

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

SU 848-19-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE
COMMISSION
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PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

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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 emailed to AnnualReport@psc.state.fl.us or mailed to:

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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UTILITY NAME:

ESAO Enterprises Inc

YEAR OF REPORT
December 31, 2022

VERIFICATION-OF ANNUAL REPORT

I HEREBY VERIFY, 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

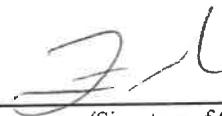
2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

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.



(Signature of Chief Executive Officer of the utility) *



(Signature of Chief Financial Officer of the utility) *

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, 2002

ESAD Enterprises Inc

County: _____

(Exact Name of Utility)

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

Telephone: _____

E Mail Address:

seifert13@msn.com

WEB Site:

None

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

BS 1235

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:

850 777-9875 850 779-9292

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

509 4th Street

Port St Joe FL 32456

Telephone:

850 779-9292

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 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, 2022

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 for the handle of waste water for two main subdivisions - Golf 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 finished in the next two years.

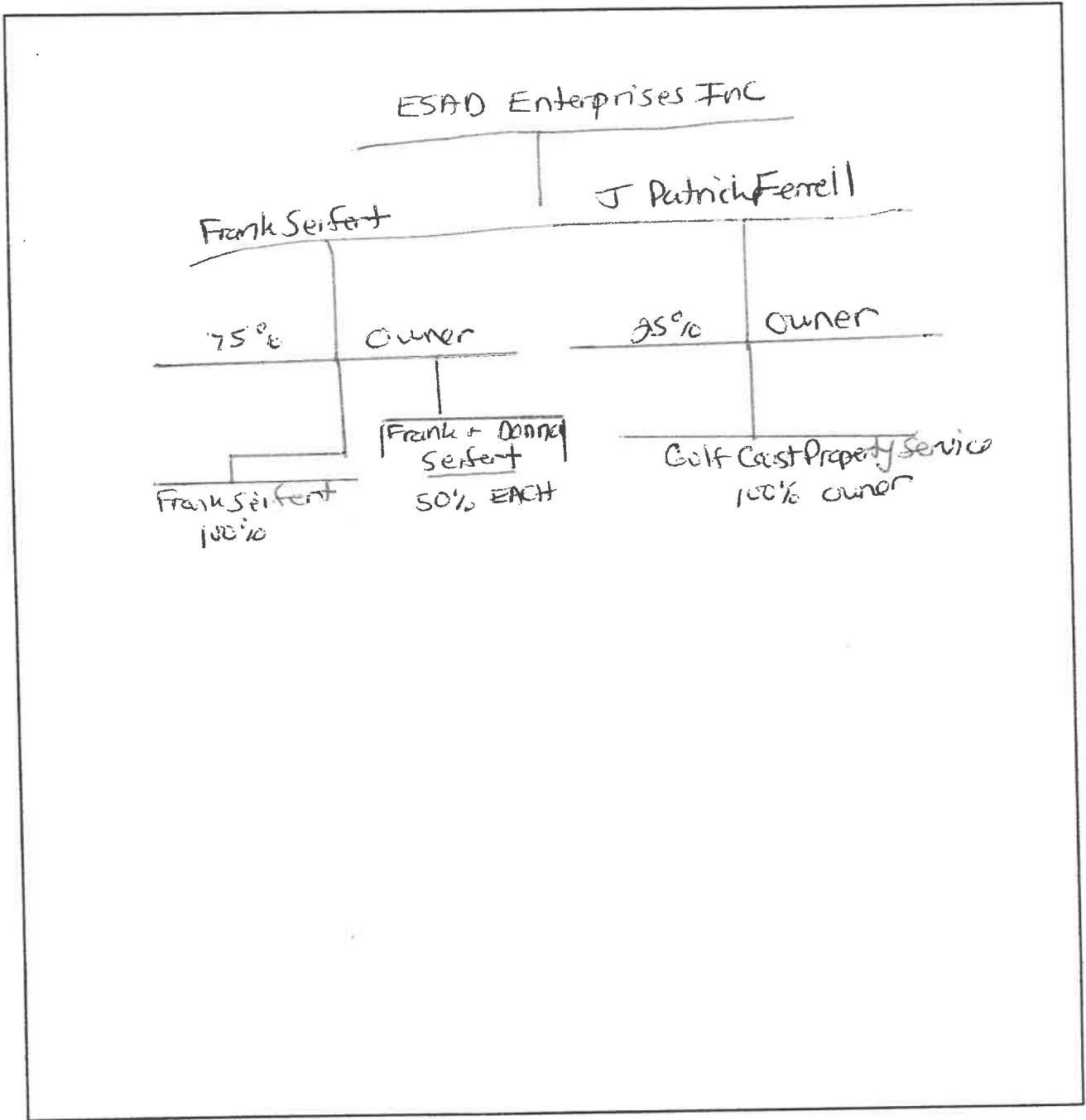
UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 3-1-23

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:

ESAD Enterprises INC

YEAR OF REPORT
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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 Seifert	President	100%	\$ 15000 ⁰⁰
J Patrick Farrell	Vice President	25%	5000 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 Seifert	President	4	\$ 10000 a year
J. Patrick Farrell	Vice President	4	10000 a year

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

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 Seifert	Accounting	\$ 2500	①
DONNA + FRANK Seifert	Rent	12000	②
J. Patrick Farrell	Repairs	8182	③
① FRANK Seifert CPA			
509 E 4 th Street			
Port St Joe, IN 46784			
② Donna + Frank Seifert			
3349 CR 386 S			
Port St Joe, IN 46784			
③ Gulf Coast Property Services			
409 Garrison Ave			
Port St Joe, IN 46784			

* 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, 2022

AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
FRANK Sertant	CPA	Accounting Firm 100%	(1)
FRANK Sertant	Investments	None	(2)
J. Patrick Farrell	Property Manager	Repairs & Maintenance	(3)
J. Patrick Farrell	Investments	None	(2) (3) (4)
(1) FRANK Sertant CPA			
509 E 4 th ST			
Port St Joe, IN 32456			
(2) + (4) ESAD LLC			
PO Box 602			
Port St Joe, IN 32456			
(3) Gulf Coast Property Service			
409 Commercial Ave			
Port St Joe, IN 32456			

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**FINANCIAL
SECTION**

UTILITY NAME: ESAD ENTERPRISES, INC

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 442457	\$ 442457
108-110	Less: Accumulated Depreciation and Amortization	F-8	312885	379831
Net Plant			\$ 69569	\$ 62627
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 69569	\$ 62627
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 343757	\$ 333758
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 343757	\$ 333758
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			\$ 343757	\$ 333758
CURRENT AND ACCRUED ASSETS				
131	Cash	F-9	\$ 7614	\$ 7848
132	Special Deposits	F-9		
133	Other Special Deposits			
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	25237	4337
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			\$ 7051	\$ 7416

* Not Applicable for Class B Utilities

UTILITY NAME: ESAD Enterprises, Inc

YEAR OF REPORT
December 31, 2022

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$	\$
	TOTAL ASSETS AND OTHER DEBITS		\$ 420,376	\$ 403,801

* 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, 2021

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
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	<177267	<1516987
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 156102	\$ 181665
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	202157	157517
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ 202157	\$ 157517
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable	F-18	12124	14854
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	-
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	49765	49765
Total Current & Accrued Liabilities			\$ 62117	\$ 62117

* Not Applicable for Class B Utilities

UTILITY NAME: ESAD ENTERPRISES, INC

YEAR OF REPORT
December 31, 2022

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
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			\$	\$
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 283050	\$ 283050
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	283050	283050
Total Net C.I.A.C.			\$	\$
ACCUMULATED DEFERRED INCOME TAXES				
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			\$	\$
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 420370	\$ 403801

UTILITY NAME: ESHD Enterprises, Inc

YEAR OF REPORT:
December 31, 2022

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 205,337	\$ 213,520
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	5927	5383
Net Operating Revenues			\$ 199,358	\$ 213,137
401	Operating Expenses	F-3(b)	\$ 166,634	\$ 154,725
403	Depreciation Expense:	F-3(b)	\$ 11,498	\$ 6,542
	Less: Amortization of CIAC	F-22		
Net Depreciation Expense			\$ 11,498	\$ 6,542
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	16,215	19,812
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			\$ 154,352	\$ 181,575
Net Utility Operating Income			\$ 5006	\$ 31,553
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	5,474	5,383
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)]			\$ 10,985	\$ 36,941

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT December 31, <u>2022</u>

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
\$ _____	\$ _____	\$ _____

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

UTILITY NAME: ESAD Enterprises INC

YEAR OF REPORT
December 31, 2002

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>10985</u>	\$ <u>36941</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		<u>0</u>	<u>0</u>
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		<u>0</u>	<u>0</u>
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>0</u>	\$ <u>0</u>
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ <u>11528</u>	\$ <u>11397</u>
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ <u>11528</u>	\$ <u>11397</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ <u>65437</u>	\$ <u>25544</u>

Explain Extraordinary Income:

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ <u>4424</u>	\$ <u>472457</u>
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		<u>379830</u>
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		<u>283050</u>
252	Advances for Construction	F-20		
Subtotal			\$ _____	\$ <u>62627</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		<u>283050</u>
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			\$ _____	\$ <u>62627</u>
NET UTILITY OPERATING INCOME			\$ _____	\$ <u>36941</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			_____	<u>58.98</u>

NOTES :

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

UTILITY NAME:

ESAO 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	\$ _____	_____	_____	_____
Preferred Stock	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____
Total	\$ _____	_____	_____	_____

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

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

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity: _____ %
Commission order approving Return on Equity: _____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____ %
Commission order approving AFUDC rate: _____

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

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 (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$					\$ 0
Preferred Stock						0
Long Term Debt						0
Customer Deposits						0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$	\$	\$	\$	\$	\$

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

Blank space for explaining adjustments in columns (e) and (f).

UTILITY NAME:

ESAD Enterprises

YEAR OF REPORT
December 31, 2022

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ <u>442457</u>	\$ _____	\$ <u>442457</u>
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	\$ _____	\$ <u>442457</u>	\$ _____	\$ <u>442457</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ <u>0</u>	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

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	\$	\$ <u>372888</u>	\$	\$ <u>379830</u>
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ <u>6942</u>	\$	\$ <u>6942</u>
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ <u>6942</u>	\$	\$ <u>6942</u>
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ <u>379830</u>	\$	\$ <u>379830</u>
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

- (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, 2022

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

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

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 purchased over cost</i>	\$ <u>326978</u>	\$ _____	\$ <u>3</u>	\$ <u>326978</u>
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ <u>326978</u>	\$ _____	\$ _____	\$ <u>326978</u>

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

**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): <u>0</u>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): <u>0</u>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): <u>0</u>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <u>0</u>	_____	\$ _____
Total Special Funds		\$ _____

UTILITY NAME: ESAD Enterprises

YEAR OF REPORT
December 31, 2022

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$	
Wastewater	\$	24337
Other	\$	
Total Customer Accounts Receivable		\$ 24337
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$	
_____	\$	
_____	\$	
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):		
_____	\$	
_____	\$	
_____	\$	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$ 24337
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off	\$	
Utility Accounts	\$	
Others	\$	
_____	\$	
_____	\$	
Total Additions		\$
Deduct accounts written off during year:		
Utility Accounts	\$	
Others	\$	
_____	\$	
_____	\$	
Total accounts written off		\$
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>24337</u>

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
	%	\$ _____
Total		\$ _____

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2028

**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):	\$ _____	\$ _____
<u>0</u>	_____	_____
<u>0</u>	_____	_____
<u>0</u>	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
<u>0</u>	_____	_____
<u>0</u>	_____	_____
<u>0</u>	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2002

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
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		
PREFERRED STOCK		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year		

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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, 2022

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	\$ <177,261>
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	\$ 25,843
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 25,563
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		\$ <151,698>
Notes to Statement of Retained Earnings:		

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

UTILITY NAME: ESAD Enterprises Inc

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

YEAR OF REPORT
December 31 2022

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)	\$		\$		\$
INTEREST EXPENSED:					
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, 2022

UTILITY NAME: ESAD Enterprises Inc

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accounts Payable Notes from stockholders Payroll withholdings	\$ 14854 46000 3761
Total Miscellaneous Current and Accrued Liabilities	\$ 641648

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: ESAD Enterprises Inc

YEAR OF REPORT
December 31 2002

**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 Enterprises Inc

YEAR OF REPORT December 31, <u>2022</u>
--

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>283050</u>	\$ _____	\$ <u>283050</u>
Add credits during year:	\$ _____	\$ _____	\$ _____	\$ _____
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ <u>283050</u>	\$ _____	\$ <u>283050</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>283050</u>	\$ _____	\$ <u>283050</u>
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ _____
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ <u>283050</u>	\$ _____	\$ <u>283050</u>

UTILITY NAME: ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

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

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>36941</u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
Depreciation		<u>593</u>
Payable Adjust To cost		<u>335</u>
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
Revenue Adjusted for cash basis		<u>1603</u>
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
Depreciation		<u>583</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ <u>35536</u>

Computation of tax :
No TAX S corp.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY:

Beachos Sewer System Gulf

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)	\$ 442,457
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	379,830
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	
252	Advances for Construction	F-20	
Subtotal			\$ 62,627
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$
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):		
WASTEWATER RATE BASE			\$
WASTEWATER OPERATING INCOME		S-3	\$
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			

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

UTILITY NAME:

ESAD Enterprises, Inc

SYSTEM NAME / COUNTY:

Berkeley Sea System GISP

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 218,520
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	53,333
Net Operating Revenues			\$ 165,187
401	Operating Expenses	S-10(a)	\$ 154,725
403	Depreciation Expense	S-6(a)	6,942
	Less: Amortization of CIAC	S-8(a)	
Net Depreciation Expense			\$ 6,942
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		9,846
408.11	Utility Regulatory Assessment Fee		4,299
408.12	Property Taxes		5,467
408.13	Payroll Taxes		300
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 19,912
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			\$ 181,577
Utility Operating Income			\$ 31,555
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 53,333
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			\$ 36,941

YEAR OF REPORT
December 31, 2002

UTILITY NAME: ESAD Enterprises Inc
 SYSTEM NAME / COUNTY: Beachos Sewer System Golf

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				
354	Structures and Improvements	35018			35018
355	Power Generation Equipment	3075			3075
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	7195			7195
362	Special Collecting Structures	145907			145907
363	Services to Customers				
364	Flow Measuring Devices	920			920
365	Flow Measuring Installations	6459			6459
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	49800			49880
371	Pumping Equipment	2922			2922
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	149445			144445
381	Plant Sewers				
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	3322			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 _____

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (d)	.3 SYSTEM PUMPING PLANT (e)	.4 TREATMENT AND DISPOSAL PLANT (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (g)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (h)	.7 GENERAL PLANT (i)
351	Organization	1288						
352	Franchises							
353	Land and Land Rights		35018					
354	Structures and Improvements		3073					
355	Power Generation Equipment							
360	Collection Sewers - Force		7155					
361	Collection Sewers - Gravity		145907					
362	Special Collecting Structures							
363	Services to Customers		980					
364	Flow Measuring Devices		6559					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			48880				
371	Pumping Equipment			2922				
374	Reuse Distribution Reservoirs				14444			
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							41426
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	1283	199934	52800	144445			44281

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, 2002

SYSTEM NAME / COUNTY :

Beaches Sewer System 6018

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force	27		3.7
361	Collection Sewers - Gravity	40		2.5
362	Special Collecting Structures			
363	Services to Customers	35		2.86
364	Flow Measuring Devices	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		6.61
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, 2002

UTILITY NAME: ESAO Enterprises Inc
 SYSTEM NAME / COUNTY: Beaches Sewer System Golf

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 290	\$ 175		\$ 175
355	Power Generation Equipment				
360	Collection Sewers - Force	3575	194		194
361	Collection Sewers - Gravity	140058	3647		3647
362	Special Collecting Structures				
363	Services to Customers	562	18		18
364	Flow Measuring Devices	1392	464		464
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	36654	2023		2023
371	Pumping Equipment	832	194		194
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	144445			
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment	41406			
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	624	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		\$ 372888	\$ 6942		\$ 6942

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

S-6(a)
 GROUP _____

YEAR OF REPORT
December 31 | 2002

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements					3,075
355	Power Generation Equipment					3769
360	Collection Sewers - Force					143745
361	Collection Sewers - Gravity					
362	Special Collecting Structures					980
363	Services to Customers					1356
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					38677
370	Receiving Wells					1026
371	Pumping Equipment					
375	Reuse Transmission and Distribution System					14445
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					41406
391	Transportation Equipment					
392	Stores Equipment					851
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						379830

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

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Beachos Sewer System GOLF

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 283,050
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	\$ 283,050

S-8(a)
GROUP _____

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY:

Beaches Sewer System Group

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	288	300	\$ 204405
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			\$ 204405
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				\$ 204405
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ 5333
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)			8732
Total Other Wastewater Revenues				\$ 14115

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

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

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				\$ <u>218520</u>

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

YEAR OF REPORT
December 31, 20

UTILITY NAME: ES&D Environmental Inc
SYSTEM NAME / COUNTY: Berlin Sewer System Govt

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	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	2200	1540				6600	
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	3497					3497	
711	Sludge Removal Expense	11936					11936	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	5797					5797	
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	2500	2500					
733	Contractual Services - Legal	500	500					
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	864					864	
736	Contractual Services - Other	16550					16550	
741	Rental of Building/Real Property	1200	1200					
742	Rental of Equipment							
750	Transportation Expenses	8853				8853		
756	Insurance - Vehicle	3065						
757	Insurance - General Liability	2608	1533				2608	
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	60						
775	Miscellaneous Expenses	59441					59441	
	Total Wastewater Utility Expenses	154725	36433			10390	106788	

S / O (a)

YEAR OF REPORT
December 31, 2002

UTILITY NAME: ESAD Enterprises Inc

SYSTEM NAME / COUNTY: Beaches Sewer System Golf

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	7 CUSTOMER ACCOUNTS EXPENSE (j)	8 ADMIN. & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
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 - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other	2481					
770	Bad Debt Expense						
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 2481	\$	\$	\$	\$	\$

S-10(b)
GROUP _____

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Beaches 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				<u>165</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:
 TOTAL Flow 9,190,000
 AVERAGE CUSTOMERS 299
 USE PER CUSTOMER 31,258
 PER DAY 86

S-11

GROUP _____

SYSTEM _____

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Beachas Sewer System Golf

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			<u>7000⁰⁰</u>
Basis of Permit Capacity (1)			<u>70000</u>
Manufacturer			<u>DAVCO</u>
Type (2)			<u>Concrete Slabs</u>
Hydraulic Capacity			<u>-</u>
Average Daily Flow			<u>25,718</u>
Total Gallons of Wastewater Treated			<u>9,190,000</u>
Method of Effluent Disposal			<u>East Park Pond</u>

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

(2) Contact stabilization, advanced treatment, etc.

S-12

GROUP _____

SYSTEM _____

UTILITY NAME:

ESAD Enterprises Inc

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Beachos Sewer System Golf

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 165
- 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? 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? 2022

- 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 # F1A10101 005 DW31

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

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

Company:
For the Year Ended December 31, _____

(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)	\$ 204405	\$ 204446	\$ <417
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)	14115	14213	<987
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	\$ 218520	\$ 218659	\$ 139
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 218520	\$ 218659	\$ 139

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).

