

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

SU287-16-AR
Kevin J. Cherry
Environmental Protection Systems of Pine Island, Inc.
3039 York Road
St. James City, FL 33956-2303

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 MAR 30 AM 7:11
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: ERS OF DUNE ISLAND, INC

YEAR OF REPORT
December 31, 2016

CERTIFICATION OF ANNUAL REPORT

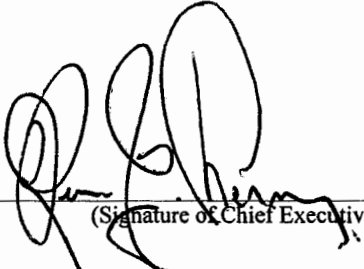
I HEREBY CERTIFY, to the best of my knowledge and belief:


- 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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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


(Signature of Chief Executive Officer of the utility) *


(Signature of Chief Financial Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2016

ENVIRONMENTAL PROTECTION SYSTEMS OF PINE ISLAND INC County: LEE
(Exact Name of Utility)

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

3039 YORK RD
ST. JAMES CITY FL 33956

Telephone: 239-283-1144

E Mail Address: CHERYL ESTATES @ EMPARK MAIL.COM

WEB Site:

Sunshine State One-Call of Florida, Inc. Member Number EP 1990

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

JOHN USTICA CPA LLC
1020 TEATER BEND DR
CELEBRATION FL 34747

SUSAN HOPPER
3039 YORK RD
ST. JAMES CITY, FL 33956

Telephone: 239-283-1144

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

3039 YORK RD
ST. JAMES CITY FL 33956

Telephone: 239-283-1144

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

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

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	KEVIN CHERYL	40.86
2.	RICHARD CHERYL	25.98
3.	SUSAN HOPPER	33.16
4.		
5.		
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
KEDIN CHERRY	PRESIDENT	EPS	INFO
RICHARD CHERRY	VP/DIRECTOR	CHERRY EDGAR SMITH PA	INFO/LEGAL
SUSAN WOODER	SECRETARY	EPS	INFO
JOHN WSTICA CPA	CPA	CPA	ACCOUNTING

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
(2) Provide individual telephone numbers if the person is not normally reached at the company.
(3) Name of company employed by if not on general payroll.

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.

(A) ESTABLISHED 1967 - PROVIDE SEWER FOR CHERRY ESTATES DEVELOPMENT.
 (B) PROVIDE SEWER SERVICE TO CHERRY ESTATES DEVELOPMENT.
 (C) TO PROVIDE SEWER TO ENTIRE COMPLEX
 (D) TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
 (E) EPS WOULD LIKE TO GROW 1-5 PER YEAR - BUT IT DEPENDS ON THE ECONOMY -
 (F) EPS PURCHASES WASTEWATER TREATMENT FROM LEE COUNTY UTILITIES
 (G) EPS IS CONTEMPLATING A STAFF ASSISTED RATE CASE OR A GENERAL RATE CASE IN 2018.

UTILITY NAME: ERS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2016

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 2016

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

N/A

UTILITY NAME: EDS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2016

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
KEVIN CHERRY	PRESIDENT	100%	\$ 39206.50
SUSAN HOPPER	SECRETARY	100%	39206.50

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

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

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.

<p>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</p>	<p>IDENTIFICATION OF SERVICE OR PRODUCT (b)</p>	<p>AMOUNT (c)</p>	<p>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</p>
<p>KEVIN CHERYL</p>	<p>LEAD CASE</p>	<p>\$ 12.80 -</p>	<p>CHEYL BUILDERS INC</p>
<p>RICHARD CHERYL</p>			<p>8359 STRINGSBELLOW RD</p>
<p>SUSAN HOPPER</p>			<p>ST. FL 33956</p>

* 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.

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 <small>(a)</small>	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION <small>(b)</small>	AFFILIATION OR CONNECTION <small>(c)</small>	NAME AND ADDRESS OF AFFILIATION OR CONNECTION <small>(d)</small>
RICHARD CHERY	LEGAL	LEGAL	CHELLY EDGAR SMITH PA
			3409 MILITARY TR
			#123
			PDBG FL 33410

UTILITY NAME: EDS OF PINETSLODD, INC.

YEAR OF REPORT
December 31, 2016

**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)
	\$		\$		\$	

UTILITY NAME:

EPS OF PINE ISLAND TWP

YEAR OF REPORT
December 31, 2016

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - management, legal and accounting services
 - material and supplies furnished
 - computer services
 - leasing of structures, land, and equipment
 - engineering & construction services
 - rental transactions
 - repairing and servicing of equipment
 - 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)
CHERRY BUILDERS	LAWN CARE	2016	-	\$ 1200

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

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

3. The columnar instructions follow:

- (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.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
	N/A				

**FINANCIAL
SECTION**

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31 2016

**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	\$ <u>1111625</u>	\$ <u>1111625</u>
108-110	Less: Accumulated Depreciation and Amortization	F-8	\$ <u>572491</u>	\$ <u>614437</u>
Net Plant			\$ <u>539134</u>	\$ <u>497188</u>
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ <u>539134</u>	\$ <u>497188</u>
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ _____	\$ _____
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ <u>28927</u>	\$ <u>37415</u>
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	\$ <u>23969</u>	\$ <u>24170</u>
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ <u>52896</u>	\$ <u>61585</u>

* Not Applicable for Class B Utilities

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31 2016

**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	<u>23775</u>	<u>24692</u>
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ <u>23775</u>	\$ <u>24692</u>
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>615805</u>	\$ <u>583465</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: ERS OF PINE ISLAND, INC.

YEAR OF REPORT
December 31, 2016

**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	\$ 500	\$ 500
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			
212	Discount On Capital Stock		186864	186864
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(325788)	(355971)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (138424)	\$ (168607)
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	726677	721844
Total Long Term Debt			\$ 726677	\$ 721844
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		13206	14010
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 13206	\$ 14010

* Not Applicable for Class B Utilities

UTILITY NAME: EDS OF PINE ISLAND, INC

YEAR OF REPORT
December 31, 2016

**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			\$ <u>0</u>	\$ <u>0</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		\$ _____	\$ _____
263	Pensions and Benefits Reserve		\$ _____	\$ _____
265	Miscellaneous Operating Reserves		\$ _____	\$ _____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ <u>153098</u>	\$ <u>158944</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>(138752)</u>	<u>(142726)</u>
Total Net C.I.A.C.			\$ <u>14346</u>	\$ <u>16218</u>
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			\$ <u>615805</u>	\$ <u>583465</u>

UTILITY NAME: EDS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2011

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ <u>255578</u>	\$ <u>259011</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ <u>255578</u>	\$ <u>259011</u>
401	Operating Expenses	F-3(b)	\$ <u>190708</u>	\$ <u>191225</u>
403	Depreciation Expense:	F-3(b)	\$ <u>41742</u>	\$ <u>41946</u>
	Less: Amortization of CIAC	F-22	<u>368</u>	<u>(3974)</u>
Net Depreciation Expense			\$ <u>41374</u>	\$ <u>37972</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	<u>984</u>	
408	Taxes Other Than Income	W/S-3	<u>17737</u>	<u>17952</u>
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ <u>250803</u>	\$ <u>247149</u>
Net Utility Operating Income			\$ <u>4775</u>	\$ <u>11862</u>
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)].			\$ <u>4775</u>	\$ <u>11862</u>

* 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)
	\$ 259011	\$
\$	\$ 259011	\$
\$	\$ 191225	\$
	41946 (3974)	
\$	\$ 37972	\$
	17952	
\$	\$ 247149	\$
\$	\$ 11862	\$
\$	\$ 11862	\$

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

UTILITY NAME: EPS OF DINE ISLAND, INC.

YEAR OF REPORT
December 31, 2016

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>4775</u>	\$ <u>11862</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		<u>3591</u>	<u>2565</u>
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>8366</u>	\$ <u>14427</u>
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>-</u>	\$ <u>-</u>
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ <u>40710</u>	\$ <u>44610</u>
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ <u>40710</u>	\$ <u>44610</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>-</u>	\$ <u>-</u>
NET INCOME			\$ <u>(32344)</u>	\$ <u>(30183)</u>

Explain Extraordinary Income:

UTILITY NAME: EDS OF PINE ISLAND INC

YEAR OF REPORT
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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	\$	\$ 111625
	Less:			
	Nonused and Useful Plant (1)			169314
108	Accumulated Depreciation	F-8		614437
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22		158944
252	Advances for Construction	F-20		
Subtotal			\$	\$ 168930
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		142726
Subtotal			\$	\$ 311656
114	Plus or Minus: Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)			-
	Other (Specify):			23903
RATE BASE			\$	\$ 335559
NET UTILITY OPERATING INCOME			\$	\$ 11862
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				.035350

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: EDS OF PINE ISLAND INC

YEAR OF REPORT
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**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ <u>(168607)</u>	<u>(30.46)</u>	<u>11.96</u>	<u>(3.64)</u>
Preferred Stock				
Long Term Debt	<u>312465</u>	<u>56.46</u>	<u>4.5</u>	<u>2.54</u>
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)	<u>409379</u>	<u>.74</u>	<u>8</u>	<u>5.92</u>
Total	\$ <u>553237</u>	<u>100</u>		<u>4.82</u>

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

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

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

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

APPROVED RETURN ON EQUITY

Return on Equity:	<u>11.96 %</u>
Return on Equity:	<u>0.3010654</u>

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.

UTILITY NAME:

ERS OF PINNACLES INC

YEAR OF REPORT
December 31, 2016

**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	\$ <u>(168607)</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>(168607)</u>
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	<u>312465</u>	_____	_____	_____	_____	<u>312465</u>
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain) <u>LAND 200000</u>	<u>409379</u>	_____	_____	_____	_____	<u>409379</u>
<u>LAND - 186971</u>	_____	_____	_____	_____	_____	_____
<u>RESORT 22408</u>	_____	_____	_____	_____	_____	_____
Total	\$ <u>553237.</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>553237.</u>

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

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2011

**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	\$ _____	\$ <u>946394</u>	\$ _____	\$ <u>942311</u>
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	<u>169314</u>	_____	<u>169314</u>
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ <u>1115708</u>	\$ _____	\$ <u>1111625</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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ <u>0</u>

UTILITY NAME: ERS OF DINE ISLGD, INC

YEAR OF REPORT
December 31, 2011

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	\$	\$ 572491	\$	\$ 572491
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 41946	\$	\$ 41946
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ 41946	\$	\$ 41946
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$ 0	\$	\$ 0
Balance end of year	\$	\$ 614437	\$	\$ 614437
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$ 0	\$	\$ 0
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	\$	\$ 0	\$	\$ 0

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

UTILITY NAME: EDS OF DINE ISLAND, INC

YEAR OF REPORT
December 31, 2010

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ <u>0</u>

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: EDS OF PINE ISLAND INC

YEAR OF REPORT December 31, <u>2016</u>

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

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

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

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

**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	\$	28301
Other		
Total Customer Accounts Receivable		\$ 28301
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$ 28301
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	4131
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ 4131
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$
Balance end of year		\$ 4131
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>24170</u>

UTILITY NAME: ERS OF PINE ISLAND, INC

YEAR OF REPORT
December 31, 2016

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2014

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

**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):	\$ _____	\$ <u>23775</u>
<u>CAPITALIZED LEGAL RATE CASE</u>	<u>917.</u>	
Total Other Deferred Debits	\$ _____	\$ <u>24692</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$ _____	\$ _____
	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: EDS OF DINE ISLAND, INC

YEAR OF REPORT
December 31, 2016

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	.10 %	—
Shares authorized		5000
Shares issued and outstanding		5000
Total par value of stock issued		500
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			\$ <u>Nil</u>

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

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ <u>(325,788)</u>
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ <u>30,183</u>
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ <u>(355,971)</u>
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(355,971)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31 2016

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTE PAYABLE LEE COUNTY	8 %		\$ 312465
NOTE PAYABLE KRS LAND	8 %		206000
DUE TO RESORT	8 %		22408
DUE TO LAND	8 %		186971
Total			\$ <u>721844</u>

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

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: FDS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
<u>LEE COUNTY UTILITY</u>	\$ _____	<u>427</u>	\$ <u>14760</u>	\$ <u>14760</u>	\$ _____
<u>KRS LAND ADVANCE</u>		<u>427</u>	<u>13850</u>	<u>13850</u>	
<u>KRS LAND</u>		<u>427</u>	<u>16000</u>	<u>16000</u>	
Total Account 237.1	\$ _____		\$ <u>44610</u>	\$ <u>44610</u>	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ <u>44610</u>	\$ <u>44610</u>	\$ _____
Total Account 237 (1)	\$ _____		\$ <u>44610</u>	\$ <u>44610</u>	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ <u>-</u>		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ <u>44610</u>		

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

UTILITY NAME: EDS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2011

**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	\$ _____	\$ <u>0</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ <u>0</u>
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ <u>0</u>

UTILITY NAME: EPS OF PINE ISLAND INC

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December 31, 2016

**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>153099</u>	\$ _____	\$ <u>153099</u>
Add credits during year:	\$ _____	\$ <u>5845</u>	\$ _____	\$ <u>5845</u>
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ <u>158944</u>	\$ _____	\$ <u>158944</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>138752</u>	\$ _____	\$ <u>138752</u>
Debits during the year:	\$ _____	\$ <u>3974</u>	\$ _____	\$ <u>3974</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ <u>142726</u>	\$ _____	\$ <u>142726</u>

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT December 31, <u>2016</u>

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>(30182)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
<u>CONNECTION FEES</u>		<u>5848</u>
Deductions recorded on books not deducted for return:		
<u>DEPRECIATION NOT ON RETURN</u>		<u>6550</u>
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
<u>AMORTIZATION OF CIAC</u>		<u>(3974)</u>
Federal tax net income		\$ <u>(21758)</u>
Computation of tax :		

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

EDS OF PINE ISLAND INC

YEAR OF REPORT December 31 2016

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
ENVIRONMENTAL PROTECTION SYSTEMS	206-1	1
OF PINE ISLAND INC		

UTILITY NAME:

EDS OF PINE ISLAND INC

YEAR OF REPORT December 31 <u>2016</u>
--

SYSTEM NAME / COUNTY :

LEE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1111625
	Less:		
	Nonused and Useful Plant (1)		169314
108	Accumulated Depreciation	S-6(b)	(614437)
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	158944
252	Advances for Construction	F-20	
Subtotal			\$ 168930
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 142726
Subtotal			\$ 311656
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23903
	Other (Specify):		
WASTEWATER RATE BASE			\$ 335559
WASTEWATER OPERATING INCOME		S-3	\$ 11862
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			.035350

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:

FDS OF DINE ISLAND INC

YEAR OF REPORT

December 31, 2016

SYSTEM NAME / COUNTY :

LFE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ <u>259011</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ <u>259011</u>
401	Operating Expenses	S-10(a)	\$ <u>191225</u>
403	Depreciation Expense	S-6(a)	<u>41946</u>
	Less: Amortization of CIAC	S-8(a)	<u>(3974)</u>
Net Depreciation Expense			\$ <u>37972</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		<u>11656</u>
408.11	Property Taxes		<u>—</u>
408.12	Payroll Taxes		<u>6096</u>
408.13	Other Taxes and Licenses		<u>200</u>
408	Total Taxes Other Than Income		\$ <u>17953</u>
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ <u>247149</u>
Utility Operating Income			\$ <u>11862</u>
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ <u>11862</u>

UTILITY NAME:

EPS OF PINE ISLAND TNC

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

LEE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	56959			56959
361	Collection Sewers - Gravity	121608			121608
362	Special Collecting Structures				
363	Services to Customers	7920			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	161475			161475
371	Pumping Equipment	20705			20705
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	559036	4676		563712
390	Office Furniture and Equipment	9932			9932
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		\$ 937635	\$ 4676	\$	\$ 942311

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

UTILITY NAME:

EDS OF PINE ISLAND, INC

YEAR OF REPORT

December 31, 2011

SYSTEM NAME / COUNTY :

LEE

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)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		56954					
361	Collection Sewers - Gravity		181608					
362	Special Collecting Structures							
363	Services to Customers		7920					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			161495				
371	Pumping Equipment			20765				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				563712			
390	Office Furniture and Equipment							9932
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		\$	\$ 186487	\$ 182180	\$ 563712	\$	\$	\$ 9932

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

S-4(b)
GROUP _____

UTILITY NAME:

ERS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY :

LEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force	27		3.7
361	Collection Sewers - Gravity	40		2.5
362	Special Collecting Structures			
363	Services to Customers	35		2.85
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	22		4.5
371	Pumping Equipment	18		5.56
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	20		5.0
390	Office Furniture and Equipment	6		16.67
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *		N/A		N/A

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

UTILITY NAME:

CRS OF PINE ISLAND INC

YEAR OF REPORT

December 31, 2011

SYSTEM NAME / COUNTY :

LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(a)	(b)	(c)	(d)	(e)	(f)
354	Structures and Improvements	\$	\$	\$	\$
355	Power Generation Equipment				
360	Collection Sewers - Force	48431	2108		2108
361	Collection Sewers - Gravity	113031	3040		3040
362	Special Collecting Structures				
363	Services to Customers	7726	194		194
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	78881	7266		7266
371	Pumping Equipment	2710	1152		1152
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	311780	28186		28186
390	Office Furniture and Equipment	9932	-		-
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 572491	\$ 41946	\$	\$ 41946

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

S-6(a)
GROUP _____

UTILITY NAME: EPS OF PNC ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY : LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
354	Structures and Improvements	\$	\$	\$	\$	\$
355	Power Generation Equipment					
360	Collection Sewers - Force					50539
361	Collection Sewers - Gravity					116071
362	Special Collecting Structures					
363	Services to Customers					7920
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					86147
371	Pumping Equipment					3862
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					339966
390	Office Furniture and Equipment					9932
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$ 614437

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

UTILITY NAME:

EDS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY :

LEE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>153699</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>5845</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____
Total Credits		\$ <u>5845</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>158944.</u>

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

UTILITY NAME:

EPS OF DINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY :

LIFE

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>0</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>138752</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>3974</u>
Other debits (specify) :	_____
_____	_____
Total debits	\$ <u>3974</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u>142726</u>

S-8(a)
GROUP _____

UTILITY NAME:

FDS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY :

LEE

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$
522.1	Measured Revenues: Residential Revenues	465	470	249583
522.2	Commercial Revenues	1	1	4993
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$ 254576
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales				\$ 254576
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ 4435
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)			
Total Other Wastewater Revenues				\$ 259011

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

UTILITY NAME:

FDS OF DINE ISLAND INC

YEAR OF REPORT
December 31 2016

SYSTEM NAME / COUNTY :

LEE

WASTEWATER OPERATING REVENUE

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

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

UTILITY NAME:

EAS OF PINE ISLAND INC

YEAR OF REPORT
December 31 2016

SYSTEM NAME / COUNTY :

LEE

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees							
703	Salaries and Wages - Officers, Directors and Majority Stockholders	78413	15000		24207			
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	50801					50801	
711	Sludge Removal Expense							
715	Purchased Power	3085					3085	
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	9600						
733	Contractual Services - Legal	705						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	3465		3465				
741	Rental of Building/Real Property	8382						
742	Rental of Equipment							
750	Transportation Expenses	213						
756	Insurance - Vehicle							
757	Insurance - General Liability	684						
758	Insurance - Workman's Comp.	1310						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	34967						
Total Wastewater Utility Expenses		\$ 191225	\$ 15000	\$ 3465	\$ 24207	\$	\$ 53886	\$

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY :

LFE

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$	\$ 39266	\$	\$	\$	\$
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		9600				
733	Contractual Services - Legal		705				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		8382				
742	Rental of Equipment						
750	Transportation Expenses		213				
756	Insurance - Vehicle						
757	Insurance - General Liability		684				
758	Insurance - Workman's Comp.		1310				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		34567				
Total Wastewater Utility Expenses		\$	\$ 94667.	\$	\$	\$	\$

UTILITY NAME:

EPS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY :

LEE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	<u>469</u>	<u>469</u>
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	<u>1</u>	<u>5</u>
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u><u>474</u></u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME:

ERS OF PINE ISLAND INC

YEAR OF REPORT

December 31, 2016

SYSTEM NAME / COUNTY :

LEE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated	9810000		
Method of Effluent Disposal			

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

(2) Contact stabilization, advanced treatment, etc.

PURCHASE WASTEWATER TREATMENT
FROM LEE COUNTY - UTILITIES

S-12

GROUP _____

SYSTEM _____

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31, 2016

SYSTEM NAME / COUNTY : LEE

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 474

2. Maximum number of ERCs* which can be served PURCHASE WASTEWATER w/ CAPACITY. FOR ENTIRE BUILD OUT

3. Present system connection capacity (in ERCs*) using existing lines ENTIRE BUILD OUT

4. Future connection capacity (in ERCs*) upon service area buildout PURCHASE WASTEWATER w/ CAPACITY FOR ENTIRE BUILD OUT

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO
If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? NO
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? JUNE 2002

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? _____
c. When will construction begin? _____
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # FLA 014672

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

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

Company: EPS OF PINE ISLAND INC
For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	<u>254576</u>	<u>254576</u>	
Revenues from Public Authorities (523)	_____	_____	
Revenues from Other Systems (524)	_____	_____	
Interdepartmental Revenues (525)	_____	_____	
Total Other Wastewater Revenues (530 - 536)	<u>4435</u>	<u>4435</u>	
Reclaimed Water Sales (540.1 - 544)	_____	_____	
Total Wastewater Operating Revenue	\$ <u>259011</u>	\$ <u>259011</u>	\$ _____
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>259011</u>	\$ <u>259011</u>	\$ _____

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).