

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

WS823-10-AR  
Lake Yale Treatment Associates, Inc.  
38141 Maywood Bay Drive  
Leesburg, FL 34788-8134

\_\_\_\_\_  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2010**

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REGISTRATION SERVICE

## 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 the next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

**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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# FINANCIAL SECTION

REPORT OF

Lake Yale Treatment Associates, Inc.

(EXACT NAME OF UTILITY)

38141 Maywood Bay Drive 38141 Maywood Bay Drive  
 Leesburg, Florida 34788 Leesburg, Florida Lake

Mailing Address

Street Address

County

Telephone Number (352) 589-9214

Date Utility First Organized 10/13/98

Fax Number (352) 589-2114

E-mail Address QTY555@AOL.COM

Sunshine State One-Call of Florida, Inc. Member No. LY1719

Check the business entity of the utility as filed with the Internal Revenue Service:

- Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and Phone where records are located: Lake Yale Treatment Inc  
 38141 Maywood Bay Drive, Leesburg, Florida 34788

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: Ron Ossipove	Accountant	18700 W. 10 Mile Rd Southfield, Mi 48075	
Person who prepared this report: Same as above	"	Same as above	
Officers and Managers: Ron Ossipove	Vice President	Same as above	\$
Peter Beer	President	Same as above	\$
Daniel Ellis	Operations Mgr.	11529 Marvel Way Leesburg, Florida 34788	\$ 6,250

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
Peter Beer	100%	18700 W. 10 Mile Rd Southfield, Mi 48075	\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 53329	\$ 53712	\$ _____	\$ 107041
Commercial -----		630	246	_____	876
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
Total Gross Revenue -----		\$ 53959	\$ 53958	\$ _____	\$ 107917
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 31309	\$ 37302	\$ _____	\$ 68611
Depreciation Expense -----	F-5	17260	17840	_____	35100
CIAC Amortization Expense -----	F-8	(2435)	(2435)	_____	(4870)
Taxes Other Than Income -----	F-7	4099	4099	_____	8198
Income Taxes -----	F-7	_____	_____	_____	-
Total Operating Expense -----		\$ 50233	\$ 56806	_____	\$ 107039
Net Operating Income (Loss)		\$ 3726	\$ (2848)	\$ _____	\$ 878
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest		80	80	_____	160
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		87	87	_____	174
Net Income (Loss)		\$ 3719	\$ (2855)	\$ _____	\$ 864

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT

DECEMBER 31, 2010

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	\$ 531334	\$ 519929
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	332908	297808
Net Utility Plant -----		\$ 198426	\$ 222121
Cash -----		7891	7234
Customer Accounts Receivable (141) -----		3591	3498
Other Assets (Specify): -----			
Prepaid Rent -----		100	100
Utility Deposit -----		2285	2285
Unamortized Permit Fees -----		960	1639
Total Assets -----		\$ 213253	\$ 236877
<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	(19655)	(20519)
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6	-	-
Total Capital -----		\$ (18655)	\$ (19519)
Long Term Debt (224) -----	F-6	\$ -	\$ -
Accounts Payable (231) -----		6198	3370
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		504	447
Other Liabilities (Specify) -----			
Loans Payable -----		179239	204167
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	45967	48412
Total Liabilities and Capital -----		\$ 213253	\$ 236877



UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>256508</u>	\$ <u>263421</u>	\$ _____	\$ <u>519929</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____ <u>Additions</u>	<u>3005</u>	<u>8400</u>	_____	<u>11405</u>
Total Utility Plant _____	\$ <u>259513</u>	\$ <u>271821</u>	\$ _____	\$ <u>531334</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>123113</u>	\$ <u>174695</u>	\$ _____	\$ <u>297808</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>17260</u>	\$ <u>17840</u>	\$ _____	\$ <u>35100</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>17260</u>	\$ <u>17840</u>	\$ _____	\$ <u>35100</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>140373</u>	\$ <u>192535</u>	\$ _____	\$ <u>332908</u>

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT DECEMBER 31, <u>2010</u>
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**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>NONE</u>	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(20519)</u>
Changes during the year (Specify): <u>Net Profit For The Year 2010</u>	_____	<u>864</u>
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(19655)</u>

**PROPRIETARY CAPITAL ( 218 )**

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

**LONG TERM DEBT ( 224 )**

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

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	990	990		1980
Regulatory assessment fee	2417	2416		4833
Other (Specify)	692	693		1385
	_____	_____	_____	_____
Total Tax Expense	\$ 4099	\$ 4099	\$ _____	\$ 8198

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
American Pipe	\$ -	\$ 7461	Sludge Hauling
Utility Technicians	\$ 1900	\$ 1900	Maintenance
General Utilities	\$ 4485	\$ 4485	Daily Operator
Davis Supply Inc	\$ 996	\$ 996	Chemicals
Drains & Things	\$ -	\$ 313	Sewer Maintenance
Blue Sky Plumbing	\$ -	\$ 1391	Sewer Maintenance

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 40254	\$ 31559	\$ 71813
2) Add credits during year	\$ 1600	\$ 825	\$ 2425
3) Total	41854	32384	74238
4) Deduct charges during the year			
5) Balance end of year			
6) Less Accumulated Amortization	14780	13491	28271
7) Net CIAC	\$ 27074	\$ 18893	\$ 45967

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
Meters - Irrigation	2	\$ 400	\$ 800
Meter - House	1	800	400
Meter - House	1	825	425
Total Credits During Year (Must agree with line # 2 above.)			\$ 1600

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ 12345	\$ 11056	\$ 23401
Add Debits During Year:			
Deduct Credits During Year:	2435	2435	4870
Balance End of Year (Must agree with line #6 above.)	\$ 14780	\$ 13491	\$ 28271

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

**UTILITY NAME:** LAKE YALE TREATMENT ASSOCIATES INC

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2010</b>
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**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	<i>N/A</i>	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(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: _____
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**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

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>51932</u>	_____	_____	<u>51932</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>16952</u>	_____	_____	<u>16952</u>
311	Pumping Equipment	<u>48816</u>	<u>86</u>	_____	<u>48902</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>87256</u>	<u>2425</u>	_____	<u>89681</u>
335	Hydrants	<u>7239</u>	_____	_____	<u>7239</u>
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	<u>2115</u>	<u>494</u>	_____	<u>2609</u>
340	Office Furniture and Equipment	<u>5351</u>	_____	_____	<u>5351</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>256508</u>	\$ <u>3005</u>	\$ _____	\$ <u>259513</u>



UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

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	%	%	\$ 15046	\$	\$ 3463	\$ 18509
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	9352		834	10186
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	6639		592	7231
310	Power Generating Equipment	15	%	%	3955		1130	5085
311	Pumping Equipment	15	%	%	31645		3257	34902
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	9476		845	10321
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	34951		5900	40851
335	Hydrants	15	%	%	5416		483	5899
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	1420		158	1578
340	Office Furniture and Equipment	7	%	%	3623		411	4034
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	1590		187	1777
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 123113	\$	\$ 17260	\$ 140373

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

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 8050
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	4866
616	Fuel for Power Production	
618	Chemicals	1266
620	Materials and Supplies	77
630	Contractual Services:	
	Billing	
	Professional	4488
	Testing	2325
	Other Maintenance	2768
640	Rents	
650	Transportation Expense	
655	Insurance Expense	2893
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	4579
	Total Water Operation And Maintenance Expense	\$ 31309

\* 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	293	292	292
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>293</b>	<b>292</b>

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: " same as above "

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		1153		1153	1153
February		1079		1079	1079
March		1203		1203	1203
April		1354		1354	1354
May		1376		1376	1376
June		1518		1518	1518
July		1231		1231	1231
August		815		815	815
September		1097		1097	1097
October		1580		1580	1580
November		1133		1130	1130
December		1079		1079	1079
Total for Year		14618		14618	14618

If water is purchased for resale, indicate the following:  
Vendor: N/A  
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

YEAR OF REPORT DECEMBER 31, 2010
-------------------------------------

SYSTEM NAME: "Same As Above"

**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>5000 gal</u>	<u>5000 gal</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 _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>34CC</u>	<u>86 MGC</u>	_____
Type of Source _____	<u>Sand piper</u>	<u>Lake Yale Estater</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  
SYSTEM NAME: Same As Above

YEAR OF REPORT  
DECEMBER 31, 2010

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. Unknown
- 2. Maximum number of ERCs \* which can be served. "
- 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 \*. "
- 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.  
NONE
- 9. When did the company last file a capacity analysis report with the DEP? UNKNOWN
- 10. If the present system does not meet the requirements of DEP rules, submit the following: N/A
  - 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? \_\_\_\_\_
- 11. Department of Environmental Protection ID # PWS 3354688 335115
- 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, 2010

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>49296</u>	_____	_____	<u>49296</u>
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____
362	Special Collecting Structures	<u>138707</u>	<u>8400</u>	_____	<u>147107</u>
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	<u>40138</u>	_____	_____	<u>40138</u>
365	Flow Measuring Installations	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>34853</u>	_____	_____	<u>34853</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>263421</u>	\$ <u>8400</u>	\$ _____	\$ <u>271821</u> *

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



UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

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	%	%	\$ 24492	\$	\$ 3287	\$ 27779
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures	15	%	%	99762		9527	109289
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations	15	%	%	29463		2675	32138
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	20664		2323	22987
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	314		28	342
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				\$ 174695	\$	\$ 17840	\$ 192535*

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 8050
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	4865
716	Fuel for Power Production	
718	Chemicals	1266
720	Materials and Supplies	76
730	Contractual Services:	
	Billing	
	Professional	4485
	Testing	860
	Other <i>Maintenance &amp; Sludge Hauling</i>	10229
740	Rents	
750	Transportation Expense	
755	Insurance Expense	2892
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	4579
	Total Wastewater Operation And Maintenance Expense	\$ 37302 *

\* 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	293	292	292
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		
			293	292	292

UTILITY NAME: Lake Yale Treatment Associates Inc

YEAR OF REPORT  
DECEMBER 31, 2010

PUMPING EQUIPMENT

Lift Station Number	LS#1	Pipe#1	LE#1	LE#2		
Make or Type and nameplate data on pump	Rundel	Hydromatic	Rundel	Rundel		
Year installed	1990	1968	1990	1987		
Rated capacity	100	200	200	200		
Size	4"	4"	4"	4"		
Power:						
Electric	✓	✓	✓	✓		
Mechanical						
Nameplate data of motor	3 Hp	1.5 Hp	5 Hp	5 Hp		

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

SYSTEM NAME: "Same As Above"

YEAR OF REPORT  
DECEMBER 31, 2010

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_____	448000	_____	_____
February_____	407000	_____	_____
March_____	465000	_____	_____
April_____	310000	_____	_____
May_____	213000	_____	_____
June_____	239000	_____	_____
July_____	281000	_____	_____
August_____	246000	_____	_____
September_____	103000	_____	_____
October_____	112000	_____	_____
November_____	132000	_____	_____
December_____	112000	_____	_____
Total for year_____	3068000	_____	_____

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: "Same As Above"

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. UNKNOWN

2. Maximum number of ERCs\* which can be served. "

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\*. "

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. DNA

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? UNKNOWN

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 # 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).

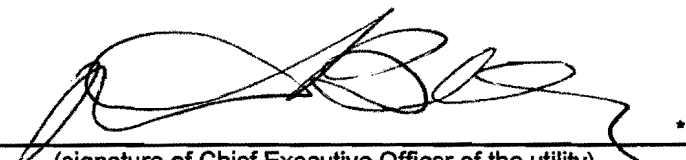
# CERTIFICATION OF ANNUAL REPORT

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.

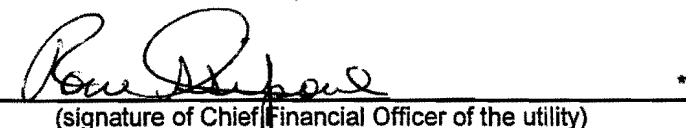
**Items Certified**

- 1.
- 2.
- 3.
- 4.

  
 (signature of Chief Executive Officer of the utility) \*

Date: 4/25/2011

- 1.
- 2.
- 3.
- 4.

  
 (signature of Chief Financial Officer of the utility) \*

Date: 4/25/2011

\* 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:** LAKE YALE TREATMENT ASSOCIATES INC

**For the Year Ended December 31, 2010**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 53083	\$ 53329	\$ 246
Commercial	876	630	(246)
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 53959</b>	<b>\$ 53959</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 53959</b>	<b>\$ 53959</b>	<b>\$ 0</b>

Explanations:

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: LAKE YALE TREATMENT ASSOCIATES INC

For the Year Ended December 31, 2010

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 53,958	\$ 53,712	\$ (246)
Commercial	0	246	246
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 53,958</b>	<b>\$ 53,958</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 53,958</b>	<b>\$ 53,958</b>	<b>\$ 0</b>

Explanations:

Instructions:

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