

**OFFICIAL COPY**  
**Public Service Commission**  
Do Not Remove from this Office

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WS823-12-AR  
Danny Ellis  
Lake Yale Treatment Associates, Inc.  
38141 Maywood Bay Drive  
Leesburg, FL 34788-8134

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 MAR 29 AM 10: 18  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2012**

## 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)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Service Connections, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL SECTION**

REPORT OF

Lake Yale Treatment Associates, Inc.

(EXACT NAME OF UTILITY)

38141 Maywood Bay Drive 38141 Maywood Bay Drive  
 Leeburg, Florida 34788 Leeburg, 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, Leeburg, 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 Leeburg, Florida 34788	\$ 7425

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, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 53461	\$ 51385	\$ _____	\$ 104846
Commercial -----		330	411	_____	741
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) <u>Misc</u> -----		74	71	_____	145
Total Gross Revenue -----		\$ 53865	\$ 51867	\$ _____	\$ 105732
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 40831	\$ 40713	\$ _____	\$ 81544
Depreciation Expense -----	F-5	17540	18380	_____	35920
CIAC Amortization Expense -----	F-8	(4776)	(230)	_____	(5006)
Taxes Other Than Income -----	F-7	4119	3958	_____	8077
Income Taxes -----	F-7	-	-	_____	-
Total Operating Expense -----		\$ 57714	62821	_____	\$ 120535
Net Operating Income (Loss)		\$ (3849)	\$ (10954)	\$ _____	\$ (14802)
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
<u>Interest</u> -----		82	78	_____	160
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		_____	_____	_____	_____
Net Income (Loss)		\$ (3767)	\$ (10876)	\$ _____	\$ (14643)

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>547305</u>	\$ <u>536594</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>404301</u>	<u>368381</u>
Net Utility Plant -----		\$ <u>143004</u>	\$ <u>168213</u>
Cash -----		<u>10597</u>	<u>11735</u>
Customer Accounts Receivable (141) -----		<u>2172</u>	<u>3721</u>
Other Assets (Specify): -----			
<u>Rounding</u> -----			<u>1</u>
<u>Prepaid Rent</u> -----		<u>150</u>	<u>150</u>
<u>Utility Deposit</u> -----		<u>2285</u>	<u>2285</u>
<u>Permit Fees</u> -----		<u>2208</u>	<u>2781</u>
Total Assets -----		\$ <u>160,416</u>	\$ <u>188,886</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>1000</u>	<u>1000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>(31,052)</u>	<u>(16,409)</u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(30,052)</u>	\$ <u>(15,409)</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>6608</u>	<u>4931</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>387</u>	<u>334</u>
Other Liabilities (Specify) -----			
<u>Loans Payable</u> -----		<u>146239</u>	<u>157239</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>37234</u>	<u>41791</u>
Total Liabilities and Capital -----		\$ <u>160416</u>	\$ <u>188,886</u>

UTILITY NAME LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>261841</u>	\$ <u>274753</u>	\$ _____	\$ <u>536594</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
<u>Additions</u>	<u>9151</u>	<u>1560</u>	_____	<u>10711</u>
Total Utility Plant _____	\$ <u>270992</u>	\$ <u>276313</u>	\$ _____	\$ <u>547305</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>157702</u>	\$ <u>210679</u>	\$ _____	\$ <u>368381</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>17540</u>	\$ <u>18380</u>	\$ _____	\$ <u>35920</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>17540</u>	\$ <u>18380</u>	\$ _____	\$ <u>35920</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>—</u>	\$ <u>—</u>	\$ _____	\$ <u>—</u>
Balance End of Year _____	\$ <u>175242</u>	\$ <u>229059</u>	\$ _____	\$ <u>404301</u>

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

**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>(16409)</u>
Changes during the year (Specify): <u>Net Profit for the year 2012 (Loss)</u>	_____	<u>(14643)</u>
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(31052)</u>

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
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	
_____	_____	_____	\$ _____
_____	_____	_____	_____
Total _____	_____	_____	\$ _____

UTILITY NAME. LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
 DECEMBER 31, 2012

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 _____	699	672	_____	1371
Regulatory assessment fee _____	2511	2413	_____	4924
Other (Specify) _____	_____	_____	_____	_____
Payroll Taxes _____	909	873	_____	1782
Total Tax Expense _____	\$ 4119	\$ 3958	\$ _____	\$ 8077

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	\$ -	\$ 7258	Sludge Hauling
Utility Technicians	\$ 7576	\$ 7282	Maintenance
General Utilities	\$ 4559	\$ 4381	Daily Operator
Davis Supply Inc.	\$ 1742	\$ 1675	Chemicals
Blue Sky Plumbing	\$ -	\$ 1297	Sewer Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC YEAR OF REPORT DECEMBER 31, 2012

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ <u>42654</u>	\$ <u>32384</u>	\$ <u>75038</u>
2) Add credits during year			
3) Total	\$ <u>225</u>	\$ <u>225</u>	\$ <u>450</u>
4) Deduct charges during the year	<u>42879</u>	<u>32609</u>	<u>75488</u>
5) Balance end of year	<u>42879</u>	<u>32609</u>	<u>75488</u>
6) Less Accumulated Amortization	<u>21729</u>	<u>16524</u>	<u>38253</u>
7) Net CIAC	\$ <u>21150</u>	\$ <u>16085</u>	\$ <u>37235</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	
Meter	1	\$ 450	\$ 225
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)			\$ <u>225</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ <u>16253</u>	\$ <u>16294</u>	\$ <u>33247</u>
Add Debits During Year:			
Deduct Credits During Year:	<u>4776</u>	<u>230</u>	<u>5006</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>21729</u>	\$ <u>16524</u>	\$ <u>38253</u>

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	<u>N/A</u>	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

PERIOD OF REPORT  
DECEMBER 31, 2012

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

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

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

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	51932	7200		59132
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	12507			12507
308	Infiltration Galleries and Tunnels				
309	Supply Mains	8874			8874
310	Power Generation Equipment	16952			16952
311	Pumping Equipment	50430	1501		51931
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines	12668			12668
333	Services				
334	Meters and Meter Installations	90481	450		90931
335	Hydrants	7239			7239
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	2609			2609
340	Office Furniture and Equipment	5351			5351
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	2798			2798
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 261841	\$ 9151	\$	\$ 270992

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

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	%	%	\$ 21972	\$	\$ 3523	\$ 25495
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	%	%	11020		834	11854
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	15	%	%	7823		592	8415
310	Power Generating Equipment	15	%	%	6215		1130	7345
311	Pumping Equipment	15	%	%	38208		3441	41649
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	%	%	11166		845	12011
333	Services		%	%				
334	Meter & Meter Installations	15	%	%	46857		6036	52893
335	Hydrants	15	%	%	6382		483	6865
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	%	%	1752		174	1926
340	Office Furniture and Equipment	7	%	%	4343		295	4638
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	%	1964		187	2151
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 157702	\$	\$ 17540	\$ 175242

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

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 9127
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	4509
616	Fuel for Power Production	
618	Chemicals	1806
620	Materials and Supplies	201
630	Contractual Services:	
	Billing	
	Professional	4559
	Testing	6976
	Other	8471
640	Rents	918
650	Transportation Expense	
655	Insurance Expense	708
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3556
	Total Water Operation And Maintenance Expense	\$ 40831 *

\* 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	286	286	286
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)					
** D = Displacement C = Compound T = Turbine			Total	286	286

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

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		1077			1077
February		1068			1068
March		1571			1571
April		1644			1644
May		1236			1236
June		995			995
July		1237			1237
August		1011			1011
September		1005			1005
October		1140			1140
November		1196			1196
December		1025			1025
Total for Year		14205			14205

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

If water is sold to other water utilities for redistribution, list names of such utilities below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC. YEAR OF REPORT  
 SYSTEM NAME: LAKE YALE TREATMENT ASSOCIATES, INC. DECEMBER 31, 2012

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1968	1986	1986	
Types of Well Construction and Casing _____	Drilled Steel Casing	Drilled Steel Casing	Drilled Steel Casing	
Depth of Wells _____	250'	200'	200'	
Diameters of Wells _____	6"	10"	4"	
Pump - GPM _____	275	650	80	
Motor - HP _____	15	40	5	
Motor Type * _____				
Yields of Wells in GPD _____				
Auxiliary Power _____				
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel	Steel		
Capacity of Tank _____	5000 gal	5000 gal		
Ground or Elevated _____	Ground	Ground		

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, 2012

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC  
SYSTEM NAME: "Same As Above"

YEAR OF REPORT  
DECEMBER 31, 2012

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 6PM 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, 2012

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>150039</u>	_____	_____	<u>150039</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>1560</u>	_____	<u>36413</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>274753</u>	\$ <u>1560</u>	\$ _____	\$ <u>276313</u> *

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

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	%	%	\$ 31066	\$	\$ 3287	\$ 34353
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures	15	%	%	119120		10002	129122
363	Services to Customers		%	%				
364	Flow Measuring Devices	15	%	%	34813		2675	37488
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	25310		2388	27698
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	%	370		28	398
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				\$ 210679	\$	\$ 18380	\$ 229059*

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ <u>8773</u>
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	<u>7258</u>
715	Purchased Power	<u>4334</u>
716	Fuel for Power Production	
718	Chemicals	<u>1736</u>
720	Materials and Supplies	<u>193</u>
730	Contractual Services:	
	Billing	
	Professional	<u>4381</u>
	Testing	<u>915</u>
	Other	<u>8143</u>
740	Rents	<u>882</u>
750	Transportation Expense	
755	Insurance Expense	<u>681</u>
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	<u>3417</u>
	Total Wastewater Operation And Maintenance Expense	\$ <u>40713</u> *

\* 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	<u>286</u>	<u>286</u>	<u>286</u>
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			<u>286</u>	<u>286</u>	<u>286</u>

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

PUMPING EQUIPMENT

Lift Station Number	LS#1	Pine#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	3Hp	1.5Hp	5Hp	5Hp		

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			
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, 2012

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 _____	374 000	_____	_____
February _____	390 000	_____	_____
March _____	433 000	_____	_____
April _____	304 000	_____	_____
May _____	256 000	_____	_____
June _____	226 000	_____	_____
July _____	240 000	_____	_____
August _____	209 000	_____	_____
September _____	231 000	_____	_____
October _____	265 000	_____	_____
November _____	262 000	_____	_____
December _____	216 000	_____	_____
Total for year _____	<u>3,406,000</u>	_____	_____

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

UTILITY NAME: LAKE YALE TREATMENT ASSOCIATES INC  
SYSTEM NAME: LAKE YALE TREATMENT ASSOCIATES, INC

YEAR OF REPORT  
DECEMBER 31, 2012

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**

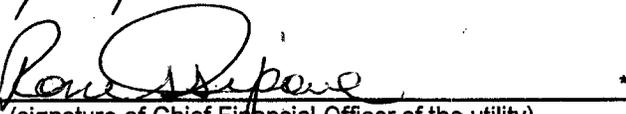
1.     2.     3.     4.



(signature of Chief Executive Officer of the utility)

Date: 3/26/13

1.     2.     3.     4.



(signature of Chief Financial Officer of the utility)

Date: 3/26/13

\* 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, 2012**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 53461	\$ 53461	\$ -
Commercial	330	330	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	74	74	-
<b>Total Water Operating Revenue</b>	<b>\$ 53865</b>	<b>\$ 53865</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 53865</b>	<b>\$ 53865</b>	<b>\$ -</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, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 51385	\$ 51385	\$ -
Commercial	411	411	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	71	71	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 51867</b>	<b>\$ 51867</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 51867</b>	<b>\$ 51867</b>	<b>\$ -</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).