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WATER AND/OR WASTEWATER UTILITIES

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

AMENDED

ANNUAL REPORT

OF

WS823-02-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, 2002

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FINANCIAL SECTION

REPORT OF

Lake Yale Treatment Associates, Inc.
 (EXACT NAME OF UTILITY)

38141 Maywood Bay Dr
Leesburg, FL 34788
 Mailing Address

38141 Maywood Bay Dr
LAKE County
 Street Address County

Telephone Number 352-250-2040

Date Utility First Organized Jan 7, 2000

Fax Number _____

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 Assoc., Inc.
38141 Maywood Bay Dr, Leesburg, FL 34788 - 352-250-2040

Name of subdivisions where services are provided: _____

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Daniel Ellis</u>	<u>Operations Manager</u>	<u>38141 Maywood Bay Dr</u> <u>Leesburg, FL 34788</u>	
Person who prepared this report: _____	_____	_____	
Officers and Managers: <u>Daniel Ellis</u>	<u>Operations Manager</u>	<u>38141 Maywood Bay Dr</u> <u>Leesburg, FL 34788</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	Principle Business Address	Salary Charged Utility
<u>Peter Beer</u>	<u>100</u>	<u>18700 W 10 mile Rd</u> <u>2nd Floor</u> <u>Stanhfield, MI</u> <u>48075</u>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____

UTILITY NAME: Lake Yale Treatment Associates Inc. YEAR OF REPORT
 DECEMBER 31, 2002

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ <u>36632</u>	\$ <u>37573</u>	\$ _____	\$ <u>74205</u>
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ <u>36632</u>	\$ <u>37573</u>	\$ _____	\$ <u>74205</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>22605</u>	\$ <u>23527</u>	\$ _____	\$ <u>46132</u>
Depreciation Expense_____	F-5	<u>9886</u>	<u>14637</u>	_____	<u>24523</u>
CIAC Amortization Expense_____	F-8	<u>(88)</u>	_____	_____	<u>(88)</u>
Taxes Other Than Income_____	F-7	<u>2147</u>	<u>2235</u>	_____	<u>4382</u>
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>34550</u>	<u>40399</u>	_____	\$ <u>74949</u>
Net Operating Income (Loss)		\$ <u>2082</u>	\$ <u>(2826)</u>	\$ _____	\$ <u>(744)</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		<u>684</u>	<u>741</u>	_____	<u>1425</u>
Net Income (Loss)		\$ <u>1398</u>	\$ <u>(3567)</u>	\$ _____	\$ <u>(2169)</u>

UTILITY NAME: Duke Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>380498</u>	\$ <u>357656</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>100441</u>	<u>75918</u>
Net Utility Plant -----		\$ <u>280057</u>	\$ <u>281738</u>
Cash -----		<u>4241</u>	<u>1935</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
<u>UNAMORTIZED PERMIT FEES</u>		<u>5955</u>	
Total Assets -----		\$ <u>290253</u>	\$ <u>283673</u>
Liabilities and Capital:			
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>(6075)</u>	<u>(3907)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(5075)</u>	\$ <u>(2907)</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>9055</u>	<u>12529</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>4367</u>	<u>4094</u>
Other Liabilities (Specify) -----			
<u>LOAN PAYABLE</u>		<u>276734</u>	<u>269958</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>5172</u>	
Total Liabilities and Capital -----		\$ <u>290253</u>	\$ <u>283673</u>

UTILITY NAME: Lake Yuba Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>154,717</u>	\$ <u>225,781</u>	\$ _____	\$ <u>380,498</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>154,717</u>	\$ <u>225,781</u>	\$ _____	\$ <u>380,498</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>30,210</u>	\$ <u>4,570.8</u>	\$ _____	\$ <u>75,918</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>9,886</u>	\$ <u>14,637</u>	\$ _____	\$ <u>24,523</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>9,886</u>	\$ <u>14,637</u>	\$ _____	\$ <u>24,523</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>40,096</u>	\$ <u>60,345</u>	\$ _____	\$ <u>100,441</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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 _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(3907)</u>
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ <u>(6075)</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 _____			\$ _____

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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>2140</u>	<u>2227</u>	_____	<u>4367</u>
Regulatory assessment fee	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
<u>STATE FRANCHISE FEE</u>	<u>7</u>	<u>8</u>	_____	<u>15</u>
Total Tax Expense	\$ <u>2147</u>	\$ <u>2235</u>	\$ _____	\$ <u>4382</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>ROTO-ROOTER</u>	\$ <u>2266</u>	\$ <u>2359</u>	<u>SLUDGE HAULING</u>
<u>UTILITY TECHNICIANS</u>	\$ <u>2083</u>	\$ <u>2167</u>	<u>MAINTENANCE SERVICE</u>
<u>GENERAL UTILITIES</u>	\$ <u>4048</u>	\$ <u>4213</u>	<u>MONTHLY SERVICE OPERATOR</u>
<u>CUSTOM CONTROLS</u>	\$ <u>565</u>	\$ <u>588</u>	<u>CHEMICAL SUPPLIES</u>
<u>PLANT TECHNICIANS</u>	\$ <u>1127</u>	\$ <u>1173</u>	<u>MONTHLY SERVICE OPERATOR</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Nike Yuba Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ <u>5260</u>	\$ _____	\$ <u>5260</u>
3) Total _____	<u>5260</u>	_____	<u>5260</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>5260</u>	_____	<u>5260</u>
6) Less Accumulated Amortization _____	<u>88</u>	_____	<u>88</u>
7) Net CIAC _____	\$ <u>5172</u>	\$ _____	\$ <u>5172</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 METERS</u>	<u>6</u>	\$ <u>4890</u>	\$ <u>4890</u>
<u>INSTALL IRRIGATION METERS</u>	<u>2</u>	<u>370</u>	<u>370</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u>5260</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	<u>88</u>	_____	<u>88</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>88</u>	\$ _____	\$ <u>88</u>

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

UTILITY NAME: Duke Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31 2002

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, 2002

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	_____	<u>N/A</u>	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER
OPERATING
SECTION**

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31 2002

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements	<u>28660</u>	<u>5446</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>15443</u>	<u>4654</u>		<u>20097</u>
335	Hydrants	<u>7239</u>			<u>7239</u>
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	<u>1796</u>			<u>1796</u>
340	Office Furniture and Equipment	<u>1449</u>	<u>321</u>		<u>1770</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>144296</u>	\$ <u>10421</u>	\$	\$ <u>154717</u>

UTILITY NAME:

Safe Pipe Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, *2002*

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	%	%	\$ 6141	\$	\$ 2093	\$ 8234
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	2680		834	3514
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	1903		592	2495
310	Power Generating Equipment	15	%	%	1517		891	2408
311	Pumping Equipment	15	%	%	8462		2633	11095
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	2716		845	3561
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	3310		1185	4495
335	Hydrants	15	%	%	1552		483	2035
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	386		120	506
340	Office Furniture and Equipment	7	%	%	1449		23	1472
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	94		187	281
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 30210	\$	\$ 9886	\$ 40096 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	_____
616	Fuel for Power Production	<u>2720</u>
618	Chemicals	_____
620	Materials and Supplies	<u>565</u>
630	Contractual Services:	_____
	Billing	<u>2352</u>
	Professional	<u>3751</u>
	Testing	<u>1424</u>
	Other	<u>4399</u>
640	Rents	_____
650	Transportation Expense	<u>482</u>
655	Insurance Expense	<u>552</u>
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	<u>6360</u>
	Total Water Operation And Maintenance Expense	\$ <u>22605</u> *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	<u>275</u>	<u>285</u>	<u>285</u>
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	<u>275</u>	<u>285</u>
				<u>285</u>	<u>285</u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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		609		609	609
February		700		700	700
March		662		662	662
April		856		856	856
May		910		910	910
June		789		789	789
July		459		459	459
August		368		368	368
September		627		627	627
October		307		307	307
November		325		325	325
December		684		684	684
Total for Year		7296		7296	7296

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 Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1968</u>	<u>1980</u>	<u>1980</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)
<u>Motors</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
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 Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2002

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>Direct Disinfect</u>	<u>Direct Disinfect</u>	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	<u>3,274,000</u>	<u>9,360,000</u>	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME:

Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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.
NONE

9. When did the company last file a capacity analysis report with the DEP? System began operation Before

10. If the present system does not meet the requirements of DEP rules, submit the following: 10/99 NO Form needed

a. Attach a description of the plant upgrade necessary to meet the DEP rules. n/a

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # PLUS 3354688, 3351115

12. Water Management District Consumptive Use Permit # 2-069-0311 MM

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, 2002

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	_____
354	Structures and Improvements	<u>23043</u>	_____	_____	<u>23043</u>
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____
362	Special Collecting Structures	<u>125029</u>	<u>12421</u>	_____	<u>137450</u>
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	<u>39258</u>	_____	_____	<u>39258</u>
370	Receiving Wells	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>25603</u>	_____	_____	<u>25603</u>
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	<u>427</u>	_____	_____	<u>427</u>
390	Office Furniture and Equipment	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
	Total Wastewater Plant	\$ <u>213360</u>	\$ <u>12421</u>	\$ _____	\$ <u>225781</u> *

* This amount should tie to sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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	%	%	\$ 4936	\$	\$ 1536	\$ 6472
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures	15	%	%	26786		8749	35535
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations	15	%	%	8110		2617	11027
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	5486		1707	7193
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	90		28	118
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				\$ 45708	\$	\$ 14637	\$ 60345 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	_____
715	Purchased Power	2832
716	Fuel for Power Production	_____
718	Chemicals	588
720	Materials and Supplies	_____
730	Contractual Services:	_____
	Billing	2448
	Professional	3904
	Testing	1482
	Other	4578
740	Rents	_____
750	Transportation Expense	502
755	Insurance Expense	574
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	6619
	Total Wastewater Operation And Maintenance Expense	\$ 23527 *

* 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 r Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	237	235	235
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		
			237	235	235

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

YEAR OF REPORT
DECEMBER 31, 2002

PUMPING EQUIPMENT

	LS#1	Pipe#1	LE#1	LE#2		
Lift Station Number						
Make or Type and nameplate data on pump	<u>Kurdel 36RS</u>	<u>Hydromatic 30mp</u>	<u>Kurdel 30mp</u>	<u>Kurdel 30-530-m2-2</u>		
Year installed	<u>1990</u>	<u>1968</u>	<u>1990</u>	<u>1987</u>		
Rated capacity	<u>100</u>	<u>200</u>	<u>200</u>	<u>200</u>		
Size	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>		
Power:						
Electric	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Mechanical	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Nameplate data of motor	<u>3hp</u>	<u>1.5hp</u>	<u>5hp</u>	<u>5hp</u>		
		<u>2 pumps</u>	<u>2 pumps</u>	<u>2 pumps</u>		

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>		
Type (PVC, VCP, etc.)	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>		
Average length	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>		
Number of active service connections	<u>13</u>	<u>198</u>				
Beginning of year	<u>/</u>	<u>/</u>				
Added during year	<u>/</u>	<u>/</u>				
Retired during year	<u>/</u>	<u>/</u>				
End of year	<u>13</u>	<u>198</u>	<u>199</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>10</u>			<u>600</u>	<u>2712</u>	<u>600</u>	
Beginning of year	<u>2009</u>	<u>2210</u>	<u>6289</u>					
Added during year	<u>/</u>	<u>/</u>	<u>/</u>					
Retired during year	<u>/</u>	<u>/</u>	<u>/</u>					
End of year	<u>2009</u>	<u>2210</u>	<u>6289</u>		<u>600</u>	<u>2712</u>	<u>600</u>	

MANHOLES

Size (inches)	<u>2"</u>			
Type of Manhole	<u>Concrete</u>			
Number of Manholes:				
Beginning of year	<u>29</u>			
Added during year	<u>/</u>			
Retired during year	<u>/</u>			
End of Year	<u>29</u>			

UTILITY NAME: Lake Yale Treatment Assoc., Inc.

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2002

TREATMENT PLANT

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

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>Hydromatic</u>	<u>Hydromatic</u>	<u>Bundel</u>	<u>Bundel</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>Bundel</u>	<u>Bundel</u>	_____	_____
Horsepower _____	<u>1.5</u>	<u>1.5</u>	<u>5</u>	<u>5</u>	_____	_____
Power (Electric or Mechanical) _____	<u>E</u>	<u>E</u>	<u>E</u>	<u>E</u>	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>488</u>	_____	<u>488</u>
February _____	<u>736</u>	_____	<u>736</u>
March _____	<u>668</u>	_____	<u>668</u>
April _____	<u>570</u>	_____	<u>570</u>
May _____	<u>124</u>	_____	<u>124</u>
June _____	<u>180</u>	_____	<u>180</u>
July _____	<u>258</u>	_____	<u>258</u>
August _____	<u>183</u>	_____	<u>183</u>
September _____	<u>210</u>	_____	<u>210</u>
October _____	<u>248</u>	_____	<u>248</u>
November _____	<u>210</u>	_____	<u>210</u>
December _____	<u>279</u>	_____	<u>279</u>
Total for year _____	<u>4,154,000</u>	_____	<u>4,154,000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

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

YEAR OF REPORT
DECEMBER 31, 2002

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served. 18.29
2. Maximum number of ERCs* which can be served. 18.29
3. Present system connection capacity (in ERCs*) using existing lines. _____
4. Future connection capacity (in ERCs*) upon service area buildout. _____
5. Estimated annual increase in ERCs*. 15%
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____

* An ERC is determined based on one of the following methods:
(a) If actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2002

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] *

(signature of chief executive officer of the utility)

Date: 6/4/03

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

[Signature] *

(signature of chief financial officer of the utility)

Date: 6/4/03

* 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.