CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each) OFFICIAL COPY
Public Service Commission
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ANNUAL REPORT

SU848-18-AR
Pierce T. Graney

- Beaches Sewer System
P. O. Box 503
Port St. Joe, FL 32457-0503

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

Form PSC/AFD 006-W (Rev. 12/99)

Edited I Hillingson

57 6 W 9- NH 6102

FLORIDA PUBLIC SERVICE FLORIDA PUBLIC SERVICE

GENERAL INSTRUCTIONS

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

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

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

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FINANCIAL SECTION

REPORT OF

CSAD (Terprise	JINC	DBA	Bender.	Seven	Service.
2 241 7 6	~ 0	(EXACT NAME	OF UTILIT	Υ)		ľ
POB0x 602			1	Street Address		
Telephone Number	8500 227			ite Utility First Organize		
Fax Number	850-227	-3143	E-1	mail Address	hel 13	e min. b.
Sunshine State One-C	Call of Florida, Inc. M	1ember No.	17952			
Check the business er	ntity of the utility as	filed with the Interna	l Revenue	Service:		
Individual	Sub Chapter S			1120 Corporation		Partnership
Name, Address and P	hone where records	are located: Fr	2 ANK	Seifer?		
Name of subdivisions				, Sea Short , P.	olien	Lead 1 for
		CONTA	CTS			
		7.0		Principal Business Ad	ddress	Salary Charged Utility
Name Person to send corres		Title				
FRANK Se		Prend.		505 E 47 57 Post 57 7-1,2	1	
Person who prepared	this report:	Ones. dal		JOS E 4 T SI		
Officers and Manager	S:	Preid Vier Preid		509 = 4-1		\$ \$
J Patrack	1 4 6 6 6 1	() () ()				\$ \$ \$
Report every corporat the reporting utility:	iion or person ownir	g or holding directly	or indirect	tly 5 percent or more of	the voti	ng securities of
		Percent				Salary Charged
		Ownership Utility	in	Principal Business A	ddress	Utility
Name	eifert	Of State		509 E 11+ ST		\$ 12650
FRANK SE	2 Recell	25				\$ 7550
D. 6/1/1/18						\$
						\$
						\$
						\$

YEAR OF REPORT DECEMBER 31, 20/8

INCOME STATEMENT

	Ref.			T	Total
Account Name	Page	Water	Wastewater	Other	Company
Gross Revenue: Residential Commercial Industrial		\$	\$ 163 287	\$	\$ 163287
Multiple Family Guaranteed Revenues Other (Specify) 5122dbq Co Late Charge Total Gross Revenue	narse		\$ 17383°		534° 5303 \$ (73830
Total Gross Revenue		\$	\$ 17303	\$	\$ 175030
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$	\$ 140707	\$	\$ 140707
Depreciation Expense	F-5		13258		13258
CIAC Amortization Expense	F-8				
Taxes Other Than Income	F-7		13945		13945
Income Taxes	F-7				
Total Operating Expense		\$	167910		\$ 167910
Net Operating Income (Loss)		\$	\$ 5920	\$	\$ 5920
Other Income: Nonutility Income		\$	\$	\$	\$
Other Deductions: Miscellaneous Nonutility Expenses Interest Expense		\$	\$	\$	\$
Net Income (Loss)		\$	\$(12850)	\$	\$ (128507

YEAR OF REPORT DECEMBER 31, 2018

COMPARATIVE BALANCE SHEET

	Reference	Current Year	Previous Year
ACCOUNT NAME	Page	1001	
Assets: Utility Plant in Service (101-105)	F-5,W-1,S-1	\$ 429620	\$ 423952
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	33,5020	341731
Net Utility Plant		\$ 54600	\$ 82221
CashCustomer Accounts Receivable (141)		19313	30050
Other Assets (Specify): VTII.TI Deposits Proposition Assets Overlines Over Cont. Assets Overlines Over Cont. Assets Not Allowelly psc.		2046 36886 326978 42213	326978
Total Assets		\$ 522036	\$ 472094
Liabilities and Capital:			5000
Common Stock Issued (201) Preferred Stock Issued (204) Other Paid in Capital (211) Retained Earnings (215) Propietary Capital (Proprietary and Partnership only) (218) =	F-6 F-6 F-6	94//36 <1562937	24//36
Total Capital		\$ 89843	\$ 93129
Long Term Debt (224)	F-6	3 4 2	399
Advances for Construction Contributions in Aid of Construction - Net (271-272) Total Liabilities and Capital	1	\$ 522036	\$ _4/72044

YEAR OF REPORT DECEMBER 31, 20/8

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101) Construction Work in Progress	\$	\$ 4/23952	\$	\$ 403972
(105)Other (Specify)A_d		5668		5668
Total Utility Plant	\$	\$ 429620	\$	\$ 42562-

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year	\$	\$ 34/1731	\$	\$ 34/1731
Add Credits During Year: Accruals charged to depreciation account [Aut] Salvage Other Credits (specify)	\$	\$ _ 28 \(\tau \)	\$	\$ 2873
Total Credits	\$	\$	\$	\$
Deduct Debits During Year: Book cost of plant retired Cost of removal Other debits (specify)	\$	\$	\$	\$
Total Debits	\$	\$	\$	\$ \$564>
Balance End of Year	\$	\$ 33,5023	\$	\$ 33,000

YEAR OF REPORT DECEMBER 31, 29 / 8

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	25000	

RETAINED EARNINGS (215)

	Appropriat	Un- ed Appropriated
Balance first of year	\$	\$<1530077
Changes during the year (Specify): Loss for Year 2018 Pares Period Adjust		<128507 5564
Balance end of year	\$	\$ < 156293

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Rate # of Pymts	Principal per Balance Sheet Date
See OTTAde		\$
Total		\$

YEAR OF REPORT DECEMBER 31, 2018

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes: Federal income tax State income Tax	\$	\$	\$	\$
Taxes Other Than Income: State ad valorem tax				
Local property tax Regulatory assessment fee		7928		7963
Other (Specify) PAYroll		300		300
Total Tax Expense	\$	\$ 13945	\$	\$ 13941

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
FREE Soiter	\$	\$ 112650	Salary - Direto - Die
J Patrice Family	\$	\$ 7500	Salay - Dreto 200
Glene DAIL	\$	\$ 14250	Oparita.
GUIF CONT Pryty Servin	\$	\$ 6712	Ren
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

YEAR OF REPORT DECEMBER 31. 2018

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

	(a)	Water (b)	Wastewater (c)	Total (d)
	salance first of yeardd credits during year	\$	\$ 283050	\$ 283050
5) B	Total Deduct charges during the year Balance end of year ess Accumulated Amortization			
7) N	Net CIAC	\$	\$ 283000	\$ 283050

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

Report below all developers agreements from which cash o received during the year.	or contractors r property was	Indicate "Cash" or "Property"	Water	Wastewater
Sub-totalReport below all capacity char customer connection charges rec	ges, main extens	al	\$	\$
Description of Charge	Number of Connections	Charge per Connection	\$	\$
Total Credits During Year (Must agre	ee with line # 2 abo		\$	\$

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of YearAdd Debits During Year:	\$	\$ 283000	\$ 283010
Deduct Credits During Year:			\$ 283050
Balance End of Year (Must agree with line #6 above.)	\$	\$ 283050	\$ 20301

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

UTILITY NAME: ESAD Exterprise In Bende Jens Servis

YEAR OF REPORT DECEMBER 31, 2018

SCHEDULE "B" SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits-Zero Cost Tax Credits-Weighted Cost of Capital Deferred Income Taxes Other (Explain)	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

WATER

OPERATING

SECTION

Note:

This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

WASTEWATER OPERATING SECTION

YEAR OF REPORT DECEMBER 31, 2018

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351 352 353 354 355 360	Organization Franchises Land and Land Rights Structures and Improvements Power Generation Equipment Collection Sewers - Force	35018 5362	\$	3162	\$ 1288
361 362 363 364 365	Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations	980	17111	6387	930
370 371 380 381	Receiving Wells Pumping Equipment Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines	752	2733	2050	752
382 389 390 391	Other Plant and Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment	939		939	41406
392 393 394 395	Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment	4390	1277	4/3 40	1277
396 397 398	Communication Equipment Miscellaneous Equipment Other Tangible Plant Total Wastewater Plant		\$ 22646	\$ <u>16928</u>	\$ 429670 *

^{*} This amount should tie to sheet F-5.

Borde Se

UTILITY NAME: 834D

Borde. Seven Severe

YEAR OF REPORT DECEMBER 31, 20 12

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

		Average	Average	(Accumulated			Accum. Depr.
		Service	Salvage	Depr.	Depreciation			Balance
Acct.		Life in	Ē	Rate	Balance			End of Year
No.	Account	Years	Percent	Applied	Previous Year	Debits	Credits	(f-g+h=i)
(a)	(p)	(c)	(p)	(e)	(f)	(a)	(h)	(i)
351	0195012070	77	1.1		7011		رم رم	d
354	Structures and Improvements	5 1 2	36	%	0172 \$	\$ 410	\$ 72	\$ 237
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	6	3.7 %		2799		_	293
361	Collection Sewers - Gravity	110	2.7 %		12757.6		3647	129157
362	Special Collecting Structures							(
363	Services to Customers	1. 8	% 18.0	%	4 50	Appropriate description of the second state of	CO	000
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%	ŀ			
370	Receiving Wells	7	% 0 /1	%	3	5684		h
371	Pumping Equipment	17	6.67 %	%	347		05	394
380	Treatment and Disposal				,		(
	Equipment	17	% 1:7	%	14510	2050	2	143151
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous			i				
	Equipment		%	%				the contract of the contract o
390	Office Furniture and				(1
	Equipment	0		%	1	233		
391	Transportation Equipment	9	16.67 %		アンカント		6902	24156
392	Stores Equipment		%	%			A control of the cont	AND COMMAND OF THE PARTY OF THE
393	Tools, Shop and Garage	\			-		,	(
	Equipment	17	4.67.9		322	1322	5 8	X
394	Laboratory Equipment		%			And the state of t		
395	Power Operated Equipment		%	and the second s				
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%	%				
	Totals	I		Ann De Contraction	\$ 332167	5040/ \$	\$ 13250	* 535020

* This amount should tie to Sheet F-5.

YEAR OF REPORT DECEMBER 31, 2018

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701 703 704 710 711 715 716 718 720	Salaries and Wages - Employees	9305
740 750 755 765 770 775	Contractual Services: Billing	7200
	Total Wastewater Operation And Maintenance Expense * This amount should tie to Sheet F-3.	\$ 140707 *

WASTEWATER CUSTOMERS

		I	Number of Act	ive Customers	Total Number of
	Type of	Equivalent	Start	End	Meter Equivalents
Description	Meter **	Factor	of Year	of Year	(c x e)
(a)	(b)	(c)	(d)	(e)	(f)
Residential Service All meter sizes	D	1.0			
General Service 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 3" Unmetered Customers Other (Specify)	D D D,T D,C,T D C	1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5	3 30	254	
** D = Displacement C = Compound T = Turbine		Total			

UTILITY NAME: ESAD ENTerpris Inc Beach Soun Servi

YEAR OF REPORT DECEMBER 31, 2018

PUMPING EQUIPMENT

Lift Station Number	#1	14-1	42	#2	
Make or Type and nameplate data on pump	Liberty	4.60-11	Liberty	L, besty	
Year installed	2018	5018	2018	2018	
Rated capacitySizeSize					
Power:					
Electric	240	240	240	240	
Nameplate data of motor					

SERVICE CONNECTIONS

				1
Size (inches)				
Type (PVC, VCP, etc.)				
Average length				
Number of active service				
connections				
Beginning of year	370	 	 	
Added during year	39-	 	 	
Added during year		 	 	
Retired during year	0 1511	 	 	
End of year	254	 	 	
Give full particulars concerning inactive connections Hurrier Damies	_/			
inactive connections Hurrier DAMASE	36			

COLLECTING AND FORCE MAINS

		Collectin	ng Mains		Force	e Mains	,
Size (inches)	8" PVC 1 16033			6" PVC 16.00			

MANHOLES

	2.1/		
Size (inches)	29		
Type of Manhole			
Number of Manholes:			
Beginning of year	52		1
Added during year			
Retired during year	-737		
End of Year	50		
		and the second second second	

	aterprise In	YFA	R OF REPORT
SYSTEM NAME: Beach Sern Servin			ER 31, 2018
	TREATMENT PL	ANT	
Manufacturer Type "Steel" or "Concrete" Total Permitted Capacity Average Daily Flow Method of Effluent Disposal Permitted Capacity of Disposal_ Total Gallons of Wastewater treated	DAVCO CONCRETE SIND CONCRETE 70000 30000 SUAP-PERS POND 70000		
	MASTER LIFT STATIO	N PUMPS	
Manufacturer Capacity (GPM's) Motor: Manufacturer Horsepower Power (Electric or Mechanical)			
P	UMPING WASTEWATER		
Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January February March April May June July August September October November December	Necord	Lost in Hurris	are Michael

If Wastewater Treatment is purchased, indicate the vendor:

UTILITY NAME: _	& SA>	Exterp.	ive INC		_
SYSTEM NAME	Beach	- Seven	Corvie		

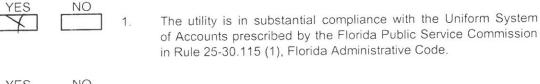
YEAR OF REPORT DECEMBER 31,2°/ ?

GENERAL WASTEWATER SYSTEM INFORMATION

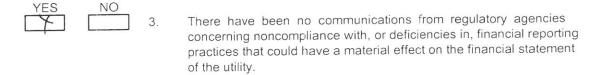
Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served.
2. Maximum number of ERCs* which can be served.
3. Present system connection capacity (in ERCs*) using existing lines. 2,70
4. Future connection capacity (in ERCs*) upon service area buildout.
5. Estimated annual increase in ERCs*.
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
 If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules, submit the following:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID # D D 2387 60 C
* An ERC is determined based on one of the following methods: (a) If actual flow data are available from the preceding 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.
(b) If no historical flow data are available use: ERC = (Total SER gallons sold (omit 000)/365 days/280 gallons per day)

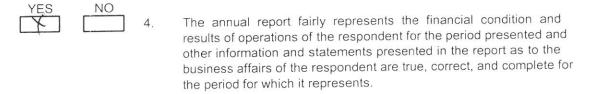
CERTIFICATION OF ANNUAL REPORT

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

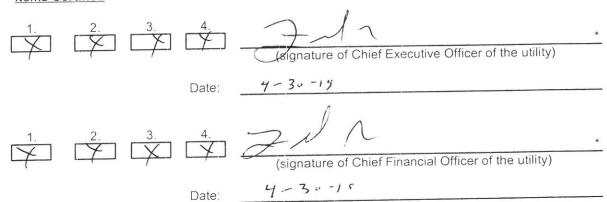








Items Certified



* 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.

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations Class C

Company:

ESAD Saterpris de

For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
(a)	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Accounts			
Gross Revenue: Residential	s 163287	s 163033	s <2547
Commercial			
Industrial			
Multiple Family		. 261	1.553
Guaranteed Revenues	5340	6852	(1501)
Other	5203	3702	2/3017
Total Wastewater Operating Revenue	\$ 173830	\$ 173626	\$ 204
LESS: Expense for Purchased Wastewater			
from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 173333	\$ 173624	\$ 204

Explanations:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).