

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

ESAD Enterprises Inc  
Exact Legal Name of Respondent

SU848-19-AR  
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 AUG -3 AM 9:09  
DIVISION OF  
ACCOUNTING & FINANCE

## 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 Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

UTILITY NAME: ESAD Enterprise Inc

YEAR OF REPORT  
December 31, 21

### CERTIFICATION OF ANNUAL REPORT

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


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

Items Certified

1.	2.	3.	4.
✓	✓	✓	✓

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

1.	2.	3.	4.
✓	✓	✓	✓

  
(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

ESAD Enterprises Inc  
(Exact Name of Utility)

County: Gulf

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

Telephone:

E Mail Address: SeiferT 13 c-msn.com

WEB Site: none

Sunshine State One-Call of Florida, Inc. Member Number BS 1835

Name and address of person to whom correspondence concerning this report should be addressed:

FRANK SeiferT  
PO Box 503 Port St Joe, FL 32457

Telephone: 850-227-9875 850 229-9252

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

509 4th Street  
Port St Joe, FL 32457

Telephone: 850-229-9252

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

Date of original organization of the utility:

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

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	FRANK J SeiferT	75
2.	J PATRICK FARRELL	25
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		





UTILITY NAME: ESAD Enterprises 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.

The utility was built to handle wastewater for two main subdivisions - Gulf Aire and Sea Shores. The major goal is always to provide a good service to our customers treating all people the same.

Our utility area was hit by Hurricane Michael and we are proud to say we were operating within 24 hours of the hurricane.

Residential homes are still being rebuilt and should be finish in the next two years.

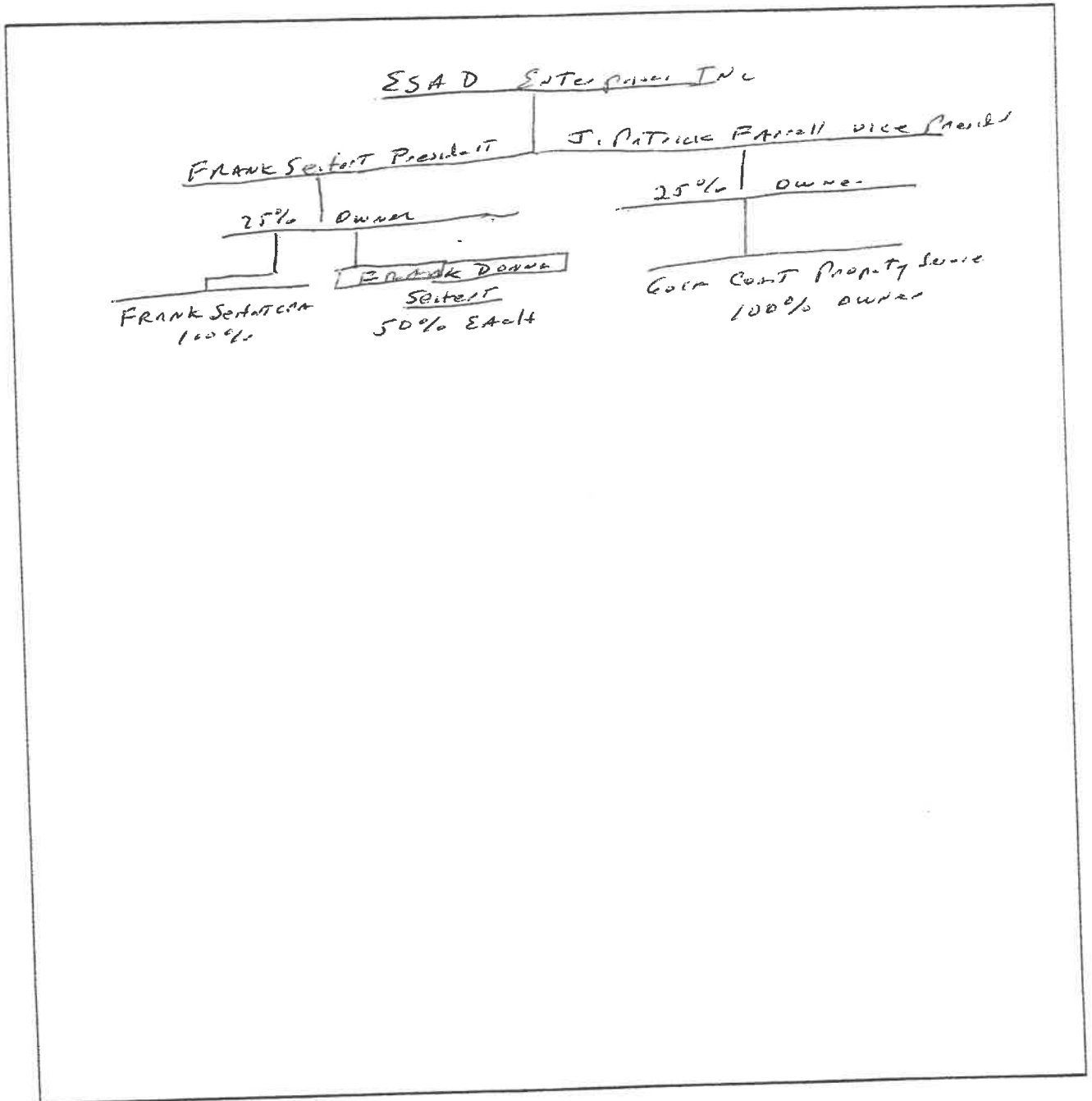
UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2021

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 3-1-22

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).



UTILITY NAME: SEAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**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)
FRANK J Seibert	President	100%	\$ 26,250.00
J Patrick Farrell	Vice President	25%	\$ 8,250.00

**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)
FRANK J Seibert	President	4	\$ 1,000 per
J Patrick Farrell	Vice President	4	\$ 1,000 per

UTILITY NAME: ESAD Enterprises Inc

**YEAR OF REPORT**  
December 31, 2021

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

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
FRANK Seifeit	Accounting	\$ 2500	FRANK Seifeit CPA 505 E 4th St Port St Lucie, FL 34984
DONNA + FRANK Seifeit	Rent	9000	FRANK + DONNA Seifeit 3349 CR 386 Port St Lucie, FL 34984
J. PATRICK Farrell	Rent	5,172	Gulf Coast Property Services 409 Emerald Port St Lucie, FL 34984

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2021

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
FRANK Seibert	CPA	Accountant 100%	509 47 <sup>th</sup> ST Point St Jct
FRANK Seibert	Investment	None	ESAL LLC 509 47 <sup>th</sup> ST Point St Jct, WI
J. PATRICK Farrell	Property man landscaping	Repairs + maintn	Gulf Coast Property Service 409 G. Street Point St Jct, WI
J. PATRICK Farrell	Investments	None	509 47 <sup>th</sup> ST Point St Jct, WI

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** ES&D Corporation Inc.

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

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NONE	\$		\$			

UTILITY NAME:

ESAD Enterprises Inc

**YEAR OF REPORT**  
December 31, 2024

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

**Part I. Specific Instructions: Services and Products Received or Provided**

- Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
FRANK SEXTON	Rest	Aug 1 2021	P	\$ 9000
FRANK SEXTON	Accounting	Aug 1 2021	P	2000
J. PATRICK FRANK	Repair & maintenance	Aug 1 2021	P	5172

UTILITY NAME: ESAD Enterprises, Inc

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

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



UTILITY NAME:

S & AD Enterprises Inc

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY:

Beach Sewer System Gulf

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All 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 Wastewater System Meter Equivalents				165

**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:  
 Total Flow 14,631,000  
 Average Customers 276  
 use per customer 60,257  
 per day 165

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

ESAP Enterprises Inc

YEAR OF REPORT

December 31, 2011

SYSTEM NAME / COUNTY:

Beecher Sewer System 615

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			70,000
Basis of Permit Capacity (1)			70,000
Manufacturer			DAVECO
Type (2)			Concrete Slab
Hydraulic Capacity			
Average Daily Flow			45,564
Total Gallons of Wastewater Treated			16,631,000
Method of Effluent Disposal			EVAP POND POND

(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.

UTILITY NAME: ESAD Enterprises Inc  
 SYSTEM NAME / COUNTY: Berden Sewer System Corp

**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 162

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 220

5. Estimated annual increase in ERCs\* 4

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None

7. If the utility uses reuse as a means of effluent disposal, 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? unknown  
 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? 2021

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 # FL A010101-005-DW3P

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

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

Company:

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)	\$ 187,281	\$ 182,781	\$ _____
Total Measured Revenues (522.1 - 522.5)	_____	_____	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	17,556	17,556	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 205,337</b>	<b>\$ 205,337</b>	<b>\$ _____</b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 205,337</b>	<b>\$ 205,337</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).

**FINANCIAL  
SECTION**

UTILITY NAME: ESAD Enterprises 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	\$ 442,457	\$ 442,457
108-110	Less: Accumulated Depreciation and Amortization	F-8	362,678	372,888
	Net Plant		\$ 79,779	\$ 69,569
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		\$ 79,779	\$ 69,569
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 352,611	\$ 343,757
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ 352,611	\$ 343,757
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		\$ 352,611	\$ 343,757
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 5,588	\$ 7,614
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	<4,380>	<5,637>
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	Misc. Current and Accrued Assets	F-12		
	Total Current and Accrued Assets		\$ 1,208	\$ 7,051

\* Not Applicable for Class B Utilities

UTILITY NAME: SSAD Enterprises 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	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ - 0 -	\$ - 0 -
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ 419,085	\$ 433,602

\* 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: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**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	\$ 5000	\$ 5000
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		328363	328363
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	<178009>	<178549>
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 155354	\$ 154815
<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	245419	202157
Total Long Term Debt			\$ 245419	\$ 202157
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		18586	12124
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		228	228
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	14015	49765
Total Current & Accrued Liabilities			\$ 32829	\$ 62117

\* Not Applicable for Class B Utilities



UTILITY NAME:

ESAD Enterprises 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	\$ 283,050	\$ 283,050
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	283,050	283,050
Total Net C.I.A.C.			\$ ---	\$ ---
<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>			\$ 419,089	\$ 433,602

UTILITY NAME:

ESAD Enterprises, Inc

YEAR OF REPORT  
December 31, 2022

**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	\$ 154,815	43.3	11.16	4.8
Preferred Stock		56.4		2.7
Long Term Debt	202,157		4.92	
Customer Deposits	228	.01		
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	\$ 357,200	100%		7.5

11.16

- (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**

Equity:	<u>11.16 %</u>
Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

DC rate:	_____ %
DC 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.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: ESAD Enterprises 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 (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$					
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
<b>Total</b>	\$	\$	\$	\$	\$	\$

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

UTILITY NAME: ES&D Enterprises Inc

YEAR OF REPORT  
December 31, 2007

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$	\$ 442,457	\$	\$ 442,457
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$	\$ 442,457	\$	\$ 442,457

**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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$
	Total Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	Total Accumulated Amortization	\$	\$	\$	\$
	Net Acquisition Adjustments	\$	\$	\$	\$

UTILITY NAME:

SSAD Enterprise, 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)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$	\$ 361390	\$	\$ 361390
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 11498	\$	\$ 11498
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ 11498	\$	\$ 11498
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ 372888	\$	\$ 372888
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 202

**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)
<i>None</i>	\$		\$
Total	\$		\$

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
<i>Assets Not Allow</i>	<i>24497</i>		<i>8858</i>	<i>15639</i>
<i>Assets purchased own cost</i>	<i>326978</i>			<i>326978</i>
<i>Utility Depo. T</i>	<i>1140</i>			<i>1140</i>
Total Nonutility Property	\$ <i>352615</i>	\$	\$ <i>8858</i>	\$ <i>343757</i>

**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):  <i>None</i>	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133):  <i>None</i>	\$
Total Other Special Deposits	\$

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31 2027

**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		\$
UTILITY INVESTMENTS (Account 124):  ----- -----	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125):  ----- ----- -----	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):  ----- ----- -----	\$	\$
Total Special Funds		\$

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**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)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water .....	\$
Wastewater .....	\$
Other .....	\$
Total Customer Accounts Receivable	\$ <25637
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
Employee Advance .....	\$ 2000
Total Other Accounts Receivable	\$ 2000
<b>NOTES RECEIVABLE (Account 144):</b>	
.....	\$
Total Notes Receivable	\$
Total Accounts and Notes Receivable	\$ <5637
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
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	\$
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$</b>



UTILITY NAME: ESAD Enterprise Line

YEAR OF REPORT  
December 31, 2024

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
<i>None</i>	\$
Total Miscellaneous Current and Accrued Liabilities	\$

UTILITY NAME: ESAD Enterprises 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):  ----- ----- -----	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):  ----- -----	\$	\$
Total Unamortized Premium on Debt	\$	\$

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
----- ----- -----	\$
Total Extraordinary Property Losses	\$

UTILITY NAME: ESAD Enterprises Inc

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	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

UTILITY NAME: ESAD ENTERPRISE INC

YEAR OF REPORT  
December 31, 2007

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	1.00	%\$
Shares authorized	25000	25000
Shares issued and outstanding	5000	5000
Total par value of stock issued		%\$ 5000
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)	
NONE	_____ %		\$ _____
	_____ %		_____
	_____ %		_____
	_____ %		_____
	_____ %		_____
	_____ %		_____
	_____ %		_____
	_____ %		_____
Total			\$ _____

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**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	\$ <178009>
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	\$ <539>
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	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Retained Earnings		\$ <178548>
Notes to Statement of Retained Earnings:		

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
None	\$
Total	\$

**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)	
BANK of America	5.5%	Fixed	\$ 24395
Centennial BANK Mortgage	5.5%	Variable *	99656
SBA	4%	Fixed	78106
* 2 1/2 Above Wall Street Journal prime			
Total			\$ 202157

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2024

**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):  <i>NO</i>	_____% _____% _____% _____% _____% _____% _____% _____%		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):  <i>NONE</i>	_____% _____% _____% _____% _____% _____% _____% _____%		\$
Total Account 234			\$

\* 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)
<i>NONE</i>	\$
Total	\$

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** S&AD Entegris Inc

**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	\$	\$		\$	\$
Total Account 237.1	\$	\$		\$	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427		\$	\$
Total Account 237.2	\$			\$	\$
Total Account 237 (1)	\$			\$	\$
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)		\$			

(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



YEAR OF REPORT  
December 31, 2021

UTILITY NAME: ESAD Estoril, Inc

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Loan - ESAD, LLC	\$ 10000
Loan - Stock holders	16,000
LOC - Centennial Bank	20000
Payroll with holders	37650
Total Miscellaneous Current and Accrued Liabilities	\$ 49760

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	\$				\$

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

UTILITY NAME: ES&T Co. 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):  /	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  /	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

UTILITY NAME: ESAD ENTERPRISE 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	\$	\$ 283050	\$	\$ 283050
Add credits during year:	\$	\$	\$	\$
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	\$ 283050	\$	\$ 283050

**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	\$	\$ 283050	\$	\$ 283050
Debits during the year:	\$	\$	\$	\$
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$ 283050	\$	\$ 283050

UTILITY NAME: ESAD Enterprise Inc

YEAR OF REPORT  
December 31, 202

**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)	\$ <539>
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return: Depreciation Transportation Expenses		
Income recorded on books not included in return:		
Deduction on return not charged against book income: Difference in A/P - plus Paid on Acc		
Federal tax net income		\$ 3774
Computation of tax :		

UTILITY NAME: ESAD Enterprises 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)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 196,454	\$ 205,337
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	6,348	5,927
Net Operating Revenues			\$ 190,106	\$ 199,410
401	Operating Expenses	F-3(b)	\$ 142,083	\$ 166,635
403	Depreciation Expense:	F-3(b)	\$ 13,950	\$ 11,498
	Less: Amortization of CIAC	F-22		
Net Depreciation Expense			\$ 13,950	\$ 11,498
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	16,122	16,215
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			\$ 172,205	\$ 194,352
Net Utility Operating Income			\$ 17,901	\$ 5,006
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	6,348	5,927
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)]			\$ 24,249	\$ 10,985

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
	\$ 205397 5979	\$
\$	\$ 199352	\$
\$	\$ 166639	\$
	11458	
\$	\$ 11458	\$
	16215	
\$	\$ 194352	\$
\$	\$ 5006	\$
	5979	
\$	\$ 10985	\$

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

UTILITY NAME: ESAD Enterprises Inc

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)]			\$ <del>32597</del> 24249	\$ 10985
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		0-	0-
419	Interest and Dividend Income		0-	0-
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ 0-	\$ 0-
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		0-	0-
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			\$ 0-	\$ 0-
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 14247	\$ 11528
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 14247	\$ 11528
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions		0-	
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$	\$
NET INCOME			\$ 10002	\$ <543>

Explain Extraordinary Income:

.....  
.....  
.....  
.....

UTILITY NAME: SSAD Enterprises, Inc

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	\$	\$ 442,457
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		372,888
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22		
252	Advances for Construction	F-20		
Subtotal			\$	\$ 69,569
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		
Subtotal			\$	\$
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			
	Other (Specify):			
RATE BASE			\$	\$ 69,569
NET UTILITY OPERATING INCOME			\$	\$ 109,855
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				15.79

**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.



**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

ESAD Enterprises 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 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Beachas Sewer System Gulf Co	572-5	

UTILITY NAME: ESAD Enterprises Inc  
 SYSTEM NAME / COUNTY: Beaches Sewer System Corp

**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)	\$ 442457
108	Less: Nonused and Useful Plant (1)	S-6(b)	373885
110	Accumulated Depreciation		
271	Accumulated Amortization	S-7	283050
252	Contributions In Aid of Construction	F-20	
	Advances for Construction		
	Subtotal		\$ (21481)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 283050
	Subtotal		\$ 68569
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	20830
	Working Capital Allowance (3)		
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 89399
	WASTEWATER OPERATING INCOME	S-3	\$ 10985
	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)		8.14

- 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:

ESA D Enterprise, Inc

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY:

Beaches Sewer System 6015

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 205,337
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	5979
Net Operating Revenues			\$ 199,358
401	Operating Expenses	S-10(a)	\$ 106,637
403	Depreciation Expense	S-6(a)	11,498
	Less: Amortization of CIAC	S-8(a)	
Net Depreciation Expense			\$ 11,498
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		9,201
408.11	Utility Regulatory Assessment Fee		3,952
408.12	Property Taxes		2,762
408.13	Payroll Taxes		300
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 16,215
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			\$ 194,352
Utility Operating Income			\$ 5,006
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 5,979
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			\$ 10,985

**YEAR OF REPORT**  
December 31, 2011

UTILITY NAME:

*ESAP Enterprises Inc*

SYSTEM NAME / COUNTY: *Beaches Sewer System 6011*

**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				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	49880			49880
371	Pumping Equipment	2922			2922
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers	144445			144445
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment	41406			41406
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3382			3382
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	442457			442457

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

S-4(a)

GROUP \_\_\_\_\_

YEAR OF REPORT  
December 31,

UTILITY NAME: ES&D Waterpower, Inc

SYSTEM NAME / COUNTY: Bethesda Sewer System Coll

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(k)
351	Organization	1285						
352	Franchises		35018					
353	Land and Land Rights		3075					
354	Structures and Improvements		7195					
355	Power Generation Equipment		1-5507					
360	Collection Sewers - Force		980					
361	Collection Sewers - Gravity		6959					
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			49880				
371	Pumping Equipment			2322				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				144445			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							41486
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	1288	199939	52802	144445			444785

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

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

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 21

SYSTEM NAME / COUNTY:

Bemba Sewer Service Corp

**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	3.5		2.86
364	Flow Measuring Devices	15		6.67
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4
371	Pumping Equipment	17		6.67
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	15		6.67
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment	6		16.67
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.7
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* 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, 2-1

UTILITY NAME: ES&D Enterprises Inc

SYSTEM NAME / COUNTY: Bendish Sewer System 6015

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 2725	175		175
355	Power Generation Equipment				
360	Collection Sewers - Force	3381	194		194
361	Collection Sewers - Gravity	136451	3647		3647
362	Special Collecting Structures	936			
363	Services to Customers	428	26		26
364	Flow Measuring Devices		464		464
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	34631	2023		2023
371	Pumping Equipment	638	194		194
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers	143343	1102	1	1102
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment	37940	3446		3446
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	397	227		227
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 361390	\$ 11498	\$	\$ 11498

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



UTILITY NAME: ESAD Enterprises Inc  
 SYSTEM NAME / COUNTY: Bertha Sewer System 601F

YEAR OF REPORT  
 December 31, 2021

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(e)	(h)	(i)	(g-h+i)	(c+f-j)
354	Structures and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					290
361	Collection Sewers - Gravity					3575
362	Special Collecting Structures					140058
363	Services to Customers					
364	Flow Measuring Devices					962
365	Flow Measuring Installations					1392
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					36654
375	Reuse Transmission and Distribution System					532
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					174445
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					41406
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					624
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 372888

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

UTILITY NAME:

ESAD Enterprises, Inc

YEAR OF REPORT  
December 31, 2021

SYSTEM NAME / COUNTY:

Beaches Sewer System GOLF

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 283,050
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$
Contributions received from Developer or Contractor Agreements in cash or property	S-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		\$ 283,050

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

UTILITY NAME:

ESAD Enterprise Inc

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY:

Beaches Sewer System Gulf

**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)
<i>None</i>		\$	\$
Total Credits			\$

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 283000
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	\$ 283050

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

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT  
December 31, 2011

SYSTEM NAME / COUNTY:

Beache Sewer System Unit

**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)
<i>None</i>		\$
Total Credits		\$

UTILITY NAME:

ES&D Enterprises, Inc

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

Beaches Sewer System Corp

**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	265	288	\$ 187781
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			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales				\$ 187781
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ 5979
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)			11577
Total Other Wastewater Revenues				\$ 17556

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

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

UTILITY NAME:

ESAD Enterprises, Inc

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY:

Beaches Sewer System Golf

**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			\$ - - -
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			\$ - - -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ - - -
Total Wastewater Operating Revenues				\$ 205,337

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

YEAR OF REPORT  
December 31, 2024

UTILITY NAME: ESAD Enterprises, Inc  
SYSTEM NAME / COUNTY: Beaches Sewer Syst - Gulf

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX								
ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	1. COLLECTION EXPENSES- OPERATIONS (d)	2. COLLECTION EXPENSES- MAINTENANCE (e)	3. PUMPING EXPENSES- OPERATIONS (f)	4. PUMPING EXPENSES- MAINTENANCE (g)	5. TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	6. TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees							
703	Salaries and Wages - Officers, Directors and Majority Stockholders	32000	36250				10750	
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	1950					1950	
711	Sludge Removal Expense	12816					12816	
715	Purchased Power							
716	Fuel for Power Purchased	3085					3085	
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering	2500	2500					
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	975					975	
735	Contractual Services - Testing	17900					17900	
736	Contractual Services - Other	9000	9000					
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	8858						
756	Insurance - Vehicle	2808						
757	Insurance - General Liability	2370	1404				2370	
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses							
767	- Amortization of Rate Case Expense							
770	Regulatory Commission Exp.-Other	2481						
775	Bad Debt Expense	64856						
	Miscellaneous Expenses							
	Total Wastewater Utility Expenses	166639	39154			10262	64856	

YEAR OF REPORT  
December 31, 2022

UTILITY NAME: ESAD Enterpr. Inc.

SYSTEM NAME / COUNTY: Beacher Sewer System Corp

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 (j)	.8 (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						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sogwage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
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						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense						
770	Regulatory Commission Exp.-Other						
775	Bad Debt Expense						
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 2481					

S-10(b)  
GROUP