

CLASS "C"

OFFICIAL COPY
Public Service Commission
FLORIDA PUBLIC SERVICE COMMISSION

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

WS823-16-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 APR -4 AM 8:36
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION

REPORT OF

Lake Yale Treatment Associates, Inc.

(EXACT NAME OF UTILITY)

18700 W. 10 Mile Rd, #2200, Southfield, MI 48075	38141 Maywood Bay Drive, Leesburg, FL	Lake
Mailing Address	Street Address	County
Telephone Number 352-589-9214	Date Utility First Organized	10/13/1998
Fax Number 248-557-1232	E-mail Address	qty555@aol.com
Sunshine State One-Call of Florida, Inc. Member No.	LY1719	

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: Lake Yale Treatment Associates, Inc.
38141 Maywood Bay Drive, Leesburg, FL 34788

Name of subdivisions where services are provided: Lake Yale Estates, Sandpiper Mobile Manor and Kings Peninsula

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Ron Ossipove	Accountant	18700 W. 10 Mile Rd, #2200 Southfield, MI 48075	\$
Person who prepared this report: Same	Accountant	18700 W. 10 Mile Rd, #2200 Southfield, MI 48075	\$
Officers and Managers: Peter Beer	President	18700 W. 10 Mile Rd, #2200 Southfield, MI 48075	\$
Ron Ossipove	Vice President	18700 W. 10 Mile Rd, #2200 Southfield, MI 48075	\$
Daniel Ellis	Operating Manager	11529 Marvel Way Leesburg, FL 34788	\$ 8550

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
Peter Beer	100%	18700 W. 10 Mile Rd, #2200 Southfield, MI 48075	\$ 0
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 54,369	\$ 51,882	\$ _____	\$ 106,251
Commercial _____		337	424	_____ q	761
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other - Service Fees _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 54,706	\$ 52,306	\$ _____	\$ 107,012
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 37,132	\$ 40,387	\$ _____	\$ 77,519
Depreciation Expense _____	F-5	13,706	5,657	_____	19,363
CIAC Amortization Expense _____	F-8	-3,121	-2,978	_____	-6,099
Taxes Other Than Income _____	F-7	3,556	3,409	_____	6,965
Income Taxes _____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 51,273	46,475	_____	\$ 97,748
Net Operating Income (Loss)		\$ 3,433	\$ 5,831	\$ _____	\$ 9,264
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ 0
Interest _____		35	34	_____	69
Other Deductions:					
Miscellaneous Nonutility Expenses_ Land Lease		\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
Net Income (Loss)		\$ 3,468	\$ 5,865	\$ _____	\$ 9,333

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 640702	\$ 575412
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	489097	469734
Net Utility Plant -----		\$ 151605	\$ 105678
Cash -----		3381	34401
Customer Accounts Receivable (141) -----		1617	1220
Other Assets (Specify): -----		53	
Prepaid Rent -----		150	150
Utility Deposit -----		2285	2285
Permit Fees -----		6483	708
Total Assets -----		\$ 165574	\$ 144442
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	1000	1000
Preferred Stock Issued (204) -----	F-6	0	0
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	1588	-7,744
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	0	0
Total Capital -----		\$ 2588	\$ -6744
Long Term Debt (224) -----	F-6	\$ 16540	\$ 2404
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			2500
Accrued Taxes (236) -----		399	637
Other Liabilities - Loan Payable -----		112000	112000
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	34047	33645
Total Liabilities and Capital -----		\$ 165574	\$ 144442

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>335567</u>	\$ <u>305135</u>	\$ _____	\$ <u>640702</u>
Construction Work in Progress (105) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other (Specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>335567</u>	\$ <u>305135</u>	\$ _____	\$ <u>640702</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>215665</u>	\$ <u>254069</u>	\$ _____	\$ <u>469734</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>13706</u>	\$ <u>5657</u>	\$ _____	\$ <u>19363</u>
Salvage _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other Credits (specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
<u>Total Credits</u> _____	\$ <u>13706</u>	\$ <u>5657</u>	\$ _____	\$ <u>19363</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Cost of removal _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other debits (specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
<u>Total Debits</u> _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>229371</u>	\$ <u>259726</u>	\$ _____	\$ <u>489097</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	100	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 _____	\$ _____	\$ -7,745
Changes during the year (Specify):		
Profit _____	_____	9,333
Other Paid In Capital _____	_____	0
Adjustment for Overdepreciated Assets _____	_____	0
Balance end of year _____	\$ 0	\$ 1588

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 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, 2016

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:				0
State ad valorem tax				0
Local property tax	326	311		637
Regulatory assessment fee	2393	2300		4693
Other - (Specify)	837	798		1635
Allocated Payroll Taxes				0
Permit Application Fee				0
Other Tax				0
Total Tax Expense	\$ 3556	\$ 3409	\$ 0	\$ 6965

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside 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	Water Amount	Wastewater Amount	Description of Service
American Pipe & Tank, Inc.	\$	\$ 6103	Sludge Removal
Utility Technicians	\$ 865	\$ 826	Maintenance
General Utilities	\$ 4575	\$ 4365	Daily Operator
Hawkins, Inc.	\$ 1525	\$ 1455	Chemical Supplier
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 48754	\$ 39184	\$ 87938
2) Add credits during year_____	\$ 3250	\$ 3250	\$ 6500
3) Total_____	52004	42434	94438
4) Deduct charges during the year_____			
5) Balance end of year_____	52004	42434	94438
6) Less Accumulated Amortization_____	32988	27403	60391
7) Net CIAC_____	\$ 19016	\$ 15031	\$ 34047

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	2	\$ 2000	\$ 2000	\$ 2000
Meters	5	500	1250	1250
Total Credits During Year (Must agree with line # 2 above.)_____			\$ 3250	\$ 3250

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 29867	\$ 24425	\$ 54292
Add Debits During Year:_____			0
Deduct Credits During Year:_____	3121	2978	6099
Balance End of Year (Must agree with line #6 above.)	\$ 32988	\$ 27403	\$ 60391

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

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2016

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	\$ _____	<u>100.00</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: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

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	41287	_____	100419
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)_____	51911	3606	_____	55517
320	Water Treatment Equipment_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	12668	_____	_____	12668
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	103381	6500	_____	109881
335	Hydrants_____	7239	_____	_____	7239
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	2609	_____	_____	2609
340	Office Furniture and Equipment_____	6103	_____	_____	6103
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_____	\$ 284174	\$ 51393	\$ 0	\$ 335567

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

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	%	%	\$ 37324	\$	\$ 5319	\$ 42643
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	12507			12507
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	8874			8874
310	Power Generating Equipment	15	%	%	10735		1130	11865
311	Pumping Equipment (Electric)	15	%	%	46053		947	47000
311	Pumping Equipment (Sub Pump)							
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	12668			12668
333	Services		%	%				0
334	Meter & Meter Installations	15	%	%	69735		6099	75834
335	Hydrants	15	%	%	7239			7239
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	2178		54	2232
340	Office Furniture and Equipment	7	%	%	5640		71	5711
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	2712		86	2798
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 215665	\$ 0.00	\$ 13706.00	\$ 229371 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 10285
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	4459
616	Fuel for Power Production	97
618	Chemicals	1525
620	Materials and Supplies	706
630	Contractual Services:	
	Billing	0
	Professional	3871
	Testing	2796
	Other	7335
640	Rents	921
650	Transportation Expense	
655	Insurance Expense	1810
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3327
	Total Water Operation And Maintenance Expense	\$ 37132 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	292	296	296
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)					
Total			295	299	299

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	946			946
February_____	_____	1053			1053
March_____	_____	1311			1311
April_____	_____	1380			1380
May_____	_____	1292			1292
June_____	_____	1197			1197
July_____	_____	1378			1378
August_____	_____	1088			1088
September_____	_____	1126			1126
October_____	_____	1277			1277
November_____	_____	1530			1530
December_____	_____	1435	_____	_____	1435
Total for Year_____	0	15013	0	0	15013

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"	32934	_____	_____	32934
PVC	6"	4085	_____	_____	4085
PVC	8"	5364	_____	_____	5364
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

WELLS AND WELL PUMPS

(a)	Sandpiper (b)	Lake Yale (c)	Lake Yale (d)	(e)
Year Constructed_____	1968	1986	1986	_____
Types of Well Construction and Casing_____	Drilled Steel Case	Drilled Steel Case	Drilled Steel Case	_____
_____	200 ft.	200 ft.	200 ft.	_____
Depth of Wells_____	300 ft	400 ft	300 ft	_____
Diameters of Wells_____	6"	10"	4"	_____
Pump - GPM_____	100	650	80	_____
Motor - HP_____	15	40	5	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	144,000	936,000	115200	_____
Auxiliary Power_____	Yes	No	No	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	Steel	_____	_____
Capacity of Tank_____	5500 Gal	6500 Gal	_____	_____
Ground or Elevated_____	Ground	Ground	_____	_____

HIGH SERVICE PUMPING N/A

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____		_____	_____	_____
Type_____		_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
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, 2016

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, 2016

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/350 gallons per day).

WASTEWATER OPERATING SECTION

UTILITY NAME: Lake Yale Treatment Associates, Inc.

<p>YEAR OF REPORT December 31, 2016</p>

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
352	Franchises_____	_____	_____	_____	_____ 0
353	Land and Land Rights_____	_____	_____	_____	_____ 0
354	Structures and Improvements_____	49296	_____	_____	49296
355	Power Generation Equipment_____	_____	_____	_____	_____ 0
360	Collection Sewers - Force_____	_____	_____	_____	_____ 0
361	Collection Sewers - Gravity_____	_____	_____	_____	_____ 0
362	Special Collecting Structures_____	161044	9043	_____	170087
363	Services to Customers_____	_____	_____	_____	_____ 0
364	Flow Measuring Devices_____	40138	_____	_____	40138
365	Flow Measuring Installations_____	_____	_____	_____	_____ 0
370	Receiving Wells_____	_____	_____	_____	_____ 0
371	Pumping Equipment_____	_____	_____	_____	_____ 0
380	Treatment and Disposal Equipment_____	40332	4855	_____	45187
381	Plant Sewers_____	_____	_____	_____	_____ 0
382	Outfall Sewer Lines_____	_____	_____	_____	_____ 0
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_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____ 0
	Total Wastewater Plant_____	\$ 291237	\$ 13898	\$ 0	\$ 305135

* This amount should tie to sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
December 31, 2016

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		%	40817		1751	42568
355	Power Generation Equipment			%				
360	Collection Sewers - Force			%				
361	Collection Sewers - Gravity			%				
362	Special Collecting Structures	15		%	141557		2703	144260
363	Services to Customers			%				
364	Flow Measuring Devices	15		%	39723		58	39781
365	Flow Measuring Installations			%				
370	Receiving Wells			%				
371	Pumping Equipment			%				
380	Treatment and Disposal Equipment	15		%	31546		1145	32691
381	Plant Sewers			%				
382	Outfall Sewer Lines			%				
389	Other Plant and Miscellaneous Equipment	15		%	426			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			%				
396	Communication Equipment			%				
397	Miscellaneous Equipment			%				
398	Other Tangible Plant			%				
	Totals				\$ 254069	\$	\$ 5657	\$ 259726 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
December 31, 2016

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 9815
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	6103
715	Purchased Power	4255
716	Fuel for Power Production	
718	Chemicals	1455
720	Materials and Supplies	674
730	Contractual Services:	
	Billing	
	Professional	3694
	Testing	1610
	Other	7000
740	Rents	879
750	Transportation Expense	
755	Insurance Expense	1727
760	Licenses and Fees	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	3175
	Total Wastewater Operation And Maintenance Expense	\$ 40387

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Equivalent Customers (c x e) (f)
Residential Service					
All meter sizes	D	1.0	293	297	297
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			295	299	299

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
December 31, 2016

PUMPING EQUIPMENT

Lift Station Number _____	LS #1	Pine #1	LE #1	LE #2	_____	_____
Make or Type and nameplate data on pump _____	Rundel	Hydro	Rundel	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			
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, 2016

TREATMENT PLANT

Manufacturer_____	Mack Concrete		
Type_____	Aeration		
"Steel" or "Concrete"_____	Concrete		
Total Permitted Capacity_____	55,000 GPD		
Average Daily Flow_____	10,450 GPD		
Method of Effluent Disposal_____	Pere Ponds		
Permitted Capacity of Disposal_____	55,000 GPD		
Total Gallons of Wastewater treated_____	3,814,000		

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_____	185000		185000
February_____	226000		226000
March_____	309000		309000
April_____	421000		421000
May_____	322000		322000
June_____	350000		350000
July_____	524000		524000
August_____	241000		241000
September_____	238000		238000
October_____	225000		225000
November_____	288000		288000
December_____	485000		485000
Total for year_____	3814000	0	3814000

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

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, 2016

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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 (signature of chief executive officer of the utility) Peter Beer	*
Date: <u>3/30/17</u>					
1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 (signature of chief financial officer of the utility) Ron Ossipove	*
Date: <u>3/30/17</u>					

* 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**
Wastewater Operations
Class C

Company: LAKE YALE TREATMENT ASSOCIATES, INC
For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>51882</u>	\$ <u>51882</u>	\$ <u>-</u>
Commercial	<u>424</u>	<u>424</u>	
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ <u>52306</u>	\$ <u>52306</u>	\$ <u>-</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ <u>52306</u>	\$ <u>52306</u>	\$ <u>-</u>

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).