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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

Lake Yale Treatment Associates, Inc.

Exact Legal Name of Respondent

WS823-13-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 APR -4 AM 8:37
DIVISION OF
ACCOUNTS & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

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
- (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**

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 51,681	\$ 52,697	\$ _____	\$ 104,378
Commercial _____		332	414	_____ q	746
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other - Service Fees		227	222	_____	449
Total Gross Revenue _____		\$ 52,240	\$ 53,333	\$ _____	\$ 105,573
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 31,081	\$ 35,307	\$ _____	\$ 66,388
Depreciation Expense _____	F-5	16,598	15,411	_____	32,009
CIAC Amortization Expense _____	F-8	-2,576	-2,496	_____	-5,072
Taxes Other Than Income _____	F-7	3,766	3,649	_____	7,415
Income Taxes _____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 48,869	51,871	_____	\$ 100,740
Net Operating Income (Loss)		\$ 3,371	\$ 1,462	\$ _____	\$ 4,833
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ 0
Interest		43	39	_____	82
Other Deductions:					
Miscellaneous Nonutility Expenses_ Land Lease		\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
Net Income (Loss)		\$ 3,414	\$ 1,501	\$ _____	\$ 4,915

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>270992</u>	\$ <u>276313</u>	\$ _____	\$ <u>547305</u>
Construction Work in Progress (105) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other (Specify) Rounding	_____	_____	_____	<u>0</u>
Additions Equipment	<u>3350</u>	<u>1990</u>	_____	<u>5340</u>
Retirements	\$ <u>(1,032)</u>	_____	_____	\$ <u>(1,032)</u>
Total Utility Plant _____	\$ <u><u>273310</u></u>	\$ <u><u>278303</u></u>	\$ _____	\$ <u><u>551613</u></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>175242</u>	\$ <u>229059</u>	\$ _____	\$ <u>404301</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>16598</u>	\$ <u>15411</u>	\$ _____	\$ <u>32009</u>
Salvage _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other Credits (specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Total Credits _____	\$ <u>16598</u>	\$ <u>15411</u>	\$ _____	\$ <u>32009</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>120</u>	\$ <u>0</u>	\$ _____	\$ <u>120</u>
Cost of removal _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other debits (specify) _____	_____	<u>0</u>	_____	<u>0</u>
Total Debits _____	\$ <u>120</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>191720</u>	\$ <u>244470</u>	\$ _____	\$ <u>436190</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	0
Shares authorized _____	50000	0
Shares issued and outstanding _____	1000	0
Total par value of stock issued _____	1000	0
Dividends declared per share for year _____	None	0

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ \$ (31,052)
Changes during the year (Specify):		
Profit _____	_____	4,915
Other Paid In Capital _____	_____	_____
Adjustment for Overdepreciated Assets _____	_____	_____
Balance end of year _____	\$ _____ 0	\$ \$ (26,137)

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____ 0
State income Tax _____	_____	_____	_____	_____ 0
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____ 0
Local property tax _____	_____ 501	_____ 491	_____	_____ 992
Regulatory assessment fee _____	_____ 2424	_____ 2334	_____	_____ 4758
Other - (Specify)				
Allocated Payroll Taxes _____	_____ 841	_____ 824	_____	_____ 1665
Permit Application Fee _____	_____	_____	_____	_____ 0
Other Tax _____	_____	_____	_____	_____ 0
Total Tax Expense _____	\$ _____ 3766	\$ _____ 3649	\$ _____ 0	\$ _____ 7415

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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	Water Amount	Wastewater Amount	Description of Service
American Pipe & Tank, Inc.	\$ _____	\$ _____ 5785	Sludge Removal
Utility Technicians	\$ _____	\$ _____ 112	Maintenance
General Utilities	\$ _____ 4514	\$ _____ 4426	Daily Operator
Davis Supply	\$ _____ 1498	\$ _____ 1469	Chemical Supplier
Blue Sky Plumbing	\$ _____	\$ _____ 4501	Sewer Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 42879	\$ 32609	\$ 75488
2) Add credits during year _____	\$ 1125	\$ 1825	\$ 2950
3) Total _____	44004	34434	78438
4) Deduct charges during the year _____			
5) Balance end of year _____	44004	34434	78438
6) Less Accumulated Amortization _____	24305	19020	43325
7) Net CIAC _____	\$ 19699	\$ 15414	\$ 35113

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	
Meters	1	\$ 450	\$ 225
Meters	1	450	450
Meters	1	500	225
Meters	1	1550	275
Total Credits During Year (Must agree with line # 2 above.) _____		\$ 1125	\$ 1825

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 21729	\$ 16524	\$ 38253
Add Debits During Year: _____			0
Deduct Credits During Year: _____	2576	2496	5072
Balance End of Year (Must agree with line #6 above.)	\$ 24305	\$ 19020	\$ 43325

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

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

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 (Explain)	_____	_____ %	%	_____ %
Total	\$ _____	100.00 %		_____ %

Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**WATER
OPERATING
SECTION**

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

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	_____	_____	_____	_____
304	Structures and Improvements	59132	_____	_____	59132
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	12507	_____	_____	12507
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	8874	_____	_____	8874
310	Power Generation Equipment	16952	_____	_____	16952
311	Pumping Equipment (Electric)	51931	400	1032	51299
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	12668	_____	_____	12668
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	90931	2950	_____	93881
335	Hydrants	7239	_____	_____	7239
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	2609	_____	_____	2609
340	Office Furniture and Equipment	5351	_____	_____	5351
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	2798	_____	_____	2798
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
	Total Water Plant	\$ 270992	\$ 3350	\$ 1032	\$ 273310

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

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)
301	Organization (Original Certificate)							0
304	Structures and Improvements	15	%	%	\$ 25495	\$	\$ 3943	\$ 29438
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other intakes		%	%				
307	Wells and Springs	15	%	%	11854		653	12507
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	8415		459	8874
310	Power Generating Equipment	15	%	%	7345		1130	8475
311	Pumping Equipment (Electric)	15	%	%	41649	120	2890	44419
311	Pumping Equipment (Sub Pump)							
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes	15	%	%				
331	Trans. & Dist. Mains		%	%	12011		657	12668
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	52893		5875	58768
335	Hydrants	15	%	%	6865		374	7239
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	1926		144	2070
340	Office Furniture and Equipment	7	%	%	4638		286	4924
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
	Tools, Shop and Garage Equipment	15	%	%	2151		187	2338
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 175242	\$ 120	\$ 16598	\$ 191720 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 9391
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	3962
616	Fuel for Power Production	250
618	Chemicals	1561
620	Materials and Supplies	121
630	Contractual Services:	
	Billing	
	Professional	4514
	Testing	2316
	Other	2479
640	Rents	909
650	Transportation Expense	
655	Insurance Expense	1790
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3788
	Total Water Operation And Maintenance Expense	\$ 31081 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

(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)	
Residential Service					
5/8"	D	1.0	283	286	286
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	3	3	3
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)					
** D = Displacement C = Compound T = Turbine			Total	286	289
				289	289

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded 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_____	_____	1150	_____	_____	1150
February_____	_____	1176	_____	_____	1176
March_____	_____	1287	_____	_____	1287
April_____	_____	1281	_____	_____	1281
May_____	_____	1300	_____	_____	1300
June_____	_____	955	_____	_____	955
July_____	_____	949	_____	_____	949
August_____	_____	968	_____	_____	968
September_____	_____	1035	_____	_____	1035
October_____	_____	1135	_____	_____	1135
November_____	_____	1070	_____	_____	1070
December_____	_____	1150	_____	_____	1150
Total for Year_____	<u>0</u>	<u>13456</u>	<u>0</u>	<u>0</u>	<u>13456</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:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	2"	1110	_____	_____	1110
PVC	4"	3715	_____	_____	3715
PVC	6"	4295	_____	_____	4295
PVC	8"	1856	_____	_____	1856
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

WELLS AND WELL PUMPS

(a)	Sandpiper (b)	Lake Yale (c)	Lake Yale (d)	(e)
Year Constructed _____	<u>1968</u>	<u>1986</u>	<u>1986</u>	_____
Types of Well Construction and Casing _____	<u>Drilled Steel Case</u>	<u>Drilled Steel Case</u>	<u>Drilled Steel Case</u>	_____
_____	<u>200 ft.</u>	<u>200 ft.</u>	<u>200 ft.</u>	_____
Depth of Wells _____	<u>300 ft</u>	<u>400 ft</u>	<u>300 ft</u>	_____
Diameters of Wells _____	<u>6"</u>	<u>10"</u>	<u>4"</u>	_____
Pump - GPM _____	<u>100</u>	<u>650</u>	<u>80</u>	_____
Motor - HP _____	<u>15</u>	<u>40</u>	<u>5</u>	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	<u>144,000</u>	<u>936,000</u>	<u>115200</u>	_____
Auxiliary Power _____	<u>Yes</u>	<u>No</u>	<u>No</u>	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>5500 Gal</u>	<u>6500 Gal</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

HIGH SERVICE PUMPING N/A

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

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	45,000	_____	_____
Type of Source _____	Ground	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
	Sandpiper	Lake Yale 10"	Lake Yale 4"
Type _____	Disinfection	Disinfection	Disinfection
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	45,000	45000	45000
High service pumping	_____	_____	_____
Gallons per minute _____	n/a	_____	_____
Reverse Osmosis _____	n/a	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	n/a	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	n/a	_____	_____
Gravity GPD/Sq.Ft. _____	n/a	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	Gas	Liquid	Liquid
Ozone _____	n/a	_____	_____
Other _____	n/a	_____	_____
Auxiliary Power _____	Diesel Generator	no	no

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

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. _____ 360
2. Maximum number of ERCs * which can be served. _____ 360
3. Present system connection capacity (in ERCs *) using existing lines. _____ 360
4. Future connection capacity (in ERCs *) upon service area buildout. _____ 0
5. Estimated annual increase in ERCs *. _____ 0
6. Is the utility required to have fire flow capacity? _____ Yes
If so, how much capacity is required? _____ 650 GPM @ 60 PSI
7. Attach a description of the fire fighting facilities. _____ 12 Fire Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

None

9. When did the company last file a capacity analysis report with the DEP? _____ not required per rule
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? _ No
11. Department of Environmental Protection ID # _____ PWS 3354688 & PWS 3351115
12. Water Management District Consumptive Use Permit # _ 2535-4
 - 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/360 gallons per day).

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Lake Yale Treatment Associates, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2013</p>

WASTEWATER 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_____	49296	_____	_____	49296
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	_____	_____	_____	_____
362	Special Collecting Structures_____	150038	_____	_____	150039
363	Services to Customers_____	_____	_____	_____	_____
364	Flow Measuring Devices_____	40138	_____	_____	40138
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	36413	1990	_____	38403
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	427	_____	_____	427
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	0
	Total Wastewater Plant_____	\$ 276313	\$ 1990	\$ 0	\$ 278303

* This amount should tie to sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

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)
351	Organizational Costs			%	\$	\$	\$	\$
354	Structures & Improvements	15		%	34353		2962	37315
355	Power Generation Equipment			%				
360	Collection Sewers - Force			%				
361	Collection Sewers - Gravity			%				
362	Special Collecting Structures	15		%	129122		8225	137347
363	Services to Customers			%				
364	Flow Measuring Devices	15		%	37488		2119	39607
365	Flow Measuring Installations			%				
370	Receiving Wells			%				
371	Pumping Equipment			%				
380	Treatment and Disposal Equipment	15		%	27698		2077	29775
381	Plant Sewers			%				
382	Outfall Sewer Lines			%				
389	Other Plant and Miscellaneous Equipment	15		%	398		28	426
390	Office Furniture and Equipment			%				
391	Transportation Equipment			%				
392	Stores Equipment			%				
393	Tools, Shop and Garage Equipment			%				
394	Laboratory Equipment			%				
395	Power Operated Equipment			%				
	Communication Equipment			%				
397	Miscellaneous Equipment			%				
398	Other Tangible Plant			%	0			0
	Totals				\$ 229059	\$	\$ 15411	\$ 244470 *

* This amount should tie to Sheet F-5.

UTILITY NAME: ___ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
0

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 9209
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	5785
715	Purchased Power	3886
716	Fuel for Power Production	
718	Chemicals	1531
720	Materials and Supplies	118
730	Contractual Services:	
	Billing	
	Professional	4426
	Testing	1560
	Other	2431
740	Rents	891
750	Transportation Expense	
755	Insurance Expense	1755
760	Licenses and Fees	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	3715
	Total Wastewater Operation And Maintenance Expense	\$ 35307

* 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)	
Residential Service					
All meter sizes	D	1.0	284	287	287
General Service					
5/8"	D	1.0	2	2	2
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			286	289	289

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT 0

PUMPING EQUIPMENT

Lift Station Number _____ Make or Type and nameplate data on pump _____	LS #1 Rundel	Pine #1 Hydro	LE #1 Rundel	LE #2 Rundel	_____	_____
Year installed _____	1990	1968	1990	1987	_____	_____
Rated capacity _____	100	200	200	200	_____	_____
Size _____	4"	4"	4"	4"	_____	_____
Power:						
Electric _____	x	x	x	x	_____	_____
Mechanical _____					_____	_____
Nameplate data of motor _____	3 hp	1 hp	5 hp	5 hp	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	4"	4"	4"	4"	_____	_____
Type (PVC, VCP, etc.) _____	PVC	PVC	PVC	PVC	_____	_____
Average length _____	30	30	30	30	_____	_____
Number of active service connections _____	13	198	194	13	_____	_____
Beginning of year _____	13	198	194	13	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	13	198	194	13	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains		
	4"	6"	8"		3"	4"	6"
Size (inches) _____	4"	6"	8"	_____	3"	4"	6"
Type of main _____	PVC	PVC	PVC	_____	_____	_____	_____
Length of main (nearest foot) _____	2009	2210	6287	_____	600	2712	600
Beginning of year _____	2009	2210	6287	_____	600	2712	600
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	2009	2210	6287	_____	600	2712	600

MANHOLES

Size (inches) _____	24"	_____	_____	_____
Type of Manhole _____	concrete	_____	_____	_____
Number of Manholes:				
Beginning of year _____	29	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	29	_____	_____	_____

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2013

TREATMENT PLANT

Manufacturer _____	Mack Concrete _____	_____	_____
Type _____	Aeriation _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Permitted Capacity _____	55,000 GPD _____	_____	_____
Average Daily Flow _____	10,450 GPD _____	_____	_____
Method of Effluent Disposal _____	Perk Ponds _____	_____	_____
Permitted Capacity of Disposal _____	55,000 GPD _____	_____	_____
Total Gallons of Wastewater treated _____	1,876,000 _____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____	_____	_____
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 _____	255000	_____	255000
February _____	219000	_____	219000
March _____	189000	_____	189000
April _____	223000	_____	223000
_____	204000	_____	204000
June _____	183000	_____	183000
July _____	201000	_____	201000
August _____	161000	_____	161000
September _____	177000	_____	177000
October _____	204000	_____	204000
November _____	222000	_____	222000
December _____	368000	_____	368000
Total for year _____	<u>2606000</u>	<u>0</u>	<u>2606000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
0

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. _____ 360
- 2. Maximum number of ERCs* which can be served. _____ 360
- 3. Present system connection capacity (in ERCs*) using existing lines. _____ 360
- 4. Future connection capacity (in ERCs*) upon service area buildout. _____ 0
- 5. Estimated annual increase in ERCs*. _____ 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system N/A

- 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? _____ N/A
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? _____ Not required per rule
- 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 010547

* 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: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2013

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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. | 2. | 3. | 4. |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |



(signature of chief executive officer of the utility)

Peter Bear
Date: 3/30/17

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



(signature of chief financial officer of the utility)

Ron Ossipove
Date: 3/30/17

* 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.