

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

# ***ANNUAL REPORT***

OF

WS823-04-AR  
Danny Ellis  
Lake Yale Treatment Associates, Inc.  
38141 Maywood Bay Drive  
Leesburg, FL 34788-8134

*Submitted To The*

***STATE OF FLORIDA***



05/15/05 10:11:05  
ECONOMIC REGULATION

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2004**

## 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)

38141 Maywood Bay Drive  
Leesburg, Florida 34788  
Mailing Address

38141 Maywood Bay Drive  
Leesburg, Florida Lake  
Street Address County

Telephone Number (352) 589-9212

Date Utility First Organized 1/7/2000

Fax Number (352) 589-9214

E-mail Address \_\_\_\_\_

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

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.  
18700 West Ten Mile Road, 2<sup>ND</sup> Floor, Southfield, Michigan 48075 (248) 559-1050

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

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Ron Ossipove</u>	<u>Accountant</u>	<u>18700 W. Ten Mile</u> <u>Southfield, Mi. 48075</u>	
Person who prepared this report: <u>Ron Ossipove</u>	<u>Accountant</u>	<u>(Same as above)</u>	
Officers and Managers: <u>Peter Beer</u>	<u>President</u>	<u>18700 W. Ten Mile</u> <u>2<sup>ND</sup> Flr</u> <u>Southfield, Mi. 48075</u>	\$ _____
<u>Dan Ellis</u>	<u>Operations Mgr</u>	<u>11529 Marvel Way</u> <u>Leesburg, Florida</u> <u>34788</u>	\$ <u>6250.00</u>

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Peter Beer</u>	<u>100%</u>	<u>18700 W. Ten Mile</u> <u>Southfield, Mi</u> <u>48075</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Revised May 23, 2006

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 46134	\$ 46584	\$ _____	\$ 92718
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		\$ 46134	\$ 46584	\$ _____	\$ 92718
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 27070	\$ 26815	\$ _____	\$ 53885
Depreciation Expense _____	F-5	11862	15296	_____	27158
CIAC Amortization Expense _____	F-8	(917)	(807)	_____	(1724)
Taxes Other Than Income _____	F-7	4216	4315	_____	8531
Income Taxes _____	F-7	—	—	_____	—
<b>Total Operating Expense</b> _____		\$ 42231	\$ 45619	_____	\$ 87850
<b>Net Operating Income (Loss)</b> _____		\$ 3903	\$ 965	_____	\$ 4868
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		676	680	_____	1356
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b> _____		\$ 3227	\$ 285	\$ _____	\$ 3512

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>418408</u>	\$ <u>395196</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>153440</u>	<u>126282</u>
Net Utility Plant -----		\$ <u>264968</u>	\$ <u>268914</u>
Cash -----		<u>6689</u>	<u>10564</u>
Customer Accounts Receivable (141) -----		<u>4923</u>	<u>2516</u>
Other Assets (Specify): -----			
<u>Unamortized Permit Fees</u>		<u>5208</u>	<u>7473</u>
-----			
-----			
Total Assets -----		\$ <u>281788</u>	\$ <u>289467</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>1000</u>	<u>1000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>(553)</u>	<u>(4065)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>447</u>	\$ <u>(3065)</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>777</u>	<u>12376</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>199</u>	<u>133</u>
Other Liabilities (Specify) -----			
<u>Loan Payable</u>		<u>247000</u>	<u>265056</u>
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>33365</u>	<u>14967</u>
Total Liabilities and Capital -----		\$ <u>281788</u>	\$ <u>289467</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>187,411</u>	\$ <u>230,997</u>	\$ _____	\$ <u>418,408</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>187,411</u>	\$ <u>230,997</u>	\$ _____	\$ <u>418,408</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>50,815</u>	\$ <u>75,467</u>	\$ _____	\$ <u>126,282</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>11,862</u>	\$ <u>15,296</u>	\$ _____	\$ <u>27,158</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>11,862</u>	\$ <u>15,296</u>	\$ _____	\$ <u>27,158</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>62,677</u>	\$ <u>90,763</u>	\$ _____	\$ <u>153,440</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc

Revised 5/23/06  
 YEAR OF REPORT  
 DECEMBER 31, 2004

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 _____	<u>-</u>	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(4065)</u>
Changes during the year (Specify): <u>Net Income 2004</u>	_____	<u>3512</u>
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(553)</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
<u>N/A</u>		
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	
<u>N/A</u>			\$ _____
_____			_____
_____			_____
Total _____			\$ _____



Revised May 23, 2006

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

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	1580	1592	_____	3172
Regulatory assessment fee	2018	2101	_____	4119
Other (Specify) Payroll	618	622	_____	1240
Total Tax Expense	\$ 4216	\$ 4315	\$ _____	\$ 8531

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
Roto Rooter	\$ -	\$ 60.75	Sludge Hauling
Utility Technicians	\$ 3167	\$ 31.87	Maintenance Service
General Utilities	\$ 5210	\$ 52.48	Daily Service Operator
Davis Supply	\$ 600	\$ 6.24	Chemicals
Allied Income Tax	\$ 1495	\$ 15.25	Accounting Services
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	

UTILITY NAME: Lake Yale Treatment Associates, Inc. YEAR OF REPORT  
 DECEMBER 31, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>7745</u>	\$ <u>8060</u>	\$ <u>15805</u>
2) Add credits during year _____	\$ <u>12052</u>	\$ <u>8069</u>	\$ <u>20121</u>
3) Total _____	<u>19797</u>	<u>16129</u>	<u>35926</u>
4) Deduct charges during the year _____			
5) Balance end of year _____	<u>19797</u>	<u>16129</u>	<u>35926</u>
6) Less Accumulated Amortization _____	<u>1327</u>	<u>1234</u>	<u>2561</u>
7) Net CIAC _____	\$ <u>18470</u>	\$ <u>14895</u>	\$ <u>33365</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
<u>Install Water &amp; Sewer Meter</u>	<u>19</u>	\$ <u>849</u>	\$ <u>8068</u>
<u>Install Irrigation Meters</u>	<u>12</u>	<u>332</u>	<u>3984</u>
Total Credits During Year (Must agree with line # 2 above.) _____		\$ <u>12052</u>	\$ <u>8069</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>410</u>	\$ <u>427</u>	\$ <u>837</u>
Add Debits During Year: _____			
Deduct Credits During Year: _____	<u>917</u>	<u>807</u>	<u>1724</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>1327</u>	\$ <u>1234</u>	\$ <u>2561</u>

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

UTILITY NAME: Lake Yale Treatment Associates, Inc

YEAR OF REPORT DECEMBER 31, 2004
-------------------------------------

**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	<u>N/A</u>	_____ %	%	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
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, 2004

## 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>34106</u>	_____	_____	<u>34106</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>13370</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>31248</u>	<u>20121</u>	_____	<u>51369</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>3192</u>	_____	_____	<u>3192</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>167,290</u>	\$ <u>20121</u>	\$ _____	\$ <u>187,411</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

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	%	%	\$ 10508	\$	\$ 2274	\$ 12782
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	4348		834	5182
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	3087		592	3679
310	Power Generating Equipment	15	%	%	3299		891	4190
311	Pumping Equipment	15	%	%	13728		2633	16361
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	4406		845	5251
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	6207		2754	8961
335	Hydrants	15	%	%	2518		483	3001
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	626		120	746
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment	7	%	%	1620		249	1869
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment	15	%	%	468		187	655
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 50815	\$	\$ 11862	\$ 62677 *

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

Revised May 23, 2006

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 6228
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1495
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	2961
616	Fuel for Power Production	
618	Chemicals	463
620	Materials and Supplies	90
630	Contractual Services:	
	Billing	
	Professional	1495
	Testing	
	Other	10212
640	Rents	249
650	Transportation Expense	
655	Insurance Expense	833
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3044
	Total Water Operation And Maintenance Expense	\$ 27070

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	247	267	267
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
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)					
			<b>Total</b>	<b>247</b>	<b>267</b>

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2004
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	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)
January		986		986	986
February		777		777	777
March		773		773	773
April		1206		1206	1206
May		1116		1116	1116
June		1130		1130	1130
July		831		831	831
August		814		814	814
September		535		535	535
October		625		625	625
November		853		853	853
December		915		915	915
Total for Year		10,561		10,561	10,561

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____



UTILITY NAME: Lake Yale Treatment Associates, Inc

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

YEAR OF REPORT DECEMBER 31, 2004
-------------------------------------

**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)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	<u>Submersible</u>	<u>Above Ground</u>	<u>Submersible</u>	_____
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, 2004
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>34 CC</u>	<u>86 MGC</u>	_____
Type of Source _____	<u>sand piper</u>	<u>Lake Yale Estates</u>	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	<u>Direct Disinfect</u>	<u>Direct Disinfect</u>	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	<u>324,000</u>	<u>936,000</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 Associates, Inc

YEAR OF REPORT  
DECEMBER 31, 2004

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

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 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? 650, 6 PM - 60 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.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? System began operation before 10/99 - No Form Needed
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. 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 335468A, 3351115
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - 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.

YEAR OF REPORT  
DECEMBER 31, 2004

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>137450</u>	_____	_____	<u>137450</u>
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	<u>2125</u>	_____	_____	<u>2125</u>
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>3091</u>	_____	<u>28694</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>227906</u>	\$ <u>3091</u>	\$ _____	\$ <u>230997</u> *

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

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	%	%	\$ 2008	\$	\$ 1536	\$ 9544
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures	15	%	%	44698		9163	53861
363	Services to Customers		%	%				
364	Flow Measuring Devices	15	%	%	71		142	213
365	Flow Measuring Installations	15	%	%	13644		2617	16261
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	8900		1810	10710
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	146		28	174
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				\$ 75467	\$	\$ 15296	\$ 90763 *

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

*Revised May 23, 2006*

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 6272
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	1505
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	2982
716	Fuel for Power Production	
718	Chemicals	466
720	Materials and Supplies	90
730	Contractual Services:	
	Billing	
	Professional	1505
	Testing	
	Other	9954
740	Rents	251
750	Transportation Expense	
755	Insurance Expense	840
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	2950
	Total Wastewater Operation And Maintenance Expense	\$ 26815

\* 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	247	267	267
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			247	267	267

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

PUMPING EQUIPMENT

Lift Station Number _____	<u>LS#1</u>	<u>Pine #1</u>	<u>LE #1</u>	<u>LE#2</u>	_____	_____
Make or Type and nameplate data on pump _____	<u>Rundel 36RS</u>	<u>Hydonafe 30MP</u>	<u>Rundel 30MP</u>	<u>Rundel 30-500M2-2</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 _____	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	_____	_____
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>	<u>194</u>	<u>13</u>	_____	_____
Beginning of year _____	<u>13</u>	<u>198</u>	<u>194</u>	<u>13</u>	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>13</u>	<u>198</u>	<u>194</u>	<u>13</u>	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
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>	_____	<u>600</u>	<u>2712</u>	<u>600</u>	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
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 _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>29</u>	_____	_____	_____



UTILITY NAME: Lake Yale Treatment Associates, Inc.

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

YEAR OF REPORT DECEMBER 31, 2004
-------------------------------------

**TREATMENT PLANT**

Manufacturer_____	<u>Mack Concrete</u>	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	<u>Concrete</u>	_____	_____
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>5.0</u>	<u>5.0</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>464</u>	_____	_____
February_____	<u>547</u>	_____	_____
March_____	<u>521</u>	_____	_____
April_____	<u>365</u>	_____	_____
May_____	<u>365</u>	_____	_____
June_____	<u>375</u>	_____	_____
July_____	<u>397</u>	_____	_____
August_____	<u>497</u>	_____	_____
September_____	<u>372</u>	_____	_____
October_____	<u>538</u>	_____	_____
November_____	<u>468</u>	_____	_____
December_____	<u>487</u>	_____	_____
Total for year_____	<u>5,396</u>	_____	_____

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT  
DECEMBER 31, 2004

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

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs\* now being served. 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? N/A
- 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 # Permit Number 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).

# CERTIFICATION OF ANNUAL REPORT

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

YES  NO

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  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO


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  NO

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)

Date: 4/26/05

1.  2.  3.  4.

  
(signature of chief financial officer of the utility)

Date: 4/26/05

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue**

*Water Operations*

*Class C*

**Company:**

**For the Year Ended December 31, 2004**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 47051	\$ 44854	\$ 2197
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ 47051</b>	<b>\$ 44854</b>	<b>\$ 2197</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 47051</b>	<b>\$ 44854</b>	<b>\$ 2197</b>

Explanations:

1. Column ( C ) 44,854 is the **Estimated** Gross Water Revenue per the **Estimated** RAF Return, for the year 2004.
2. The **Actual** RAF Return for year 2004 was sent to Valorie Moore on 4/26/05.
3. Column ( D ) 2197 is the difference which is reflected on the year 2004 **Actual** RAF Return.
4. The additional fee of \$ 98.87 was paid with the filing of the year 2004 **Actual** RAF Return.

Instructions:

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

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

Company:

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 47391	\$ 46684	\$ 707
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 47391</b>	<b>\$ 46684</b>	<b>\$ 707</b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 47391</b>	<b>\$ 46684</b>	<b>\$ 707</b>

Explanations:

1. Column ( C ) 46,684 is the **Estimated** Gross Wastewater Revenue per the **Estimated** RAF Return, for the year 2004.
2. The **Actual** RAF Return for year 2004 was sent to Valorie Moore on 4/26/05.
3. Column ( D ) 707 is the difference which is reflected on the year 2004 **Actual** RAF Return.
4. The additional fee of \$ 31.82 was paid with the filing of the year 2004 **Actual** RAF Return.

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).