

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OFFICIAL COPY
Public Service Commission
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OF

ESAD Enterprises Inc.

Exact Legal Name of Respondent

SUU848-20-AR

Submitted To The

STATE OF FLORIDA

FLORIDA PUBLIC SERVICE
COMMISSION
2021 APR -6 AM 5:13
DIVISION OF
ACCOUNTS AND FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31,

2020

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

Esad Enterprises Inc. DBA Beaches Sewer System

(EXACT NAME OF UTILITY)

P O Box 503 Port St Joe, FL 32457	509 E 4th Street, Port St Joe, FL 32456	
Mailing Address	Street Address	County

Telephone Number 850-227-9875 Date Utility First Organized _____

Fax Number 850-227-3140 E-mail Address Seifert 13@msn.com

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

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: Frank Seifert, 509 E 4th Street, Port St Joe, FL 32456
850-229-9292

Name of subdivisions where services are provided: Gulf Aire, Sea Shores, Pelican Walk

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Frank Seifert</u>	<u>President</u>	<u>509 E 4th Street, PSJ, FL</u>	
Person who prepared this report: <u>Frank Seifert</u>	<u>President</u>	<u>509 E 4th Street, PSJ, FL</u>	
Officers and Managers: <u>Frank Seifert</u>	<u>President</u>	<u>509 E 4th Street, PSJ, FL</u>	\$ <u>28750</u>
<u>J Patrick Farrell</u>	<u>Vice-President</u>	<u>409 Garrison Ave, PSJ, FL</u>	\$ <u>9583.34</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Frank Seifert</u>	<u>75</u>	<u>509 E 4th Street, PSJ, FL</u>	\$ <u>28750</u>
<u>J Patrick Farrell</u>	<u>25</u>	<u>409 garrison Ave, PSJ, FL</u>	\$ <u>9583</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT	
DECEMBER 31,	2020

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 177,131	\$ _____	\$ 177,131
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	6,348	_____	6,348
Other (Specify)_____		_____	12,975	_____	12,975
Total Gross Revenue__		\$ _____	\$ 196,454	\$ _____	\$ 196,454
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 142,083	\$ _____	\$ 142,083
Depreciation Expense____	F-5	_____	13,950	_____	13,950
CIAC Amortization Expense__	F-8	_____	0	_____	0
Taxes Other Than Income__	F-7	_____	16,172	_____	16,172
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	172,205	_____	\$ 172,205
Net Operating Income (Loss)		\$ _____	\$ 24,249	\$ _____	\$ 24,249
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	14,247	_____	14,247
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ 10,002	\$ _____	\$ 10,002

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT DECEMBER 31, 2020

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>442457</u>	\$ <u>438217</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>362678</u>	<u>348728</u>
Net Utility Plant -----		\$ <u>79779</u>	\$ <u>89489</u>
Cash -----		<u>5588</u>	<u>3722</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
Utility Deposits -----		<u>1140</u>	<u>2046</u>
Assets Purchased Over Cost -----		<u>326978</u>	<u>326978</u>
Assets Not Allowed By PSC -----		<u>24497</u>	<u>33355</u>
Total Assets -----		\$ <u>437982</u>	\$ <u>455590</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>5000</u>	<u>5000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>328363</u>	<u>328363</u>
Retained Earnings (215) -----	F-6	<u>-178012</u>	<u>-200012</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>155351</u>	\$ <u>133351</u>
Long Term Debt (224) -----	F-6	\$ <u>255412</u>	\$ <u>303194</u>
Accounts Payable (231) -----		<u>18586</u>	<u>17304</u>
Notes Payable (232) -----			
Customer Deposits (235) -----		<u>228</u>	<u>342</u>
Accrued Taxes (236) -----		<u>4015</u>	<u>4015</u>
Other Liabilities (Specify) -----			
Accrued Expenses -----		<u>0</u>	<u>1399</u>
Credit Balance receivables -----		<u>4380</u>	
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u>437982</u>	\$ <u>455590</u>

UTILITY NAME Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2020

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>438218</u>	\$ _____	\$ <u>438218</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
Purchases	_____	<u>4240</u>	_____	<u>4240</u>
Total Utility Plant _____	\$ <u>_____</u>	\$ <u>442457</u>	\$ <u>_____</u>	\$ <u>442457</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>348728</u>	\$ _____	\$ <u>348728</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ <u>13950</u>	\$ _____	\$ <u>13950</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>362678</u>	\$ _____	\$ <u>362678</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>_____</u>	\$ <u>362678</u>	\$ <u>_____</u>	\$ <u>362678</u>

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT DECEMBER 31, 2020

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -200012
Changes during the year (Specify):		
Profit 2020 _____	_____	10002
PPP Grant _____	_____	12000
_____	_____	_____
Balance end of year _____	\$ _____	\$ -178010

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
<u>see attached</u> _____	_____	_____	255419
_____	_____	_____	_____
Total _____			\$ 255419

UTILITY NAME: Beaches sewer System

YEAR OF REPORT DECEMBER 31, 2020

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	4240	_____	4240
Regulatory assessment fee _____	_____	8840	_____	8840
Other (Spec. PR _____	_____	3017	_____	3017
State Fee _____	_____	300	_____	300
Total Tax Expense _____	\$ _____	\$ 16172	\$ _____	\$ 16172

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Frank j Seifert	\$ _____	\$ 29750	Salary and Directors Fee
J Patrick Farrell	\$ _____	\$ 10583	Salary and Directors Fee
Glenn Davis	\$ _____	\$ 18000	Operator
Frank J Seifert CPA	\$ _____	\$ 2500	Accounting Services
Gulf Coast Property Services	\$ _____	\$ 4482	Maintenance
Glenn Sayers Plumbing	\$ _____	\$ 19019	Repairs
Donald Honoger	\$ _____	\$ 3100	Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT DECEMBER 31, 2020

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ <u>283050</u>	\$ <u>283050</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ <u>283050</u>	\$ <u>283050</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ <u>283050</u>	\$ <u>283050</u>
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____

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

UTILITY NAME Beaches sewerr System

YEAR OF REPORT DECEMBER 31, 2020

SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT DECEMBER 31, 2020

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 1288	\$ _____	\$ _____	\$ 1288
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	35018	_____	_____	35018
354	Structures and Improvements_____	3075	_____	_____	3075
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	7195	_____	_____	7195
361	Collection Sewers - Gravity_____	145907	_____	_____	145907
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	980	_____	_____	980
364	Flow Measuring Devices_____	6959	_____	_____	6959
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	49880	_____	_____	49880
371	Pumping Equipment_____	1637	1285	_____	2922
380	Treatment and Disposal Equipment_____	143595	850	_____	144445
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	41406	_____	_____	41406
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	1277	2105	_____	3382
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 438217	\$ 4240	\$ _____	\$ 442457 *

* This amount should tie to sheet F-5.

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT DECEMBER 31,

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
	Organization	22		4.5	1288			1288
354	Structures and Improvements		%	5.7 %	\$ 2550	\$	\$ 175	\$ 2725
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.7 %	3187		194	3381
361	Collection Sewers - Gravity	40	%	2.5 %	132804		3647	136451
362	Special Collecting Structures		%					
363	Services to Customers	35	%	2.86 %	908		28	936
364	Flow Measuring Devices	15	%	6.67 %	464		464	928
365	Flow Measuring Installations		%					
370	Receiving Wells	25	%	4 %	32608		2023	34631
371	Pumping Equipment	17	%	6.67 %	444		194	638
380	Treatment and Disposal Equipment	15	%	6.67 %	143247		96	143343
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment		%					
391	Transportation Equipment	6	%	16.67 %	31058		6902	37960
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.7 %	170		227	397
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 348728	\$	\$ 13950	\$ 362678

* This amount should tie to Sheet F-5.

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2020

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	40333
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	3250
715	Purchased Power	11005
716	Fuel for Power Production	
718	Chemicals	2320
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	18000
	Testing	2500
	Other	900
740	Rents	9000
750	Transportation Expense	8858
755	Insurance Expense	3937
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	717
775	Miscellaneous Expenses	41262
	Total Wastewater Operation And Maintenance Expense	\$ 142083

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Equivalent (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			258	265	
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			258	265	

UTILITY NAME: _____ Beaches Sewer System

YEAR OF REPC
DECEMBER 31,

PUMPING EQUIPMENT

Lift Station Number _____	1	1	2	2	_____
Make or Type and nameplate data on pump _____	Liberty	Liberty	Liberty	Liberty	_____
Year installed _____	2018	2018	2018	2018	_____
Rated capacity _____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____
Power:					
Electric _____	2hp	2HP	2HP	2HP	_____
Mechanical _____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____
Number of active service connections _____	258	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____
End of year _____	265	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains		
Size (inches) _____	8"	_____	_____	_____	6"	_____	_____
Type of main _____	PVC	_____	_____	_____	PVC	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	1650	_____	_____
Beginning of year _____	16033	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	16033	_____	_____	_____	1650	_____	_____

MANHOLES

Size (inches) _____	24"	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	52	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	52	_____	_____	_____

UTILITY NAME: _____ ESAD Enterprises Inc

SYSTEM NAME: _____ Beaches Sewer System

YEAR OF REPORT DECEMBER 31, 2020

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	Davco _____ Concrete Slab _____ Concrete Slab _____ _____ 70000 _____ Evap Perk Ponds _____ _____ 70000 _____		
---	--	--	--

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____						
--	--	--	--	--	--	--

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	840000	_____	840000
February _____	848000	_____	848000
March _____	715000	_____	715000
April _____	745000	_____	745000
May _____	724000	_____	724000
June _____	875000	_____	875000
July _____	977000	_____	977000
August _____	1051000	_____	1051000
September _____	1966000	_____	1966000
October _____	1466000	_____	1466000
November _____	892000	_____	892000
December _____	868000	_____	868000
Total for year _____	11927000	_____	11927000

If Wastewater Treatment is purchased, indicate the vendor: _____

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs* now being served. _____ 96
- 2. Maximum number of ERCs* which can be served. _____ 250
- 3. Present system connection capacity (in ERCs*) using existing lines. _____ 250
- 4. Future connection capacity (in ERCs*) upon service area buildout. _____ 159
- 5. Estimated annual increase in ERCs*. _____ 2

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, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ 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? _____ ###

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # _____

* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2020

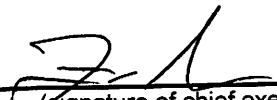
CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

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



(signature of chief executive officer of the utility) *

Date: 3-30-21

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



(signature of chief financial officer of the utility) *

Date: 3-30-21

* 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.

Beaches Sewer System
Notes Payable 2020

	interest	# of Pay	Balance
Bank of America	5.5	48	32224
Ally	4.7	13	8332
Centennial	5.5	52	126166
SBA	4	216	79118