

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

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ANNUAL REPORT

OF

Lake Yale Treatment Associates, Inc.

Exact Legal Name of Respondant

WS823-17-AR

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2017

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2018 APR -3 AM 10:41
DIVISION OF
ACCOUNTING & FINANCE

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 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". (USOA)

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.

3336 Grand Boulevard, Suite #102 Mailing Address	38141 Maywood Bay Drive, Leesburg, FL Street Address	Lake County
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Telephone Number 727-937-6275 Date Utility First Organized 10/13/1998

Fax Number 727-940-2907 E-mail Address accounting@fus1llc.com

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

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: 3336 Grand Blvd, #102
Holiday, FL 34690

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

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 5038
Person who prepared this report: Marianne McDonald	CFO	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 2394
Officers and Managers: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 5038
			\$
			\$
			\$
			\$

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
Michael Smallridge	100%	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 5038
			\$
			\$
			\$
			\$

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2017

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 59,228	\$ 53,797	\$ _____	\$ 113,025
Commercial_____		_____	_____	_____	0
Industrial_____		_____	_____	_____	0
Multiple Family_____		_____	_____	_____	0
Guaranteed Revenues__		_____	_____	_____	0
Late Fees		756	0	_____	756
Total Gross Revenue__		\$ 59,984	\$ 53,797	\$ _____	\$ 113,781
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 54,610	\$ 48,954	\$ _____	\$ 103,564
Depreciation Expense____	F-5	14,780	14,554	_____	29,334
CIAC Amortization Expesne	F-8	-2,309	-2,016	_____	-4,325
Taxes Other Than Income__	F-7	4,302	4,024	_____	8,326
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 71,384	65,516	_____	\$ 136,900
Net Operating Income (Loss)		\$ -11,400	\$ -11,718	\$ _____	\$ -23,118
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Income		0.08	0.08	_____	0.16
_____		_____	_____	_____	0
Other Deductions:					
Non-Utility Expense		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense		2,156	2,156	_____	4,312
_____		_____	_____	_____	0
Net Income (Loss)		\$ -13,556	\$ -13,874	\$ _____	\$ -27,431

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2017

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>639921</u>	\$ <u>640702</u> a
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>510838</u>	<u>489097</u> a
Net Utility Plant_____		\$ <u>129082</u>	\$ <u>151605</u> a
Cash_____		<u>4068</u>	<u>3381</u> a
Customer Accounts Receivable (141)_____		<u>8047</u>	<u>1617</u> a
Due To/From Parent Company		<u>-3834</u>	
Acquisition Adjustment (114)		<u>31274</u>	
Special Deposit - Duke Energy (132)		<u>2285</u>	<u>2285</u> a
Deferred Costs (186)		<u>9935</u>	
Other (Permit Fees, Prepaid Rent)			<u>6686</u> a
Total Assets_____		\$ <u>180859</u>	\$ <u>165574</u> a
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6		<u>1000</u> a
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		<u>368</u>	
Retained Earnings (215)_____	F-6	<u>-27431</u>	<u>1,588</u> a
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>-27062</u>	\$ <u>2588</u> a
Accounts Payable (231)_____		\$ <u>24536</u>	\$ <u>16540</u> a
Accrued Liability - Sandpiper (232)		<u>1500</u>	
Customer Deposits (235)		<u>5072</u>	
Accrued Taxes (241)		<u>5120</u>	<u>399</u> a
Long Term Liabilities (224)		<u>141971</u>	<u>112000</u> a
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>29722</u>	<u>34047</u> a
Total Liabilities and Capital_____		\$ <u>180859</u>	\$ <u>165574</u> a

a From annual report of prior owner

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2017

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>333716</u>	\$ <u>306205</u>	\$ _____	\$ <u>639921</u>
Construction Work in Progress (105) _____	_____	_____	_____	0
Other (Specify)	_____	_____	_____	0
	_____	_____	_____	0
	_____	_____	_____	0
Total Utility Plant _____	\$ <u><u>333716</u></u>	\$ <u><u>306205</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>639921</u></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>223660</u>	\$ <u>259726</u>	\$ _____	\$ <u>483386</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>14780</u>	\$ <u>14554</u>	\$ _____	\$ <u>29334</u>
Salvage _____	_____	_____	_____	0
Other Credits (specify) _____	_____	_____	_____	0
	_____	_____	_____	0
Total Credits _____	\$ <u>14780</u>	\$ <u>14554</u>	\$ _____	\$ <u>29334</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>1882</u>	\$ <u>0</u>	\$ _____	\$ <u>1882</u>
Cost of removal _____	_____	_____	_____	0
Other debits (specify) _____	_____	_____	_____	0
	_____	_____	_____	0
Total Debits _____	\$ <u>1882</u>	\$ <u>0</u>	\$ _____	\$ <u>1882</u>
Balance End of Year _____	\$ <u><u>236558</u></u>	\$ <u><u>274280</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>510838</u></u>

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____ 0 a
Changes during the year (Specify): _____	_____	_____
Adj to correct rounding errors _____	_____	_____
Net Income (Loss) _____	_____	<u>-27,431</u>
Balance end of year _____ formula	\$ _____	\$ <u>-27,431</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	
CS Mortgage (\$145,000, Issued 7/7/17, Matures 8/7/32)	6.00%	180	\$ 141970
_____	_____	_____	0
_____	_____	_____	0
Total _____	_____	_____	\$ <u>141970</u>

a acquisition entry for purchase

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2017

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	921	921		1841
Regulatory Assessment Fee.....	2699	2421		5120
Property Tax.....	678	678		1356
Local Busn Tax.....	4	4		8
				0
				0
Total Tax Expense_____	\$ 4302	\$ 4024	\$ 0	\$ 8326

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
American Pipe & Tank, Inc.	\$ _____	\$ 5060	Sludge Removal
General Utilities, Tom Felton	\$ 3713	\$ 3713	Contract Operations
Perry Peluso	\$ 685		Meter Reading
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>52004</u> a	\$ <u>42434</u> a	\$ <u>94438</u>
2) Add credits during year_____	\$ <u>0</u>	\$ <u>0</u>	\$ _____
3) Total_____	<u>52004</u>	<u>42434</u>	<u>94438</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>52004</u>	<u>42434</u>	<u>94438</u>
6) Less Accumulated Amortization_____	<u>35297</u>	<u>29419</u>	<u>64716</u>
7) Net CIAC_____	\$ <u>16707</u>	\$ <u>13015</u>	\$ <u>29722</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	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>32988</u> a	\$ <u>27403</u> a	\$ <u>60391</u>
Add Debits During Year:_____	<u>0</u>	<u>0</u>	<u>0</u>
Adjustments_____	<u>0</u>	<u>0</u>	<u>0</u>
Deduct Credits During Year:_____	<u>2309</u>	<u>2016</u>	<u>4325</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>35297</u>	\$ <u>29419</u>	\$ <u>64716</u>

a acquisition entry for purchase

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

UTILITY NAME Lake Yale Treatment Associates, Inc.

YEAR OF REPORT DECEMBER 31, 2017

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	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</u> %

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

APPROVED AFUDC RATE

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

**WATER
OPERATING
SECTION**

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$ 0
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements	100419 a			100419
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	12507 a			12507
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	8874 a			8874
310	Power Generation Equipment	16952 a			16952
311	Pumping Equipment	58198 a	944		59142
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Lines	12668 a			12668
333	Services				0
334	Meters and Meter Installations	109881 a	2509	1882	110508
335	Hydrants	7239 a			7239
336	Backflow Prevention Devices				0
339	Other Plant and Miscellaneous Equipment	2609 a			2609
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	2798 a			2798
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
	Total Water Plant	\$ 332145	\$ 3452	\$ 1882	\$ 333716

a acquisition entry for purchase

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

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)
301	Organization (Original Certificate)	40		2.50				
304	Structures and Improvements	27	%	3.70 %	\$ 42643 a	\$	\$ 3719	\$ 46362
305	Collecting and Impounding Reservoirs		%	%				0
306	Lake, River and Other Intakes		%	%				0
307	Wells and Springs	27	%	3.70 %	12507 a			12507
308	Infiltration Galleries & Tunnels		%	%				0
309	Supply Mains	32	%	3.13 %	8874 a			8874
310	Power Generating Equipment		%	%	11865 a		997	12862
311	Pumping Equipment (Electric)	17	%	5.88 %	47000 a		3451	50451
311	Pumping Equipment (Sub Pump)	17		5.88				0
320	Water Treatment Equipment	17	%	5.88 %				0
330	Distribution Reservoirs & Standpipes	33	%	3.03 %				0
331	Trans. & Dist. Mains	38	%	2.63 %	12668 a			12668
333	Services	35	%	2.86 %				0
334	Meter & Meter Installations	17	%	5.88 %	75834 a	1882	6482	80434
335	Hydrants		%	%	7239 a			7239
336	Backflow Prevention Devices		%	%				0
339	Other Plant and Miscellaneous Equipment		%	%	2232 a		130	2362
340	Office Furniture and Equipment	6	%	16.67 %				0
341	Transportation Equipment	6	%	16.67 %				0
342	Stores Equipment		%	%				0
343	Tools, Shop and Garage Equipment		%	%	2798 a			2798
344	Laboratory Equipment		%	%				0
345	Power Operated Equipment		%	%				0
346	Communication Equipment		%	%				0
347	Miscellaneous Equipment		%	%				0
348	Other Tangible Plant		%	%				0
	Totals				\$ 223660	\$ 1882	\$ 14780	\$ 236558 *

* This amount should tie to Sheet F-5.

a acquisition entry for purchase

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 12711
603	Salaries and Wages - Officers.....	2519
604	Employee Benefits.....	435
615	Purchased Power.....	7736
616	Fuel for Power Production.....	49
618	Chemicals.....	2936
620	Materials & Supplies.....	1212
631	Contractual Services - Professional.....	2534
635	Contractual Services - Testing.....	1785
636	Contractual Services - Other.....	11311
640	Rents.....	1239
650	Transportation.....	838
655	Insurance.....	2214
665	Regulatory Commission.....	0
670	Bad Debt Expense.....	230
675	Miscellaneous Expense.....	6861
Total Water Operation And Maintenance Expense		\$ 54610 *

* 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" potable	D	1.0	296	299	299
5/8" irrigation	D	1.0	101	101	101
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	3	3	3
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			400	403	403

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

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_____	_____	1186	5	_____	701
February_____	_____	1126	5	_____	619
March_____	_____	1198	5	_____	712
April_____	_____	1199	5	_____	541
May_____	_____	1029	5	_____	497
June_____	_____	817	5	_____	410
July_____	_____	826	5	_____	689
August_____	_____	705	5	_____	690
September_____	_____	734	5	_____	660
October_____	_____	406	5	_____	657
November_____	_____	118	5	_____	947
December_____	_____	161	5	_____	795
Total for Year_____	_____	9505	60	_____	7918

If water is purchased for resale, indicate the following:

Vendor _____ n/a
Point of delivery _____ n/a

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
PVC	2"	1110	_____	_____	1110
PVC	4"	32934	_____	_____	32934
PVC	6"	4085	_____	_____	4085
PVC	8"	5364	_____	_____	5364
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2017</p>

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1968	1986	1986	_____
Types of Well Construction and Casing _____	Drilled Steel Case	Drilled Steel Case	Drilled Steel Case	_____
_____	200'	200'	200'	_____
Depth of Wells _____	300'	400'	300'	_____
Diameters of Wells _____	6"	10"	4"	_____
Pump - GPM _____	100	650	80	_____
Motor - HP _____	15	40	5	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	144,000	936,000	115200	_____
Auxiliary Power _____	Yes	No	No	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel	Steel	_____	_____
Capacity of Tank _____	5500 Gal	6500 Gal	_____	_____
Ground or Elevated _____	Ground	Ground	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
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, 2017

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day__	4500	_____	_____
Type of Source_____	Ground	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	Disinfection	Disinfection	Disinfection
Make_____	_____	_____	_____
Permitted Capacity (GPD)	45,000	45,000	45,000
High service pumping	_____	_____	_____
Gallons per minute_____	n/a	_____	_____
Reverse Osmosis_____	n/a	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	n/a	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	n/a	_____	_____
Gravity GPD/Sq.Ft._____	n/a	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	Gas	Liquid	Liquid
Ozone_____	n/a	_____	_____
Other_____	n/a	_____	_____
Auxiliary Power_____	Diesel Generator	no	no

UTILITY NAME: ___ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

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. _____ 360
- 2. Maximum number of ERCs * which can be served. _____ 360
- 3. Present system connection capacity (in ERCs *) using existing lines. _____ 360
- 4. Future connection capacity (in ERCs *) upon service area buildout. _____ 0
- 5. Estimated annual increase in ERCs *. _____ 0
- 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: _____ 12 Fire Hydrants
- 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? _____ not required per rule
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - 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? _____ No
- 11. Department of Environmental Protection ID # _____ PWS 3354688 & PWS 3351115
- 12. Water Management District Consumptive Use Permit # _____ 2535-4
 - 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, 2017

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
352	Franchises_____	_____	_____	_____	_____ 0
353	Land and Land Rights_____	_____	_____	_____	_____ 0
354	Structures and Improvements_____	49296 a	_____	_____	49296
355	Power Generation Equipment_____	_____	_____	_____	_____ 0
360	Collection Sewers - Force_____	_____	_____	_____	_____ 0
361	Collection Sewers - Gravity_____	_____	_____	_____	_____ 0
362	Special Collecting Structures_____	171159 a	_____	_____	171159
363	Services to Customers_____	_____	_____	_____	_____ 0
364	Flow Measuring Devices_____	40138 a	_____	_____	40138
365	Flow Measuring Installations_____	_____	_____	_____	_____ 0
370	Receiving Wells_____	_____	_____	_____	_____ 0
371	Pumping Equipment_____	_____	_____	_____	_____ 0
380	Treatment and Disposal Equipment_____	45185 a	_____	_____	45185
381	Plant Sewers_____	_____	_____	_____	_____ 0
382	Outfall Sewer Lines_____	_____	_____	_____	_____ 0
389	Other Plant and Miscellaneous Equipment_____	427 a	_____	_____	427
390	Office Furniture and Equipment_____	_____	_____	_____	_____ 0
391	Transportation Equipment_____	_____	_____	_____	_____ 0
392	Stores Equipment_____	_____	_____	_____	_____ 0
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____ 0
394	Laboratory Equipment_____	_____	_____	_____	_____ 0
395	Power Operated Equipment_____	_____	_____	_____	_____ 0
396	Communication Equipment_____	_____	_____	_____	_____ 0
397	Miscellaneous Equipment_____	_____	_____	_____	_____ 0
398	Other Tangible Plant_____	_____	_____	_____	_____ 0
	Total Wastewater Plant_____	\$ 306205	\$ 0	\$ 0	\$ 306205

a acquisition entry for purchase.

* This amount should tie to sheet F-5.

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT December 31, 2017

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)
351	Organizational Costs	40	%	2.50 %	\$	\$	\$	\$ 0
354	Structures & Improvements	27	%	3.70	42568 a		2739	45307
355	Power Generation Equipment		%	%				0
360	Collection Sewers - Force	27	%	3.70 %				0
361	Collection Sewers - Gravity	40	%	2.50 %				0
362	Special Collecting Structures	37	%	2.7 %	144260 a		6939	151199
363	Services to Customers	35	%	2.86 %				0
364	Flow Measuring Devices		%	%	39781 a		357	40138
365	Flow Measuring Installations		%	%				0
370	Receiving Wells		%	%				0
371	Pumping Equipment	15	%	6.67 %				0
380	Treatment and Disposal Equipment	15	%	6.67 %	32691 a		4519	37210
381	Plant Sewers		%	%				0
382	Outfall Sewer Lines	30	%	3.33 %				0
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	426 a		1	427
390	Office Furniture and Equipment		%	%				0
391	Transportation Equipment		%	%				0
392	Stores Equipment		%	%				0
393	Tools, Shop and Garage Equipment		%	%				0
394	Laboratory Equipment		%	%				0
395	Power Operated Equipment		%	%				0
396	Communication Equipment		%	%				0
397	Miscellaneous Equipment		%	%				0
398	Other Tangible Plant	10	%	10.00 %				0
	Totals				\$ 259726	\$ 0	\$ 14554	\$ 274280 *

* This amount should tie to Sheet F-5.

a acquisition entry for purchase.

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
December 31, 2017

PUMPING EQUIPMENT

Lift Station Number _____	<u>LS #1</u>	<u>Pine #1</u>	<u>LE #1</u>	<u>LE #2</u>	_____	_____
Make or Type and nameplate data on pump _____	<u>Rundel</u>	<u>Hydro</u>	<u>Rundel</u>	<u>Rundel</u>	_____	_____
Year installed _____	<u>1990</u>	<u>1968</u>	<u>1990</u>	<u>1987</u>	_____	_____
Rated capacity _____	<u>100</u>	<u>200</u>	<u>200</u>	<u>200</u>	_____	_____
Size _____	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>	_____	_____
Power:						
Electric _____	<u>x</u>	<u>x</u>	<u>x</u>	<u>x</u>	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	<u>3 hp</u>	<u>1 hp</u>	<u>5 hp</u>	<u>5 hp</u>	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

Size (inches) _____	<u>24"</u>	_____	_____	_____
Type of Manhole _____	<u>concrete</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>29</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>29</u>	_____	_____	_____

UTILITY NAME: _____ Lake Yale Treatment Associates, Inc.

YEAR OF REPORT December 31, 2017

TREATMENT PLANT

Manufacturer _____	Mack Concrete		
Type _____	Aeration		
"Steel" or "Concrete" _____	Concrete		
Total Permitted Capacity _____	55,000 GPD		
Average Daily Flow _____	10,450 GPD		
Method of Effluent Disposal _____	Pere Ponde		
Permitted Capacity of Disposal _____	55,000 GPD		
Total Gallons of Wastewater treated _____	3,814,000		

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 _____	627		
February _____	493		
March _____	500		
April _____	403		
May _____	407		
June _____	334		
July _____	328		
August _____	334		
September _____	404		
October _____	316		
November _____	388		
December _____	336		
Total for year _____	<u>4,870</u>		

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

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. _____ 360
2. Maximum number of ERCs* which can be served. _____ 360
3. Present system connection capacity (in ERCs*) using existing lines. _____ 360
4. Future connection capacity (in ERCs*) upon service area buildout. _____ 0
5. Estimated annual increase in ERCs*. _____ 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system n/a

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? _____ n/a
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? _____ Not required per rule
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 # _____ FLA 010547

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

UTILITY NAME: Lake Yale Treatment Associates, Inc.

YEAR OF REPORT
DECEMBER 31, 2017

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief executive officer of the utility) *
---	---	---	---	--

Date: 3-30-18

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ (signature of chief financial officer of the utility) *
--------------------------------	--------------------------------	--------------------------------	--------------------------------	--

Date: _____

* 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. (WS-823)

For the Year Ended, December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 59,227.70	\$ 59,227.70	\$ -
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	756.00	756.00	-
Total Water Operating Revenue	\$ 59,983.70	\$ 59,983.70	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ 59,983.70	\$ 59,983.70	\$ -

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 difference reported in column (d).

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

*Company: Lake Yale Treatment Associates, Inc. (WS-823)
For the Year Ended, December 31, 2017*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 53,797.47	\$ 53,797.47	\$ -
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	-
Total Wastewater Operating Revenue	\$ 53,797.47	\$ 53,797.47	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 53,797.47	\$ 53,797.47	\$ -

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 difference reported in column (d).