr Cntrn	1745 Nectarine Trail	1
461	5 1/4"	Mueller	Spr Cntrn	1853 Nectarine Trail	1
462	5 1/4"	Mueller	Spr Cntrn	2117 Pekoe Court	1
463	5 1/4"	Mueller	Spr Cntrn	Pekoe Court & Greater Groves Blvd.	1
464	5 1/4"	Mueller	Spr Cntrn	2002 Ruby Red	1
465	5 1/4"	Clow	Medallion	2153 Fish Eagle St.	1
466	5 1/4"	Clow	Medallion	2113 Fish Eagle St.	1
467	5 1/4"	Clow	Medallion	2021 Fish Eagle St.	1
468	5 1/4"	Clow	Medallion	16230 Coopers Hawk St.	1
469	5 1/4"	Clow	Medallion	16308 Coopers Hawk St.	1
470	5 1/4"	Clow	Medallion	16348 Coopers Hawk St.	1
471	5 1/4"	Clow	Medallion	2119 Black Hawk St.	1
472	5 1/4"	Clow	Medallion	2217 Black Hawk St.	1
473	5 1/4"	Clow	Medallion	2154 White Eagle St.	1
474	5 1/4"	Clow	Medallion	2106 White Eagle St.	1
475	5 1/4"	Clow	Medallion	16500 Golden Eagle Circle	1
476	5 1/4"	Clow	Medallion	16420 Golden Eagle Circle	1
477	5 1/4"	Clow	Medallion	Black Hawk & Fish Eagle	1
478	5 1/4"	Clow	Medallion	2234 Majestic Eagle Circle	1
479	5 1/4"	Clow	Medallion	2326 Majestic Eagle Circle	1
480	5 1/4"	Clow	Medallion	Entrance Way	1
481	5 1/4"	Clow	Medallion	White Eagle & Cooper Hawks	1
482	5 1/4"	American Darling	B 84 B5	Citrus Parkway	1
483	5 1/4"	American Darling	B 84 B5	16213 Citrus Parkway	1
484	5 1/4"	American Darling	B 84 B5	16540 Citrus Parkway	1
485	5 1/4"	American Darling	B 84 B5	2539 Caithress Way	1
486	5 1/4"	American Darling	B 84 B5	16412 Citrus Parkway	1
487	5 1/4"	American Darling	B 84 B5	15540 Bay Vista Dr.	1
488	5 1/4"	Clow	Medallion	15925 Bay Vista Dr.	1
489	5 1/4"	American Darling	B 84 B5	16009 Bay Vista Dr.	1
490	5 1/4"	American Darling	B 84 B5	15825 Bay Vista Dr.	1
491	5 1/4"	American Darling	B 84 B5	Bay Vista & Mayflower	1
492	5 1/4"	American Darling	B 84 B5	Weston Hills & Brookhollow	1
493	5 1/4"	American Darling	B 84 B5	2805 Mayflower	1
494	5 1/4"	American Darling	B 84 B5	2845 Mayflower	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule E-6

Docket No.: 100426-WS

Page 12 of 14

Test Year Ended: June 30, 2010

Interim Final

Preparer: Erin Povich

Historical Projected

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
495	5 1/4"	American Darling	B 84 B5	15628 Bay Vista Dr.	1
496	5 1/4"	American Darling	B 84 B5	15916 Autumn Glen Ave.	1
497	5 1/4"	American Darling	B 84 B5	Autumn Glen & Brookhollow	1
498	5 1/4"	American Darling	B 84 B5	Willshire & Autumn Glen	1
499	5 1/4"	American Darling	B 84 B5	15747 Autumen Glen	1
500	5 1/4"	American Darling	B 84 B5	2544 Meadow Oak Lp.	1
501	5 1/4"	American Darling	B 84 B5	15437 Bay Vista Dr.	1
502	5 1/4"	American Darling	B 84 B5	16120 Palmetto Hills	1
503	5 1/4"	American Darling	B 84 B5	16150 Palmetto Hills	1
504	5 1/4"	American Darling	B 84 B5	16146 Dogwood Hills	1
505	5 1/4"	American Darling	B 84 B5	16017 Magnolia Hills	1
506	5 1/4"	American Darling	B 84 B5	2918 Mallard Hills	1
507	5 1/4"	American Darling	B 84 B5	16322 Magnolia Hills	1
508	5 1/4"	American Darling	B 84 B5	3316 Mallard Hills	1
509	5 1/4"	American Darling	B 84 B5	15946 Heron Hills	1
510	5 1/4"	American Darling	B 84 B5	Holly Grove/ Ibis	1
511	5 1/4"	American Darling	B 84 B5	Holly Grove/ US 27	1
512	5 1/4"	American Darling	B 84 B5	3318 Osprey Hill	1
513	5 1/4"	American Darling	B 84 B5	15915 Heron Hill	1
514	5 1/4"	American Darling	B 84 B5	16030 Hawks Hill	1
515	5 1/4"	American Darling	B 84 B5	15836 Heron Hill	1
516	5 1/4"	American Darling	B 84 B5	15801 Heron Hill	1
517	5 1/4"	American Darling	B 84 B5	3200 Ibis Hills	1
518	5 1/4"	American Darling	B 84 B5	Holly Grove/ Egret Hill St.	1
519	5 1/4"	American Darling	B 84 B5	3320 Shrike Hills	1
520	5 1/4"	American Darling	B 84 B5	16233 Egret Hills	1
521	5 1/4"	American Darling	B 84 B5	16329 Egret Hills	1
522	5 1/4"	American Darling	B 84 B5	16209 Egret Hills	1
523	5 1/4"	American Darling	B 84 B5	Callerton Rd./Markham	1
524	5 1/4"	American Darling	B 84 B5	3340 Callerton Rd.	1
525	5 1/4"	American Darling	B 84 B5	15333 Markham Dr.	1
526	5 1/4"	American Darling	B 84 B5	15505 Markham Dr.	1
527	5 1/4"	American Darling	B 84 B5	15617 Markham Dr.	1
528	5 1/4"	American Darling	B 84 B5	15723 Markham Dr.	1
529	5 1/4"	American Darling	B 84 B5	3030 MerLot Way	1
530	5 1/4"	American Darling	B 84 B5	3159 Rawcliff Rd.	1
531	5 1/4"	American Darling	B 84 B5	15456 Margaux Dr.	1
532	5 1/4"	American Darling	B 84 B5	15330 Margaux Dr.	1
533	5 1/4"	American Darling	B 84 B5	15219 Margaux Dr.	1
534	5 1/4"	American Darling	B 84 B5	15044 Margaux Dr.	1
535	5 1/4"	American Darling	B 84 B5	14922 Margaux Dr.	1
536	5 1/4"	American Darling	B 84 B5	14804 Margaux Dr.	1
537	5 1/4"	American Darling	B 84 B5	Lalande Loop	1
538	5 1/4"	American Darling	B 84 B5	Lafite Lane/ Lalande Loop	1
539	5 1/4"	American Darling	B 84 B5	15336 Petrus Lane	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected

Schedule E-6
 Page 13 of 14

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
540	5 1/4"	Mueller	Spr Cntrn	Entrance Harvest Blvd.	1
541	5 1/4"	Mueller	Spr Cntrn	Cape Hatteras & Sandy Hook	1
542	5 1/4"	Mueller	Spr Cntrn	4911 Cape Hatras	1
543	5 1/4"	Mueller	Spr Cntrn	4951 Cape Hatras	1
544	5 1/4"	Mueller	Spr Cntrn	5021 Cape Hatras	1
545	5 1/4"	Mueller	Spr Cntrn	15604 Grays Harbor Way	1
546	5 1/4"	Mueller	Spr Cntrn	5111 Cape Hatras	1
547	5 1/4"	Mueller	Spr Cntrn	5155 Cape Hatras	1
548	5 1/4"	Mueller	Spr Cntrn	Corner of Cape Hatters & Harvest Blvd.	1
549	5 1/4"	Mueller	Spr Cntrn	5433 Cape Hatras	1
550	5 1/4"	Mueller	Spr Cntrn	15322 Ponce De Leon Lane	1
551	5 1/4"	Mueller	Spr Cntrn	15333 Sandy Hook Lane	1
552	5 1/4"	Mueller	Spr Cntrn	4709 Block Island Lane	1
553	5 1/4"	Mueller	Spr Cntrn	15346 Goose Point Dr.	1
554	5 1/4"	Mueller	Spr Cntrn	15343 Grand Haven Dr.	1
555	5 1/4"	Mueller	Spr Cntrn	Grand Haven & Cape Hatteras	1
556	5 1/4"	American Darling	B 84 B5	Fetterbush and Sawgrass	1
557	5 1/4"	American Darling	B 84 B5	Yellowweyed and Fetterbush	1
558	5 1/4"	American Darling	B 84 B5	Lot 419	1
559	5 1/4"	American Darling	B 84 B5	Lot 410	1
560	5 1/4"	American Darling	B 84 B5	Lot 408	1
561	5 1/4"	American Darling	B 84 B5	Lot 402	1
562	5 1/4"	American Darling	B 84 B5	Superior & Ryegrass	1
563	5 1/4"	American Darling	B 84 B5	Lot 37	1
564	5 1/4"	American Darling	B 84 B5	Lot 40	1
565	5 1/4"	American Darling	B 84 B5	Lot 45	1
566	5 1/4"	American Darling	B 84 B5	Lot 50	1
567	5 1/4"	American Darling	B 84 B5	Sawgrass Bay Elem School #1	1
568	5 1/4"	American Darling	B 84 B5	Lot 247	1
569	5 1/4"	American Darling	B 84 B5	Lot 240	1
570	5 1/4"	American Darling	B 84 B5	Lot 238	1
571	5 1/4"	American Darling	B 84 B5	Lot 231	1
572	5 1/4"	American Darling	B 84 B5	Sawgrass Bay Elem School #2	1
573	5 1/4"	American Darling	B 84 B5	Lot 137	1
574	5 1/4"	American Darling	B 84 B5	Lot 107	1
575	5 1/4"	American Darling	B 84 B5	Lot 72	1
576	5 1/4"	American Darling	B 84 B5	Lot 42	1
577	5 1/4"	American Darling	B 84 B5	Lot 28	1
578	5 1/4"	American Darling	B 84 B5	Lot 64	1
579	5 1/4"	American Darling	B 84 B5	15710 Green Cove Blvd.	1
580	5 1/4"	American Darling	B 84 B5	15758 Green Cove Blvd.	1
581	5 1/4"	American Darling	B 84 B5	15852 Green Cove Blvd.	1
582	5 1/4"	American Darling	B 84 B5	15956 Green Cove Blvd.	1
583	5 1/4"	American Darling	B 84 B5	16050 Green Cove Blvd.	1
584	5 1/4"	American Darling	B 84 B5	3857 Cinnamon Fern Loop	1

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected

Schedule E-6
 Page 14 of 14

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
585	5 1/4"	American Darling	B 84 B5	3733 Cinnamon Fern Loop	1
586	5 1/4"	American Darling	B 84 B5	3643 Cinnamon Fern Loop	1
587	5 1/4"	American Darling	B 84 B5	3601 Cinnamon Fern Loop	1
588	5 1/4"	American Darling	B 84 B5	15725 Green Point Court	1
589	5 1/4"	American Darling	B 84 B5	15838 Pine Lily	1
590	5 1/4"	Mueller		2115 U.S.27 South	1
591	5 1/4"	Mueller		2115 U.S.27 South	1
592	5 1/4"	Mueller		2115 U.S.27 South	1
593	6"	American Darling	B 84 B5	2115 U.S.27 South	1
594	5 1/4"	Mueller		1635 U.S.27 South	1
Total					594

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

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 protection in this area; therefore this schedule is not applicable.		
2			

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [] Final [x]
 Historical [x] Projected []

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 outstanding contracts or agreements having rates or conditions
2		different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historical Projected

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).

(1) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	Lake Utility Services, Inc. does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Service Availability Charges

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 2

Preparer: Erin Povich
 Supporting Schedule: SAC - 1; SAC - 2

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	System Capacity Charge		
2	Residential-per ERC (____ GPD)		
3	All others-per Gallon/Day		
4			
5	Plant Capacity Charge (Lake Groves)		
6	Residential-per ERC (350 GPD)	\$ 707.00	\$ 1,783.00
7	All others-per Gallon/Day	\$ 2.02	\$ 5.09
8			
9	Plant Capacity Charge - All Systems		
10	Residential-per ERC (350 GPD)	\$ 270.00	\$ 1,783.00
11	All others-per Gallon/Day		\$ 5.09
12			
13	Main Extension Charge - Lake Groves		
14	Residential-per ERC (350 GPD)	Negotiable	\$ 800.00
15	All others-per Gallon/Day	Negotiable	\$ 2.29
16			
17	Main Extension Charge - All Systems		
18	Residential-per ERC (350 GPD)	\$ 270.00	\$ 800.00
19	or-per Lot (____ Front Footage)		
20	Multi-family - Per unit		
21	All others-per Gallon/Day		\$ 2.29
22	or-per Front Foot		
23			
24	Meter Installation Charge - All Systems		
25	5/8" x 3/4"	\$ 150.00	\$ 150.00
26	1"	\$ 250.00	\$ 250.00
27	1-1/2"	\$ 450.00	\$ 450.00
28	2"	\$ 650.00	\$ 650.00
29	Over 2"	Actual Cost*	Actual Cost*
30			
31	Meter Installation Charge (Lake Groves)**		
32	5/8" x 3/4"	\$ 67.00	\$ 150.00
33	1"	\$ 114.00	\$ 250.00
34	Over 1"	Actual Cost*	N / A
35	1-1/2"		\$ 450.00
36	2"		\$ 650.00
37	Over 2"		Actual Cost*
38			
39	Service (Lateral) Installation Charge		
40	5/8" x 3/4"		
41	1"		
42	1-1/2"		
43	2"		
44	All Others		
45			
46	Back Flow Prevention Installation Charge		
47	All meter sizes	Actual Cost*	Actual Cost*
48			
49	Customer Connection (Tap-In) Charge		
50	All meter sizes	Actual Cost*	Actual Cost*
51			
52	Plan Review Charge	Actual Cost*	Actual Cost*
53			
54	Inspection Charge	Actual Cost*	Actual Cost*
55			
56	Guaranteed Revenue Charge		
57	With prepayment of Serv. Avail. Charges		
58	Residential-per ERC (____ GPD)/Month		
59	All others-per Gallon/Month		
60	Without prepayment of Serv. Avail. Charges		
61	Residential-per ERC (____ GPD)/Month		
62	All others-per Gallon/Month		
63			
64	Allowance for Funds Prudently Invested (AFPI)		
65	(If lines constructed by utility)		
66			
67	*Actual Cost is equal to the total cost Incurred for services rendered.		
68	** The proposed charges will update the Lake Groves charges to mirror the present Meter Installation Charges currently approved for the other systems comprising LUSI.		

Service Availability Charges

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 2 of 2

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	In this filing, Lake Utility Services, Inc. (LUSI) is not proposing a change to its present sewer service availability charges except for the present Meter Installation Charges in effect at Lake Groves. The proposed rates will update the Lake Groves charges to mirror the present Meter Installation Charges currently approved for the other systems comprising LUSI.		
2			
3			
4			
5	System Capacity Charge		
6	Residential-per ERC (___ GPD)		
7	All others-per Gallon/Day		
8			
9	Plant Capacity Charge		
10	Residential-per ERC (280 GPD)	\$ 558.00	\$ 558.00
11	All others-per Gallon/Day	\$ 1.99	\$ 1.99
12			
13	Main Extension Charge		
14	Residential-per ERC (350 GPD)		
15	or-per Lot (_____ Front Footage)		
16	Multi-family - Per unit		
17	All others-per Gallon/Day		
18	or-per Front Foot		
19			
20	Meter Installation Charge		
21	5/8" x 3/4"	\$ 67.00	\$ 150.00
22	1"	\$ 114.00	\$ 250.00
23	Over 1"	Actual Cost*	N / A
24	1-1/2"		\$ 450.00
25	2"		\$ 650.00
26	Over 2"		Actual Cost*
27			
28	Service (Lateral) Installation Charge		
29	5/8" x 3/4"		
30	1"		
31	1-1/2"		
32	2"		
33	All Others		
34			
35	Back Flow Prevention Installation Charge		
36	5/8" x 3/4"		
37	1"		
38	1-1/2"		
39	2"		
40	All Others		
41			
42	Customer Connection (Tap-in) Charge		
43	All meter sizes	Actual Cost*	Actual Cost*
44			
45	Plan Review Charge	Actual Cost*	Actual Cost*
46			
47	Inspection Charge	Actual Cost*	Actual Cost*
48			
49	Guaranteed Revenue Charge		
50	With prepayment of Serv. Avail. Charges		
51	Residential-per ERC (_____ GPD)/Month		
52	All others-per Gallon/Month		
53	Without prepayment of Serv. Avail. Charges		
54	Residential-per ERC (_____ GPD)/Month		
55	All others-per Gallon/Month		
56			
57	Allowance for Funds Prudently Invested (AFPI)		
58	(if lines constructed by utility)		
59			
60	*Actual Cost is equal to the total cost incurred for services rendered.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-11
 Page 1 of 1

Preparer: Dan Ciecierski

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; therefore this schedule is not applicable.				
2					

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Lake Utility Services, Inc.

Docket No.: 100426-WS

Schedule Year Ended: June 30, 2010

Interim Final

Historical Projected

Water or Sewer

Preparer: Dan Ciecierski

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 load (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; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Dan Ciecierski

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 applicable.

(1) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	Lake Utility Services, Inc. is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

**Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Water [X] or Sewer [X]**

**Schedule: E-14
 Page 1 of 1
 Preparer: Erin Povich**

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

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. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-1
Page 1 of 3
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, 2009	133,465		116,313	432	16,720	12.53%
Aug	134,303		114,520	515	20,269	14.98%
Sep	157,749		101,833	3,876	52,040	32.99%
Oct	190,404		146,795	2,258	41,350	21.72%
Nov	159,284		145,874	1,339	12,072	7.58%
Dec	110,123		120,188	915	(10,980)	-9.97%
Jan, 2010	110,021		90,871	548	18,601	16.91%
Feb	91,387		86,037	811	4,539	4.97%
Mar	117,671		84,754	624	32,293	27.44%
Apr	159,339		111,693	830	46,817	29.38%
May	223,184		131,621	4,432	87,131	39.04%
Jun	175,421		182,563	2,113	(9,255)	-5.28%
Total	1,763,351	-	1,433,061	18,693	311,597	17.67%

(Above data in thousands of gallons)

Excludes Four Lakes & Lake Saunders, which are stand alone systems.

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:

The total gallons sold for each system - LUSI Combined, Four Lakes and Lake Saunders - as shown on Schedule F-1 and F-9, are the same. The total gallons sold for the three system combined - LUSI Combined, Four Lakes and Lake Saunders - as shown on Schedules F-1 and F-9 is 1,443,281,468 k-gallons. The combined amount shown on Schedule E-2 is 1,443,486,000 k-gallons. The difference is 203,532 k-gallons or only .0141% of the amount on E-2. This is due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Unaccounted for Water

LUSI is allocating resources to address UAW to survey the residential meters to determine their accuracy and replace those meters that are found to be outside the acceptable range.

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.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-1
Page 2 of 3
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, 2009	801		697	3	101	12.57%
Aug	697		684	3	10	1.41%
Sep	804		528	8	268	33.39%
Oct	947		710	8	229	24.14%
Nov	855		766	29	60	6.99%
Dec	559		686	32	(159)	-28.48%
Jan, 2010	624		449	44	131	21.03%
Feb	525		538	40	(53)	-10.08%
Mar	609		408	58	144	23.57%
Apr	918		588	89	241	26.29%
May	1,164		718	8	438	37.60%
Jun	854		990	45	(181)	-21.16%
Total	9,357	-	7,762	367	1,228	13.13%

(Above data in thousands of gallons)

The utility completed a main, valve and meter replacement project in 2007. It resulted in the reduction of the level of unaccounted for water from 20.7% in 2007 to 13.13% in this test year. However, because this system is so small, only 65 customers, any amount of unaccounted for water results in a disproportionately large percentage.

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.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-1
Page 3 of 3
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, 2009	347		188	87	72	20.76%
Aug	408		205	91	112	27.42%
Sep	508		158	156	194	38.24%
Oct	384		374	67	(57)	-14.90%
Nov	297		199	44	54	18.24%
Dec	263		189	49	24	9.31%
Jan, 2010	306		162	59	84	27.52%
Feb	265		184	49	32	12.09%
Mar	285		143	50	92	32.15%
Apr	381		179	41	161	42.27%
May	397		217	37	143	35.97%
Jun	257		262	45	(49)	-19.23%
Total	4,098	-	2,459	777	862	21.03%

(Above data in thousands of gallons)

The "excess" UAW is attributable to poor metering at the WTP site as well as a bad solenoid valve on the iron removal filters that would sometimes stick in the open position and allow a significant amount of water to go to waste during the backwash cycle. Both of these have been corrected. An adjustment to chemical and electric expense would therefore be inappropriate.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

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, 2009	11,819				11,819	-
Aug	11,882				11,882	-
Sep	10,775				10,775	-
Oct	11,040				11,040	-
Nov	10,657				10,657	-
Dec	11,676				11,676	-
Jan, 2010	11,802				11,802	-
Feb	10,694				10,694	-
Mar	12,373				12,373	-
Apr	11,421				11,421	-
May	11,358				11,358	-
Jun	10,965				10,965	-
Total	136,462	-	-	-	136,462	-

(Above data in thousands of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

Schedule F-3
 Page 1 of 3
 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]		13,440,000
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.	5/27/2010	9,955,000
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) 5/24/2010 (2) 5/13/2010 (3) 5/23/2010 (4) 5/16/2010 (5) 5/27/2010	8,897,000 9,248,000 9,454,000 9,477,000 9,955,000
	AVERAGE	9,406,200
4 Average Daily Flow	Max Month Annual	7,199,484 4,831,099
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.		

Company: Lake Utilities Services, Inc. - Four Lakes
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

Schedule F-3
 Page 2 of 3
 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 (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>5/27/2010</u>	<u>72,000</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>5/24/2010</u> (2) <u>5/13/2010</u> (3) <u>5/23/2010</u> (4) <u>5/16/2010</u> (5) <u>5/27/2010</u>	<u>48,000</u> <u>49,000</u> <u>49,000</u> <u>54,000</u> <u>72,000</u>
	AVERAGE	<u>54,400</u>
4 Average Daily Flow	Max Month Annual	<u>37,548</u> <u>25,636</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.		

Company: Lake Utilities Services, Inc. - Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

Schedule F-3
 Page 3 of 3
 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 (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.	8/13/2009	29,000
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) 9/21/2009 (2) 9/23/2009 (3) 9/12/2009 (4) 9/14/2009 (5) 9/13/2009	19,000 20,000 20,000 20,000 21,000
	AVERAGE	20,000
4 Average Daily Flow	Max Month Annual	16,387 11,227
5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		500 gpm x 2 hrs

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

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)	See Note	499,000
<p>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.</p>		
2. Average Daily Flow Max Month (a) Annual Average Daily Flow	Mar-10	399,129 373,868
<p>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.</p>		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-5
Page 1 of 4
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		12,340 gpm
Firm Reliable well pumping capacity (largest well out), gpm		9,340 gpm
Ground storage capacity, gal.		3,350,000 gallons
Usable ground storage (90%), gal.		3,015,000 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		54,400 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		3,015,000 gallons
High service pumping capacity		30,000 gpm
Maximum day demand,		9,955,000 gpd
Peak hour demand = 2 x max day/1440		13,826 gpd
Fire flow requirement		60,000 gpd
Unaccounted for water	17.67% of water pumped	853,692 gpd, avg
Acceptable unaccounted for	10.00%	483,110 gpd, avg
Excess unaccounted for		370,582 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Facilities, usable storage

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

A =	Peak demand (Max Day)	9,955,000 gpd
B =	Property needed to serve five years after TY	488,407 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	370,582 gpd
E =	Firm Reliable Capacity (16 hours)	8,966,400 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

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

A =	Peak demand (Max Day)	9,955,000 gpd
B =	Property needed to serve five years after TY	488,407 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	370,582 gpd
E =	Firm Reliable Capacity (Usable Capacity)	3,015,000 gallons

The above used and useful factor is applicable to the distribution reservoir account.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-5
Page 2 of 4
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
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		2,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 gpm
Maximum day demand,		72,000 gpd
Peak hour demand = 2 x max day/1440		100 gpm
Fire flow requirement		500 gpm
Unaccounted for water	13.13% of water pumped	3,365 gpd, avg
Acceptable unaccounted for	10.00%	2,564 gpd, avg
Excess unaccounted for		802 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Facilities, no usable storage

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

A =	Peak demand (Max Day) - Peak hour	100 gpm
B =	Property needed to serve five years after TY	0.5 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0.6 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.

Storage - not applicable 100.00%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-5
Page 3 of 4
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
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 gpm
Maximum day demand,		29,000 gpd
Peak hour demand = 2 x max day/1440		40 gpm
Fire flow requirement		500 gpm
Unaccounted for water	21.03% of water pumped	5,392 gpd, avg
Acceptable unaccounted for	10.00%	2,564 gpd, avg
Excess unaccounted for		2,828 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Facilities, no usable storage

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

A =	Peak demand (Max Day) - Peak hour	40 gpm
B =	Property needed to serve five years after TY	0.243205 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	2.0 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.

Storage - not applicable 100.00%

Used and Useful Calculations - Inventory of Components
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-5
Page 4 of 4
Preparer: Seidman, F.

The LUSI Combined 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	G	1,500	Sanitary Survey 1/14/10	
		Vistas	3/AAH2778	2003	625	750	625	40			incl.		1,500		
Vistas	3354883-02	Vistas	2/AAH6686	1993	unknown	750	750	50	822,000	Y	0.1000	G	1,500	Sanitary Survey 1/14/10	
											0.0100	H	1,500		
Lake Ridge Club	3354883-05	L. Ridge Club	1/Unknown	1990	unknown	500	650	75	468,000	Y	0.0070	H	1,500	Field observation	
Amber Hill	3354883-06	Amber Hill	1/Unknown	1985	unknown	720	500	60	396,000	Y	0.0075	H		Sanitary Survey 1/14/10	
Clermont #1	3354883-07	Four Winds	1/AAH6674	1940	unknown	unknown	236	20	115,000	N	0.0010	H		Sanitary Survey 1/14/10	
			2/AAH6675	1980	unknown	unknown	54	5			0.0009	H			
Clermont #2	3354883-08	Carr Water System	1/AAH6677	1939	unknown	unknown	45	3	71,000	N	0.0030	H		Sanitary Survey 1/14/10	
			2/AAH6676	1963	unknown	unknown	75	3							
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	700	700	50	396,000	N	0.0100	H		Sanitary Survey 1/14/10	
The Oranges	3354883-10	The Oranges	1/AAH6684	1986	unknown	unknown	530	40	396,000	N	0.0050	H		Sanitary Survey 1/14/10	
Highland Point	3354883-11	Highland Point	1/AAH4420	1986	unknown	unknown	690	75	240,000	No, Backup	0.0100	H		Sanitary Survey 1/14/10	
C.R. 561	3354883-12	Highland Point	1/AAH6682	1986	unknown	unknown	660	75	2,592,000	N	0.7500	G	2,500	Sanitary Survey 1/14/10	
		L. Crescent Hills	2/AAH6681	1991	600	600	600	40					2,500		
		Crescent West	3/Unknown	1987	unknown	unknown	600	50					2,500		
LUSI South	3354881	Lake Grove	AAH6688	1991	1,250	1,200	1,000	60	6,000,000	Y	-	H	1,500	Sanitary Survey 1/15/10	
			AAH6687	1992	1,250	1,200	625	40			0.5000	G	7,500	3 @ 2500	
			AA15838	2005	unknown	3,000	3,000	150			1.0000	G	3,000	2 @ 1500	
Totals					Total, Historic		12,340		13,440,000		3.3500	G	30,000		
											0.0544	H			

Stand Alone Systems

Name	PWS ID #	Location	Well No.	Yr Drilled	Design Yield, gpm	Test or Actual Yield, gpm	Capacity gpm	Capacity HP	Design, gpd	Exceeded?	Gal	Type	Pumps, gpm	Source
Lake Saunders	3354695	L. Saunders	1	1984	unknown	unknown	300	20	432,000	N/A	5,000	H		Sanitary Survey 11/19/09
		L. Saunders	2	1984	unknown	unknown	300	20						

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 Gal	Type	HS Pumps, gpm		
Four Lakes	3354647	Four Lakes	1	1980	unknown	unknown	90	7.5	151,200	N/A	2,000	H		Sanitary Survey 10/08/09	
		Four Lakes	2	1980	unknown	unknown	90	7.5							

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

Schedule F-6
Page 1 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).

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

Line

No. HISTORIC TEST YEAR

1	(A) Used and useful flow, GPD	
2	AADF	373,868
	Less: Excessive I&I (from Sch. F-6, page 2)	<u>0</u>
	Net Used and useful flow, GPD	<u>373,868</u>
3	(B) Property needed for post test year period (See F-8)	18,855
4	(C) Permitted capacity	<u>499,000</u>
5	(D) Used and useful percentage	<u>79.00</u> %
6	(D1)	<u>100.00</u> %
7	(E) Non-used and useful percentage	<u>21.00</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.

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

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 (1.8)				13,999,482
6	Allowable I&I				39,217,594

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				136,462,000
8	Water Gallons used by WW cust.	463,627,836		Estimated returned *	
9	Estimated flows returned		30%		139,994,817

* Homes & common areas are heavily landscaped and the soil is very porous, like sugar sand. Per F-10, average water use is 159,149 gals per year or 13,262 per month per SFR. Assuming just 4,000 gallons per mo per ERC for basic water, 4,000/13,262 equates to a 30% return to wastewater.

10	Estimated I&I (treated less returned) [1.7-1.9]				-3,532,817
11	Actual less allowable [1.10-1.6]				-42,750,412
12	Excess, if any [1.10-1.6, 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. excluding Four Lakes & Lake Saunders
Docket No.: 100426-WS
Historical Year Ended: June 30, 2010

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 System

The water distribution 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.

Wastewater Collection System

The wastewater 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.

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

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

Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9, p.1)	207.40 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-9,p.1, F-3, p.1)	470.97 max day gpd/ERC
PN =	Property needed expressed in U units	488,407 gpd

NOTE: $U = a \times M/A$, 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, p.1)
- A = TY Average annual gals (from Sch F-3, p.1) divided by 365

Water Source, Pumping, Treatment & Storage - Four Lakes

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9, p.2)	0.31 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-9, p.2, F-3, p.2)	426.44 max day gpd/ERC
PN =	Property needed expressed in U units	665 gpd

NOTE: $U = a \times M/A$, where:

- a = TY annual gals per year/SFR (from Sch F-9, p.2) divided by 365
- M = TY maximum gals per day (from Sch F-3, p.2)
- A = TY Average annual gals per day (from Sch F-9, p.2) divided by 365

Water Source, Pumping, Treatment & Storage - Lake Saunders

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9, p.3)	0.31 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-9, p.3, F-3, p.3)	224.55 max day gpd/ERC
PN =	Property needed expressed in U units	350.2153 gpd

NOTE: $U = a \times M/A$, where:

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

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-10)	29.38 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)	128.34 avg day gpd/ERC
PN =	Property needed expressed in U units	18,855 gpd

NOTE: $U = T/A$, where:

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

Schedule F-9
 Page 1 of 3
 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	(3) 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						
1	2005/6	7,889	7,929	7,909	1,984,720,306	250,945	2,038,783,893	8,124	
2	2006/7	7,929	8,090	8,009	2,018,887,504	252,069	2,102,367,756	8,340	2.66%
3	2007/8	8,090	8,289	8,189	2,052,616,874	250,648	2,240,915,515	8,940	7.19%
4	2008/9	8,289	8,322	8,306	1,845,004,593	222,143	1,943,696,571	8,750	-2.13%
5	2009/10	8,322	8,504	8,413	1,366,500,693	162,427	1,433,060,868	8,823	0.83%
							Average Growth Through 5-Year Period (Col. 8)		<u>2.14%</u>

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

Constant: 8053.775592
 X Coefficient: 180.6031896
 R^2: 0.677498628

X	Y	Year	
1	8,124	2002/3	Actual
2	8,340	2003/4	Actual
3	8,940	2004/5	Actual
4	8,750	2005/6	Actual
5	8,823	2006/7	Actual
10	9,860	Hist TY + 5 yrs	

HISTORIC

Five year growth per regression equation:

1,037 ERCs

Five year growth per 5% per year maximum

2,438 ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes

Schedule F-9

Docket No.: 100426-WS

Page 2 of 3

Historical Year Ended: June 30, 2010

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)		(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	SFR Customers Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2005/6	66	65	66	9,106,350	139,028	9,106,350	66		
2	2006/7	65	65	65	10,266,440	157,945	10,266,440	65	-0.76%	
3	2007/8	65	66	66	8,634,180	131,820	8,706,460	66	1.61%	
4	2008/9	66	67	67	11,052,715	166,206	11,052,715	67	0.68%	
5	2009/10	67	65	66	7,761,830	117,603	7,761,830	66	-0.75%	
								Average Growth Through 5-Year Period (Col. 8)		<u>0.20%</u>

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

Constant: 65.05966508
 X Coefficient: 0.25
 R^2: 0.473055363

X	Y	Year	
1	66	2002/3	Actual
2	65	2003/4	Actual
3	66	2004/5	Actual
4	67	2005/6	Actual
5	66	2006/7	Actual
10	68	Hist TY + 5 yrs	

HISTORIC

Five year growth per regression equation:

1.56 ERCs

Five year growth per 5% per year maximum

18 ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

Schedule F-9
 Page 3 of 3
 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)	(3) SFR Customers		(4)	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	Year	Beginning	Ending	Average					
1	2005/6	44	44	44	3,535,020	80,341	3,535,020	44	
2	2006/7	44	45	45	3,048,750	68,511	3,048,750	45	1.14%
3	2007/8	45	45	45	2,757,040	61,268	2,765,650	45	1.44%
4	2008/9	45	44	45	3,310,740	74,399	3,310,740	45	-1.42%
5	2009/10	44	43	44	2,458,770	56,523	2,458,770	44	-2.25%
						Average Growth Through 5-Year Period (Col. 8)			<u>-0.27%</u>

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

Constant:	44.62810623	X	Y	Year	
X Coefficient:	-0.1	1	44	2002/3	Actual
R^2:	0.066113831	2	45	2003/4	Actual
		3	45	2004/5	Actual
		4	45	2005/6	Actual
		5	44	2006/7	Actual
		10	44	Hist TY + 5 yrs	

HISTORIC

Five year growth per regression equation:

0.13 ERCs

Five year growth per 5% per year maximum

12 ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 100426-WS
 Historical Year Ended: June 30, 2010

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/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2005/6	2,742	2,780	2,761	842,961,578	305,310	853,774,418	2,796		
2	2006/7	2,780	2,803	2,791	675,423,626	241,979	685,934,279	2,835	1.37%	
3	2007/8	2,803	2,823	2,813	766,375,199	272,465	775,640,169	2,847	0.43%	
4	2008/9	2,823	2,753	2,788	564,634,798	202,523	585,677,957	2,892	1.59%	
5	2009/10	2,753	2,806	2,780	442,355,555	159,149	463,627,836	2,913	0.74%	
Average Growth Through 5-Year Period (Col. 8)									<u>1.03%</u>	

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used because 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: 2769.371253
 X Coefficient: 29.07116526
 R^2: 0.977595211

X	Y	Year	
1	2,796	2002/3	Actual
2	2,835	2003/4	Actual
3	2,847	2004/5	Actual
4	2,892	2005/6	Actual
5	2,913	2006/7	Actual
10	3,060	Hist TY + 5 yrs	

HISTORIC

Five year growth per regression equation:

147 ERCs

Five year growth per 5% per year maximum

805 ERCs

Reconciliation of Water Gallons Sold to WW Customers shown in Schedules F-10 and E-2:

The total water gallons sold to wastewater customers, shown above is 463,627,836. The total water gallons sold to wastewater customers shown on Schedule E-2 is 463,760,000. The difference is 132,164 gallons or only .0285% of the amount shown on E-2. This is due to the fact that the amount on F-10 is the sum of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	43,784,217	(7,988,541)	(A)	35,795,676	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	117,081	(975)	(A)	116,106	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7 Int.
6						
7	Construction Work in Progress	636,275	(636,275)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(6,457,866)	355,770	(B)	(6,102,096)	A-9, A-3 Int.
10						
11	Less: CIAC	(17,058,144)	35,520	(D)	(17,022,624)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	3,866,668	(3,691)	(E)	3,862,977	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	470,704	(F)	470,704	A-17, A-3 Int.
22						
23	Total Rate Base	24,888,231	(7,767,487)		17,120,743	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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
1	(A) Utility Plant	
2	1. Utility Plant in Service	
3	(a) Allocate Common General Plant to wastewater based on ERCs	<u>Total in Water</u>
4	303.5 / 353.7 Land & Land Rights	3,978 (987)
5	304.5 / 354.7 Structures & Improvements	280,284 (69,535)
6	340.5 / 390.7 Office Furniture & Equipment	1,246,029 (309,126)
7	341.5 / 391.7 Transportation Equipment	470,573 (116,744)
8	342.5 / 392.7 Stores Equipment	(135) 33
9	343.5 / 393.7 Tools, Shop & Garage Equipment	137,365 (34,079)
10	344.5 / 394.7 Laboratory Equipment	15,365 (3,812)
11	345.5 / 395.7 Power Operated Equipment	5,666 (1,406)
12	346.5 / 396.7 Communication Equipment	39,845 (9,885)
13	347.5 / 397.7 Miscellaneous Equipment	5,241 (1,300)
14	See Schedules A5, column (3)	
15	Total allocations of General Plant between water and wastewater	<u>2,204,211 (548,841)</u>
16		
17	(b) To correct parent company transportation allocations during the year based on ERCs	(133)
18	To correct parent company other allocations during the year based on ERCs	(136,111)
19	See Schedules A5, column (4) for detail accounts and amounts	
20	Total Allocation Adjustments	<u>(136,244)</u>
21		
22	(c) Adjustments to Rollforward Plant - 7/1/2007 to 6/30/2010	(7,306,431)
23	See Schedules A5, column (5) for detail accounts and amounts	-
24	Total Adjustments to Rollforward Plant = 7/1/2007 to 6/30/2010	<u>(7,306,431)</u>
25		
26	Total Adjustments to Utility Plant in Service	<u>(7,989,518)</u>
27		
28	(B) Accumulated Depreciation	
29	1. Utility Plant in Service	
30	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>
31	304.5 / 354.7 Structures & Improvements	94,361 (23,410)
32	340.5 / 390.7 Office Furniture & Equipment	486,305 (120,647)
33	341.5 / 391.7 Transportation Equipment	345,430 (85,697)
34	342.5 / 392.7 Stores Equipment	- -
35	343.5 / 393.7 Tools, Shop & Garage Equipment	57,427 (14,247)
36	344.5 / 394.7 Laboratory Equipment	(20) 5
37	345.5 / 395.7 Power Operated Equipment	89 (22)
38	346.5 / 396.7 Communication Equipment	29,795 (7,392)
39	347.5 / 397.7 Miscellaneous Equipment	300 (74)
40	See Schedules A9, column (3)	
41	Total Allocation of General Plant Accumulated Depreciation	<u>1,013,687 (251,485)</u>
42		
43	(b) To correct parent company transportation allocations during the year based on ERCs	(50,573)
44	To correct parent company other allocations during the year based on ERCs	(109,562)
45	See Schedules A9, column (4) for detail accounts and amounts	
46	Total Allocation Adjustments	<u>(160,135)</u>
47		
48	(c) Adjustments to Rollforward Accumulated Depreciation - 7/1/2007 to 6/30/2010	55,850
49	See Schedules A9, column (5) for detail accounts and amounts	
50	Total Adjustments to Rollforward Plant A/D - 7/1/2007 to 6/30/2010	<u>55,850</u>
51		
52	Total adjustments to UPIS Accumulated Depreciation	<u>(355,770)</u>
53		
54	(C) Construction Work in Progress	
55	1. To transfer to water plant in process history account entry prior to test year which was incorrectly posted to sewer plant in process history accounts	(406,641)
56		-
57		
58	2. To remove from rate base average adjusted construction work in process balance	(229,634)
59		
60	Total Construction Work in Progress Adjustments	<u>(636,275)</u>
61		
62	(D) Contributions in Aid of Construction (CIAC)	
63	1. Adjustments to Rollforward & Reclassify CIAC - 7/1/2007 to 6/30/2010	(35,520)
64	See Schedules A12, page 2 of 2, column (18)	
65	Total Adjustments to Rollover CIAC to 6/30/10	<u>(35,520)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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
1	(E) Accumulated Amortization of CIAC	
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 7/1/2007 to 6/30/2010	(3,691)
3	See Schedules A14, page 2 of 2, column (16)	
4	Total Adjustments to Rollforward CIAC Amortization - 7/1/2007 to 6/30/2010	<u>(3,691)</u>
5		
6	(F) Working Capital and A18 Adjustments	Total W & S
7	1. Adjustments to Schedule A-18 affecting Working Capital	
8	(a) To correct parent company's allocations of regulatory expense and rate case amortization allocations during the year based on ERCs	(3,269)
9		
10		
11	(b) To adjust previous rate case actual expenses per books to the \$331,450 allowed rate case expense per Order No. PSC-09-0101-PAA-WS	(53,563)
12		
13		
14	(c) To adjust previous rate case amortization of actual expenses per books to the amortization of the \$331,450 allowed rate case expense per Order No. PSC-09-0101-PAA-WS	1,448
15		
16	Net Adjustment to Deferred Rate Case Expense for Previous Rate Case	<u>(55,366)</u>
17		
18		
19	(e) To adjust Accumulated Amortization of object 2960 - Deferred Charges - Tank Maintenance and Repair	(8,938)
20		
21		
22	(f) To adjust Accumulated Amortization of object 3000 - Deferred Charges - Other	(25)
23		
24	(g) To adjust Accumulated Amortization of object 3005 - Deferred Charges - VOC Testing	5,094
25		
26	Net Adjustments to Other Miscellaneous Deferred Debits	<u>(3,969)</u>
27		
28	Total Adjustments to Schedule A-18 affecting Working Capital	<u>(59,255)</u>
29		
30	2. Adjustments to Schedule A-19	
31	(a) Adjustments to Deferred Income Taxes	1,333
32		
33	(b) Adjustments to Notes & Accounts Payable - Associated Companies	(60,588)
34		
35	Total Adjustments to Schedule A-19	<u>(59,255)</u>
36		
37	3. Working Capital Adjustment Per Schedule A-17 - Interim Section	<u>470,704</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	4,185,151	(15,048)	4,170,103	1,454,208	(A) 5,624,311	B-4, B-3 Int.
2							
3	Operation & Maintenance	2,583,569	(384,235)	2,199,334		(B) 2,199,334	B-5, B-3 Int.
4	Depreciation, net of CIAC Amort.	705,108	65,982	771,090		(C), (D) 771,090	B-13, B-3 Int.
5							
6	Amortization	-	-	-		-	
7							
8	Taxes Other Than Income	845,645	(245,460)	600,185	65,439	(E) 665,624	B-15 Int, B-3 Int.
9							
10	Provision for Income Taxes	(7,906)	6,410	(1,496)	522,594	(F) 521,098	C-1 Int, C-2 Int, B-3 Int.
11							
12	OPERATING EXPENSES	4,126,416	(557,303)	3,569,113	588,033	4,157,146	
13							
14	NET OPERATING INCOME	58,735	542,255	600,990	866,175	1,467,165	
15							
16							
17	RATE BASE	24,888,231	(7,767,487)	17,120,743		17,120,743	
18							
19							
20							
21	RATE OF RETURN	0.24 %		3.51 %		8.57 %	

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
1	(A) Adjustments to Revenues	
2	Test Year Revenues	
3	(1) Test Year Revenues net of Unbilled Revenues	
4	To reflect twelve-months billing net of accruals	
5	Total Revenues per B4	4,185,151
6	Adjustment to remove Accrued Revenues per B4	(28,802)
7	Adjustment to correct misclassification of Capacity Charges as Other Revenues	(450)
8	Adjustment to correct misclassification of Meter Connection Fees as Other Revenues	(21,246)
9	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>4,134,853</u>
10		
11	(2) Annualized Revenue	
12	To calculate test year revenues based on most current rates during the test year	
13	Annualized revenues per Schedule E-2 Interim, pp 2	\$4,170,103
14	Test Year Adjusted Revenues net of Accrual per above	<u>4,134,853</u>
15	Adjustment required to annualize revenues	<u>\$35,250</u>
16		
17	Pro-Forma Adjustments	
18	(3) Revenue Increase	
19	Increase in revenue required by the Utility to realize a 8.57% rate of return	<u>1,454,208</u>
20		
21	Total Adjustments to Revenues	<u>1,439,180</u>
22		
23	(B) Adjustments to Operations & Maintenance (O&M) Expenses	
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,	
25	Column (3) for detail accounts and amounts	<u>(447,958)</u>
26	Total Allocation to Wastewater	<u>(447,958)</u>
27		
28	(2) To correct parent companies allocations during the year based on ERCs - See Schedules B5 and	
29	B6 for detail accounts and amounts	<u>37,451</u>
30	Total parent companies allocation correction	<u>37,451</u>
31		
32	(3) Adjustments to Amortization of Deferred Assets	
33	(a) Adjustments to Rate Case Expense	Total W & WW
34	To adjust previous rate case amortization to approved yearly amount	
35	Per Order No. PSC-07-0505-SC-WS	82,862.50
36	Per Books - Utility General Ledger (AA Ledger)	<u>120,732.70</u>
37	666 - Regulatory Commission Expense - Rate Case Amort.	<u>(37,870)</u>
38		(28,475)
39	To remove parent company allocations of rate case expense	
40	Per Books - Utility Allocations General Ledger (UA Ledger)	3,297.36
41	Adjustments included in (B) (2) above to allocate parent expenses according to ERCs	<u>526.88</u>
42	Total allocations of Rate Case Expense from parent	3,826
43	Rate Case Expense Allocations to be removed	<u>(3,828)</u>
44		(2,877)
45	666 - Regulatory Commission Expense - Rate Case Amort. Adjustment	<u>(31,352)</u>
46		
47	(b) Adjustment to Amortization of Tank Maintenance & Repair	
48	Restated Amortization Expense	8,733
49	675 Amount per books (part of balance in object 6355)	<u>5,716</u>
50	675 - Miscellaneous Expense Adjustment	<u>3,017</u>
51		
52	(c) Adjustment to Amortization of Deferred Charges - Other	
53	Restated Amortization Expense	654
54	675 Amount per books (part of balance in object 6355)	<u>659</u>
55	675 - Miscellaneous Expense Adjustment	<u>(5)</u>
56		
57	675 - Total Miscellaneous Expense Adjustments	<u>3,012</u>

Schedule of Adjustments to Operating Income
Company: Lake Utility Services, Inc.
Schedule Year Ended: June 30, 2010
Interim Final
Historic or Projected

Florida Public Service Commission
Schedule: B-3 Interim
Page 2 of 3
Docket No.: 100426-WS
Preparer: Kirsten Weeks

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
1	(4) To correct allocations and annualize salary and related expenses, and transportation expenses	
2	601 Salary & Wages	49,807
3	603 Salary & Wages - Officers	(10,945)
4	604 - Employee Pensions & Benefits	20,018
5	650 Transportation Expense	28,851
6	Total Salary & Transportation allocation adjustment (see B5 & B6, column 6)	85,331
7		
8	(5) 618 Chemicals	
9	To transfer to wastewater invoices charged to water expense	(34,777)
10	To remove G/L charges pertaining to prior period	(1,231)
11	To remove unvouchered invoice included in the G/L	4,349
12	To remove G/L charges not related to test year	940
13	Total Chemical Adjustments (see B5 & B6, column 7)	(30,719)
14		
15	Total Adjustments to O&M Expenses	(384,236)
16		
17	(C) <u>Adjustments to Depreciation Expense:</u>	
18	(1) To allocate common general depreciation expense from water to wastewater	(58,910)
19	(See Schedules B13, column (3) for account breakdown)	
20		
21	(2) (a) To correct parent company transportation allocations during the year based on ERCs	3,913
22	(b) To correct parent company other allocations during the year based on ERCs	12
23	(See Schedules B13, column (4) for account breakdown)	3,925
24		
25	(3) To rollover depreciation expense & correct depreciation rates	(477,169)
26	(See Schedules B13, column (5) for account breakdown)	
27		
28	Total Adjustments to Depreciation Expenses	(530,154)
29		
30	(D) <u>Amortization of CIAC</u>	
31	(1) To rollover amortization of CIAC & correct amortization rates	
32	ACC AMORT WATER RES CAP FEE-NC	(2,042)
33	ACC AMORT WATER PLT MOD FEE-NC	(579)
34	ACC AMORT TRANS & DISTR MAINS	21,780
35	ACC AMORT STRUCT & IMPRV SRC	2
36	ACC AMORT STRUCT & IMPRV - WTP	(83,520)
37	ACC AMORT WELLS & SPRINGS	9
38	ACC AMORT ELECTRIC PUMP EQUIP	8
39	ACC AMORT ELEC PUMP EQP WATER TREATMENT	(5)
40	ACC AMORT WATER TREATMENT EQPT	(417)
41	ACC AMORT DIS RESV & STNDPIPES	4
42	ACC AMORT HYDRANTS	(12)
43	ACC AMORT OTHER TANG PLT WATER	658,098
44	ACC AMORT SERVICE LINES	13
45	ACC AMORT METERS	3
46	ACC AMORT WATER CIAC TAP	3,777
47	ACC AMORT WATER PLT METER FEE-NC	(983)
48	See Schedules B13, column (5)	
49	Amortization Expense Rollover	598,138
50		
51	Total Adjustments to CIAC Amortization Expense	698,138
52		
53	(E) <u>Taxes Other Than Income (TOTI)</u>	
54	Test Year Adjustments	
55	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(845,845)
56	between water and wastewater and make corrections as necessary	
57		
58	(2) Payroll Taxes	
59	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	55,462
60		
61	(b) Adjust Payroll Taxes for salary allocations / annualization / increase	3,546
62		
63	Total Payroll Taxes Adjustment	59,008

Schedule of Adjustments to Operating Income
 Company: Lake Utility Services, Inc.
 Schedule Year Ended: June 30, 2010
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 3 of 3
 Docket No.: 100426-WS
 Preparer: Kirsten Weeks

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
1	(3) Personal Property Tax	
2	(a) Allocation of \$437,607.77 Personal Property Tax bill to water and wastewater based on Net Plant per Books	338,402
3		
4	Total Personal Property Tax Adjustment	<u>338,402</u>
5		
6	(4) Real Estate Tax	
7	(a) Allocation of Real Estate Taxes to water and wastewater based on ERCs	11,441
8	(b) Allocation of allocated taxes per books based on ERCs	2,174
9	(c) Correction of allocated taxes per books	311
10	Total Real Estate Tax Adjustment	<u>13,926</u>
11		
12	(5) General & Other Taxes	
13	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	251
14	(b) Correction to allocated taxes per books	943
15	Total General Other Taxes Adjustment	<u>1,194</u>
16		
17	(6) Regulatory Assessment Fees (RAF)	
18	(a) Calculate RAFs based on Adjusted Test Year Revenues	
19	Test Year Adjusted Revenues	4,134,853
20	(b) Calculate RAFs for Annualized Revenues	
21	Annualized Revenues Adjustment	35,250
22	Total Test Year Adjusted Revenues	<u>4,170,103</u>
23	RAF Rate	0.045
24	Adjusted Test Year RAF	<u>187,655</u>
25		
26	Total Test Year Adjustments to TOTI	<u>(245,460)</u>
27		
28	<u>Pro Forma Adjustments</u>	
29	(7) Regulatory Assessment Fees (RAF)	
30	(a) Calculate RAFs on Additional Revenues Requested	
31	Additional Revenues Requested	1,454,208
32	RAF Rate	4.5%
33	Adjustment to RAF	<u>65,439</u>
34		
35	Total Adjustments to TOTI	<u>(180,021)</u>
36		
37	(F) <u>Provision for Income Taxes</u>	
38	(1) Adjusted taxes prior to revenue increase	(1,496)
39		
40	(2) To calculate additional taxes due to requested revenue adjustments	522,594
41		
42	Total Adjustments to Provision for Income Taxes	<u>521,098</u>

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100428-WS
 Schedule Year Ended: June 30, 2010
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1 Interim

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

Line No.	(1) 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 *	268,137	73,761	455,715	50,032	845,645
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately between water and wastewater	(268,137)	(73,761)	(455,715)	(50,032)	(845,645)
6						
7						
8	2. Payroll Taxes					
9	Allocation of payroll taxes to water and adjustments to P/R taxes per B-3		59,008			59,008
10						
11						
12	3. Personal Property Tax					
13	Allocation of personal property taxes to water and adjustments to personal property taxes per B-3			338,402		338,402
14						
15						
16	4. Real Estate Tax					
17	Allocation of real estate taxes to water and adjustments to real estate taxes per B-3			13,926		13,926
18						
19						
20	5. General & Other Taxes					
21	Allocation of general & other taxes to water and adjustments to general & other taxes per B-3				1,194	1,194
22						
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	187,655				187,655
26						
27						
28	Adjusted Test Year TOTI - Water	187,655	59,008	352,328	1,194	600,185
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	65,439				65,439
33						
34	Total Taxes Other than Income - Water	253,094	59,008	352,328	1,194	665,624

*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Reconciliation of Total Income Tax Provision
Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Historic [X] or Projected []
Interim [X] Final []

Florida Public Service Commission
Schedule: C-1 (Interim)
Page 1 of 1
Preparer: Kirsten Weeks

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 Per Books	Utility Adjustments	Utility Adjusted	Water
1	Current Tax Expense	C-2(I)	\$ (620,538)	\$ 1,141,636	\$ 521,098	\$ 521,098
2						
3	Deferred Income Tax Expense	C-5(I)	175,773	(175,773)	-	-
4						
5	ITC Realized This Year	C-7	-	-	-	-
6						
7	ITC Amortization	C-7	-	-	-	-
8	(3% ITC and IRC 46(f)(2))					
9						
10	Parent Debt Adjustment	C-8	-	-	-	-
11						
12	Total Income Tax Expense		\$ (444,765)	\$ 965,863	\$ 521,098	\$ 521,098

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
Recap Schedules: B-1 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic Projected

Schedule: C-2 Water (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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

Line No.	Total Per Books	Utility Adjustments	Test Year Adjusted	Interim Adjustments	Interim Adjusted
1	\$ 58,735	\$ 542,255	\$ 600,990	\$ 866,175	\$ 1,467,165
2	(7,906)	8,410	(1,496)	522,594	521,098
3					
4	50,829	548,665	599,494	1,388,769	1,988,263
5	765,069	(181,600)	603,469	-	603,469
6					
7	(714,240)	710,265	(3,975)	1,388,769	1,384,794
8	Schedule M Adjustments:				
9					
10	593	(593)	-	-	-
11	467,110	(467,110)	-	-	-
12					
13	467,703	(467,703)	-	-	-
14					
15	(1,181,943)	1,177,968	(3,975)	1,388,769	1,384,794
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(1,181,943)	1,177,968	(3,975)	1,388,769	1,384,794
19	(65,007)	64,788	(219)	76,382	76,164
20	Limited by NOL				
21	Credits				
22					
23	(65,007)	64,788	(219)	76,382	76,164
24					
25	(1,116,936)	1,113,180	(3,756)	1,312,387	1,308,630
26	0.34	0.34	0.34	0.34	0.34
27					
28	(379,758)	378,481	(1,277)	446,212	444,934
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	(379,758)	378,481	(1,277)	446,212	444,934
33					
34	Summary:				
35	(65,007)	64,788	(219)	76,382	76,164
36	(379,758)	378,481	(1,277)	446,212	444,934
37					
38	\$ (444,765)	\$ 443,269	\$ (1,496)	\$ 522,594	\$ 521,098

Supporting Schedules: B-1 (I), C-3 (I), C-4(I), C-5 (I), C-7
 Recap Schedules: C-1 (Interim)

Schedule of Interest in Tax Expense Calculation - Water

Florida Public Service Commission
 Schedule: C-3 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Interim [X] Final []
 Historic [X] Projected []

Supporting Schedules: D-1 (I), C-8
 Recap Schedule: C-2 (Interim)

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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Total Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	7,077	(7,077)	-		
7						
8	Other Interest Expense - Intercompany	1,039,917	(436,448)	603,469	603,469	-
9						
10	AFUDC	(2,545)	2,545	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 1,044,449	\$ (440,980)	\$ 603,469	\$ 603,469	\$ -

16
 17
 18 * Adjustment to calculate interest per capital structure in Schedule D1 (Interim).
 19
 20
 21

22 Calculation of ITC Interest Synchronization Adjustment
 23 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
24 Balances From Schedule D-1					
25					
26					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-	-	-	-	---
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic Projected

Schedule: C-4 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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.

Line No.		Water	Sewer	
1	Meals per below allocation	\$ 593	\$ 195	
2		-	-	
3	Total	\$ 593	\$ 195	
4				
5				
6				
7				
8				
9	Allocation Methodology to water and wastewater systems is based upon number of ERCs at year end.			
10				
11	Total - Meals	1,576		
12	@50%	788		
13				
14				
15				
16		<u>6/30/10 ERCs</u>		
17	LUSI - Water	9,188.8	593	
18	LUSI - Wastewater	3,031.8	195	
19	TOTAL	12,220.6	195	

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Schedule Year Ended: June 30, 2010
 Historic Projected
 Interim Final

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Allocation to Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 1,468,465	\$ -	\$ 1,468,465	
4	Book Depreciation and Amortization	1,322,231	-	1,322,231	
5					
6	Difference	146,234	-	146,234	
7					
8	Other Timing Differences (itemize):				
9					
10	Tap Fees	(72,660)	-	(72,660)	
11	Interest during Construction	3,518	-	3,518	
12	Deferred Maintenance Additions	1,456	-	1,456	
13	Deferred Maintenance Amortization	(7,402)	-	(7,402)	
14	Deferred Rate Case Additions	20,052	-	20,052	
15	Deferred Rate Case Amortization	(72,572)	-	(72,572)	
16	Organization Expense Amortization	8,135	-	8,135	
17	Bad Debts	(25,249)	-	(25,249)	
18	Other (1)	619,718	-	619,718	
19	Total Timing Differences (To C-2)	621,230	-	621,230	467,110
20					
21	State Tax Rate	0.055	0.055	0.055	
22	State Deferred Taxes (Line 19 x Line 21)	34,168	-	34,168	
23	(Limited by NOL)				
24	State Deferred Tax	34,168	-	34,168	
25					
26	Timing Differences For Federal Taxes				
27	(Line 19 - 24)	587,062	-	587,062	
28	Federal Tax Rate	0.34	0.34	0.34	
29					
30	Federal Deferred Taxes (Line 27 x Line 28)	199,601	-	199,601	
31					
32	Add: State Deferred Taxes (Line 24)	34,168	-	34,168	
33					
34	Total Deferred Tax Expense (To C-1)	\$ 233,769	\$ -	\$ 233,769	175,773
35					
36					

(1) The "Other" timing difference of \$619,718 is primarily due to the fact that the Company's tax schedules were prepared prior to the Company's books being completely closed. The \$619,718 represents differences in the book depreciation and amortization on the Company's tax schedule, as compared to the Company's books, adjusted by the effect of the tax rate, as well as expense allocations from the corporate and regional cost centers, such that the State Deferred Tax expense of \$34,168 and Federal Deferred Tax Expense of \$199,601 equals the per books Deferred Tax Expenses.

Supporting Schedules: None
 Recap Schedules: C-2 (Interim)

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: June 30, 2010
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen 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 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	8,113,795	47.39%	6.65%	3.15%
2	Short Term Debt	1,336,291	7.81%	4.28%	0.33%
3	Preferred Stock	-			
4	Common Equity	7,400,994	43.23%	11.67%	5.05%
5	Customer Deposits	111,811	0.65%	6.00%	0.04%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	157,852	0.92%		
9	Other (Explain)	-			
10					
11	Total	<u>17,120,743</u>	<u>100.00%</u>		<u>8.57%</u>
12					
13					

Notes:

- 15 1. The cost of equity is the low range return on equity pursuant to Order No. PSC-09-0101-PAA-WS.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utility Services, Inc.'s parent
- 18 company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 06/30/09	(3) Balance 06/30/10	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,886,205)	48.15%	8,113,795	
2	Short Term Debt	47,270,000	21,600,000	29,629,231	(28,292,940)	7.93%	1,336,291	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	160,460,824	166,044,567	164,142,503	(156,741,509)	43.92%	7,400,994	
5	Customer Deposits	110,932	126,454	111,811	-	n/a	111,811	
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes	30,138	264,923	157,852	-	n/a	157,852	
9	Other (Explain)	-	-	-	-	-	-	
10								
11	Total	<u>387,871,894</u>	<u>368,035,944</u>	<u>374,041,397</u>	<u>(356,920,654)</u>	<u>100.00%</u>	<u>17,120,743</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utility Services, Inc.'s parent company, Utilities, Inc.							

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

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim Final
 Water or Sewer

Schedule E-1 (Interim)
 Page 1 of 1
 Preparer: Erin Povich

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

(1) Line No.	(2) Class/Meter Size	(3) Test Year Rates		(5) Proposed Interim
		Effective 5.27.2009	Effective 11.4.2009	Rates
1	Base Facility Charge			
2	Residential Service			
3	5/8" Residential	\$8.30	\$8.36	\$11.31
4	1" Residential	\$20.75	\$20.90	\$28.29
5	1.5" Residential	\$41.49	\$41.79	\$56.56
6	2" Residential	\$66.38	\$66.86	\$90.49
7	3" Residential	\$132.77	\$133.73	\$180.99
8	4" Residential	\$207.45	\$208.94	\$282.78
9	6" Residential	\$414.89	\$417.88	\$565.55
10	8" Residential	\$746.81	\$752.19	\$1,018.00
11	10" Residential	\$1,203.19	\$1,211.85	\$1,640.10
12				
13	Multi-Residential Service			
14	5/8" Multi Residential	\$8.30	\$8.36	\$11.31
15	1" Multi Residential	\$20.75	\$20.90	\$28.29
16	1.5" Multi Residential	\$41.49	\$41.79	\$56.56
17	2" Multi Residential	\$66.38	\$66.86	\$90.49
18	3" Multi Residential	\$132.77	\$133.73	\$180.99
19	4" Multi Residential	\$207.45	\$208.94	\$282.78
20	6" Multi Residential	\$414.89	\$417.88	\$565.55
21	8" Multi Residential	\$746.81	\$752.19	\$1,018.00
22	10" Multi Residential	\$1,203.19	\$1,211.85	\$1,640.10
23				
24	General Service			
25	5/8" General Service	\$8.30	\$8.36	\$11.31
26	1" General Service	\$20.75	\$20.90	\$28.29
27	1.5" General Service	\$41.49	\$41.79	\$56.56
28	2" General Service	\$66.38	\$66.86	\$90.49
29	3" General Service	\$132.77	\$133.73	\$180.99
30	4" General Service	\$207.45	\$208.94	\$282.78
31	6" General Service	\$414.89	\$417.88	\$565.55
32	8" General Service	\$746.81	\$752.19	\$1,018.00
33	10" General Service	\$1,203.19	\$1,211.85	\$1,640.10
34				
35	Consumption Charge (per 1,000 Gallons)			
36	Residential (0-5000 gallons)	\$1.68	\$1.69	\$2.29
37	Residential (5001-10000 gallons)	\$2.10	\$2.12	\$2.86
38	Residential (10000+ gallons)	\$2.52	\$2.54	\$3.44
39				
40	Multi-Residential (0-5000 gallons)	\$1.68	\$1.69	\$2.29
41	Multi-Residential (5001-10000 gallons)	\$2.10	\$2.12	\$2.86
42	Multi-Residential (10000+ gallons)	\$2.52	\$2.54	\$3.44
43				
44	General Service	\$2.27	\$2.29	\$3.10

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [x] Final []
 Water [x] Sewer []

Schedule E-2 (Interim)
 Page 1 of 2

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.

Preparer: Erin Povich

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Total Bills (Jul-Oct)	Total Billable Gallons (000's) (Jul-Oct)	Test Year Rates Effective 07.01.09-11.03.09	Test Year Revenues 07.01.09-11.03.09	Total Bills (Nov-Jun)	Total Billable Gallons (000's) (Nov-Jun)	Test Year Rates Effective 11.04.09-06.30.10	Test Year Revenues 11.04.09-06.30.10
1	Residential - Base Charge								
2	5/8" Residential	33,339		\$8.30	276,714	67,450		\$8.36	563,882
3	1" Residential	141		\$20.75	2,926	274		\$20.90	5,727
4	Total Residential Base Facility Charges	<u>33,480</u>			<u>279,639</u>	<u>67,724</u>			<u>569,609</u>
5									
6	Consumption Charge (per 1,000 Gallons)								
4	5/8" Residential (0 - 5,000 gallons)		136,662	\$1.68	229,392		278,714	\$1.69	471,027
5	5/8" Residential (5,001 - 10,000 gallons)		89,280	\$2.10	187,488		174,359	\$2.12	369,641
6	5/8" Residential (10,000+ gallons)		235,737	\$2.52	594,057		455,093	\$2.54	1,155,936
7	1" Residential (0 - 5,000 gallons)		567	\$1.68	953		1,104	\$1.69	1,866
8	1" Residential (5,001 - 10,000 gallons)		338	\$2.10	710		648	\$2.12	1,374
9	1" Residential (10,000+ gallons)		1,423	\$2.52	3,586		2,678	\$2.54	6,802
10	Total Residential Consumption Charges		<u>464,007</u>		<u>1,016,386</u>		<u>912,396</u>		<u>2,006,646</u>
11									
12	Total Residential Service	<u>33,480</u>	<u>464,007</u>		<u>1,296,023</u>	<u>67,724</u>	<u>912,396</u>		<u>2,376,254</u>
13									
14	Average Residential Bill				<u>\$38.71</u>				<u>\$38.04</u>
15									
16	Multi-Residential - Base Charge								
17	5/8" Multi-Residential	4		\$8.30	33	14		\$8.36	117
18	Total Multi-Residential Base Facility Charges	<u>4</u>			<u>33</u>	<u>14</u>			<u>117</u>
19									
20	Consumption Charge (per 1,000 Gallons)								
21	5/8" Multi-Residential (0 - 5,000 gallons)		20	\$1.68	34		50	\$1.69	85
22	5/8" Multi-Residential (5,001 - 10,000 gallons)		8	\$2.10	17		10	\$2.12	21
23	5/8" Multi-Residential (10,000+ gallons)		1	\$2.52	3		1	\$2.54	3
24	Total Multi-Residential Consumption Charges		<u>29</u>		<u>53</u>		<u>61</u>		<u>108</u>
25									
26	Total Multi-Residential Service	<u>4</u>	<u>29</u>		<u>86</u>	<u>14</u>	<u>61</u>		<u>223</u>
27									
28	Average Multi-Residential Bill				<u>\$21.33</u>				<u>\$16.09</u>
29									
30	General Service - Base Charge								
31	5/8" General Service	180		\$8.30	1,494	347		\$8.36	2,901
32	1" General Service	199		\$20.75	4,129	426		\$20.90	8,903
33	1.5" General Service	44		\$41.49	1,826	89		\$41.79	3,719
34	2" General Service	76		\$66.38	5,045	146		\$66.86	9,762
35	3" General Service	4		\$132.77	531	8		\$133.73	1,070
36	4" General Service	12		\$207.45	2,489	24		\$208.94	5,015
37	8" General Service	8		\$746.81	5,974	16		\$752.19	12,035
38	10" General Service	4		\$1,203.19	4,813	8		\$1,211.83	9,693
39	Total General Service Base Facility Charges	<u>527</u>			<u>26,301</u>	<u>1,064</u>			<u>53,099</u>
40									
41	Consumption Charge (per 1,000 Gallons)								
42	5/8" General Service		1,010	2.27	2,293		3,654	\$2.29	8,368
43	1" General Service		3,831	2.27	8,696		9,142	\$2.29	20,935
44	1.5" General Service		2,548	2.27	5,784		3,848	\$2.29	8,812
45	2" General Service		5,969	2.27	13,550		11,233	\$2.29	25,724
46	3" General Service		426	2.27	967		906	\$2.29	2,075
47	4" General Service		3,761	2.27	8,537		12,377	\$2.29	28,343
48	8" General Service		695	2.27	1,578		2,565	\$2.29	5,874
49	10" General Service		823	2.27	1,868		4,003	\$2.29	9,167
50	Total General Service Consumption Charges		<u>19,063</u>		<u>43,273</u>		<u>47,728</u>		<u>109,297</u>
51									
52	Total General Service	<u>527</u>	<u>19,063</u>		<u>69,574</u>	<u>1,064</u>	<u>47,728</u>		<u>162,397</u>
53									
54	Average General Service Bill				<u>\$132.02</u>				<u>\$152.63</u>
55									
56	Other Revenues (Adjusted - See B4 & E5 Water)				<u>21,400.30</u>				<u>33,639.50</u>
57									
58	Total Above Calculations				<u>1,387,086</u>				<u>2,772,316</u>
59									
60	Total Per Books				1,451,722				2,711,733
61	Test Year Accruals				(69,925)				41,323
62	Per Books Net of Accruals				<u>1,381,797</u>				<u>2,753,056</u>
63	Difference				<u>\$5,289</u>				<u>\$19,459</u>
64	Percentage Difference				<u>0.383%</u>				<u>0.702%</u>

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010
 Interim [x] Final []
 Water [x] Sewer []

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.

Schedule E-2 (Interim)
 Page 2 of 2

Preparer: Erin Povich

(1)	(2)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Class/Meter Size	Total Bills for Test Year	Total Billable Gallons (000's) Test Year	Total Test Year Revenue	Annualized Revenues for Interim	Interim Proposed Rates	Revenue at Proposed Interim Rates
1	Residential - Base Charge						
2	5/8" Residential	100,789		840,596	842,596	\$11.31	1,139,924
3	1" Residential	415		8,632	8,673	\$28.29	11,740
4	Total Residential Base Facility Charges	101,204		849,248	851,270		1,151,664
5							
6	Consumption Charge (per 1,000 Gallons)						
4	5/8" Residential (0 - 5,000 gallons)		415,376	700,619	701,985	\$2.29	951,211
5	5/8" Residential (5,001 - 10,000 gallons)		263,639	557,129	558,915	\$2.86	754,008
6	5/8" Residential (10,000+ gallons)		690,830	1,749,993	1,754,708	\$3.44	2,376,455
7	1" Residential (0 - 5,000 gallons)		1,671	2,818	2,824	\$2.29	3,827
8	1" Residential (5,001 - 10,000 gallons)		986	2,084	2,090	\$2.86	2,820
9	1" Residential (10,000+ gallons)		4,101	10,388	10,417	\$3.44	14,107
10	Total Residential Consumption Charges		1,376,603	3,023,031	3,030,939		4,102,428
11							
12	Total Residential Service	101,204	1,376,603	3,872,279	3,882,209		3,254,092
13							
14	Average Residential Bill			\$38.26	\$38.36		\$51.92
15							
16	Multi-Residential - Base Charge						
17	5/8" Multi-Residential	18		150	150	\$11.31	204
18	Total Multi-Residential Base Facility Charges	18		150	150		204
19							
20	Consumption Charge (per 1,000 Gallons)						
21	5/8" Multi-Residential (0 - 5,000 gallons)		70	118	118	\$2.29	160
22	5/8" Multi-Residential (5,001 - 10,000 gallons)		18	38	38	\$2.86	51
23	5/8" Multi-Residential (10,000+ gallons)		2	5	5	\$3.44	7
24	Total Multi-Residential Consumption Charges		90	161	162		219
25							
26	Total Multi-Residential Service	18	90	311	312		422
27							
28	Average Multi-Residential Bill			\$17.30	\$17.33		\$23.46
29							
30	General Service - Base Charge						
31	5/8" General Service	527		4,395	4,406	\$11.31	5,960
32	1" General Service	625		13,033	13,063	\$28.29	17,681
33	1.5" General Service	133		5,545	5,558	\$56.56	7,522
34	2" General Service	222		14,806	14,843	\$90.49	20,089
35	3" General Service	12		1,601	1,605	\$180.99	2,172
36	4" General Service	36		7,504	7,522	\$282.78	10,180
37	8" General Service	24		18,010	18,053	\$1,018.00	24,432
38	10" General Service	12		14,508	14,542	\$1,640.10	19,681
39	Total General Service Base Facility Charges	1,591		79,401	79,591		107,718
40							
41	Consumption Charge (per 1,000 Gallons)						
42	5/8" General Service		4,664	10,660	10,681	\$3.10	14,458
43	1" General Service		12,973	29,632	29,708	\$3.10	40,216
44	1.5" General Service		6,396	14,596	14,647	\$3.10	19,828
45	2" General Service		17,202	39,273	39,393	\$3.10	53,326
46	3" General Service		1,332	3,042	3,050	\$3.10	4,129
47	4" General Service		16,138	36,881	36,956	\$3.10	50,028
48	8" General Service		3,260	7,432	7,465	\$3.10	10,106
49	10" General Service		4,826	11,035	11,032	\$3.10	14,961
50	Total General Service Consumption Charge		66,791	132,570	132,931		207,052
51							
52	Total General Service	1,591	66,791	231,971	232,542		314,770
53							
54	Average General Service Bill			\$145.80	\$146.16		\$197.84
55							
56	Other Revenues (Adjusted - See B4 & E5 Water)			\$ 55,040	\$ 55,040		55,040
57							
58	Total Above Calculations			4,159,602	4,170,103		5,624,324
59							
60	Total Per Books			4,163,455			
61	Test Year Accruals			(28,602)			
62	Per Books Net of Accruals			4,134,853		Total Required Revenues	5,624,311
63	Difference			\$24,749		Difference	13
64	Percentage Difference			0.599%		Percentage Difference	0.000%

Calculation of Proposed Plant Capacity Charges - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: SAC - 1
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(s) A summary schedule of how the proposed service availability charge was calculated.

Line No.	(1) Description	(2) Plant Capacity	(3) Supporting Schedule(s)
WATER			
1	Gross Book Value - Plant (Excluding General Plant)	\$ 16,210,268	SAC - 3
2	Land	\$ 109,871	SAC - 3
3	Depreciable Plant	\$ 16,100,397	
4	Accumulated Depreciation	\$ 2,230,654	SAC - 4
5	Accumulated Depreciation at Design Capacity	\$ 9,738,309	
6	Net Plant at Design Capacity	\$ 6,471,959	
7			
8	Transmission & Distribution / Collection Lines	\$ -	SAC - 3
9	Minimum Level of C.I.A.C.	0.00%	
10			
11	C.I.A.C.	\$ 3,533,472	SAC - 5
12	Accumulated Amortization of C.I.A.C.	\$ 1,802,183	SAC - 5
13	Net C.I.A.C.	\$ 1,731,289	
14	Level of C.I.A.C.	12.38%	
15	Accumulated Amortization of C.I.A.C. at Design Capacity	\$ 3,449,850	
16			
17	Future Customers (ERC) to be Connected	3,497	SAC - 7
18			
19	Composite Depreciation Rate	3.68%	SAC - 6
20	Composite C.I.A.C. Amortization Rate	3.68%	
21			
22	Number of Years to Design Capacity	13	SAC - 7
23			
24	Existing Service Availability Charge Per ERC	\$ 270.00	
25	Level of C.I.A.C. at Design Capacity	12.46%	
26	Net C.I.A.C. at Design Capacity	\$ 806,153	
27			
28	Requested Service Availability Charge Per ERC	\$ 1,783.00	
29	Level of C.I.A.C. at Design Capacity	75.02%	
30	Net C.I.A.C. at Design Capacity	\$ 4,855,000	
31			
32	Minimum Service Availability Charge Per ERC	\$ -	
33	Level of C.I.A.C. at Design Capacity	0.00%	
34	Net C.I.A.C. at Design Capacity	\$ 83,622	
35			
36	Maximum Service Availability Charge Per ERC	\$ 1,783.00	
37	Level of C.I.A.C. at Design Capacity	75.00%	
38	Net C.I.A.C. at Design Capacity	\$ 4,855,000	

Calculation of Proposed Main Extension Charges - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 2

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(s) A summary schedule of how the proposed service availability charge was calculated.

Line No.	(1) Description	(2) Main Extension	(3) Supporting Schedule(s)
WATER			
1	Gross Book Value - Mains (Excluding General Plant)	\$ 18,227,478	SAC - 3
2	Land		SAC - 3
3	Depreciable Plant	\$ 18,227,478	
4	Accumulated Depreciation	\$ 2,849,356	SAC - 4
5	Accumulated Depreciation at Design Capacity	\$ 8,231,714	
6	Net Plant at Design Capacity	\$ 9,995,764	
7			
8	Transmission & Distribution / Collection Lines	\$ 18,227,478	SAC - 3
9	Minimum Level of C.I.A.C.	100.00%	
10			
11	C.I.A.C.	\$ 9,228,084	SAC - 5
12	Accumulated Amortization of C.I.A.C.	\$ 1,387,196	SAC - 5
13	Net C.I.A.C.	\$ 7,840,888	
14	Level of C.I.A.C	50.99%	
15	Accumulated Amortization of C.I.A.C. at Design Capacity	\$ 4,112,140	
16			
17	Future Customers (ERC) to be Connected	3,497	SAC - 7
18			
19	Composite Depreciation Rate	2.33%	SAC - 6
20	Composite C.I.A.C. Amortization Rate	2.33%	
21			
22	Number of Years to Design Capacity	13	SAC - 7
23			
24	Existing Service Availability Charge Per ERC	\$ 270.00	
25	Level of C.I.A.C. at Design Capacity	59.22%	
26	Net C.I.A.C. at Design Capacity	\$ 5,919,732	
27			
28	Requested Service Availability Charge Per ERC	\$ 800.00	
29	Level of C.I.A.C. at Design Capacity	75.01%	
30	Net C.I.A.C. at Design Capacity	\$ 7,497,538	
31			
32	Minimum Service Availability Charge Per ERC	\$ 1,639.00	
33	Level of C.I.A.C. at Design Capacity	100.00%	
34	Net C.I.A.C. at Design Capacity	\$ 9,995,235	
35			
36	Maximum Service Availability Charge Per ERC	\$ 800.00	
37	Level of C.I.A.C. at Design Capacity	75.00%	
38	Net C.I.A.C. at Design Capacity	\$ 7,497,538	

Schedule of Plant in Service by Primary Account - Water
 Test Year Average Balance
 Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Florida Public Service Commission
 Schedule: SAC - 3
 Page 1 of 1
 Preparer: Kirsten Weeks
 Supporting Schedule: A-5

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and water T&D by Uniform System of Accounting account numbers as required by Rule 25-30.115, F.A.C.

Line No.	(1) Account No. and Name	(2) Adjusted Average	(3) Plant Capacity	(4) Main Extension
1	INTANGIBLE PLANT			
2	301.1 Organization	27,195	27,195	
3	302.1 Franchises	22,060	22,060	
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	123,870	123,870	
8	305.2 Collect. & Impound. Reservoirs	-	-	
9	306.2 Lake, River & Other Intakes	-	-	
10	307.2 Wells & Springs	2,490,175	2,490,175	
11	308.2 Infiltration Galleries & Tunnels	-	-	
12	309.2 Supply Mains	566,167	566,167	
13	310.2 Power Generation Equipment	405,579	405,579	
14	311.2 Pumping Equipment	515	515	
15	339.2 Other Plant & Misc. Equipment	-	-	
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	109,871	109,871	
18	304.3 Structures & Improvements	3,239,580	3,239,580	
19	310.3 Power Generation Equipment	-	-	
20	311.3 Pumping Equipment - WTP	1,042,199	1,042,199	
21	320.3 Water Treatment Equipment	5,073,015	5,073,015	
22	339.3 Other Plant & Misc. Equipment	1,797	1,797	
23	TRANSMISSION & DISTRIBUTION PLANT			
24	303.4 Land & Land Rights	-	-	
25	304.4 Structures & Improvements	2,532	2,532	
26	311.4 Electric Pumping Equipment - T&D	20,440	20,440	
27	330.4 Distr. Reservoirs & Standpipes	3,085,274	3,085,274	
28	331.4 Transm. & Distribution Mains	15,276,945		15,276,945
29	333.4 Services	2,166,181		2,166,181
30	334.4 Meters & Meter Installations	461,833		
31	335.4 Hydrants	784,352		784,352
32	336.4 Backflow Prevention Devices	4,276		
33	339.4 Other Plant & Misc. Equipment	-	-	
34	GENERAL PLANT			
35	303.5 Land & Land Rights	6,235		
36	304.5 Structures & Improvements	209,946		
37	340.5 Office Furniture & Equipment	916,932		
38	341.5 Transportation Equipment	353,696		
39	342.5 Stores Equipment	-		
40	343.5 Tools, Shop & Garage Equipment	98,652		
41	344.5 Laboratory Equipment	11,131		
42	345.5 Power Operated Equipment	4,260		
43	346.5 Communication Equipment	30,105		
44	347.5 Miscellaneous Equipment	3,941		
45	348.5 Other Tangible Plant	6,648		
46				
47	TOTAL	36,545,401	16,210,268	18,227,478

Schedule of Accumulated Depreciation by Primary Account - Water
 Test Year Average Balance
 Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Florida Public Service Commission
 Schedule: SAC - 4
 Page 1 of 1
 Preparer: Kirsten Weeks
 Supporting Schedule: A-9

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously.

Line No.	(1) Account No. and Name	(2) Adjusted Average	(3) Plant Capacity	(4) Main Extension
1	INTANGIBLE PLANT			
2	301.1 Organization	17,128	17,128	
3	302.1 Franchises	1,356	1,356	
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	15,967	15,967	
8	305.2 Collect. & Impound. Reservoirs	-	-	
9	306.2 Lake, River & Other Intakes	-	-	
10	307.2 Wells & Springs	524,515	524,515	
11	308.2 Infiltration Galleries & Tunnels	-	-	
12	309.2 Supply Mains	29,046	29,046	
13	310.2 Power Generation Equipment	51,604	51,604	
14	311.2 Pumping Equipment	68	68	
15	339.2 Other Plant & Misc. Equipment	-	-	
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-	-	
18	304.3 Structures & Improvements	507,472	507,472	
19	310.3 Power Generation Equipment	-	-	
20	311.3 Pumping Equipment - WTP	(91,011)	(91,011)	
21	320.3 Water Treatment Equipment	602,369	602,369	
22	339.3 Other Plant & Misc. Equipment	231	231	
23	TRANSMISSION & DISTRIBUTION PLANT			
24	303.4 Land & Land Rights	-	-	
25	304.4 Structures & Improvements	123	123	
26	311.4 Electric Pumping Equipment - T&D	1,277	1,277	
27	330.4 Distr. Reservoirs & Standpipes	570,509	570,509	
28	331.4 Transm. & Distribution Mains	2,359,196		2,359,196
29	333.4 Services	391,401		391,401
30	334.4 Meters & Meter Installations	167,952		
31	335.4 Hydrants	98,759		98,759
32	336.4 Backflow Prevention Devices	475		
33	339.4 Other Plant & Misc. Equipment	-	-	
34	GENERAL PLANT			
35	303.5 Land & Land Rights	-	-	
36	304.5 Structures & Improvements	75,727		
37	340.5 Office Furniture & Equipment	283,882		
38	341.5 Transportation Equipment	209,160		
39	342.5 Stores Equipment	-		
40	343.5 Tools, Shop & Garage Equipment	38,296		
41	344.5 Laboratory Equipment	1,212		
42	345.5 Power Operated Equipment	526		
43	346.5 Communication Equipment	21,427		
44	347.5 Miscellaneous Equipment	579		
45	348.5 Other Tangible Plant	168,510		
46		-		
47	TOTAL	6,047,755	2,230,654	2,849,356

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

Florida Public Service Commission
 Schedule: SAC - 5
 Page 1 of 1
 Preparer: Kirsten Weeks

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Supporting Schedule: A-12 ; A-14

Explanation: Rule 25-30.565(4)(l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

Line No.	(1) Description	(2) Adjusted Average CIAC	(3) CIAC Accumulated Amortization
1	WATER		
2	Plant Capacity		
3	Plant Fees	218,830	8,068
4	Contributed Property	3,314,642	1,794,115
5	Sub-Total Plant Capacity	<u>3,533,472</u>	<u>1,802,183</u>
6			
7	Line/Main Extension		
8	Transmission & Distribution Mains	7,085,297	1,046,842
9	Hydrants	749,126	106,638
10	Service Lines	1,393,661	233,716
11	Sub-Total Plant Main Extension	<u>9,228,084</u>	<u>1,387,196</u>
12			
13	Meters and Meter Installations	114,276	26,628
14			
15	Tap Fees	4,164,467	647,510
16			
17			
18	Total CIAC - Water	<u>17,040,299</u>	<u>3,863,517</u>

Schedule of Depreciation Expense by Primary Account - Water

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: SAC - 6
 Page 1 of 1
 Preparer: Kirsten Weeks
 Supporting Schedule: B-13

Line No.	(1) Account No. and Name	(2) Adjusted Balance	(3) Plant Capacity	(4) Main Extension
1	INTANGIBLE PLANT			
2	301.1 Organization	680	680	
3	302.1 Franchises	551	551	
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	3,889	3,889	
8	305.2 Collect. & Impound. Reservoirs	-	-	
9	306.2 Lake, River & Other Intakes	-	-	
10	307.2 Wells & Springs	83,055	83,055	
11	308.2 Infiltration Galleries & Tunnels	-	-	
12	309.2 Supply Mains	9,117	9,117	
13	310.2 Power Generation Equipment	22,161	22,161	
14	311.2 Pumping Equipment	90	90	
15	339.2 Other Plant & Misc. Equipment	-	-	
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-	-	
18	304.3 Structures & Improvements	102,855	102,855	
19	310.3 Power Generation Equipment	-	-	
20	311.3 Pumping Equipment - WTP	53,315	53,315	
21	320.3 Water Treatment Equipment	231,120	231,120	
22	339.3 Other Plant & Misc. Equipment	95	95	
23	TRANSMISSION & DISTRIBUTION PLANT			
24	303.4 Land & Land Rights	-	-	
25	304.4 Structures & Improvements	79	79	
26	311.4 Electric Pumping Equipment - T&D	1,298	1,298	
27	330.4 Distr. Reservoirs & Standpipes	83,833	83,833	
28	331.4 Transm. & Distribution Mains	352,683		352,683
29	333.4 Services	54,401		54,401
30	334.4 Meters & Meter Installations	24,995		
31	335.4 Hydrants	17,430		17,430
32	336.4 Backflow Prevention Devices	601		
33	339.4 Other Plant & Misc. Equipment	-	-	
34	GENERAL PLANT			
35	303.5 Land & Land Rights			
36	304.5 Structures & Improvements	5,248		
37	340.5 Office Furniture & Equipment	109,513		
38	341.5 Transportation Equipment	52,749		
39	342.5 Stores Equipment	-		
40	343.5 Tools, Shop & Garage Equipment	6,199		
41	344.5 Laboratory Equipment	751		
42	345.5 Power Operated Equipment	519		
43	346.5 Communication Equipment	1,314		
44	347.5 Miscellaneous Equipment	265		
45	348.5 Other Tangible Plant	665		
46				
47	SUB-TOTAL	1,219,472	592,139	424,514
48				
49	Average Depreciable Plant less Land	36,429,295	16,100,397	18,227,478
50	Composite Depreciation Rate	3.35%	3.68%	2.33%

Company: Lake Utility Services, Inc.

Schedule: SAC - 7

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(h) (l) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

Line No.	(1) Description	(2) Adjusted Test Year Average 6/30/2010	(3) Supporting Schedule(s)
1	Total Plant Capacity (GPD)	14,023,200	F - 3
2	Less: Fire Flow	180,000	F - 3
3	Usable Plant Capacity	13,843,200	
4	Max Day Demand	10,056,000	F - 3
5	Current Number ERC's	9,285	SAC - 8
6	Max Day Demand / ERC	1,083	line4/line5
7	Design Capacity in ERCs	12,781	line3/line5
8	Future ERCs	3,497	line7-line5
9	Expected Growth in ERCs annually	276	See Note
10	Number of Years to Design Capacity	13	line8/line9

Note: The growth in ERCs reflected in Schedule F-9 of the MFR reflects the current state of the economy. It would be imprudent to calculate the SAC on the basis that the economy will never recover. It will recover, albeit at a slower rate than experienced prior to the recession. It is believed that the growth rate projected in Docket No. 070693-WS, the last full rate case for this utility is reflective of normal growth. For purposes of this case, 50% of the normal growth rate is used, effectively doubling the time period to reach buildout. The growth rate in Docket No. 070693-WS was 551.57 ERCs/year (see MFR Schedule F-8, page 2 in that docket).

Active Customers and ERCs by Meter Size and Classification -Water

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Florida Public Service Commission
 Schedule: SAC- 8
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Rule 25-30.555(4)(g) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in the Rule 25-30.515(8). Describe method by which an ERC is defined.

Line No.	(1) Class / Meter Size	(2) Avg. # of Customers	(3) Demand Factor	(4) Meter Equivalent (ERC)
1	Residential			
2	5/8"	8,399	1.0	8,399
3	1"	35	2.5	88
4	Subtotal	8,434		8,487
5				
6	Multi Residential			
7	5/8"	2	1.0	2
8	Subtotal	2		2
9				
10	General			
11	5/8"	44	1.0	44
12	1"	52	2.5	130
13	1.5"	11	5.0	55
14	2"	19	8.0	152
15	3" (Displacement)	1	15.0	15
16	4"	3	25.0	75
17	8" (Turbine)	2	90.0	180
18	10" (Turbine)	1	145.0	145
19	Subtotal	133		796
20				
21	Total	8,569		9,285

List of Developer Agreements

Florida Public Service Commission

Company: Lake Utility Services, Inc.
 Docket No.: 100426-WS
 Test Year Ended: June 30, 2010

Schedule: SAC - 9
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(h) (j) Provide a list of outstanding developer agreements.

(1)	
Line No.	Description
1	Barrington Estates
2	Citrus Highlands Phase II
3	Drew's Landing/Drew's Estates
4	Foxchase
5	Golden Eagle Valley, Phase I
6	Greater Lakes
7	Highland Groves Phase II
8	Highland Groves Phase III
9	Kariton - Ames/Hartwood - Commercial/Res.
10	Lake Clair Estates
11	Lake Savannah (fka Sawgrass Bay)
12	Martin's Landing
13	Nottingham at Legends
14	Pillars Landing
15	Pillars Cove
16	Pillars Ridge
17	Spring Valley
18	St. Faustine Parrish (Phase I)
19	Summit Lakes
20	The Overlook at Lake Louisa
21	Timberlane
22	Tuscany Estates
23	Tuscany Village - Commercial
24	Vista Grande
25	Mission Park (Phases I,II,III)
26	Williams Place

Schedule of Contributed Property to be Received within 24 Months

Florida Public Service Commission

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Test Year Ended: June 30, 2010

Schedule: SAC - 10
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of the value of the contributed property and description of the property.

(1)

Line No.	Description
1	No contributed property anticipated as a result of current developer agreement.

Copies of Approvals and Permits for Construction and Operation of Treatment Facilities

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Test Year Ended: June 30, 2010

Florida Public Service Commission
Schedule: SAC - 11
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(n) Copies of approvals and permits for construction and operation of treatment facilities.

(1)

Line No.	Description
1	Copies provided in the MFRs Additional Engineering information.

Schedule of Proposed Plant Expansion

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 12

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion.

(1)

Line	Description
1	There are no planned plant expansion.

Statement of Affect of Proposed Construction

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 13

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(p) A detailed statement by a registered professional engineer showing how the proposed construction will affect the capacity of the existing systems.

(1)

Line No.	Description
1	No construction planned that will affect capacity of existing systems.

Schedule of Mandated Plant Upgrades

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 14

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, provide copies of the order(s) or correspondences directing the expansion or upgrading.

(1)

Line No.	Description
1	None.

Calculation of Water Service and Meter Installation Fees

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 15

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(s) A summary schedule of how the proposed service availability charge was calculated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Descriptions	Unit	5/8 x3/4"	1"	1-1/2"	2"	Over 2"

1 No proposed changes.

Statement of Existing and Proposed Off-site and On-site Main Extension Policy

Company: Lake Utility Services, Inc.

Docket No.: 100426-WS

Test Year Ended: June 30, 2010

Florida Public Service Commission

Schedule: SAC - 16

Page 1 of 1

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(u) A statement of the existing and proposed on-site and off-site main installation charges of policy.

(1)

Line No.	Description
1	Lake Utility Services, Inc. proposes to maintain the existing off-site and on-site main extension policy contained in our current tariff.

Schedule of Requested Cost of Capital

Company: Lake Utility Services, Inc.
Docket No.: 100426-WS
Test Year Ended: June 30, 2010

Florida Public Service Commission
Schedule: SAC - 17
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(v)The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

(1)

Line No.	Description
1	Refer to D-schedules in the minimum filing requirements. Future expansions will be financed through a combination of debt and equity , as appropriate.