

CLASS "C"

WATER and/or SEWER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

ANNUAL REPORT

WS641
Lake Groves Utilities, Inc.
P. O. Box 915505
Longwood, FL 32791-5505

Exact Legal Name of Respondent

534-W 465-S
Certificate Number(s)

RECEIVED

APR 30 1996

Florida Public Service Commission
Division of Water and Wastewater

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DIVISION OF

WATER AND SEWER

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FOR THE
YEAR ENDED DECEMBER 31, 19 95

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 Groves Utilities, Inc.

(Exact name of utility)

P.O. Box 915505

Longwood, FL 32791

Lake

(Address)

(County)

Telephone Number (407) 862-9688

Date Utility First Organized: 3/22/90

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: 1105 Kensington Park Drive
Altamonte Springs, FL 32714

Names of subdivisions where service is provided: Greater Groves

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Robert A. Mandell	Vice President	P.O. Box 3873 Longwood, FL 32791	XXXXXXXXXXXX
Person who prepared this report: Gina M. Grasty	Sr. Accountant	Same	XXXXXXXXXXXX
Officers and Managers: Lester N. Mandell	President	Same	\$ None
Lester Zimmerman	Sec/Treasurer	Same	\$ None
			\$
			\$
			\$
			\$

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
Lake Holding, Inc.	100	Same	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential		\$ 89,143	\$ 74,122	\$	\$ 163,265
Commercial		972	1,141		2,113
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify) Irr.		766			766
Miscellaneous Service Chg		1,866	1,866		3,732
Total Gross Revenue		\$ 92,747	\$ 77,129	\$	\$ 169,876
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$ 42,858	\$ 49,109	\$	\$ 91,967
Depreciation Expense	F-5	39,269	36,514		75,783
Amortization Expense	Org. CIAC	(12,033)	(8,843)		(20,876)
Taxes Other Than Income	F-7	13,662	12,090		25,752
Income Taxes	F-7	(68,041)	(80,880)		(148,921)
Total Operating Expense		\$ 15,715	\$ 7,990	\$	\$ 23,705
Net Operating Income (Loss)		\$ 77,032	\$ 69,139	\$	\$ 146,171
Other Income:					
Nonutility Income		\$	\$	\$	\$
Interest income		2,010	2,010		4,020
Miscellaneous income		20	20		40
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense		119,092	118,014		237,106
Amort of Loan fees		6,283	6,226		12,509
Net Income (Loss)		\$ (46,313)	\$ (53,071)	\$	\$ (99,384)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant In Service (101-105)	F-5,W-1,S-1	\$2,915,831	\$2,907,281
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-3	(192,628)	(116,845)
Net Utility Plant		\$2,723,203	\$2,790,436
Cash		35,432	188,388
Customer Accounts Receivable (141)		21,701	146,201
Other Assets (Specify) Deposits (132)		1,350	850
Materials and Supplies (151)		6,288	1,570
Prepaid Expenses (162)		5,359	2,365
Unamortized Loan Costs (181)		32,317	44,826
Total Assets		\$ 2,825,650	\$ 3,174,456
Liabilities And Capital:			
Common Stock Issued (201)	F-6	\$ 100	\$ 100
Preferred Stock Issued (204)	F-6		
Other Paid In Capital (211)		29,900	29,900
Retained Earnings (215)	F-6	(643,333)	(543,949)
Proprietary Capital (Proprietary and partnership only) (218)	F-6		
Total Capital		\$ (613,333)	\$ (513,949)
Long-Term Debt (224)	F-6	\$	\$
Accounts Payable (231)		5,567	36,772
Notes Payable (232)			
Customer Deposits (235)		9,153	6,660
Accrued Taxes (236)		(88,951)	218,138
Other Liabilities (Specify) Notes Payable Affiliates (234)		2,376,648	2,380,534
Deferred Income Taxes (283)		73,289	43,686
Accrued Expenses Payable (241)		37,150	21,310
Accrued Interest Payable (237)		42,021	
Advances For Construction			
Contributions In Aid Of Construction - Net (271-272)	F-8	964,106	979,105
Total Liabilities And Capital		\$ 2,825,650	\$ 3,174,456

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1995

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$ 1,533,146	\$ 1,382,685	\$	\$ 2,915,831
Construction Work In Progress (105)				
Other (Specify)				
Total Utility Plant	\$ 1,533,146	\$ 1,382,685	\$	\$ 2,915,831

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ 69,196	\$ 47,649	\$	\$ 116,845
Credits During Year:				
Accruals charged to depreciation account	\$ 39,269	\$ 36,514	\$	\$ 75,783
Salvage				
Other credits (specify)				
Total credits	\$ 39,269	\$ 36,514	\$	\$ 75,783
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance End Of Year	\$ 108,465	\$ 84,163	\$	\$ 192,628

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 19 95

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	1	
Shares authorized	100	
Shares issued and outstanding	100	
Total par value of stock issued	100	
Dividends declared per share for year	0	

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	\$	\$ (543,949)
Changes during the year (specify):		
Net Loss		(99,384)
Balance end of year	\$	\$ (643,333)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	\$	\$
Changes during the year (specify):		
Balance end of year	\$	\$

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
Total			\$

TAXES ACCRUED (236)

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ 108,533	\$ 109,605	\$	\$ 218,138
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	8,842	7,953		16,795
Federal income tax	(58,096)	(69,059)		(127,155)
State income tax	(9,945)	(11,821)		(21,766)
Regulatory assessment fee	4,174	3,491		7,665
Other (Specify)				
Permits	606	606		1,212
Misc.	40	40		80
Total Taxes Accrued	\$ (54,379)	\$ (68,790)	\$	\$ (123,169)
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	8,842	7,953		16,795
Federal income tax	74,101	63,139		137,240
State income tax	12,555	10,678		23,233
Regulatory assessment fee	2,144	3,216		5,360
Other (Specify)				
Permits	606	606		1,212
Misc.	40	40		80
Total Taxes Paid	\$ 98,288	\$ 85,632	\$	\$ 183,920
Balance end of year	\$ (44,134)	\$ (44,817)	\$	\$ (88,951)

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
Ernst & Young, LLP	\$ 2,250	Accounting Services
Orlando Laboratories, Inc.	\$ 774	Laboratory Services
Lowndes, Droadick, Doster	\$	
Kantor & Reed, P.A.	\$ 13,279	Legal Services
Cummins Southeastern	\$ 755	Technical Support
Conklin, Porter & Holmes	\$ 2,470	Engineering Services
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ 560,900	\$ 441,586	\$ 1,002,486
Add credits during year			
Total	\$ 10,651	\$	\$ 10,651
Deduct charges during year Capitalized Taxes	571,551	441,586	1,013,137
Balance end of year	4,008		4,008
Less Accumulated Amortization Cumulative	567,543	441,586	1,009,129
	25,951	19,072	45,023
Net CIAC	\$ 541,592	\$ 422,514	\$ 964,106

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
Sub-total		\$	\$
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	
3/4" Meters	109	\$ 67	\$ 7,303
Back Flow Devices		Various	3,348
Total Credits During Year		\$ 10,651	\$

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

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 19⁹⁵

SCHEDULE 'A' Not Applicable

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		%	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: _____

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

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>

SCHEDULE 'B' Not Applicable

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					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$

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

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 19 95

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 10,229	\$	\$ 384	\$ 9,845
302	Franchises				
303	Land and Land Rights	420,635			420,635
304	Structures and Improvements	106,641	251		106,892
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	212,588			212,588
308	Infiltration Galleries and Tunnels				
309	Supply Mains	39,121			39,121
310	Power Generation Equipment	40,219			40,219
311	Pumping Equipment	18,028			18,028
320	Water Treatment Equipment	44,911			44,911
330	Distribution Reservoirs and Standpipes	43,514			43,514
331	Transmission and Distribution Mains	491,532	746		492,278
333	Services	45,428			45,428
334	Meters and Meter Installations	21,283	5,375		26,658
335	Hydrants	23,060			23,060
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment		106		106
341	Transportation Equipment	7,598			7,598
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	437	227		664
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	927	224		1,151
348	Other Tangible Plant	450			450
	Total Water Plant	\$1,526,601	\$ 6,929	\$ 384	\$ 1,533,146

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1995

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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	28/22	%	3.37%	\$ 9,556	\$ 3,894	\$	\$ 13,450
305	Collecting & Impounding Reservoirs		%					
306	Lake River & Other Intakes		%					
307	Well & Springs	27	%	3.70%	19,684	7,824		27,508
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13%	3,057	1,223		4,280
310	Power Generating Equipment	17	%	5.88%	5,915	2,366		8,281
311	Pumping Equipment	17	%	5.88%	2,651	1,060		3,711
320	Water Treatment Equipment	17	%	5.88%	6,605	2,642		9,247
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	30	%	3.33%	3,626	1,450		5,076
333	Services	35	%	2.86%	1,448	14,054		25,502
334	Meter & Meter Installations	35	%	2.86%	2,362	1,298		3,660
335	Hydrants	17	%	5.88%	2,132	1,410		3,542
339	Other Plant and Miscellaneous Equipment	40	%	2.50%	1,355	576		1,931
340	Office Furniture and Equipment		%					
341	Transportation Equipment	15	%	6.67%	633	4		637
342	Stores Equipment	5	%	16.67%	633	1,266		1,899
393	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment	15	%	6.67%	28	37		65
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment	15	%	6.67%	31	70		101
348	Other Tangible Plant	10	%	10.00%	113	75		158
	Totals				\$ 69,196	\$ 39,269	\$	\$ 108,465

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 19 95

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ -
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	-
604	Employee Pensions and Benefits	-
610	Purchased Water	-
615	Purchased Power	5,519
616	Fuel for Power Production	-
618	Chemicals	942
620	Materials and Supplies	2,826
630	Contractual Services	24,105
640	Rents	1,787
650	Transportation Expense	1,266
655	Insurance Expense	3,069
665	Regulatory Commission Expenses	-
670	Bad Debt Expense	-
675	Miscellaneous Expenses	3,344
	Total Water Operation And Maintenance Expense	\$ 42,858

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"	233	112	3	342
1"	-	-	-	-
1 - 1/2"	-	-	-	-
2"	-	-	-	-
2 - 1/2"	-	-	-	-
3"	-	-	-	-
Other (Specify):				

Unmetered Customers				
Total Customers	233	112	3	342

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1995

SYSTEM NAME: _____

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		2,563	113	2,450	2,157
February		2,694	144	2,550	2,410
March		3,141	100	3,041	2,349
April		4,008	228	3,780	3,801
May		5,783	540	5,243	3,904
June		4,462	276	4,186	4,921
July		5,455	563	4,893	4,172
August		3,584	573	3,011	3,806
September		4,104	446	3,658	3,031
October		3,120	403	2,717	3,391
November		3,928	397	3,531	3,480
December		3,850	102	3,748	3,661
Total for year	<u>0</u>	<u>46,692</u>	<u>3,885</u>	<u>42,807</u>	<u>41,084</u>

If water is purchased for resale, indicate the following:

Vendor N/A
Point of delivery N/A

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

N/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"	4,395			4,395
"	6"	5,050			5,050
"	8"	4,420			4,420
"	12"	2,020			2,020
"	14"	705			705
"	16"	5,450			5,450
"	18"	1,275			1,275

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 1995

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1991	1992		
Types of Well Construction and Casing	Rotary	Rotary		
Casing depth	277'	270'		
Casing Diameter	18"	18"		
Depth of Wells	740'	750'		
Diameters of Wells	17"	17"		
Pump - GPM	800	1,500		
Motor - HP	50	100		
Yields of Wells in GPD	1,152,000	2,160,000		
Auxiliary Power	Yes	Yes		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	Pneumatic	Pneumatic		
Capacity of Tank	5,000 gal	10,000 gal.		
Ground or Elevated	Ground	Ground		

HIGH SERVICE PUMPING N/A

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer				
Type				
Rated Horsepower				
Pumps				
Manufacturer				
Type				
Capacity in GPM				
Average Number Of Hours Operated Per Day				
Auxiliary Power				

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	<u>1,152 MGD</u>	<u>2,160 MGD</u>	-----
Type of source	<u>Groundwater</u>	<u>Groundwater</u>	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	<u>Primary</u>	-----	-----
Make	<u>N/A</u>	-----	-----
Gals. per day capacity	<u>0.523 MGD</u>	-----	-----
Method of measurement	<u>Metered</u>	-----	-----

OTHER WATER SYSTEM INFORMATION

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

- Present ERC's * now being served 41,084,000 / 365 / 350 = 322
- Present ERC's * that system can efficiently serve 665 By DEP Permit
- Estimated annual increase in ERC's * 110
- List fire fighting facilities and capacities Fire hydrants with minimum capacity of 500 gpm
- List percent of certificated area where service connections are installed (total for each county) 12%
- What is the current need for system upgrading and/or expansion? Storage, chlorination and high service pumping
- What are plans for future system upgrading and/or expansion? Storage, chlorination and high service pumping when growth requires.
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Yes - Conklin, Porter and Holmes Engineers, Inc. 1104 E. Robinson St., Orlando, FL 32801
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes

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

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1995

SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 10,229	\$	\$ 384	\$ 9,845
352	Franchises				
353	Land and Land Rights	467,370			467,370
354	Structures and Improvements	188,254	827		189,081
360	Collection Sewers - Force	236,396			236,396
361	Collection Sewers - Gravity	274,317			274,317
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	128,180			128,180
380	Treatment and Disposal Equipment	47,726	1,106		48,832
381	Plant Sewers				
382	Outfall Sewer Lines	16,718			16,718
389	Other Plant and Miscellaneous Equipment	222			222
390	Office Furniture and Equipment		106		106
391	Transportation Equipment	7,598			7,598
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	389	126		515
394	Laboratory Equipment	1,904			1,904
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	927	224		1,151
398	Other Tangible Plant	450			450
	Total Sewer Plant	\$1,380,680	\$ 2,389	\$ 384	\$ 1,382,685

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

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	27	%	3.70%	\$ 13,875	7,014		\$ 20,889
360	Collection Sewers - Force	27	%	3.70%	3,198	8,755		11,953
361	Collection Sewers - Gravity	40	%	2.50%	10,683	6,858		17,541
362	Special Collecting Structures		%					
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	15	%	6.67%	9,692	8,545		18,237
380	Treatment and Disposal Equipment	15	%	6.67%	7,889	3,228		11,117
381	Plant Sewers		%					
382	Outfall Sewer Lines	30	%	3.33%	1,191	557		1,748
389	Other Plant and Miscellaneous Equipment	15	%	6.67%	7	15		22
390	Office Furniture and Equipment	6	%	16.67%	633	4		637
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67%	20	30		50
394	Laboratory Equipment	15	%	6.67%	37	127		164
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment	15	%	6.67%	31	70		101
398	Other Tangible Plant	10	%	10.00%	113	45		158
	Totals				\$ 47,649	\$ 36,514		\$ 84,163

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 1995

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	3,761
715	Purchased Power	12,497
716	Fuel for Power Production	-
718	Chemicals	23
720	Materials and Supplies	3,535
730	Contractual Services	24,224
740	Rents	-
750	Transportation Expense	1,266
755	Insurance Expense	1,256
765	Regulatory Commission Expenses	-
770	Bad Debt Expense	-
775	Miscellaneous Expenses	2,547
	Total Sewer Operation And Maintenance Expense	\$ 49,109

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"	229	112	0	341
1"	-	-	-	-
1 - 1/2"	-	-	-	-
2"	-	-	-	-
2 - 1/2"	-	-	-	-
3"	-	-	-	-
Other (Specify):	-	-	-	-
Unmetered Customers	-	-	-	-
Total Customers	229	112	0	341

PUMPING EQUIPMENT

	1	2	3			
Lift station number	1	2	3			
Make or type and nameplate data of pump Manufacturer	Flygt	ABS	Flygt			
Model Number	CP3102	AF60	CP/CS-3127			
Impeller Number	435	CB63	461			
Year installed	1991	1992	1994			
Rated capacity GPM @ T.D.H.	307 @ 37	266 @ 58	190 @ 71			
Size Volute and Discharge	4"	4"	4"			
Power:						
Electric	Elec.	Elec.	Elec.			
Mechanical						
Nameplate data of motor	2307460	2307460	460			
	60 Hz	60 Hz	60 Hz			
	3 Phase	3 Phase	3 Phase			

SERVICE CONNECTIONS

Size (inches)	6					
Type (PVC, VCP, etc.)	PVC					
Average length	25'					
Number of active service connections						
Beginning of year	229					
Added during year	112					
Retired during year	0					
End of year	341					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains			Force Mains		
	8"	8"		6"	8"	14"
Size (inches)	8"	8"		6"	8"	14"
Type of main	PVC	DI		PVC	PVC	PVC
Length of main (nearest foot):						
Beginning of year	13228	160		2905	150	7200
Added during year	0	0		0	0	0
Retired during year	0	0		0	0	0
End of year	13228	160		2905	150	7200

Manholes

Size	48"			
Type	Precast			
Number:				
Beginning of year	49			
Added during year	0			
Retired during year	0			
End of year	49			

UTILITY NAME: Lake Groves Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer	DAVCO		
Type	Contact Stabilization		
"Steel" or "Concrete"	Steel		
Total Capacity	0.075 MGD		
Average Daily Flow	0.021 MGD		
Effluent Disposal	Percolation Ponds		
Total Gallons of Sewage Treated	6.062 MGD		

MASTER LIFT STATION PUMPS N/A

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

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's * being served 61

2. Maximum number of ERC's * which can be 272

3. Estimated annual increase in ERC's * 25

4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. D035-236075

5. State any plans and estimated completion dates for any enlargements of this system 0.100 MGD plant addition when 3 month ADF warrants. Currently plant is operating at 28% capacity.

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.

N/A 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? 12 %

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

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