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**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

WS962-15-AR

Lakeside Waterworks, Inc.  
Exact Legal Name of Respondent

567-W & 494-S  
Certificate Number(s)

Submitted To The  
**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAR -8 PM 12:24  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2015**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
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. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# FINANCIAL SECTION

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REPORT OF

LAKESIDE WATERWORKS, INC.

(EXACT NAME OF UTILITY)

4939 Cross Bayou Ct. NEW PORT RICHEY, FL 34652	100 Shangri-La Blvd. Leesburg, FL 34788	LAKE
Mailing Address	Street Address	County

Telephone Number (727) 848-8292 Date Utility First Organized 8/29/2012

Fax Number (727) 848-7701 E-mail Address trendell@uswatercorp.net

Sunshine State One-Call of Florida, Inc. Member No. SLU517

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

Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and phone where records are located: 4939 Cross Bayou Blvd. New Port Richey, FL 34652  
(727) 848-8292

Name of subdivisions where services are provided: Shangri-La By The Lake,  
Eagle Point, Shangri-La Shores

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Troy Rendell</u>	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Person who prepared this report: <u>Troy Rendell</u> See Accountant's Compilation Report	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Officers and Managers: <u>Gary Deremer</u>	<u>President</u>	<u>Same</u>	\$ <u>6,000</u>
<u>Cecil Delcher</u>	<u>V. President</u>	<u>"</u>	\$ <u>0</u>
<u>Bradford Labella</u>	<u>Engineering</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>Administrator</u>	<u>"</u>	\$ <u>0</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>Gary Deremer</u>	<u>51%</u>	<u>Same</u>	\$ <u>6,000</u>
<u>Cecil Delcher</u>	<u>33%</u>	<u>"</u>	\$ <u>0</u>
<u>Bradford Labella</u>	<u>8%</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>8%</u>	<u>"</u>	\$ <u>0</u>
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 51,711	\$ 49,706	\$ _____	\$ 101,417
Commercial _____		315	20	_____	335
Irrigation _____		4,348	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Misc Revenue) _____		453	_____	_____	453
<b>Total Gross Revenue _____</b>		<b>\$ 56,827</b>	<b>\$ 49,727</b>	<b>\$ _____</b>	<b>\$ 106,554</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 50,369	\$ 52,824	\$ _____	\$ 103,193
Depreciation Expense _____	F-5	4,152	4,809	_____	8,961
CIAC Amortization Expense _____	F-8	(376)	(581)	_____	(957)
Taxes Other Than Income _____	F-7	3,241	1,266	_____	4,508
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b>		<b>\$ 57,386</b>	<b>58,318</b>	<b>_____</b>	<b>\$ 115,704</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (559)</b>	<b>\$ (8,591)</b>	<b>\$ _____</b>	<b>\$ (9,150)</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		(820)	_____	_____	(820)
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ (1,379)</b>	<b>\$ (8,591)</b>	<b>\$ _____</b>	<b>\$ (9,970)</b>

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
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\*\*\* REVISED \*\*\*

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) **	F-5,W-1,S-1	\$ 318,017	\$ 296,452
Accumulated Depreciation and Amortization (108)_____ **	F-5,W-2,S-2	<u>216,858</u>	<u>209,634</u>
Net Utility Plant_____		\$ <u>101,158</u>	\$ <u>86,817</u>
Cash_____		42,024	35,435
Customer Accounts Receivable (141)_____		15,707	9,815
Other Assets (Specify):_____			
Utility Deposits		<u>1,670</u>	<u>1,670</u>
105.1 · Water CWIP		<u>73,499</u>	
Total Assets_____		\$ <u><u>234,058</u></u>	\$ <u><u>133,737</u></u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	100	100
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		<u>267,652</u>	<u>167,652</u>
Retained Earnings (215)_____	F-6	<u>(110,055)</u>	<u>(100,085)</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>157,697</u>	\$ <u>67,667</u>
Long Term Debt (224)_____	F-6	\$ 22,019	\$ 27,243
Accounts Payable (231)_____		<u>7,921</u>	<u>27,243</u>
Notes Payable (232)_____			
Customer Deposits (235)_____		<u>2,055</u>	
Accrued Taxes (236)_____		<u>1,368</u>	
Other Liabilities (Specify)_____			
241.2 · Accounting Fees		<u>1,250</u>	<u>2,500</u>
241.4 · General Liability Insurance		<u>20</u>	<u>3,249</u>
241.5 · Regulatory Assessment Fees		<u>3,140</u>	<u>14,344</u>
241.6 · Officers Salaries		<u>20,344</u>	
Contributions in Aid of Construction - Net (271-272)_____ **	F-8	<u>18,244</u>	<u>18,735</u>
Total Liabilities and Capital_____		\$ <u><u>234,058</u></u>	\$ <u><u>133,737</u></u>

UTILITY NAME LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
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\*\*\* REVISED \*\*\*

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>164,567</u>	\$ <u>153,449</u>	\$ _____	\$ <u>318,017</u>
Construction Work in Progress (105) _____	<u>73,499</u>	_____	_____	<u>73,499</u>
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>238,066</u>	\$ <u>153,449</u>	\$ _____	\$ <u>391,516</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>113,039</u>	\$ <u>96,596</u>	\$ _____	\$ <u>209,634</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>4,152</u>	<u>4,809</u>	\$ _____	\$ <u>8,961</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>4,152</u>	\$ <u>4,809</u>	\$ _____	\$ <u>8,961</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>(1,737)</u>	\$ _____	\$ _____	\$ <u>(1,737)</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>(1,737)</u>	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>115,454</u>	\$ <u>101,405</u>	\$ _____	\$ <u>216,858</u>

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
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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 _____	\$ _____ -	\$ (100,085)
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	(9,970)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ (110,055)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	267,652
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ 267,652

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>U.S. Water Service Corporation</u>	4	60	\$ 22,019
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 22,019



**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____**	\$ <u>13,916</u>	\$ <u>18,257</u>	\$ <u>32,173</u>
2) Add credits during year_____	\$ <u>335</u>	\$ <u>131</u>	\$ <u>466</u>
3) Total_____	<u>14,251</u>	<u>18,388</u>	<u>32,639</u>
4) Deduct charges during the year_____			
5) Balance end of year_____	<u>14,251</u>	<u>18,388</u>	<u>32,639</u>
6) Less Accumulated Amortization_____	<u>7,173</u>	<u>7,222</u>	<u>14,395</u>
7) Net CIAC_____	\$ <u>7,078</u>	\$ <u>11,166</u>	\$ <u>18,244</u>

**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	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
Meter Installation	<u>1</u>	\$ <u>125</u>	\$ <u>125</u>
Main Extension - Water	<u>1</u>	<u>210</u>	<u>210</u>
Main Extension - Wastewater	<u>1</u>	<u>131</u>	<u>131</u>
Total Credits During Year (Must agree with line # 2 above.)_____		\$ <u>335</u>	\$ <u>131</u>

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____**	\$ <u>6,797</u>	\$ <u>6,640</u>	\$ <u>13,438</u>
Add Debits During Year:_____	<u>376</u>	<u>581</u>	<u>957</u>
Deduct Credits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>7,173</u>	\$ <u>7,222</u>	\$ <u>14,395</u>

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

UTILITY NAME LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (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	_____	_____ %	%	_____ %
Tax Credits - Weighted Cost	_____	_____ %	%	_____ %
Deferred Income Taxes	_____	_____ %	%	_____ %
Other - Purchase Note (Explain)	_____	_____ %	%	_____ %
<b>Total</b>	\$ <u>_____</u>	<u>_____</u> %		<u>_____</u> %

(1) 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 Number approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2015

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c) *	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 1,473	\$	\$	\$ 1,473
302	Franchises				
303	Land and Land Rights	-			-
304	Structures and Improvements	10,296			10,296
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	31,912	19,373	(1,564)	49,721
308	Infiltration Galleries and Tunnels				
309	Supply Mains	300			300
310	Power Generation Equipment	603			603
311	Pumping Equipment	7,070	623		7,693
320	Water Treatment Equipment	10,671			10,671
330	Distribution Reservoirs and Standpipes	1,500			1,500
331	Transmission and Distribution Lines	42,156			42,156
333	Services	7,675			7,675
334	Meters and Meter Installations	29,151		(173)	28,978
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	3,501			3,501
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>Total Water Plant</b>	<b>\$ 146,308</b>	<b>\$ 19,996</b>	<b>\$ -</b>	<b>\$ 164,567</b>

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT December 31, 2015
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**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)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
304	Structures and Improvements	27	%	3.70 %	\$ 3,254	\$	\$ 381	\$ 3,635
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	27,086	(1,564)	1,484	27,006
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	201		9	211
310	Power Generating Equipment	17	%	5.88 %	53		35	89
311	Pumping Equipment	17	%	5.88 %	6,515		442	6,956
320	Water Treatment Equipment		%	%	9,271		628	9,899
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	1,500			1,500
331	Trans. & Dist. Mains	38	%	2.63 %	26,069		1,109	27,179
333	Services	35	%	2.86 %	7,349		219	7,569
334	Meter & Meter Installations	17	%	5.88 %	29,519	(173)	(368)	28,978
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	20	%	5.00 %	1,799		175	1,974
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
301	Intangible Plant	40	%	2.50 %	421		37	458
	Totals				\$ 113,039	\$	\$ 4,152	\$ 115,454 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2015

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	\$ 3,000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	2,914
616	Fuel for Power Production	
618	Chemicals	936
620	Materials and Supplies	
630	Contractual Services:	
632	Accounting	-
633	Legal	341
636	Professional	39,235
	Other	
640	Rents	2,460
650	Transportation Expense	
655	Insurance Expense	642
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	285
675	Miscellaneous Expenses	555
	Total Water Operation And Maintenance Expense	\$ 50,369 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	176	177	177
3/4"	D	1.5			
1"	D	2.5	6	6	15
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>Total</b>			<b>183</b>	<b>184</b>	<b>193</b>

\*\* D = Displacement  
C = Compound  
T = Turbine



UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1975	<b>NEW</b> 2016	_____	<b>BEING RETIRED</b>
Types of Well Construction and Casing _____	Submersible Cast	Submersible Cast	_____	Submersible Cast
Depth of Wells _____	350'	357'	_____	330'
Diameters of Wells _____	6"	12"	_____	8"
Pump - GPM _____	270	280	_____	850
Motor - HP _____	10	10	_____	30
Motor Type * _____	Submersible	Submersible	_____	Submersible
Yields of Wells in GPD _____	259,200	403,200	_____	816,000
Auxiliary Power _____	No	Yes	_____	Yes
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	Concrete	Steel	_____
Capacity of Tank _____	3,000	15,000	5,000	_____
Ground or Elevated _____	Ground	Ground	Ground	_____

**HIGH SERVICE PUMPING**      N/A

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	Baldor	Baldor	Baldor	Baldor
Type _____	JMM3219	JMM3219	SM3514T	SM3514T
Rated Horsepower _____	7.5	7.5	7.5	7.5
<b>Pumps</b>				
Manufacturer _____	Gould	_____	Jacuzzi	_____
Type _____	3656	_____	20DC4	_____
Capacity in GPM _____	125	_____	545	_____
Average Number of Hours Operated Per Day _____	Unknown	_____	Unknown	_____
Auxiliary Power _____	No	_____	Yes	_____

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	180,000	_____	_____
Type of Source_____	Ground	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	Aeration	_____	_____
Make_____	JOB	_____	_____
Permitted Capacity (GPD)_____	180,000	_____	_____
High service pumping		_____	_____
Gallons per minute_____	1340	_____	_____
Reverse Osmosis_____	None	_____	_____
Lime Treatment		_____	_____
Unit Rating_____	None	_____	_____
Filtration		_____	_____
Pressure Sq. Ft._____	No	_____	_____
Gravity GPD/Sq.Ft._____	No	_____	_____
Disinfection		_____	_____
Chlorinator__ (Gas)	Yes	_____	_____
Ozone_____	No	_____	_____
Other_____	No	_____	_____
Auxiliary Power_____	Yes	_____	_____

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**GENERAL WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 184
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 451
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 451
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 323
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ Unknown
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
One of the water wells collapsed. Lakeside is currently replacing this well with a new well. The well will be placed into service in 2016. Due to the new well that was required, Lakeside anticipates filing for a SARC sometime in 2016
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ 11/10/2009
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_ 335-4078
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 6781
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

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UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c) *	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 1,408	\$ _____	\$ _____	\$ 1,408
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	6,080	_____	_____	6,080
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	3,138	_____	_____	3,138
361	Collection Sewers - Gravity_____	73,983	_____	_____	73,983
362	Special Collecting Structures_____	200	_____	_____	200
363	Services to Customers_____	5,145	_____	_____	5,145
364	Flow Measuring Devices_____	2,474	_____	_____	2,474
365	Flow Measuring Installations_____	2,540	_____	_____	2,540
370	Receiving Wells_____	16,000	_____	_____	16,000
371	Pumping Equipment_____	2,641	_____	_____	2,641
380	Treatment and Disposal Equipment_____	33,384	3,305	_____	36,689
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	2,949	_____	_____	2,949
390	Office Furniture and Equipment_____	-	_____	_____	-
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	203	_____	_____	203
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 150,145	\$ 3,305	\$ _____	\$ 153,450 *

\* This amount should tie to sheet F-5.

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31,2015

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	3.70 %	\$ 6,080	\$	\$	\$ 6,080
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	%	3.70 %	3,138			3,138
361	Collection Sewers - Gravity	40	%	2.50 %	26,000		1,850	27,849
362	Special Collecting Structures	37	%	2.70 %	112		5	118
363	Services to Customers	35	%	2.86 %	4,840		147	4,987
364	Flow Measuring Devices	5	%	20.00 %	2,474			2,474
365	Flow Measuring Installations	35	%	2.86 %	1,526		73	1,598
370	Receiving Wells	25	%	4.00 %	16,000			16,000
371	Pumping Equipment	15	%	6.67 %	1,871		176	2,048
380	Treatment and Disposal Equipment	15	%	6.67 %	31,920		2,327	34,246
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	2,012		197	2,208
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	%	6.67 %	203			203
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
351	Organization	40	%	2.50 %	421		35	456
	Totals				\$ 96,596	\$ -	\$ 4,809	\$ 101,405 *

\* This amount should tie to Sheet F-5.

UTILITY NAME:      LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	3,000
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	3,315
715	Purchased Power _____	4,074
716	Fuel for Power Production _____	_____
718	Chemicals _____	684
720	Materials and Supplies _____	_____
730	Contractual Services:	_____
732	Accounting _____	-
733	Legal _____	341
736	Professional _____	38,307
	Other _____	_____
740	Rents _____	2,460
750	Transportation Expense _____	_____
755	Insurance Expense _____	504
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	140
775	Miscellaneous Expenses _____	_____
	Total Wastewater Operation And Maintenance Expense _____	\$ <u>52,824</u> *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Equivalent Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	174	168	168
<b>General Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			<u>175</u>	<u>169</u>	<u>169</u>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: \_\_\_\_\_ LAKESIDE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3	4		
Make or Type and nameplate data on pump _____	Goulds	Myers	_____	Engle & Goldman	_____	_____
Year installed _____	1983	1983	2002	2004	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	2 hp	2hp	3hp	3hp	_____	_____
Power:						
Electric _____	230/30	230/30	230/30	230/30	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	Unknown	Unknown	Unknown	Unknown	_____	_____
_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	3"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	30'	_____	_____	_____	_____	_____
Number of active service connections _____	143	_____	_____	_____	_____	_____
Beginning of year _____	141	_____	_____	_____	_____	_____
Added during year _____	2	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	143	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	43	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	8"	10"	_____	_____	4"	3"	3"	3"
Type of main _____	PVC	PVC	_____	_____	PVC	PVC	PVC	PVC
Length of main (nearest foot) _____	9768	4277	_____	_____	3211	2324	Unknown	Unknown
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	9768	4277	_____	_____	3211	2324	_____	_____

**MANHOLES**

Size (inches) _____	36"	_____	_____	_____
Type of Manhole _____	Concrete	_____	_____	_____
Number of Manholes:				
Beginning of year _____	15	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	15	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ LAKESIDE WATERWORKS, INC.

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____	Mac concrete	_____	_____
Type _____	Activated Sludge	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	50,000 gpd	_____	_____
Average Daily Flow _____	.008 mgd	_____	_____
Method of Effluent Disposal _____	spray Field	_____	_____
Permitted Capacity of Disposal _____	50,000 gpd	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	N/A	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	276,000	_____	276,000
February _____	248,000	_____	248,000
March _____	283,000	_____	283,000
April _____	250,000	_____	250,000
May _____	202,000	_____	202,000
June _____	183,000	_____	183,000
July _____	260,400	_____	260,400
August _____	231,000	_____	231,000
September _____	223,000	_____	223,000
October _____	218,000	_____	218,000
November _____	322,800	_____	322,800
December _____	608,000	_____	608,000
Total for year _____	<u>3,305,200</u>	_____	<u>3,305,200</u>

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_ N/A \_\_\_\_\_

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME: \_\_\_\_\_

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 175
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 178
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 175
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 258
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ Unknown

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
It is anticipated that the wastewater treatment plant will either need to be replaced in its entirety or at a minimum will require a major rehabilitation. The FDEP is requiring major rehabilitation and/or replacement. Due to the WWTP being replaced, it is anticipated that Lakeside will require to file a SARC in 2016.

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ No  
If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ Feb-06

11. If the present system does not meet the requirements of DEP rules, submit the following:
- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA 01052

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: LAKESIDE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2015

# CERTIFICATION OF ANNUAL REPORT

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

- |                                            |                                |    |                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------|--------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.                                                                                                                               |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.                                                                                                                                                                                            |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|-------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|

\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

Date: \_\_\_\_\_

- |                                           |                                           |                                           |                                           |
|-------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|-------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|

\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

Date: \_\_\_\_\_

\* 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.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company: Lakeside Waterworks, Inc. 567-W**

**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 51,711	\$ 51,711	\$ 0
Commercial	315	315	-
Irrigation	4,348	4,348	0
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other (See Explanation)	453	453	-
<b>Total Water Operating Revenue</b>	<b>\$ 56,827</b>	<b>\$ 56,827</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 56,827</b>	<b>\$ 56,827</b>	<b>\$ 0</b>

Explanations:

Misc. Service Revenues

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

**Company: Lakeside Waterworks, Inc. 494-S**

**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 49,706	\$ 49,706	\$ 0
Commercial	20	20	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 49,726</b>	<b>\$ 49,726</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 49,726</b>	<b>\$ 49,726</b>	<b>\$ 0</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).