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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Corporation, Partnership or Other Entity

WS823-01-AR
Lake Yale Treatment Associates, Inc.
38141 Maywood Bay Drive
Leesburg, FL 34788-8134

Submitted To The

STATE OF FLORIDA



REGISTRATION DIVISION

02/13/02 PM 10:55

FLORIDA PUBLIC SERVICE COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001

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 preceding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
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 Water and Wastewater, 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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UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ <u>27777</u>	\$ <u>28861</u>	\$ _____	\$ <u>56638</u>
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		<u>23881</u>	_____	_____	<u>23881</u>
Total Gross Revenue _____		\$ <u>51658</u>	\$ <u>28861</u>	\$ _____	\$ <u>80519</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>33470</u>	\$ <u>18699</u>	\$ _____	\$ <u>52169</u>
Depreciation Expense _____	F-5	<u>10176</u>	<u>14223</u>	_____	<u>24399</u>
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	<u>2637</u>	<u>1472</u>	_____	<u>4109</u>
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>46283</u>	<u>34394</u>	_____	\$ <u>80677</u>
Net Operating Income (Loss)		\$ <u>5375</u>	\$ <u>(5533)</u>	\$ _____	\$ <u>(158)</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>5375</u>	\$ <u>(5533)</u>	\$ _____	\$ <u>(158)</u>

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31 2001

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>357,656</u>	\$ <u>347,413</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>75,918</u>	<u>51,519</u>
Net Utility Plant -----		\$ <u>281,738</u>	\$ <u>295,894</u>
Cash -----		<u>1,935</u>	<u>2,085</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			

<u>STOCK SUBSCRIPTION RECEIVABLE</u>			<u>1,000</u>
Total Assets -----		\$ <u>283,673</u>	\$ <u>298,979</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>1,000</u>	<u>1,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>(3,907)</u>	<u>(2,108)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(2,907)</u>	\$ <u>(1,108)</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>282,486</u>	<u>295,633</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>4,094</u>	<u>4,454</u>
Other Liabilities (Specify) -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u>283,673</u>	\$ <u>298,979</u>

UTILITY NAME: Lake View Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>144,296</u>	\$ <u>213,360</u>	\$ _____	\$ <u>357,656</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>144,296</u>	\$ <u>213,360</u>	\$ _____	\$ <u>357,656</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>20,034</u>	\$ <u>31,485</u>	\$ _____	\$ <u>51,519</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>10,176</u>	\$ <u>14,223</u>	\$ _____	\$ <u>24,399</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>10,176</u>	\$ <u>14,223</u>	\$ _____	\$ <u>24,399</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>30,210</u>	\$ <u>45,708</u>	\$ _____	\$ <u>75,918</u>

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1.00</u>	_____
Shares authorized _____	<u>50,000</u>	_____
Shares issued and outstanding _____	<u>1,000</u>	_____
Total par value of stock issued _____	<u>1,000</u>	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(2108)</u>
Changes during the year (Specify): _____ _____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(3907)</u>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): <u>N/A</u> _____	_____	_____
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	
_____ <u>N/A</u> _____	_____	_____	\$ _____
Total _____	_____	_____	\$ _____

UTILITY NAME: Lake Yake Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____ \$		\$	\$	\$
State income Tax _____				
Taxes Other Than Income:				
State ad valorem tax _____				
Local property tax _____	2627	1467		4094
Regulatory assessment fee _____				
Other (Specify) _____				
<u>MICHIGAN FRANCHISE</u>				
<u>FEE</u>	10	5		15
Total Tax Expense _____ \$	\$ 2637	\$ 1472	\$	\$ 4109

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
<u>CUSTOM CONTROLS</u>	\$ 830	\$ 464	<u>SERVICE - CHEMICALS</u>
<u>AVATAR UTILITY SERV.</u>	\$ 2204	\$ 1231	<u>MONTHLY BILLING</u>
<u>PLANT TECHNICIANS</u>	\$ 5030	\$ 2838	<u>SERVICE - TESTING</u>
<u>UTILITY TECHNICIANS</u>	\$ 5393	\$ 3013	<u>SERVICE - MAINT.</u>
<u>ROTO - ROOTER</u>	\$ 1457	\$ 814	<u>SERVICE - MAINT.</u>
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____			
4) Deduct charges during the year _____			
5) Balance end of year _____	<i>N/A</i>		
6) Less Accumulated Amortization _____			
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

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
<i>N/A</i>			
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	
		\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Debits During Year: <i>N/A</i> _____			
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: Lake York Treatment Assoc., Inc.

YEAR OF REPORT DECEMBER 31 2001

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	<i>N/A</i>	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(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 Assoc, Inc.

YEAR OF REPORT
DECEMBER 31 2001

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	<u>28660</u>			<u>28660</u>
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	<u>12507</u>			<u>12507</u>
308	Infiltration Galleries and Tunnels				
309	Supply Mains	<u>8874</u>			<u>8874</u>
310	Power Generation Equipment	<u>5925</u>	<u>7445</u>		<u>13370</u>
311	Pumping Equipment	<u>39492</u>			<u>39492</u>
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines	<u>12668</u>			<u>12668</u>
333	Services				
334	Meters and Meter Installations	<u>15443</u>			<u>15443</u>
335	Hydrants	<u>7239</u>			<u>7239</u>
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	<u>1796</u>			<u>1796</u>
340	Office Furniture and Equipment	<u>1449</u>			<u>1449</u>
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment		<u>2798</u>		<u>2798</u>
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ <u>134,053</u>	\$ <u>10,243</u>	\$	\$ <u>144,296</u>

UTILITY NAME:

Lake Yale Treatment Assoc, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

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	15	%	%	\$ 4230		\$ 1911	\$ 6141
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels	15	%	%	1876		834	2680
309	Supply Mains	15	%	%	1311		592	1903
310	Power Generating Equipment	15	%	%	874		643	1517
311	Pumping Equipment	15	%	%	5829		2633	8462
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	1871		845	2716
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	2280		1030	3310
335	Hydrants	15	%	%	1069		483	1552
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	266		120	386
340	Office Furniture and Equipment	15	%	%	458		991	1449
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	- 0 -		94	94
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 80034	\$	\$ 10176	\$ 30210 *

* This amount should tie to Sheet F-5.

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	<u>3985</u>
618	Fuel for Power Production	_____
618	Chemicals	<u>830</u>
620	Materials and Supplies	<u>98</u>
630	Contractual Services:	
	Billing	<u>2204</u>
	Professional	_____
	Testing	<u>5080</u>
	Other	<u>6850</u>
640	Rents	_____
650	Transportation Expense	<u>122</u>
655	Insurance Expense	<u>696</u>
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	<u>13605</u>
	Total Water Operation And Maintenance Expense	\$ <u>33470</u> *

* 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)	
Residential Service					
5/8"	D	1.0	<u>271</u>	<u>275</u>	<u>275</u>
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
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	18.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
		Total	<u>271</u>	<u>275</u>	<u>275</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1968</u>	<u>1986</u>	<u>1986</u>	_____
Types of Well Construction and Casing _____	<u>Drilled Steel Casing</u>	<u>Drilled Steel Casing</u>	<u>Drilled Steel Casing</u>	_____
Depth of Wells _____	<u>250"</u>	<u>200"</u>	<u>200"</u>	_____
Diameters of Wells _____	<u>6"</u>	<u>10"</u>	<u>4"</u>	_____
Pump - GPM _____	<u>275</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 _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>500</u>	<u>500</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
Manufacturer _____	<u>Submergable</u>	<u>Above Ground</u>	<u>Submergable</u>	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: Lake Yale Treatment Assoc, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	<u>Sandpiper</u>	<u>Lake Yale Estates</u>	_____
Type of Source _____	<u>34 CC</u>	<u>80 M.G.C.</u>	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>Direct Disinfect</u>	<u>Direct Disinfect</u>	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	<u>394,000</u>	<u>930,000</u>	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: Lake Yale Treatment Assoc. Inc
SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2001

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. 22.40
- 2. Maximum number of ERCs * which can be served. 22.40
- 3. Present system connection capacity (in ERCs *) using existing lines. ~~_____~~
- 4. Future connection capacity (in ERCs *) upon service area buildout. ~~_____~~
- 5. Estimated annual increase in ERCs *. 15%
- 6. Is the utility required to have fire flow capacity? yes
If so, how much capacity is required? 1.50, 1.0 pm, - 6.0 PSI
- 7. Attach a description of the fire fighting facilities. none - 6" mains
- 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? System began operation Before
- 10. If the present system does not meet the requirements of DEP rules, submit the following: 10/99 no Form needed.
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. n/A
 - 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 # PWS 3354688, 3351115
- 12. Water Management District Consumptive Use Permit # 2-069-0311 NM
 - 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 Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

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	<u>23043</u>			<u>23043</u>
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures	<u>125029</u>			<u>125029</u>
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations	<u>39258</u>			<u>39258</u>
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment	<u>25603</u>			<u>25603</u>
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	<u>427</u>			<u>427</u>
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ <u>213,360</u>	\$	\$	\$ <u>213,360*</u>

* This amount should tie to sheet F-5.

UTILITY NAME:

Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

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	15	%	%	\$ 3400	\$	\$ 1536	\$ 4936
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures	15	%	%	18451		8335	26786
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations	15	%	%	5793		2617	8410
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	3779		1707	5486
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	62		28	90
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				\$ 3485	\$	\$ 14123	\$ 45708*

* This amount should tie to Sheet F-5.

UTILITY NAME: LAKE YALE TREATMENT ASSOC. INC.

YEAR OF REPORT
DECEMBER 31 2001

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	<u>2227</u>
711	Sludge Removal Expense	_____
715	Purchased Power	_____
716	Fuel for Power Production	_____
718	Chemicals	<u>464</u>
720	Materials and Supplies	<u>55</u>
730	Contractual Services:	
	Billing	<u>1231</u>
	Professional	_____
	Testing	<u>2838</u>
	Other	<u>3827</u>
740	Rents	_____
750	Transportation Expense	<u>68</u>
755	Insurance Expense	<u>388</u>
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	<u>7601</u>
	Total Wastewater Operation And Maintenance Expense	\$ <u>18699</u> *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	<u>237</u>	<u>237</u>	<u>237</u>
General Service					
5/8"	D	1.0	_____	_____	_____
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>237</u>	<u>237</u>	<u>237</u>

* D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Lake View Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

PUMPING EQUIPMENT

Lift Station Number	LS# 1	Pipe#	LE# 1	LE# 2		
Make or Type and nameplate data on pump	<u>Kundel</u>	<u>Hydramatic</u>	<u>Kundel</u>	<u>Kundel</u>	<u>30-500</u>	<u>mz-2</u>
Year installed	<u>1990</u>	<u>1968</u>	<u>1990</u>	<u>1987</u>		
Rated capacity	<u>100</u>	<u>200</u>	<u>200</u>	<u>200</u>		
Size	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>		
Power:						
Electric	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Mechanical						
Nameplate data of motor	<u>3HP</u>	<u>1.5hp</u>	<u>5hp</u>	<u>5hp</u>		
		<u>2 pumps</u>	<u>2 pumps</u>	<u>2 pumps</u>		

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>		
Type (PVC, VCP, etc.)	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>		
Average length	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>		
Number of active service connections	<u>13</u>	<u>198</u>				
Beginning of year	<u>/</u>	<u>/</u>				
Added during year	<u>/</u>	<u>/</u>				
Retired during year	<u>/</u>	<u>/</u>				
End of year	<u>13</u>	<u>198</u>	<u>197</u>	<u>13</u>		
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

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

MANHOLES

Size (inches)	<u>24"</u>			
Type of Manhole	<u>Concrete</u>			
Number of Manholes:				
Beginning of year	<u>29</u>			
Added during year	<u>/</u>			
Retired during year	<u>/</u>			
End of Year	<u>29</u>			

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31 2001

TREATMENT PLANT

Manufacturer _____	<u>Mack Concrete</u>	_____	_____
Type _____	<u>Concrete</u>	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Permitted Capacity _____	<u>55,000 GPD</u>	_____	_____
Average Daily Flow _____	<u>12,000 GPD</u>	_____	_____
Method of Effluent Disposal _____	<u>Sand Sediment ponds</u>	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>Hydromatic</u>	<u>Hydromatic</u>	<u>Rundel</u>	<u>Rundel</u>	_____	_____
Capacity (GPM's) _____	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	<u>Secor</u>	<u>Secor</u>	<u>Rundel</u>	<u>Rundel</u>	_____	_____
Horsepower _____	<u>1.5</u>	<u>1.5</u>	<u>5</u>	<u>5</u>	_____	_____
Power (Electric or Mechanical) _____	<u>E</u>	<u>E</u>	<u>E</u>	<u>E</u>	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>519</u>	_____	<u>519</u>
February _____	<u>591</u>	_____	<u>591</u>
March _____	<u>588</u>	_____	<u>588</u>
April _____	<u>498</u>	_____	<u>498</u>
May _____	<u>429</u>	_____	<u>429</u>
June _____	<u>456</u>	_____	<u>456</u>
July _____	<u>489</u>	_____	<u>489</u>
August _____	<u>449</u>	_____	<u>449</u>
September _____	<u>439</u>	_____	<u>439</u>
October _____	<u>446</u>	_____	<u>446</u>
November _____	<u>506</u>	_____	<u>506</u>
December _____	<u>474</u>	_____	<u>474</u>
Total for year _____	<u>5,880,000 -</u>	_____	<u>5,880,000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Lake Yale Treatment Assoc., Inc.
SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2001

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. 18.29
2. Maximum number of ERCs* which can be served. 18.29
3. Present system connection capacity (in ERCs*) using existing lines. _____
4. Future connection capacity (in ERCs*) upon service area buildout. _____
5. Estimated annual increase in ERCs*. 15%
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
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? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
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? _____
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 # _____

- * 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 Vale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2001

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. |

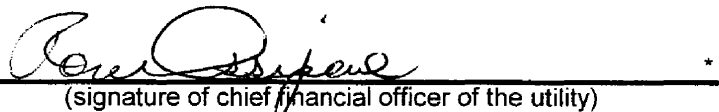
Items Certified

1. 2. 3. 4.



(signature of chief executive officer of the utility) *

1. 2. 3. 4.



(signature of chief financial officer of the utility) *

* 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.