

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Sewer
101 East Gaines Street
Tallahassee, Florida 32399-0873

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REPORT OF

LAKE JOSEPHINE WATER

(Exact name of utility)

760 HENSCRATCH ROAD

LAKE PLACID, FLORIDA 33852

(Address)

(County)

Telephone Number (813) 465-2916

Date Utility First Organized: 6-1-79

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

Individual Partnership Sub Chapter S Corporation 1120 Corporation

Location where books and records are located: 760 HENSCRATCH ROAD
LAKE PLACID, FLORIDA 33852

Names of subdivisions where service is provided: LAKE JOSEPHINE HEIGHTS SUBDIVISION

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>DAROLD PUGH</u>	<u>OWNER</u>	<u>760 HENSCRATCH ROAD</u> <u>LAKE PLACID, FLORIDA 33852</u>	XXXXXXXXXXXX
Person who prepared this report: <u>K. MICHAEL KNOR</u>	<u>CONSULTANT</u>	<u>88 KNOX LANE</u> <u>LAKE PLACID, FLORIDA 33852</u>	XXXXXXXXXXXX
Officers and Managers: <u>DAROLD PUGH</u>	<u>OWNER</u>	<u>760 HENSCRATCH ROAD</u> <u>LAKE PLACID, FLORIDA 33852</u>	\$ <u>24,052.50</u>
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principal Business Address	Salary Charged Utility
<u>N/A</u>			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: LAKE JOHANNHE WATER

YEAR OF REPORT
DECEMBER 31, 19 94

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential -----		\$ 48,836	\$ -----	\$ -----	\$ 48,836
Commercial -----		-----	-----	-----	-----
Industrial -----		-----	-----	-----	-----
Multiple Family -----		-----	-----	-----	-----
Guaranteed Revenues -----		-----	-----	-----	-----
Other (Specify) -----		-----	-----	-----	-----
Total Gross Revenue		\$ 48,836	\$ -----	\$ -----	\$ 48,836
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$ 62,680	\$ -----	\$ -----	\$ 62,680
Depreciation Expense	F-5	8,495	-----	-----	8,495
Amortization Expense <u>CIAC</u>		< 2,223 >	-----	-----	< 2,223 >
Taxes Other Than Income	F-7	1,659	-----	-----	1,659
Income Taxes	F-7	-----	-----	-----	-----
Total Operating Expense		\$ 70,611	\$ -----	\$ -----	\$ 70,611
Net Operating Income (Loss)		\$ < 21,995 >	\$ -----	\$ -----	\$ < 21,995 >
Other Income:					
Nonutility Income		\$ -----	\$ -----	\$ -----	\$ -----
-----		-----	-----	-----	-----
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ -----	\$ -----	\$ -----	\$ -----
Interest Expense		2,657	-----	-----	2,657
-----		-----	-----	-----	-----
-----		-----	-----	-----	-----
Net Income (Loss)		\$ < 24,432 >	\$ -----	\$ -----	\$ < 24,432 >

UTILITY NAME: LAKE JONAHNE WATER

 YEAR OF REPORT
 DECEMBER 31, 1994

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant In Service (101-105)	F-5,W-1,S-1	\$ <u>241,761</u>	\$ <u>178,253</u>
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-3	<u>< 99,104 ></u>	<u>< 90,609 ></u>
Net Utility Plant		\$ <u>142,657</u>	\$ <u>87,644</u>
Cash		<u>22,387</u>	<u>1,972</u>
Customer Accounts Receivable (141)			
Other Assets (Specify)			
<u>PREPAID EXPENSE</u>		<u>2,378</u>	<u>-</u>
Total Assets		\$ <u>167,422</u>	\$ <u>89,616</u>
Liabilities And Capital:			
Common Stock Issued (201)	F-6	\$	\$
Preferred Stock Issued (204)	F-6		
Other Paid In Capital (211)			
Retained Earnings (215)	F-6		
Proprietary Capital (Proprietary and partnership only) (218)	F-6	<u>< 3,881 ></u>	<u>17,705</u>
Total Capital		\$ <u>< 3,881 ></u>	\$ <u>17,705</u>
Long-Term Debt (224)	F-6	\$ <u>91,857</u>	\$ <u>44,363</u>
Accounts Payable (231)			
Notes Payable (232)			
Customer Deposits (235)			
Accrued Taxes (236)			
Other Liabilities (Specify)			
Advances For Construction			
Contributions In Aid Of Construction - Net (271-272)	F-8	<u>79,446</u>	<u>27,548</u>
Total Liabilities And Capital		\$ <u>167,422</u>	\$ <u>89,616</u>

UTILITY NAME: LAKE JOSEPHINE WATER

 YEAR OF REPORT
 DECEMBER 31, 19 94

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ <u>241,761</u>	\$ _____	\$ _____	\$ <u>241,761</u>
Construction Work In Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>241,761</u>	\$ _____	\$ _____	\$ <u>241,761</u>

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year _____	\$ <u>90,609</u>	\$ _____	\$ _____	\$ <u>90,609</u>
Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>8,495</u>	\$ _____	\$ _____	\$ <u>8,495</u>
Salvage _____	_____	_____	_____	_____
Other credits (specify) _____	_____	_____	_____	_____
Total credits _____	\$ <u>8,495</u>	\$ _____	\$ _____	\$ <u>8,495</u>
Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End Of Year _____	\$ <u>99,104</u>	\$ _____	\$ _____	\$ <u>99,104</u>

UTILITY NAME: LAKE SUSPENSION WATER

YEAR OF REPORT
DECEMBER 31, 1994

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	\$ -----	\$ -----
Changes during the year (specify):	-----	-----
-----	-----	-----
-----	-----	-----
Balance end of year	\$ ----- <i>N/A</i> -----	\$ -----

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	\$ <u>17,705</u>	\$ -----
Changes during the year (specify):	-----	-----
<u>CAPITAL CONTRIBUTIONS (NET)</u>	<u>2846</u>	-----
<u>EXCESS OF EXPENSES OVER REVENUES</u>	<u>< 24,432 ></u>	-----
Balance end of year	\$ <u>< 3,881 ></u>	\$ -----

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
<u>RICHARD PUGH</u>	-----	-----	<u>32,400</u>
<u>BRANCHES STATE BANK</u>	-----	-----	<u>14,727</u>
<u>BARBARA PUGH QUINCY</u>	-----	-----	<u>44,730</u>
Total	-----	-----	\$ <u>91,857</u>

UTILITY NAME: LAKE JOSEPHINE WRTER

YEAR OF REPORT
DECEMBER 31, 19 74

TAXES ACCRUED (236)

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ -0-	\$	\$	\$ -0-
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	1659			1659
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				

Total Taxes Accrued	\$ 1659	\$	\$	\$ 1659
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	1659			1659
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				

Total Taxes Paid	\$ 1659	\$	\$	\$ 1659
Balance end of year	\$ -0-	\$	\$	\$ -0-

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Amount	Description of Service
K. MICHAEL KANE CPA	\$ 1725	ACCOUNTING SERVICES
TIM SHEPHERD	\$ 300	LEGAL SERVICES
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

UTILITY NAME: LAKE JOSEPHINE WATER

YEAR OF REPORT
DECEMBER 31, 1994

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ 61,861	\$	\$ 61,861
Add credits during year			
Total	\$ 54,121	\$	\$ 54,121
Deduct charges during year	115,982		115,982
Balance end of year			
Less Accumulated Amortization	< 36,536 >		< 36,536 >
Net CIAC	\$ 79,446	\$	\$ 79,446

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Sewer
<u>TAP-IN FEES</u>	<u>CASH</u>	<u>7,500</u>	
Sub-total		\$ 7,500.00	\$
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
<u>WOODS FERTI STAND</u>		\$	\$ 7,500
<u>LAKE JOSEPHINE R.V. PARK</u>			35,821
Total Credits During Year		\$ 54,121	\$

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

UTILITY NAME: LAKE JAPANINE WATER

YEAR OF REPORT
DECEMBER 31, 19 94

SCHEDULE 'A'

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

Class of Capital (a)	Dollar Amount (1) (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost	N/A	%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		%

(1) Should equal amounts on Schedule B, Column (f), Page F-25.

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

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %

Commission order approving AFUDC rate: N/A

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

UTILITY NAME: LAKE JOSEPHINE WATER

YEAR OF REPORT DECEMBER 31, 19 <u>94</u>

SCHEDULE 'B'

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits			N/A		
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

(1) Explain below all adjustments made in Column (e):

N/A

UTILITY NAME: LAKE JOSEPHINE WATER

 YEAR OF REPORT
 DECEMBER 31, 1994

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	25,000	-		25,000
304	Structures and Improvements	33,411	1,350		34,761
305	Collecting and Impounding Reservoirs IN STATIONS	11,100	-		11,100
306	Lake, River and Other Intakes				
307	Wells and Springs		27,279		27,279
308	Infiltration Galleries and Tunnels				
309	Supply Mains		2,246		2,346
310	Power Generation Equipment				
311	Pumping Equipment		3,467		3,467
320	Water Treatment Equipment	60,356	7,242		67,598
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains		13,500		13,500
333	Services				
334	Meters and Meter Installations	43,444	1,592		45,036
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	2,717	2,657		2,066
341	Transportation Equipment	2,225	650		2,875
342	Stores Equipment				
343	Tools, Shop and Garage Equipment		4685		4685
344	Laboratory Equipment				
345	Power Operated Equipment		1943		1943
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 178,253	\$ 63,508	\$	\$ 241,761

UTILITY NAME: LAKE TAHOE WATER

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

YEAR OF REPORT
DECEMBER 31, 19 94

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (F)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	40	%	%	\$ 25,069		\$ 1,604	\$ 26,673
305	Reservoirs - ^{Leakage} Impounding	40	%	%	725		745	1,770
306	Lake River & Other Intakes							
307	Well & Springs	40	%	%			322	322
308	Infiltration Galleries & Tunnels							
309	Supply Mains						29	29
310	Power Generating Equipment							
311	Pumping Equipment	40	%	%	47,692		45	43
320	Water Treatment Equipment	20	%	%			422	20,663
330	Distribution Reservoirs & Standpipes							
331	Trans. & Dist. Mains	40	%	%			769	169
333	Services							
334	Meter & Meter Installations	20	%	%	12,983		1,192	15,185
335	Hydrants							
339	Other Plant and Miscellaneous Equipment							
340	Office Furniture and Equipment	5	%	%	1,105		32	1,937
341	Transportation Equipment	3	%	%	2225		271	2,496
342	Stores Equipment							
393	Tools, Shop and Garage Equipment	10	%	%			294	294
344	Laboratory Equipment							
345	Power Operated Equipment	10	%	%			173	173
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 10,609	\$	\$ 8,495	\$ 22,104

UTILITY NAME: LAKE JOHANNINE WATER

YEAR OF REPORT
DECEMBER 31, 1994

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	24,052
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	7,765
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	20,007
630	Contractual Services	2,953
640	Rents	
650	Transportation Expense	214
655	Insurance Expense	
665	Regulatory Commission Expenses	2,002
670	Bad Debt Expense	
675	Miscellaneous Expenses	3,485
	Total Water Operation And Maintenance Expense	\$ <u>62,680</u>

WATER CUSTOMERS

Description	Number First of Year	Additions (Net)	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"	415	7		422
1"				
1 - 1/2"				
2"				
2 - 1/2"				
3"				
Other (Specify):				

Unmetered Customers				
Total Customers	<u>415</u>	<u>7</u>		<u>422</u>

UTILITY NAME: LAKE JOHANNINE WATER

YEAR OF REPORT
DECEMBER 31, 1974

SYSTEM NAME: LAKE JOHANNINE WATER

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER FROM WELLS (Omit 000's) (c)	ACCOUNTED FOR LOSS THROUGH LINE FLUSHING ETC. (OMIT 000'S) (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2905	291	2614	2614
February		3020	302	2718	2718
March		3433	373	3090	3090
April		3630	369	3267	3267
May		3723	372	3351	3351
June		3032	303	2729	2729
July		3580	358	3222	3222
August		3648	365	3283	3283
September		2087	209	1879	1879
October		2703	270	2433	2433
November		2590	259	2331	2331
December		2507	251	2256	2256
Total for year		36,861	3626	33,175	33,175

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

W/A

MAINS (Feet)

Kind of Pipe (Cast iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	32,000			32,000
PVC	6"	7,984	3200		11,184
CEMENT COATED PIPE 1800	3"	120			120
"	4"	240			240
PVC	3 1/4"	11,000			11,000
PVC	2"	6,500			6,500
TOTAL		57,844	3200		61,044

UTILITY NAME: LAKE SOPPAHINE WATER

YEAR OF REPORT
DECEMBER 31, 19 94

SYSTEM NAME: LAKE SOPPAHINE WATER

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1989	1994		
Types of Well Construction and Casing		STEEL		
Depth of Wells	1100'	1400'		
Diameters of Wells	8"	8"		
Pump - GPM	300 GPM	400 GPM		
Motor - HP	15 H.P. SW. CASH	20		
Yields of Wells in GPD				
Auxiliary Power		156 KVA DIESEL AUTO START		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	PRESSURE	HOLDING	HOLDING	
Capacity of Tank	STEEL	STEEL	STEEL	
Ground or Elevated	3,200	20,000	17,000	
	GROUND	GROUND	GROUND	

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	8" W.P. GOULDS	PUMP STATION GOULDS	PUMP STATION GOULDS	
Type	GOULDS	GOULDS	GOULDS	
Rated Horsepower	15 H.P.	15 H.P.	15 H.P.	
Pumps				
Manufacturer	GOULDS	GOULDS	GOULDS	
Type	15 H.P.	15 H.P.	15 H.P.	
Capacity in GPM	250	250	250	
Average Number Of Hours Operated Per Day	8	-	-	
Auxiliary Power				

Utility Name LAKE SUPERIOR WATER

YEAR OF REPORT
DECEMBER 31, 1977

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
Method of measurement	-----	-----	-----

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * now being served -----
2. Present ERC's * that system can efficiently serve -----
3. Estimated annual increase in ERC's * -----
4. List fire fighting facilities and capacities -----

5. List percent of certificated area where service connections are installed (total for each county) -----
6. What is the current need for system upgrading and/or expansion? -----
7. What are plans for future system upgrading and/or expansion? -----

8. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? -----
9. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? -----

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

UTILITY NAME: LAKE COMMUNE WATER

YEAR OF REPORT
DECEMBER 31, 1994

SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines		MLA		
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Sewer Plant	\$	\$	\$	\$

UTILITY NAME: Lake Shore Water

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

YEAR OF REPORT
DECEMBER 31, 1994

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
370	Receiving Wells							
371	Pumping Equipment							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Totals							

UTILITY NAME: LAKE SUPERIOR WATER

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SEWER OPERATION AND MAINTENANCE EXPENSE

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

SEWER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Measured Service				
Customers By Water				
Meter Size:				
5/8 X 3/4"				
1"				
1 - 1/2"				
2"				
2 - 1/2"				
3"				
Other (Specify):				

Unmetered Customers				
Total Customers				

UTILITY NAME: LAKE SOMMERS WATER

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PUMPING EQUIPMENT

Lift station number	---	---	---	---	---	---
Make or type and nameplate data of pump	---	---	---	---	---	---
Year installed	---	---	---	---	---	---
Rated capacity	---	---	---	---	---	---
Size	---	---	---	---	---	---
Power:	---	---	---	---	---	---
 Electric	---	---	---	---	---	---
 Mechanical	---	---	---	---	---	---
Nameplate data of motor	---	---	---	---	---	---

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains			Force Mains		
Size (inches)	---	---	---	---	---	---
Type of main	---	---	---	---	---	---
Length of main (nearest foot):	---	---	---	---	---	---
Beginning of year	---	---	---	---	---	---
Added during year	---	---	---	---	---	---
Retired during year	---	---	---	---	---	---
End of year	---	---	---	---	---	---
Manholes						
Size	---	---	---	---	---	---
Type	---	---	---	---	---	---
Number:	---	---	---	---	---	---
 Beginning of year	---	---	---	---	---	---
 Added during year	---	---	---	---	---	---
 Retired during year	---	---	---	---	---	---
 End of year	---	---	---	---	---	---

UTILITY NAME: LAKE JOHANNES WINTER

YEAR OF REPORT
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SYSTEM NAME: LAKE JOHANNES WINTER

TREATMENT PLANT

Manufacturer			
Type			
"Steel" or "Concrete"			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

MASTER LIFT STATION PUMPS

Manufacturer						
Capacity						
Motor : Mfr.						
Horsepower						
Power (Electric or Mechanical)						

OTHER SEWER SYSTEM INFORMATION

N/A

1. Present number of ERC's * being served
2. Maximum number of ERC's * which can be
3. Estimated annual increase in ERC's *
4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation.
5. State any plans and estimated completion dates for any enlargements of this system
6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DER?
 - d. Do they concur?
 - e. When will construction begin?
7. In what percent of your certificated area have service connections been installed? %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: LAKE JOHANNES WATER

YEAR OF REPORT
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CERTIFICATION OF ANNUAL REPORT

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

- YES NO () 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
- YES NO () 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO () 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES NO () 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4. Carald Pugh *
(signature of chief executive officer of the utility)
DARALD PUGH

1. 2. 3. 4. Carald Pugh *
(signature of chief financial officer of the utility)
DARALD PUGH

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.