

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WS823-05-AR  
Lake Yale Treatment Associates, Inc.  
38141 Maywood Bay Drive  
Leesburg, FL 34788-8134

*Submitted To The*

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2005**

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**FINANCIAL**

**SECTION**

**REPORT OF**

LAKE YALE TREATMENT ASSOCIATES, INC.

**(EXACT NAME OF UTILITY)**

<u>38141 MAYWOOD BAY DRIVE</u> <u>LEESBURG, FLORIDA 34788</u>	<u>38141 MAYWOOD BAY DRIVE</u> <u>LEESBURG, FLORIDA 34788</u>	<u>DRIVE</u> <u>LAKE</u>
Mailing Address	Street Address	County

Telephone Number (352) 589-9214 Date Utility First Organized 1/7/2000  
 Fax Number (352) 589-2114 E-mail Address QTY555@AOL.COM

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 W. TEN MILE RD. 2ND FLOOR, SOUTHFIELD, MI. 48075 (248)557-1050

Name of subdivisions where services are provided: LAKE YALE ESTATES, SANDPIPER  
MOBILE MANOR, KINGS PENNINSULA

**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 RD.</u> <u>2ND FLOOR</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>(SAME AS ABOVE)</u>	\$ - 0 -
<u>DANIEL ELLIS</u>	<u>OPERATIONS</u> <u>MANAGER</u>	<u>11529 MARVEL WAY</u> <u>LEESBURG, FL.</u> <u>34788</u>	\$ 6,250.00
			\$
			\$

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 RD.</u> <u>2ND FLOOR</u> <u>SOUTHFIELD, MI.</u> <u>48075</u>	\$ - 0 -
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 47190	\$ 48347	\$ _____	\$ 95537
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
Total Gross Revenue -----		\$ 47190	\$ 48347	\$ _____	\$ 95537
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 29063	\$ 28494	\$ _____	\$ 57557
Depreciation Expense -----	F-5	13978	15908	_____	29886
CIAC Amortization Expense -----	F-8	(1699)	(1144)	_____	(2843)
Taxes Other Than Income -----	F-7	4697	4745	_____	9442
Income Taxes -----	F-7	_____	_____	_____	_____
Total Operating Expense -----		\$ 46039	48003	_____	\$ 94042
Net Operating Income (Loss)		\$ 1151	\$ 344	\$ _____	\$ 1495
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
-----		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		946	957	_____	1903
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
Net Income (Loss)		\$ 205	\$ (613)	\$ _____	\$ (408)

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
DECEMBER 31, 2005

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	\$ 476730	\$ 418408
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	183326	153440
Net Utility Plant _____		\$ 293404	\$ 264968
Cash _____		1858	6689
Customer Accounts Receivable (141) _____		2260	4923
Other Assets (Specify): _____		3191	5208
UNAMORTIZED PERMIT FEES _____			
Total Assets _____		\$ 300713	\$ 281788
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	1000	1000
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	(961)	(553)
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ 39	\$ 447
Long Term Debt (224) _____	F-6	\$ 25333	\$
Accounts Payable (231) _____		2128	777
Notes Payable (232) _____		4950	
Customer Deposits (235) _____			
Accrued Taxes (236) _____		281	199
Other Liabilities (Specify) _____			
LOAN PAYABLE _____		224000	247000
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	43982	33365
Total Liabilities and Capital _____		\$ 300713	\$ 281788

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>228368</u>	\$ <u>248362</u>	\$ _____	\$ <u>476730</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>228368</u>	\$ <u>248362</u>	\$ _____	\$ <u>476730</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>62890</u>	\$ <u>90550</u>	\$ _____	\$ <u>153440</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>13978</u>	\$ <u>15908</u>	\$ _____	\$ <u>29886</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>13978</u>	\$ <u>15908</u>	\$ _____	\$ <u>29886</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>76868</u>	\$ <u>106458</u>	\$ _____	\$ <u>183326</u>

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**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>1000</u>	_____
Total par value of stock issued _____	<u>1000</u>	_____
Dividends declared per share for year _____	<u>-</u>	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(553)</u>
Changes during the year (Specify): <u>NET LOSS FOR THE YEAR 2005</u>	_____	<u>(408)</u>
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(961)</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>NOTE PAYABLE - INDEPENDENT NATIONAL BANK</u>	<u>8.5%</u>	<u>36</u>	\$ <u>25333</u>
_____	_____	_____	_____
Total _____			\$ <u>25333</u>



UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**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 _____	<u>1823</u>	<u>1846</u>	_____	<u>3669</u>
Regulatory assessment fee _____	<u>2117</u>	<u>2133</u>	_____	<u>4250</u>
Other (Specify) <u>PAYROLL</u> _____	<u>757</u>	<u>766</u>	_____	<u>1523</u>
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ <u>4697</u>	\$ <u>4745</u>	\$ _____	\$ <u>9442</u>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>ROTO ROOTER</u>	\$ _____	\$ <u>4750</u>	<u>SLUDGE HAULING</u>
<u>UTILITY TECHNICIANS</u>	\$ <u>2502</u>	\$ <u>2533</u>	<u>MAINTENACE SERVICE</u>
<u>GENERAL UTILITIES</u>	\$ <u>4441</u>	\$ <u>4495</u>	<u>DAILY SERVICE OPERATOR</u>
<u>DAVIS SUPPLY</u>	\$ <u>337</u>	\$ <u>342</u>	<u>CHEMICALS</u>
<u>ALLIED INCOME TAX</u>	\$ <u>1491</u>	\$ <u>1509</u>	<u>ACCOUNTING SERVICES</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>19797</u>	\$ <u>16129</u>	\$ <u>35926</u>
2) Add credits during year_____	\$ <u>7755</u>	\$ <u>5705</u>	\$ <u>13460</u>
3) Total_____	<u>27552</u>	<u>21834</u>	<u>49386</u>
4) Deduct charges during the year_____			
5) Balance end of year_____	<u>27552</u>	<u>21834</u>	<u>49386</u>
6) Less Accumulated Amortization_____	<u>3026</u>	<u>2378</u>	<u>5404</u>
7) Net CIAC_____	\$ <u>24526</u>	\$ <u>19456</u>	\$ <u>43982</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>WATER &amp; SEWER METERS</u>	<u>14</u>	\$ <u>815</u>	\$ <u>5705</u>	\$ <u>5705</u>
<u>IRRIGATION METERS</u>	<u>6</u>	<u>342</u>	<u>2050</u>	
Total Credits During Year (Must agree with line # 2 above.)_____			\$ <u>7755</u>	\$ <u>5705</u>

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>1327</u>	\$ <u>1234</u>	\$ <u>2561</u>
Add Debits During Year:_____			
Deduct Credits During Year:_____	<u>1699</u>	<u>1144</u>	<u>2843</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>3026</u>	\$ <u>2378</u>	\$ <u>5404</u>

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**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	<u>N/A</u>	_____ %	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:	_____

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
 DECEMBER 31, 2005

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	<i>N/A</i>	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
 DECEMBER 31, 2005

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>16487</u>	<u>2125 (A)</u>	<u>52718</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>2168</u>	_____	<u>15538</u>
311	Pumping Equipment	<u>39492</u>	<u>6558</u>	_____	<u>46050</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>51369</u>	<u>13460</u>	_____	<u>64829</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>159</u>	_____	<u>3351</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>187411</u>	\$ <u>38832</u>	\$ <u>2125 (A)</u>	\$ <u>228368</u>

(A) PRIOR YEAR CORRECTION

UTILITY NAME: LAKE HALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
DECEMBER 31, 2005

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	%	%	\$ 12995	\$	\$ 2967	\$ 15962
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	5182		834	6016
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	3679		592	4271
310	Power Generating Equipment	15	%	%	4190		964	5154
311	Pumping Equipment	15	%	%	16361		2852	19213
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	5251		845	6096
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	8961		3873	12834
335	Hydrants	15	%	%	3001		483	3484
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	746		120	866
340	Office Furniture and Equipment	7	%	%	1869		261	2130
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	655		187	842
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 62890	\$	\$ 13978	\$ 76868 *

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
 DECEMBER 31, 2005

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7181
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1491
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	3110
616	Fuel for Power Production	
618	Chemicals	337
620	Materials and Supplies	79
630	Contractual Services:	
	Billing	
	Professional	1491
	Testing	
	Other	10661
640	Rents	596
650	Transportation Expense	
655	Insurance Expense	838
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3279
	Total Water Operation And Maintenance Expense	\$ 29063 *

\* 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	267	281	281
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	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			267	281	281

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



UTILITY NAME:

LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
DECEMBER 31, 2005

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		957		957	957
February		1054		1054	1054
March		986		986	986
April		974		974	974
May		963		963	963
June		722		722	722
July		484		484	484
August		1055		1055	1055
September		878		878	878
October		962		962	962
November		751		751	751
December		822		822	822
Total for Year		10608		10608	10608

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

TILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2005

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)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	<u>SUBMERSIBLE</u>	<u>ABOVE GROUND</u>	<u>SUBMERSIBLE</u>	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC.

YEAR OF REPORT  
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )

Permitted Gals. per day _____	<u>34 CC</u>	<u>86 MGD</u>	_____
Type of Source _____	<u>SANDPIPER</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>324000</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, 2005

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 GPM 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 3354688 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 SFR 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, 2005

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>19490</u>	_____	<u>42533</u>
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	<u>137450</u>
362	Special Collecting Structures	<u>137450</u>	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	<u>2125</u>	_____	<u>(2125) (A)</u>	<u>39258</u>
365	Flow Measuring Installations	<u>39258</u>	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>28694</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>230997</u>	\$ <u>19490</u>	\$ <u>(2125) (A)</u>	\$ <u>248362*</u>

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

(A) PRIOR YEAR CORRECTION

YEAR OF REPORT  
DECEMBER 31, 2005

UTILITY NAME: LAKE HALE TREATMENT ASSOCIATES INC.

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	%	%	\$ 9544	\$	\$ 2187	\$ 11731
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%	53861		9163	63024
362	Special Collecting Structures	15	%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%	14261		2617	18878
365	Flow Measuring Installations	15	%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	10710		1913	12623
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	174		28	202
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				\$ 90550	\$	\$ 15908	\$ 106458 *

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
INC.

YEAR OF REPORT  
DECEMBER 31, 2005

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 7269
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	1509
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	3149
716	Fuel for Power Production	
718	Chemicals	342
720	Materials and Supplies	80
730	Contractual Services:	
	Billing	
	Professional	1509
	Testing	
	Other	10438
740	Rents	604
750	Transportation Expense	
755	Insurance Expense	849
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	2745
	Total Wastewater Operation And Maintenance Expense	\$ 28494 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	267	281	281
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)					
** D = Displacement C = Compound T = Turbine			Total		
			267	281	281



UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC.

YEAR OF REPORT  
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**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 36 RS</u>	<u>HYDOMATIC 30 MP</u>	<u>RUNDEL 30 MP</u>	<u>RUNDEL 30-500 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 _____	<u>✓</u>	<u>✓</u>	<u>✓</u>	<u>✓</u>	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	<u>3 HP</u>	<u>1.5 HP</u>	<u>5 HP</u>	<u>5 HP</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

YEAR OF REPORT  
 DECEMBER 31, 2005

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

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Permitted Capacity _____	_____	_____	_____
Average Daily Flow _____	_____	_____	_____
Method of Effluent Disposal _____	_____	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

**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 _____	<u>535</u>	_____	_____
February _____	<u>464</u>	_____	_____
March _____	<u>694</u>	_____	_____
April _____	<u>611</u>	_____	_____
May _____	<u>460</u>	_____	_____
June _____	<u>549</u>	_____	_____
July _____	<u>758</u>	_____	_____
August _____	<u>615</u>	_____	_____
September _____	<u>457</u>	_____	_____
October _____	<u>393</u>	_____	_____
November _____	<u>433</u>	_____	_____
December _____	<u>510</u>	_____	_____
Total for year _____	<u>6479</u>	_____	_____

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES  
SYSTEM NAME: \_\_\_\_\_  
INC.

YEAR OF REPORT  
DECEMBER 31, 2005

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 SFR 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, 2005

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

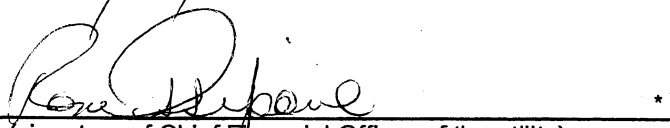
### Items Certified

1. <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) \*

Date: 4/27/06

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) \*

Date: 4/27/06

\* 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.