### CLASS "A" OR "B"

### WATER AND/OR WASTEWATER UTILITIES (Gross Revenue of More Than \$200,000 Each)

### **ANNUAL REPORT**

OFFICIAL COPY Public Service Commission C+> Not Remove From This Office

OF

SU287-17-AR Kevin J. Cherry Environmental Protection Systems of Pine Island, Inc. 3039 York Road St. James City, FL 33956-2303

Certificate Number(s)

Submitted To The

### STATE OF FLORIDA





FOR THE

YEAR ENDED DECEMBER 31, 0017.

Form PSC/AFD 003-W (Rev. 12/99)

#### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 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 unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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Analysis of Entries in Wastewater Depreciation	S-6	Wastewater Treatment Plant Information	S-1
Reserve		Other Wastewater System Information	S-1

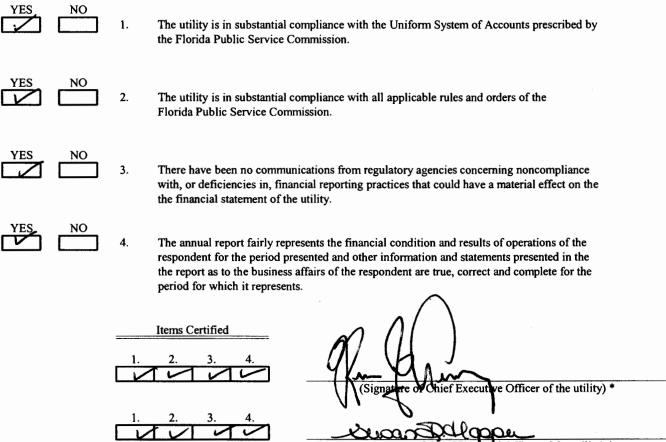
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ERS OF PINE ISLADD INC

#### YEAR OF REPORT December 31,

#### **CERTIFICATION OF ANNUAL REPORT**

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



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

\* 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.

	YEAR OF REPORT
ANNUAL REPORT OF	December 31, 3010
ENVIRONMENTAL PROTECTION SUSTANS OF PINE JSION County: (Exact Name of Utility)	LEE
List below the exact mailing address of the utility for which normal correspondence should be sent:	
STJAMES CITY FL 33956	
	······
Telephone: 239-283-1144	
E Mail Address: CHERRY ESTATES @ EMCARDIONIC COM	
WEB Site:	
Sunshine State One-Call of Florida, Inc. Member Number EP 1990	
Name and address of person to whom correspondence concerning this report should be addressed:	
	HOPPER
LELEDRATION FL 34747-4846 STC F	L 33956
Telephone: 339-383-1144	
List below the address of where the utility's books and records are located:	
JADJA VORK ED	
ST JONES CITY FL33956	
Telephone:	
List below any groups auditing or reviewing the records and operations:	
Date of original organization of the utility:	
Check the appropriate business entity of the utility as filed with the Internal Revenue Service	
Individual Partnership Sub S Corporation 1120 Corporation	
List below every corporation or person owning or holding directly or indirectly 5% or more of the voting a	convrition
of the utility:	securities
Name	Percent Ownership
1. KEVIN J CHERW	40.66
2. RICHARD & CHERAY	25.98
3. <u>SUSON D HOPPER</u>	<u></u>
5.	
6.	

	Name	Ownership
1.	Kevin J Cherw	40.86
2.	RICHARO O CHERAY SUSAN D HOPPER	35.98
3.	SUSAN D HOPPER	33.16
4.		
5.		
6.	· · · · · · · · · · · · · · · · · · ·	
7.		
8.		
9.		
10.		

### UTILITY NAME: EPS OF DINE IS COODINC

YEAR OF REPORT December 31,

### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
KEVIN J CHERRY	PRESIDENT	- EPS	JNFD
RICHARD & CHERRY	VP/DRECTOR	CHERRY EDGAR SMITH PA	JAPO/LEGAL
SUSAN D. HOPPER	SECKETARY	EPS	INFO
JOHN USTICA.	CPA	CPA	PURCHATING
			)
		•	

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.

(2) Provide individual telephone numbers if the person is not normally reached at the company.

(3) Name of company employed by if not on general payroll.

YEAR OF REPORT December 31, 000

### UTILITY NAME: EDS OF PINE TS GOD DNC

#### **COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.
- A. ESTABLISHED 1967 PROLIDE SEWER FOR CHELLY ESTATES DEVELOPMENT
- B. PROVIDE SEWER SERVICE TO CHERRY ESTATES DEVELOPMENT
- C PROLIDE SELVER TO ENTIRE COMPLEY.
- D. TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
- E EDS Would like to GROW 1-5 PERYEAR. BUT IT DEPENDS ON ECONOMY.
- F. EPS PURCHAGES WASTEWATER TREATMENT FROM LEE COUNTY UTILITIES
- G. ERS IS CONTEMPLATING A STAFF OSSISTED RATE

CASE OR GENERAL RATE CASE IN DOIB.

### UTILITY NAME: EPS OF PINE JES OOD INC

YEAR OF REPORT December 31, 2010

### **PARENT / AFFILIATE ORGANIZATION CHART**

\_\_\_\_

Current as of \_\_\_\_\_\_

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

NA

# UTILITY NAME: EPS OF PINE ISLANDINC

### COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.				
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)	
	PRESTOENT	100%	50005	
SUSAND HOPPER	SECRETARY	6001		

### **COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.				
NAME (2)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (C)	DIRECTORS' COMPENSATION (d)	
KOUN J CHERNY	PRESIDENT	ALL	\$	
RICHARD & CHERRY	DIRECTOR	ALL	<del>0</del>	
SUSAN D. YOPPER	SECREMACY	AL	<u> </u>	

### UTILITY NAME: EDS OF PINE IS OD DIVC.

YEAR OF REPORT

### **BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
0			
		s >	
		-	
		- · · ·	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

### UTILITY NAME: EDS OF DINC JES 000 JINC

YEAR OF REPORT December 31,

### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
RICHBED J CHERRY	LEGR	LEGAL	(1) CHERRY EDGAR SMITH 3409 MILITARY TRAIL
			PALM BCH CARDONS FL 33410
			· · · · · · · · · · · · · · · · · · ·

### UTILITY NAME: ERS OF DIVE JSLODO JNC

YEAR OF REPORT December 31, 2010

### BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS	ASSETS		REVENUES		EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)	
( <i>a</i> )			(u)	(9)		(6/	
	\$		\$		\$		
		<					
			·				
		·····			<u> </u>		
			······		·		
· · · · · · · · · · · · · · · · · · ·				-			
					· · · · · · · · · · · · · · · · · · ·		

### FRS OF PINEISLAND INC.

YEAR OF REPORT December 31

#### **BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

#### Part 1. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

Below are some types of transactions to include:

 management, legal and accounting services
 computer services
 engineering & construction services
 repairing and servicing of equipment

-material and supplies furnished -leasing of structures, land, and equipment -rental transactions -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANNU	JAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
				β
		· · · · · · · · · · · · · · · · · · ·		
				10
				/ • J

E-10(a)

### UTILITY NAME: ERS OF PINE TO OD JUNC

# YEAR OF REPORT

### **BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

#### Part II. Specific Instructions: Sale, Purchase and Transfer of Assets 1. Enter in this part all transactions relating 3. The columnar instructions follow: to the purchase, sale, or transfer of assets. (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. Below are examples of some types of transactions to include: 2 (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". -purchase, sale or transfer of equipment (d) Enter the net book value for each item reported. -purchase, sale or transfer of land and structures (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) -purchase, sale or transfer of securities (f) Enter the fair market value for each item reported. In space below or in a supplemental -noncash transfers of assets schedule, describe the basis used to calculate fair market value. -noncash dividends other than stock dividends -write-off of bad debts or loans SALE OR FAIR MARKET PURCHASE NET BOOK NAME OF COMPANY VALUE PRICE GAIN OR LOSS **DESCRIPTION OF ITEMS OR RELATED PARTY** VALUE **(f)** (b) (d) (e) (c) (a)

# FINANCIAL SECTION

## UTILITY NAME: EPS OF PINE ISLOODINC

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCOM	ASSETS AND UTH			
ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY PLANT			
101-106	Utility Plant	F-7	\$ 1111625	· 1112173
108-110	Less: Accumulated Depreciation and Amortization	F-8	614437	(5539)
	Net Plant		5 497188	\$ 456789
			<u> </u>	400101
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
110	Other Othicy Flant Adjustments			
1	Total Net Utility Plant		nonian	1100000
1	Total Net Othry Flant		<u>497188</u>	5 456n89
	OTHER PROPERTY AND DUPOT (E)/TC			
101	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	۵	\$
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$	\$
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		· · · · · · · · · · · · · · · · · · ·
	Total Other Property & Investments		\$	\$
	CURRENT AND ACCRUED ASSETS			
131	Cash		\$ 37415	\$ 50475
132	Special Deposits	F-9		
132	Other Special Deposits	F-9		
133	Working Funds			
134				
	Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated			
141-144		<b>F</b>	2000	CORIC
	Provision for Uncollectible Accounts	F-11	24170	24822
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
	Total Current and Accrued Assets		5 61585	\$ 75097

\* Not Applicable for Class B Utilities

YEAR OF REPORT

### UTILITY NAME:

EPS OF PINE ISLAND JINC

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
NO.	ACCOUNT NAME			
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	24692	25506
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		5 24692	<u>33306</u>
	TOTAL ASSETS AND OTHER DEBITS		583465	\$ <u>557592</u>

\* Not Applicable for Class B Utilities

#### NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

F-1(b)

YEAR OF REPORT December 31, 2010

### **COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES**

ACCT.	EQUITI CAPITAL A			
NO.		REF.	PREVIOUS	CURRENT
	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
201	Common Stock Issued	F-15	500	\$ 500
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock		186864	186864
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(355971)	(SEIBE)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		s (168 607)	s (191959)
	LONG TERM DEBT			
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	701844	717619
	Total Long Term Debt		5 721844	5 717619
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		13206	23129
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
	Total Current & Accrued Liabilities		5_13206_	5 <u>33129</u>

\* Not Applicable for Class B Utilities

UTILITY NAME: ERS OF PINE ISLODD INC.

### **COMPARATIVE BALANCE SHEET** EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITECAMIALAND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	s	\$
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		ss	s
	OPERATING RESERVES			
261	Property Insurance Reserve		s	S .
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves	1		
	Total Operating Reserves	<u> </u>	s	s
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 158944	· 163620
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	(142726)	(146817)
	Total Net C.I.A.C.		<u>_16918</u> _	16803
	ACCUMULATED DEFERRED INCOME TAXES	T		
281	Accumulated Deferred Income Taxes -	1		
	Accelerated Depreciation		5	s
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other	、		
	Total Accumulated Deferred Income Tax		s	s
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ <u>583465</u>	<u>531592</u>

### **COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530			s 259011	5_265865
	Net Operating Revenues		<u>asgoil</u>	5_262865
401	Operating Expenses	F-3(b)	\$ 191225	198289
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	5 41946 (3974)	8 <u>42015</u> (4091)
	Net Depreciation Expense		37972	5-379ay
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	17952	18307
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		ะ อุกาเกม	s 254520
	Net Utility Operating Income		5_11862_	5-11345
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utilit	y Operating Income [Enter here and on Page F-3(c)]		s <u>11862</u>	\$_11345_

\* For each account, Column e should agree with Cloumns f, g and h on F-3(b)

### YEAR OF REPORT December 31, 2017

### UTILITY NAME: EPS OF PINE JELPHO JINC

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (b)
<u>.</u>	\$	528526
\$	\$	265865
\$	\$	F 198287
		43015
\$	\$	5 3792Y
		18301
\$	\$	5 <u>20</u>
\$	\$	5_11345_
\$	\$	s_11345_

\* Total of Schedules W-3 / S-3 for all rate groups.

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utili	Total Utility Operating Income [from page F-3(a)]		5 11862	5_11345_
	OTHER INCOME AND DEDUCTIONS			+
415	Revenues-Merchandising, Jobbing, and			
	Contract Deductions		s ·	c
416	Costs & Expenses of Merchandising		f	
	Jobbing, and Contract Work			
419	Interest and Dividend Income		9365	2052
421	Nonutility Income	-	- mas	
426	Miscellaneous Nonutility Expenses			
.20	International Tollaring Expended			
	Total Other Income and Deductions		s 144an	13390.
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
-	Total Taxes Applicable To Other Income		\$	\$
	INTEREST EXPENSE			
427	Interest Expense	F-19	5 44610	6 44749
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		\$ 44610	ะุ่านๆ
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	s
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$	\$
<u></u>	NET INCOME		( <u>E810E)</u>	s (31352)

Explain Extraordinary Income:

٠

### UTILITY NAME: EDS OF DINE TRIODD INC

YEAR OF REPORT December 31, OCI

ACCT.		REF.	WATER	WASTEWATER
NO.	ACCOUNT NAME	PAGE	UTILITY	UTILITY
(a)	(b)	(c)	(d)	(e)
101	Utility Plant In Service	F-7	5	51112173
	Less:			
	Nonused and Useful Plant (1)			164638
108	Accumulated Depreciation	F-8		655384
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		163620
252	Advances for Construction	F-20		
	Subtotal	S	3	128531
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22		146817
	Subtotal	5	3	<u>anz 348</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			
	Other (Specify):			
				24786
			<u> </u>	
	RATE BASE	5	\$	s <u>300134</u>
	NET UTILITY OPERATING INCOME			s <u>11345</u>
AC	CHIEVED RATE OF RETURN (Operating Income / Rate F	Base)		<u>، محارب الحصن</u>

### SCHEDULE OF YEAR END RATE BASE

#### NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

### FRS OF PINE ISLOOD JIK

YEAR OF REPORT

### SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (¢)	ACTUAL COST RATES (3) (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) CAND 200,000	5 (199959) 2822649 	( <u>3862</u> ) 5460	<u>    11.96</u> <u>     4.5</u> 	(.64618)
LIAND 210082- RESALT 3418838 Total	51760	100		.04559

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

#### **APPROVED RETURN ON EQUITY**

Current Commission Return on Equity: \_\_\_\_\_% Commission order approving Return on Equity: \_\_\_\_\_\_%

### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: %

Commission order approving AFUDC rate:

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

### ERS OF DINE ISLAND INC

YEAR OF REPORT December 31

### SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (¢)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	<u>s (191959)</u> <u>३१२८4</u> ४ 	\$ 	\$ 	\$ 	S	5 (199959) 3 826480 0 0 0 0 0 1 3 826480 0 0 0 0 1 3 826480 0 0 0 0 0 0 0 0 0 0 0 0 0
JUSP J Total	5 <u>517659</u>	S	\$	\$	\$	s <u>517659</u>

(1) Explain below all adjustments made in Columns (e) and (f):	
•	

### ERS OF DINE TROODING

YEAR OF REPORT December 31

### UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (¢)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$	5 947534	s	5 <u>9475 34</u>
103	Property Held for Future Use		164638		164638
.104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$	s 1112113	\$	s <u>1110173</u>

### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 	\$	\$	\$
Total P	lant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total A	Accumulated Amortization	\$	\$	\$	\$
Net Ac	quisition Adjustments	s	s	s	s

UTILITY NAME: EDS OF PINE IS GOD INC

### ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION	WATED		OTHER THAN REPORTING	
(a)	WATER (b)	WASTEWATER (c)	SYSTEMS (d)	TOTAL
ACCUMULATED DEPRECIATION	(0)		<u>(u)</u>	(e)
Account 108				
Balance first of year	\$	\$ 614437	5	6614437
Credit during year:			*	
Accruals charged to:				
Account 108.1 (1)	\$	42015	\$	5 42015
Account 108.2 (2)				
Account 108.3 (2)			······	
Other Accounts (specify):				
Salvage			·	
Other Credits (Specify):				
other creats (specify).			•	
Total Credits	5	\$ 42015	2	42015
Debits during year:	<u>۳</u>		<u>م</u>	
Book cost of plant retired				
Cost of Removal		•	[	
Other Debits (specify):				
Total Debits	\$	\$	s	\$
Balance end of year	\$	<u>524020</u>	\$	52/022
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	P	P	<b>þ</b>	<u>Þ</u>
Credit during year: Accruals charged to:				
Accidais charged to.	¢.	k	ĸ	k
Account 110.2 (3)	┦───	- <b>P</b>	<u>۳</u>	<u>۲</u>
Other Accounts (specify):				
(P)/-				
Total credits	6	\$	\$	\$
Debits during year:			<b>F</b>	<b>[</b>
Book cost of plant retired		1068		1068
Other debits (specify):				
Total Debits	\$	\$ 1068	\$	<u>8-1068</u>
Balance end of year	c	186022	c	653384
Balance end of year	۳		мр	

(1) Account 108 for Class B utilities.

(2) Not applicable for Class B utilities.

(3) Account 110 for Class B utilities.

YEAR OF REPORT December 31,2019

### UTILITY NAME: EPS OF PINE JS ONO INC.

### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR	
DESCRIPTION OF CASE (DOCKET NO.) (2)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
	\$		\$
Total	\$		•

### NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	S	\$	\$	\$
Total Nonutility Property	\$	\$	\$	s

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	s
Total Special Deposits	s
OTHER SPECIAL DEPOSITS (Account 133):	5
Total Other Special Deposits	\$

### UTILITY NAME: ERS OF PINE TEL PNO TIC

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127. FACE OR YEAR END **DESCRIPTION OF SECURITY OR SPECIAL FUND** PAR VALUE **BOOK COST** (a) (b) (c) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): Ð Total Investment in Associated Companies UTILITY INVESTMENTS (Account 124): 9 **Total Utility Investment OTHER INVESTMENTS (Account 125):**  $\bullet$ Total Other Investment SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): 9 **Total Special Funds** 

F-10

# UTILITY NAME: ENVIRONMENTEL PROTECTION SYSTEMS OF ANC

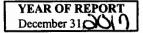
### ACCOUNTS AND NOTES RECEIVABLE - NET

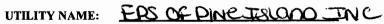
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in

Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION		TOTAL
		<u>(b)</u>
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water	5	
Water	<u> </u>	
Other	- 0007-	
	· · · · · · · · · · · · · · · · · · ·	
Testal Contained Description		5 28954
Total Customer Accounts Receivable OTHER ACCOUNTS RECEIVABLE (Account 142):	1	<u>80004</u>
OTHER ACCOUNTS RECEIVABLE (Account 142).	\$	
Total Other Accounts Receivable		5
NOTES RECEIVABLE (Account 144 ):		
	\$	
Total Notes Receivable		\$
Tradit Assessments on difference in the		10001
Total Accounts and Notes Receivable		5 28954
ACCUMULATED PROVISION FOR	1	
UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	6	
Add: Provision for uncollectibles for current year	\$ 4131	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	6 4131	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	c	
	P	
Balance end of year		131 5 <u>34633</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		60803





### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account	nt receivable from	associated com	panies separately.

DESCRIPTION	TOTAL
(2)	(b)
	\$
Total	§

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (¢)
		\$
Total		s

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	s

### UTILITY NAME: ERS OF PINE JA OND INC.

### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separa	ately for each security issue.	
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (¢)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	6	\$
Total Unamortized Debt Discount and Expense	\$	s
UNAMORTIZED PREMIUM ON DEBT (Account 251):	s	\$
Total Unamortized Premium on Debt	\$	s

### **EXTRAORDINARY PROPERTY LOSSES**

ACCOUNT 182 Report each item separately.

DESCRIPTION	TOTAL
<u>(a)</u>	(b)
	c
Total Extraordinary Property Losses	\$ <del></del>

UTILITY NAME: EPS OF DINE TSLOND PLC

### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$	S
Total Deferred Rate Case Expense	\$	s
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ 	s_23-774 
Total Other Deferred Debits	\$	<u>22206</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$ 	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	s

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON 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		な <u></u> ちのつ な 
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		/\$ 

\* Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	IN ANNUAL RATE (b)	VTEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
			s
Total			sN/D

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

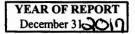
#### YEAR OF REPORT December 31 10

### UTILITY NAME: EPS OF PINE ISLAND INC

### STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share. Show separately the state and federal income tax effect of items shown in Account No. 439. 1.
- 2.

ACCT.	Show separately the state and rederal income tax effect of items shown in Account No. 459.			
	DECODIDITION	AMOUNTS		
NO.	DESCRIPTION			
<u>(a)</u>	(b)	(c)		
215	Unappropriated Retained Earnings:	(255-971)		
	Balance Beginning of Year	(355971)		
	Changes to Account:			
439	Adjustments to Retained Earnings ( requires Commission approval prior to use):			
	Credits:	5		
	Total Credits:	ĸ		
	Debits:	<u> </u>		
	Debits.	P		
	Total Debits:	\$		
42.5		· (31352)		
435	Balance Transferred from Income	<u>(31352)</u>		
436	Appropriations of Retained Earnings:			
	T-4-1 Amounistican of D-tained Francisco			
	Total Appropriations of Retained Earnings Dividends Declared:	P		
100				
437	Preferred Stock Dividends Declared			
438	Common Stock Dividends Declared			
	Tetal Dividende Desland	r and a second se		
	Total Dividends Declared	<b>Þ</b>		
215	Year end Balance	<u>( C387323</u> )		
215	i car enu balance	p <u></u>		
214	Approximated Patrixed Formings (state holes			
214	Appropriated Retained Earnings (state balance and			
	purpose of each appropriated amount at year end):			
214	Total Appropriated Retained Earnings	C.		
214	Total Appropriated Retained Earnings	P		
Total Pa	tained Earnings	(387333)		
i otai Re				
Notes to Statement of Retained Earnings:				
1010310	owners of required formings.			



## UTILITY NAME: EPS OF PINC ISLOOD INC

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	s

### OTHER LONG-TERM DEBT ACCOUNT 224

	I	NTEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE LEE COUNTY	<u>    8    %</u>		8 <u>987649</u>
NOTE ADVARUE KRS LAND	<u> </u>		300 000
DUE TO KRS RESOLT	<u> </u>		04188
DUE TO KRS LANO	<u>ල</u> %		587016
	%		
Total			5-717619

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

YEAR OF REPORT December 31

### NOTES PAYABLE ACCOUNTS 232 AND 234

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(2)	(b)	(c)	(d)
NOTES PAYABLE ( Account 232):			S
Total Account 232			s
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
Total Account 234			s

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION	TOTAL
(a)	(b)
Total	s

F-18

### UTILITY NAME: EPS & DINE IS ODO THE

### YEAR OF REPORT December 31,

### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	UN15 257 AND 427				
	BALANCE	•	REST ACCRUED	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(b)	(c)	(d)	(e)	(f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	(~)	<u> </u>	(w)		
LEE COUNT UT LITY	\$	1127	1345	\$ 13451	\$
KRS LAND ADLANCE	*	427	15298	15298	
Kes Land		427 427			Patra
NKS U-NAD		1-401	_16000	16000	www
T + 1 + 227 1	6		lupua	1410119	
Total Account 237.1	▶		<u>44749</u>	<u>44149</u>	»
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities		1			
Customer Deposits	\$	427	\$	\$	\$
· · · · · · · · · · · · · · · · · · ·					
Total Account 237.2	<b>c</b> ***		5 44 1749	LINDIA	r.
Total Account 257.2	₽			s <u></u>	▶
		1			
Total Account 237 (1)	\$		s <u>44749</u>	s <u>44749</u>	\$
INTEREST EXPENSED:	.1				
Total accrual Account 237		237	\$	(1) Must agree to F-	2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:					of Accrued Interest.
				(2) Must agree to F-	3 (c), Current
				Year Interest Exp	pense
Net Interest Expensed to Account No. 427 (2)			5 44749		
$\frac{1}{2}$					
			L	J	

## YEAR OF REPORT December 31, 2010

### UTILITY NAME: ERS OF PINE JELENO, JNC

### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	
Total Miscenaneous Current and Accrued Liabilities	°

### ADVANCES FOR CONSTRUCTION A

CCOU	NT	252	

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT, DEBIT (c)	DEBITS AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
(*)	\$		\$	\$	\$
					·
Total	\$		\$	\$	s

\* Report advances separately by reporting group, designating water or wastewater in column (a).

### UTILITY NAME: EPS OF DINE TSIPHO JOC

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$	<u>ه</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$ 	\$
Total Other Deferred Liabilities	\$	s
TOTAL OTHER DEFERRED CREDITS	\$	s

### **OTHER DEFERRED CREDITS** ACCOUNT 253

ERS OF PINE JAPNO JNC

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 158944	\$	s <u>158944</u>
Add credits during year:	\$	s_4676	\$	s_4676_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	<u> </u>	\$	s <u>163620</u>

### ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (¢)
Balance first of year	\$	5 142nac	\$	5 142726
Debits during the year:	\$	§_4091	\$	5_4091
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$	<u>146810</u>	\$	5 <u>146817.</u>

### UTILITY NAME: EPS OF PINE ISLAND INC

### **RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	<u>(23352)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
<u>CONDECTION FEES</u>		4676
Deductions recorded on books not deducted for return:		
Depreciation not on return		<u> </u>
Income recorded on books not included in return:		
AMORITZATION OF CIAC		(4091)
NET SECTION 12 31 (LOSS)		(4234)
Deduction on return not charged against book income:		
		· · · · · · · · · · · · · · · · · · ·
Federal tax net income	L	s (32.112)
Computation of tax :	· · · ·	
Comparation of tax.		

## WATER

# **OPERATING**

## **SECTION**

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

# WASTEWATER OPERATION SECTION

## ERS OF PINEIDEDDITIK

YEAR OF REPORT December 31, (3) (3) (\*)

### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system is should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the grout The wastewater engineering schedules (S-11 through S-13) must be filed for each s All of the following wastewater pages (S-2 through S-13) should be completed for by group number.	which has not been consoli p in total. system in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
ENVIRONMENTAL PROTECTION SYSTEMS	006-1	
OF DINE ISLAND INC.		
· ·		
		<u> </u>
·		
		<u> </u>
	<u> </u>	<u></u>

EPB OF PINE ISLADOTING

SYSTEM NAME / COUNTY :

**UTILITY NAME:** 

LEF

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (¢)	WASTEWATER UTILITY (d)		
101	Utility Plant In Service	S-4(a)	1112173		
	Less: Nonused and Useful Plant (1)		164638		
108	Accumulated Depreciation	S-6(b)	655384		
110	Accumulated Amortization				
271	Contributions in Aid of Construction	S-7	163620		
252	Advances for Construction	F-20			
	Subtotal				
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 146817		
	Subtotal				
114	Plus or Minus: Acquisition Adjustments (2)	F-7			
115	Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7	34786		
	WASTEWATER RATE BASE		<u>300134</u>		
	WASTEWATER OPERATING INCOME	S-3	s <u>300134</u> s <u>11345</u>		
ACH	IIEVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	<u>· 03979478</u>		

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

 (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

> S-2 GROUP \_\_\_\_

EDS OF PINE ITS GOD INC

YEAR OF REPORT December 31

UTILITY NAME:

SYSTEM NAME / COUNTY :

LEE.

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9(a) S-9(a)	<u>465865</u>
	Net Operating Revenues		5985965
401	Operating Expenses	S-10(a)	5 198289
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	42015
	Net Depreciation Expense		\$ 37924
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11964
408.11	Property Taxes		
408.12	Payroll Taxes		6143
408.13	Other Taxes and Licenses		000
408	Total Taxes Other Than Income		12307
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes Provision for Deferred Income Taxes - Credit		
411.10 412.10	Investment Tax Credits Deferred to Future Periods		
412.10	Investment Tax Credits Deteried to Puture Periods		
	Utility Operating Expenses		: 354520
	Utility Operating Income		\$_11345_
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		s <u>11345</u>

## ERS OF DIVE ISLOOD INC

YEAR OF REPORT December 31

SYSTEM NAME / COUNTY : \_\_\_\_\_\_

### WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$	\$	\$	5
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	56959			56959
361	Collection Sewers - Gravity	121608			121608
362	Special Collecting Structures				
363	Services to Customers	7920			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	<b>Reuse Meters and Meter Installations</b>				
370	Receiving Wells	161475			161475
371	Pumping Equipment	161415	6930	6402	161475
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	563712	4676		568388
390	Office Furniture and Equipment	9932			9932
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>94231</u>	s <u>116a</u>	s <u>6402</u>	<u>947535</u>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a) GROUP \_\_\_\_\_

EPS OF PINE IS GOD IN C

YEAR OF REPORT

SYSTEM NAME / COUNTY : LCC

### WASTEWATER UTILITY PLANT MATRIX

		.1	.2	.3	.4	.5	.6	.7
						RECLAIMED	RECLAIMED	
			,	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	
ACCT.		INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT
(a)	(b)	(g)	(h)				<b>(j</b> )	(k)
351	Organization	\$	5	δ	5	5	<b>5</b>	δ
352	Franchises		the cost of the					
353	Land and Land Rights	· 每日1016.00181						
354	Structures and Improvements	医马拉叶 计结正的						
355	Power Generation Equipment	Product root in the rest						1
360	Collection Sewers - Force	DEDINITION NO.	56959	Contraction of the local division of the loc	THE R. LANSING MICH.	Finderson in the literation	for the second second	Contraction of the local division of the loc
361	Collection Sewers - Gravity	043104130507488	121608	Internation of the local distance	CONTRACTOR OF A	ENTRY PROPERTY.	A SHARE A SHARE AND A	1000 C 10 B 10
362	Special Collecting Structures	1.46013.40023		1210203000000	ALCOHOL: NO DO	ALCONT ON A	DOM: NOT THE OWNER	Charles and the second
363	Services to Customers	ACCURATE AND ADDRESS OF	7920	The second second	10123-0015-0008	THE REPORT OF THE		CARLS STRATE
364	Flow Measuring Devices	ALL ALL INCOMES AN		CONTRACTOR OF STREET, STRE	<b>BREEDWARD INFORMATION</b>	ACCORDING HER D	TING CLOCKING	CONTRACTOR A STORE
365	Flow Measuring Installations	Telephone and the second s			Contraction of the second	CONTRACTOR OF STREET	STATES OF STATES	And the second second
366	Reuse Services	ALCORAGE TA ADDRESS OF ADDRESS		Contraction of the local division of the loc	BRASHEN MONTH	talencia attale Contacto	Designed of the second	THE OWNER WHEN
367	Reuse Meters and Meter Installations	terret statuetarta		The second se	THE REAL PROPERTY.	And the second second second second		In residue extern
370	Receiving Wells	saurilla vientenin pri	THE REPORT OF THE REPORT OF	1/1405				CONTRACTORS.
371	Pumping Equipment	Contral on a charged from	SCHOOL PEAK PURCH	20705				NAME OF A DESCRIPTION O
374	Reuse Distribution Reservoirs	to the opposite of the	Contract Contraction		Bestune & EBOT			CONTRACTOR OF THE OWNER.
375	Reuse Transmission and		Contract of the local division		Exception second			100000
	Distribution System		CONTRACTOR OF					120 100 2000
380	Treatment and Disposal Equipment	NOT BE AND ADD TO	STATISTICS AND INCOME.					And a state of the
381	Plant Sewers	12 12 12 12 12 12 12	TO THE ROOM INC.					the loss of strend lines.
382	Outfall Sewer Lines		And the second states					CONTRACTOR NOTICE
389	Other Plant Miscellaneous Equipment				563712			AND DESCRIPTION OF
390	Office Furniture and Equipment							3932
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	\$	s <u>196481</u>	s <u>182180</u>	s <u>563712</u>	δ	۶	s <u>9932</u>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b) GROUP \_\_\_\_\_

EPS OF PINE ICLADDITAC

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YEAR OF REPORT December 31, 0010

SYSTEM NAME / COUNTY :

### **BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force	07		3.7
361	Collection Sewers - Gravity	40		2.5
362	Special Collecting Structures		ne politikary and a second at the political latter and	
363	Services to Customers	35		2.85
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	18		4.50
371	Pumping Equipment	18		5.56
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	<u> </u>		5.00
390	Office Furniture and Equipment	6		16.67
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			
Wastewa	ter Plant Composite Depreciation Rate *	_NIG	<u> </u>	NIA

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

EPS OF DINE ISLANDINC

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : LEE

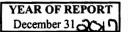
### ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(a)	(b)	(c)	(d)	(e)	(u+c) (f)
354	Structures and Improvements	5	(u) S	s	()
355	Power Generation Equipment				
360	Collection Sewers - Force	50539	2108		3108
361	Collection Sewers - Gravity	116071	3040		_3040
362	Special Collecting Structures				
363	Services to Customers	7920	-0-		÷
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	86147	7266		7266
371	Pumping Equipment	3862	11 82		1182
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	339966	28419		28419
390	Office Furniture and Equipment	9932	<b>\$</b> -		
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 D	epreciable Wastewater Plant in Service	5_614437	42015	\$	<u>42015</u>

\* Specify nature of transaction. Use () to denote reversal entries.

> S-6(a) GROUP \_\_\_\_\_

ERS OF DINE ISLAND INC.



SYSTEM NAME / COUNTY : LEE

### ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

				COST OF REMOVAL	TOTAL	BALANCE AT
ACCT. NO.		PLANT RETIRED	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
	ACCOUNT NAME		INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a) 354	(b) Structures and Improvements	(g)	(h)	(i)	(j)	<u>(k)</u>
355		P	P	₽	▶	▶
360	Power Generation Equipment Collection Sewers - Force					
						52647
361	Collection Sewers - Gravity					119111
362	Special Collecting Structures			······		
363	Services to Customers					- 7 900
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					- 0.2111.0
370	Receiving Wells					93413
<u> </u>	Pumping Equipment Reuse Transmission and	1068				3976
575	Distribution System					
380	Treatment and Disposal Equipment					
380	Plant Sewers					
381	Outfall Sewer Lines					
	Other Plant Miscellaneous Equipment					
389 390						368385
390	Office Furniture and Equipment					<u> </u>
391	Transportation Equipment					
392	Stores Equipment Tools, Shop and Garage Equipment					····
393	Laboratory Equipment			<u> </u>		
394	Power Operated Equipment			·······	· ·····	
395	Communication Equipment					
390	Miscellaneous Equipment					
398	Other Tangible Plant					
	Other rangiole rian					
Total De	preciable Wastewater Plant in Service	5 <u>1068</u>	\$	\$	\$	s <u>65384</u>

\* Specify nature of transaction.

Use () to denote reversal entries.

ERS OF PINE TOLOOD INC.

LEE

YEAR OF REPORT December 31

UTILITY NAME:

SYSTEM NAME / COUNTY :

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		158944
Add credits during year: Contributions received from Capacity, <u>Main Extension and Customer Connection Charges</u> Contributions received from Developer or Contractor Agreements in cash or property	S-8(a) S-8(b)	s <u>4676</u>
Total Credits		s_4676
Less debits charged during the year (All debits charged during the year must be explained below)		s
Total Contributions In Aid of Construction		062621

Explain all debits charged to Account 271 during the year below:

EPS OF PINE ISLAND INC

YEAR OF REPORT December 31

SYSTEM NAME / COUNTY :

### WASTEWATER CIAC SCHEDULE "A"

LEE

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

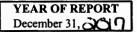
DESCRIPTION OF CHARGE (2)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits	I	L	s

### ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER		
(a)	(b)		
	142726		
Debits during the year: Accruals charged to Account 272 Other debits (specify) :	s <u>409)</u>		
Total debits	\$_4091		
Credits during the year (specify) :	\$		
Total credits	\$		
Balance end of year	s <u>146817</u>		

S-8(a) GROUP FPS OF DINE ISLOOD INC

LEE



UTILITY NAME:

SYSTEM NAME / COUNTY :

### WASTEWATER CIAC SCHEDULE "B" ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (¢)
		\$
Total Credits		\$ <del></del>

S-8(b) GROUP \_\_\_\_\_

ERSOF DINC. ISLAND INC

SYSTEM NAME / COUNTY :

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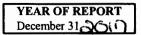
### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues:	•		
521.1	Residential Revenues			s
521.2	Commercial Revenues		·	
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$
	Measured Revenues:			
522.1	Residential Revenues	470	474	<u>256822</u> <u>4907</u>
522.2	Commercial Revenues			4907
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			പ്പോട്
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales			s <u></u> s
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$ 4136
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudent	ly Invested or AFPI)		
	Total Other Wastewater Revenues			5 262865

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

ERS OF PINE ICLOND JNC.

LEE



SYSTEM NAME / COUNTY :

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (¢)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			NIA
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			S NIA
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues			s_NIQ
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			<u>в_NIA</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(b) GROUP \_\_\_\_\_

EDS OF DINE ISLAND INC

YEAR OF REPORT December 3

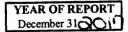
SYSTEM NAME / COUNTY : \_\_\_\_\_

### WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
							TREATMENT	
			COLLECTION	COLLECTION	PUMPING	PUMPING	TREATMENT & DISPOSAL	TREATMENT
ACCT.		CURRENT	EXPENSES-	EXPENSES-	EXPENSES -	EXPENSES -	EXPENSES -	& DISPOSAL
NO.	ACCOUNT NAME	YEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	EXPENSES -
(a)	(b)	(c)	(d)	(e)	(f)	(g)		MAINTENANCE
701	Salaries and Wages - Employees	5 79010	13000	5	<u>ಎರೆಯಂ</u>	<u>(6)</u>	(h)	(i)
703	Salaries and Wages - Officers,			·····			·	P
	Directors and Majority Stockholders							
704	Employee Pensions and Benefits		444- <u>4</u>					
710	Purchased Sewage Treatment	53309					ଅବସେତ୍ର	
711	Sludge Removal Expense							
715	Purchased Power	2782	A CONTRACTOR OF THE OWNER OWNE				2782	
716	Fuel for Power Production							
718	Chemicals					24444114461134634865586556764863884868		
720	Materials and Supplies							
731	Contractual Services-Engineering	066 0027					·····	
732	Contractual Services - Accounting	9600						
733	Contractual Services - Legal	·727						
734	Contractual Services - Mgt. Fees	3780						
735	Contractual Services - Testing							
736	Contractual Services - Other							
741	Rental of Building/Real Property	8076						
742	Rental of Equipment							
750	Transportation Expenses	311						
756	Insurance - Vehicle							
757	Insurance - General Liability	683						
758	Insurance - Workman's Comp.	1307						
759	Insurance - Other			220201000000000000000000000000000000000				
760	Advertising Expense						*	
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense							
767	Regulatory Commission ExpOther				MT 63160028-1819120-000-000-000	2045-117-0 Montaining and a state of the state		Contraction of the second s
770	Bad Debt Expense	20085				Sugard States		
775	Miscellaneous Expenses	38982					<u> </u>	
То	tal Wastewater Utility Expenses	<u>198387</u>	s_ <u>15000</u> _	\$ <u></u>	s <u>_a5000</u>	، <u> </u>	<u>18932</u>	

S-10(a) GROUP \_\_\_\_\_

ERS OF ANCI ISLOOD INC



SYSTEM NAME / COUNTY : \_\_\_\_\_\_

### WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		.7	.8	.9	.10	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	<b>OPERATIONS</b>	MAINTENANCE
(a)	(b)	(j)	(k)	()	( <b>m</b> )	(n)	(0)
701	Salaries and Wages - Employees	\$	5	\$	\$	\$	\$
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders		3990				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	Contraction of the second second		A CONTRACTOR OF A CONT			
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		100000112010010000000000000000				
731	Contractual Services-Engineering		220 9600				
732	Contractual Services - Accounting		9600				
733	Contractual Services - Legal		707				
734	Contractual Services - Mgt. Fees		3780				
735	Contractual Services - Testing			····	·····		
736	Contractual Services - Other						
741	Rental of Building/Real Property		8676		· · · · · · · · · · · · ·		
742	Rental of Equipment	· · · · · · · · · · · · · · · · · · ·					
750	Transportation Expenses		311				
756	Insurance - Vehicle	·····					
757	Insurance - General Liability		683				
758	Insurance - Workman's Comp.						
759	Insurance - Other		1309				
760	Advertising Expense						
766	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
767	Regulatory Commission ExpOther	a compare providence and a second second		accordanti anos anga anga anga anga anga anga anga ang	APALINE APALITY PROPERTY APALITY APALI		
770	Bad Debt Expense						
775	Miscellaneous Expenses		15141				
То	tal Wastewater Utility Expenses	s	s_ <u>79357</u> _	\$ <del>_</del>	s	s	s

S-10(b) GROUP \_\_\_\_\_

ERS OF PINE ISLOND INC.

LEE

YEAR OF REPORT December 31

SYSTEM NAME / COUNTY :

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	1.0	474	474
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	· · · · · · · · · · · · · · · · · · ·	
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		·····
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equivale	nts		479

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use 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 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 treated (Omit 000) / 365 days / 280 gallons per day )

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

S-11 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

### ERS OF PINE ISLAND INC

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY :

WASTEWATER TREATMENT PLANT INFORMATION Provide a separate sheet for each wastewater treatment facility

Permitted Capacity		 
Basis of Permit Capacity (1)		 
Manufacturer		 
Туре (2)		 
Hydraulic Capacity		 
Average Daily Flow		 
Total Gallons of Wastewater Treated	10,145,000	 
Method of Effluent Disposal		

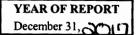
(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

1 FF

(2) Contact stabilization, advanced treatment, etc.

S-12 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

ERS OF PINE TSI GOD THC



SYSTEM NAME / COUNTY :

\_\_\_\_LEE\_\_\_\_

### **OTHER 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
2. Maximum number of ERCs* which can be served <u>PURCHASE LOPSTELEPTER W COPALITY FOR COTINE</u>
3. Present system connection capacity (in ERCs*) using existing lines ENTRE_ BUILD OUT
4. Future connection capacity (in ERCs*) upon service area buildout <u>PURCUPSE</u> WOSTEWSICE W COMPLETY FOR ENTRE BUILDOUT
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach 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:
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.
<ul> <li>a. Attach plans for funding the required upgrading.</li> <li>e. Is this system under any Consent Order with DEP?</li></ul>
12. Department of Environmental Protection ID # FLA 014672

\* An ERC is determined based on the calculation on S-11.

S-13 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

\_\_\_\_

### Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations Class A & B

### Company: ERS OF PINE ISLAND INC. For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	5_061729_	5 261729	\$
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)	4136	4136	
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 265865	\$ 265865	\$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 965865	\$ 265865	\$

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).