

**CLASS "A" OR "B"**

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

**ANNUAL REPORT**

OF

ENVIRONMENTAL PROTECTION SYSTEMS OF DINE ISLAND INC

Exact Legal Name of Respondent

SU287-20-A1

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2021

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAR 18 AM 9:20  
DIVISION OF  
ACCOUNTING & FINANCE

**THIS PAGE LEFT**

**BLANK INTENTIONALLY**

## 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 Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Year End Rate Base	F-4	Capital Stock	F-15
Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Other Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Miscellaneous Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-20
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-22
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Water Listing of System Groups	W-1	CIAC Additions / Amortization	W-8
Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

**THIS PAGE LEFT**

**BLANK INTENTIONALLY**

# **EXECUTIVE SUMMARY**

**THIS PAGE LEFT**

**BLANK INTENTIONALLY**



UTILITY NAME: EDS OF PINE ISLAND INC.

YEAR OF REPORT  
December 31, 2021

### CERTIFICATION OF ANNUAL REPORT

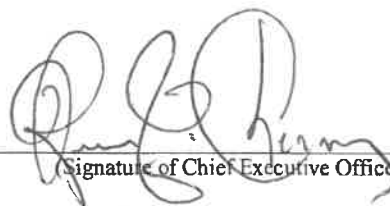
I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><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 the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



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



(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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2021

ENVIRONMENTAL PROTECTION SYSTEMS OF PINE ISLAND, INC  
(Exact Name of Utility)

County: LEE

List below the exact mailing address of the utility for which normal correspondence should be sent:

3039 YORK RD  
ST JAMES CITY FL 33956

Telephone: 239-283-1144

E Mail Address: CHERRY ESTATES @EMBARC@MAIL.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:

<u>JONES &amp; COMPANY LLC</u>	<u>SUSAN HOPPEL</u>
<u>BEN SIMMONS</u>	<u>3039 YORK RD</u>
<u>161 WEST MAIN STREET</u>	<u>ST JAMES CITY FL 33956</u>
<u>LANCASTER OH 43130-3740</u>	

Telephone: \_\_\_\_\_

List below the address of where the utility's books and records are located:

3039 YORK RD  
ST JAMES CITY FL 33956

Telephone: 239-283-1144

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: 3/29/69

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 securities of the utility:

	Name	Percent Ownership
1.	<u>KEVIN J CHERRY</u>	<u>40.86</u>
2.		
3.	<u>RICHARD G CHERRY</u>	<u>25.98</u>
4.		
5.	<u>SUSAN J. HOPPEL</u>	<u>33.16</u>
6.		
7.		
8.		
9.		
10.		



UTILITY NAME: EDS OF DINE ISLAND INC.

YEAR OF REPORT  
December 31, 2021

### 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.

- Ⓐ ESTABLISHED 1967- PROVIDES SEWER FOR CHERRY ESTATES @ TREASURE COVE @ CHERRY ESTATES @ KRS RESORT DEVELOPMENT INC.
- Ⓑ PROVIDES SEWER- TO CHERRY ESTATES, KRS RESORT DEVELOPMENT @ TREASURE COVE @ CHERRY ESTATES
- Ⓒ PROVIDE SEWER TO ENTIRE COMPLEX.
- Ⓓ TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
- Ⓔ EDS WOULD LIKE TO GROW 1-5 PER. THIS WILL DEPEND ON THE ECONOMY.
- Ⓕ EDS PURCHASES WASTEWATER TREATMENT FROM LEE COUNTY UTILITIES. EDS IS CONTEMPLATING A STAFF ASSISTED RATE CASE OR GENERAL RATE CASE IN 2022.

UTILITY NAME: EDS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 2021

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).

N/A

UTILITY NAME: EPS OF PINE ISLAND INC

<b>YEAR OF REPORT</b> December 31, <u>2021</u>
---

**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)
KEVIN J. CHERRY	PRESIDENT	100%	\$ 41,101
SUSAN D. HOPPER	SECRETARY	100%	41,101

**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 (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
KEVIN J. CHERRY	PRESIDENT	ALL	\$ 0
RICHARD G. CHERRY	DIRECTOR	ALL	0
SUSAN D. HOPPER	SECRETARY	ALL	0
		ALL	0













**THIS PAGE LEFT**

**BLANK INTENTIONALLY**

**FINANCIAL  
SECTION**

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ <u>1215517</u>	\$ <u>1279311</u>
108-110	Less: Accumulated Depreciation and Amortization	F-8	<u>778541</u>	<u>823536</u>
Net Plant			\$ <u>436976</u>	\$ <u>455781</u>
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ <u>436976</u>	\$ <u>455781</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
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			\$ <u>—</u>	\$ <u>—</u>
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ <u>44927</u>	\$ <u>38178</u>
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	<u>26386</u>	<u>27083</u>
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			\$ <u>71313</u>	\$ <u>65261</u>

\* Not Applicable for Class B Utilities

UTILITY NAME: ERS OF PINE JUNCTION INC

YEAR OF REPORT  
December 31, 2021

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>DEFERRED DEBITS</b>			
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	<u>25506</u>	<u>25871</u>
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	<b>Total Deferred Debits</b>		\$ <u>25506</u>	\$ <u>25871</u>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ <u>533795</u>	\$ <u>546913</u>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: EPS OF ONE ENERGY INC

YEAR OF REPORT  
December 31, 2021

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ <u>500</u>	\$ <u>500</u>
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		<u>241,864</u>	<u>241,864</u>
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	<u>(4,305,10)</u>	<u>(4,431,78)</u>
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ <u>(1,081,46)</u>	\$ <u>(2,008,14)</u>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	<u>694,153</u>	<u>697,355</u>
Total Long Term Debt			\$ <u>694,153</u>	\$ <u>697,355</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		<u>12,312</u>	<u>21,964</u>
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			\$ <u>518,319</u>	\$ <u>518,505</u>

\* Not Applicable for Class B Utilities



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ _____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ <u>175310</u>	\$ <u>192845</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>(159834)</u>	<u>(164437)</u>
Total Net C.I.A.C.			\$ <u>15476</u>	\$ <u>28408</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>533795</u>	\$ <u>546913</u>

UTILITY NAME: EPS OF PINE ISLAND, INC

YEAR OF REPORT  
December 31, 2021

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ <u>286,081</u>	\$ <u>296,277</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ <u>286,081</u>	\$ <u>296,277</u>
401	Operating Expenses	F-3(b)	\$ <u>197,677</u>	\$ <u>207,481</u>
403	Depreciation Expense:	F-3(b)	\$ <u>4,0100</u>	\$ <u>44,989</u>
	Less: Amortization of CIAC	F-22	<u>(4,369)</u>	<u>(4,602)</u>
Net Depreciation Expense			\$ <u>3,5731</u>	\$ <u>40,387</u>
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	<u>19,428</u>	<u>19,891</u>
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			\$ <u>252,836</u>	\$ <u>267,759</u>
Net Utility Operating Income			\$ <u>33,245</u>	\$ <u>28,518</u>
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 Utility Operating Income [Enter here and on Page F-3(c)]			\$ <u>33,245</u>	\$ <u>28,518</u>

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

UTILITY NAME: EDS OF PINE ISLAND TNC

<b>YEAR OF REPORT</b> December 31, <u>2021</u>
---

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ <u>296277</u>	\$ _____
\$ _____	\$ <u>296277</u>	\$ _____
\$ _____	\$ <u>207481</u>	\$ _____
_____	<u>44989</u> <u>(4602)</u>	_____
\$ _____	\$ <u>40387</u>	\$ _____
_____	<u>19891</u>	_____
_____	_____	_____
\$ _____	\$ <u>267759</u>	\$ _____
\$ _____	\$ <u>28518</u>	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ <u>28518</u>	\$ _____

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

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>33245</u>	\$ <u>28518</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		<u>513</u>	<u>7695</u>
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>33758</u>	\$ <u>36213</u>
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	\$ <u>46828</u>	\$ <u>48881</u>
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ <u>46828</u>	\$ <u>48881</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ <u>(13070)</u>	\$ <u>(12668)</u>

Explain Extraordinary Income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: EPS OF DINE ISLAND TNC

YEAR OF REPORT  
December 31, 2021

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	\$ <u>1279311</u>
	Less:			
	Nonused and Useful Plant (1)			<u>154117</u>
108	Accumulated Depreciation	F-8		<u>823530</u>
110	Accumulated Amortization	F-8		<u>          </u>
271	Contributions in Aid of Construction	F-22		<u>192845</u>
252	Advances for Construction	F-20		<u>          </u>
Subtotal			\$	\$ <u>108819</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		<u>164437</u>
Subtotal			\$	\$ <u>273256</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		<u>          </u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		<u>          </u>
	Working Capital Allowance (3)			<u>25935</u>
	Other (Specify): _____ _____ _____			<u>          </u> <u>          </u> <u>          </u>
RATE BASE			\$	\$ <u>299191</u>
NET UTILITY OPERATING INCOME			\$	\$ <u>28518</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				<u>.0953</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.

UTILITY NAME: EPS OF DINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2021

**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 (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ <u>(200813.18)</u>	<u>(.404)</u>	<u>11.96</u>	<u>(.0483184)</u>
Preferred Stock				
Long Term Debt	<u>149042.97</u>	<u>.3000</u>	<u>4.5</u>	<u>.0135</u>
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) <u>KRISLAND 200000</u> <u>DUEZLAND 348312.16</u>	<u>548312.16</u>	<u>1.104</u>	<u>8</u>	<u>.0883</u>
<b>Total</b>	\$ <u>496541.95</u>	<u>100 %</u>		<u>(.0535)</u>

(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: <u>11.96</u> %
Commission order approving Return on Equity: <u>0.3010684</u>

**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.



UTILITY NAME: EPS OF PINE ISLAND, INC.

**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 (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 2,008,131.18					\$ 0
Preferred Stock						\$ 0
Long Term Debt	1,490,429.97					\$ 0
Customer Deposits						\$ 0
Tax Credits - Zero Cost						\$ 0
Tax Credits - Weighted Cost						\$ 0
Deferred Inc. Taxes						\$ 0
Other (Explain <u>EPS 19020000</u> <u>DIET 1234567890 34567890</u> )	548,912.16					\$ 0
Total	\$ 4,965,412.95					\$ 0

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


UTILITY NAME: ERS OF PINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2021

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ <u>1125194</u>	\$ _____	\$ <u>1125194</u>
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	<u>154117</u>	_____	<u>154117</u>
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ <u>1279311</u>	\$ _____	\$ <u>1279311</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 Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ <u>0</u>



UTILITY NAME: EDS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$	\$ <u>778541</u>	\$	\$ <u>778541</u>
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ <u>44989</u>	\$	\$ <u>44989</u>
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ <u>44989</u>	\$	\$ <u>44989</u>
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ <u>823530</u>	\$	\$ <u>823530</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ <u>0</u>	\$	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: EDS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
	\$ _____		\$ _____
	\$ _____		\$ _____
	\$ _____		\$ _____
Total	\$ _____		\$ <u>0</u>

**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)
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ <u>0</u>

**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):	\$ _____
	\$ _____
	\$ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
	\$ _____
	\$ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: ERS OF PINE ISLAND TNC

YEAR OF REPORT  
December 31, 2021

**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____	\$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____	\$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____	\$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____		\$ _____ \$ _____ \$ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**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 (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$	
Wastewater		<u>27083</u>
Other		
Total Customer Accounts Receivable		\$ <u>27083</u>
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$	
_____		
_____		
Total Other Accounts Receivable		\$ <u>0</u>
NOTES RECEIVABLE (Account 144):		
_____	\$	
_____		
_____		
Total Notes Receivable		\$ <u>0</u>
Total Accounts and Notes Receivable		\$ <u>27083</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		
_____		
_____		
Total Additions		\$
Deduct accounts written off during year:		
Utility Accounts		
Others		
_____		
_____		
Total accounts written off		\$
Balance end of year		\$ <u>0</u>
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ <u>27083</u>

UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**

**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____
	\$ _____
	\$ _____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: ERS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

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

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ <u>_____</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ <u>_____</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
<b>Total Extraordinary Property Losses</b>	\$ <u>0</u>

UTILITY NAME: EPS OF PINE ISLAND TNC

YEAR OF REPORT  
December 31, 2021

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)	\$ _____	\$ _____
Total Deferred Rate Case Expense	\$ _____	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ _____	\$ <u>25871</u>
Total Other Deferred Debits	\$ _____	\$ <u>25,871</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$ _____	\$ _____
Total Regulatory Assets	\$ _____	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ <u>0</u>



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	<u>.10</u> %	
Shares authorized		<u>5000</u>
Shares issued and outstanding		<u>5000</u>
Total par value of stock issued		<u>500</u>
Dividends declared per share for year		
<b>PREFERRED STOCK</b>		
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)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>0</u>

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



UTILITY NAME: EPS OF PINE ISLAND, INC

YEAR OF REPORT  
December 31, 2021

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ <u>(430510)</u>
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$ _____ _____
	Total Credits:	\$ _____
	Debits:	\$ _____ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ <u>(12668)</u>
436	Appropriations of Retained Earnings:	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared	_____
438	Common Stock Dividends Declared	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ <u>(443178)</u>
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(443178)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: EPS OF PINE ISLAND, INC

YEAR OF REPORT  
December 31, 2021

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
<u>DUE TO KRS LAND-</u>	%		\$ <u>200 000</u>
<u>DUE TO KRS LAND. ADVANCE</u>	<u>8</u> %		<u>348 312</u>
<u>LEE COUNTY UTILITY</u>	<u>4.5</u> %		<u>149 043</u>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>697 355</u>

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

UTILITY NAME: ERS OF DINE ISLAND, INC

YEAR OF REPORT  
December 31, 2021

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>0</u>

\* 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 (a)	TOTAL (b)
	\$
Total	\$ <u>0</u>

UTILITY NAME: FDS OF PINE ISLAND TOWN

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$			\$	\$
<u>LEE COUNTY UTILITY</u>		<u>427</u>	<u>7583</u>	<u>7583</u>	
<u>KRS LAND POLYMER</u>		<u>427</u>	<u>25298</u>	<u>25298</u>	
<u>KRS LAND</u>		<u>427</u>	<u>16000</u>	<u>16000</u>	
Total Account 237.1	\$		<u>48881</u>	<u>48881</u>	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$			\$	\$
Customer Deposits		427			
Total Account 237.2	\$			<u>48881</u>	\$
Total Account 237 (1)	\$			<u>48881</u>	\$
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)				<u>48881</u>	\$

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: EPS OF PINE ISLAND TINC

YEAR OF REPORT  
December 31, 2021

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$	\$		\$	
Total	\$ <u>0</u>	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: ERS OF PINE ISLAND, INC

**YEAR OF REPORT**  
December 31, 2021

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ <u>0</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ <u>0</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ <u>0</u>

UTILITY NAME: EPS OF PINE ISLAND, INC

YEAR OF REPORT  
December 31, 2021

**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	\$ _____	\$ <u>175310</u>	\$ _____	\$ <u>175310</u>
Add credits during year:	\$ _____	\$ <u>17535</u>	\$ _____	\$ <u>17535</u>
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ <u>192845</u>	\$ _____	\$ <u>192845</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 (e)
Balance first of year	\$ _____	\$ <u>159835</u>	\$ _____	\$ <u>159835</u>
Debits during the year:	\$ _____	\$ <u>4602</u>	\$ _____	\$ <u>4602</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ <u>164437</u>	\$ _____	\$ <u>164437</u>



UTILITY NAME: ERS OF DINE ISLAND INC.

YEAR OF REPORT  
December 31, 2021

**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 (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>(12668)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
<u>CONNECTION FEES</u>		<u>17535</u>
Deductions recorded on books not deducted for return:		
<u>DEPRECIATION NOT ON RETURN</u>		<u>(13678)</u>
<u>ROUNDING</u>		<u>(5)</u>
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
<u>AMORTIZATION OF CIAC</u>		<u>(4602)</u>
Federal tax net income		\$ <u>(13418)</u>

Computation of tax :



**WATER  
OPERATION  
SECTION**

UTILITY NAME:

ERS OF DNF ISLAND INC

**YEAR OF REPORT**  
December 31, 2021

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

**SYSTEM NAME / COUNTY**

**CERTIFICATE  
NUMBER**

**GROUP  
NUMBER**

N/A

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
Subtotal			\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$
Subtotal			\$ <u>N/A</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):		
WATER RATE BASE			\$
WATER OPERATING INCOME		W-3	\$
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>N/A</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.

UTILITY NAME:

ERS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	\$ _____
	Net Operating Revenues		\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	N/A
	Less: Amortization of CIAC	W-8(a)	
	Net Depreciation Expense		\$ _____
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		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
	Utility Operating Expenses		\$ _____
	Utility Operating Income		\$ _____
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ _____
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		\$ _____

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: EPS OF PINE ISLAND INC

SYSTEM NAME / COUNTY: LFF

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$	\$	\$	\$

N/A

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

W-4(a)  
GROUP



UTILITY NAME: ERS OF PINE ISLAND INC.

SYSTEM NAME / COUNTY: LEF

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization						
302	Franchises						
303	Land and Land Rights						
304	Structures and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services						
334	Meters and Meter Installations						
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT						

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

UTILITY NAME:

FPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**BASIS FOR WATER 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)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

N/A

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

YEAR OF REPORT  
December 31, 2024

UTILITY NAME: EPS OF ONE ISLAND INC

SYSTEM NAME / COUNTY: LFE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$			0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	\$	0

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

W-6(a)  
GROUP \_\_\_\_\_



YEAR OF REPORT  
December 31, 2021

UTILITY NAME: FPS OF PINE ISLAND INC

SYSTEM NAME / COUNTY: LEE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (l)
304	Structures and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION						

N/A

W-6(b)  
GROUP

UTILITY NAME: EOS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	\$ _____
Total Credits		\$ _____
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

---

---

---

---

---

---

---

---

---

---

---

---

---

UTILITY NAME: EAS OF PINE ISLAND JNC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LFE

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits			\$

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$
Credits during the year (specify) :	
	\$
Total credits	\$
Balance end of year	\$



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____	_____	\$ _____
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	N/A
462.2	Private Fire Protection	_____	_____	
Total Fire Protection Revenue		_____	_____	\$ _____
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____	_____	\$ _____
Other Water Revenues:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____
Total Water Operating Revenues				\$ _____

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

UTILITY NAME: EPS OF DTNE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Production	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____





UTILITY NAME:

EPS OF PINE ISLAND, INC.

YEAR OF REPORT

December 31, 2021

SYSTEM NAME / COUNTY :

LFE

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____
Unit rating (i.e., GPM, pounds per gallon):	_____
<b>LIME TREATMENT</b>	
Manufacturer:	_____
<b>FILTRATION</b>	
Type and size of area:	_____
Pressure (in square feet):	_____
Manufacturer:	_____
Gravity (in GPM/square feet):	_____
Manufacturer:	_____

*N/A*

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LFE

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
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 Water System Meter Equivalents				

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water 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:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**OTHER 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. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. 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. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*N/A*

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**THIS PAGE LEFT**

**BLANK INTENTIONALLY**

**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT

December 31, 2021

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
<u>EPS OF PINE ISLAND INC</u>	<u>206</u>	<u>1</u>

UTILITY NAME:

EDS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ <u>1279311</u>
	Less:		
	Nonused and Useful Plant (1)		<u>154117</u>
108.	Accumulated Depreciation	S-6(b)	<u>823530</u>
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>192845</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>108819</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ <u>164437</u>
Subtotal			\$ <u>273256</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>25935</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>299191</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>28518</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>.0953</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.

UTILITY NAME:

ERS OF PINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LFE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ <u>296277</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ <u>296277</u>
401	Operating Expenses	S-10(a)	\$ <u>207481</u>
403	Depreciation Expense	S-6(a)	<u>44989</u>
	Less: Amortization of CIAC	S-8(a)	<u>(4602)</u>
	Net Depreciation Expense		\$ <u>40387</u>
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		<u>13304</u>
408.11	Property Taxes		
408.12	Payroll Taxes		<u>6387</u>
408.13	Other Taxes and Licenses		<u>200</u>
408	Total Taxes Other Than Income		\$ <u>19891</u>
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ <u>267759</u>
	Utility Operating Income		\$ <u>28518</u>
530	Add Back:		
	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		\$ <u>28518</u>



YEAR OF REPORT  
December 31, 2021

UTILITY NAME: EPS OF ONE ISLAND, INC.

SYSTEM NAME / COUNTY: LEE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization				
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	56959	44195		56959
362	Special Collecting Structures	186358			230553
363	Services to Customers	7920			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	198670	19599		198670
374	Reuse Distribution Reservoirs	22652			42251
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment	578909			578909
391	Transportation Equipment	9932			9932
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	1061400	63794		1125194

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

UTILITY NAME: FPS OF DINE ISLAND INC

SYSTEM NAME / COUNTY : LEE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (k)
351	Organization							
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		56959					
361	Collection Sewers - Gravity		230553					
362	Special Collecting Structures		7920					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			198670				
371	Pumping Equipment			42251				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				578909			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant		295432	240921	578909			9932

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

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

UTILITY NAME: ERS OF PINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

**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	27		3.7
361	Collection Sewers - Gravity	40		2.5
362	Special Collecting Structures			
363	Services to Customers	35		2.86
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	22		4.55
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	20		5
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			
Wastewater Plant Composite Depreciation Rate *		N/A		N/A

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



YEAR OF REPORT  
December 31, 2021

UTILITY NAME: ERS OF DINE ISLAND INC

SYSTEM NAME / COUNTY: LFE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	569,599			
361	Collection Sewers - Gravity	122,417	5211		5211
362	Special Collecting Structures				
363	Services to Customers	7920			
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	118,649	9030		9030
371	Pumping Equipment	7560	1803		1803
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	455,104			
390	Office Furniture and Equipment	9,932	28,945		28,945
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 Depreciable Wastewater Plant in Service		\$ 778,541	\$ 44,989	\$	\$ 44,989

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

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

UTILITY NAME:

EPS of DINE TA 000 INC

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : LFE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						<u>82,3530</u>

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

S-6(b)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: EDS OF PINE ISLAND, INC.  
SYSTEM NAME / COUNTY: LEF

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)		REFERENCE (b)	WASTEWATER (c)
Balance first of year			\$ 175,310
Add credits during year:			
Contributions received from Capacity, Main Extension and Customer Connection Charges		S-8(a)	\$ 17,535
Contributions received from Developer or Contractor Agreements in cash or property		S-8(b)	
Total Credits			\$ 175,350
Less debits charged during the year (All debits charged during the year must be explained below)			
Total Contributions In Aid of Construction			\$ 192,885

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

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

S-7  
GROUP

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits			\$ <u>N/A</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>159835</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>4602</u>
Other debits (specify):	
Total debits	\$ <u>4602</u>
Credits during the year (specify):	
Total credits	\$
Balance end of year	\$ <u>164437</u>

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

UTILITY NAME:

EPS OF DINE ISLAND TNC

YEAR OF REPORT

December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**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 (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ <u>0</u>



UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY: LFE

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
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			\$ _____
522.1	Measured Revenues: Residential Revenues	<u>484</u>	<u>501</u>	<u>284,529</u>
522.2	Commercial Revenues	<u>1</u>	<u>1</u>	<u>5,847</u>
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues			\$ <u>290,376</u>
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales				\$ <u>290,376</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			<u>590</u>
Total Other Wastewater Revenues				\$ <u>296,277</u>

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

UTILITY NAME:

EPS OF PINE ISLAND, INC

<b>YEAR OF REPORT</b> December 31, <u>2021</u>
---

SYSTEM NAME / COUNTY :

LEE

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
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			\$ <u>N/A</u>
541.1	Measured Reuse Revenues: 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			\$ <u>N/A</u>
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ <u>N/A</u>
Total Wastewater Operating Revenues				\$ <u>N/A</u>

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

UTILITY NAME:

EPS OFFLINE STATION

SYSTEM NAME / COUNTY: LEE

YEAR OF REPORT  
December 31, 2021

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	1 COLLECTION EXPENSES- OPERATIONS	2 COLLECTION EXPENSES- MAINTENANCE	3 PUMPING EXPENSES- OPERATIONS	4 PUMPING EXPENSES- MAINTENANCE	5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	82202	15000					
703	Salaries and Wages - Officers, Directors and Majorly Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	56761					56701	
711	Sludge Removal Expense							
715	Purchased Power	3421					3421	
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	9406						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other							
741	Rental of Building/Real Property	10984						
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.	1042						
759	Insurance - Other							
760	Advertising Expense	692						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	43039						
Total Wastewater Utility Expenses		207481	15000		26202		60122	

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEE

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (l)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees		41000				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		9400				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		10984				
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.		1042				
759	Insurance - Other		692				
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense						
770	Regulatory Commission Exp.-Other						
770	Bad Debt Expense		43039				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses			106157				



UTILITY NAME:

EPS OF PINE ISLAND TOWN

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY :

Lee

**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 (e x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	<u>500</u>	<u>500</u>
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	<u>1</u>	<u>5</u>
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 Equivalents				<u>505</u>

**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:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

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:

UTILITY NAME:

EPS OF PINE ISLAND, INC

YEAR OF REPORT

December 31, 2021

SYSTEM NAME / COUNTY :

LEE

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated	<u>11257.000</u>		
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.)

(2) Contact stabilization, advanced treatment, etc.

S-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY : LEF

### 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 505
2. Maximum number of ERCs\* which can be served PURCHASED WASTEWATER W/ CAPACITY FOR ENTIRE BUILD OUT
3. Present system connection capacity (in ERCs\*) using existing lines ENTIRE BUILD OUT
4. Future connection capacity (in ERCs\*) upon service area buildout PURCHASE WASTEWATER W/ CAPACITY FOR ENTIRE BUILD OUT
5. Estimated annual increase in ERCs\* 0
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? NO  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? NO  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? JUNE 2002
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.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # FLA 014672

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

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



**THIS PAGE LEFT**

**BLANK INTENTIONALLY**

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

Company: EPS of PINE ISLAND INC  
For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	_____	_____	_____
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	N/A	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
<b>Total Water Operating Revenue</b>	\$ _____	\$ _____	\$ _____
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

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

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

Company: EPS of Pine Island JN C  
For the Year Ended December 31, 2021

(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)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	<u>290376</u>	<u>290376</u>	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	<u>590</u>	<u>590</u>	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ <u>296277</u></b>	<b>\$ <u>296277</u></b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ <u>296277</u></b>	<b>\$ <u>296277</u></b>	<b>\$ _____</b>

Explanations:

**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).