CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

Public Survice Commission

Be Not Remove to a this Office

OF

SU287-14-AR
Kevin J. Cherry
Environmental Protection Systems of Pine Island, Inc.
3039 York Road
St. James City, FL 33956-2303

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



15 APR -7 AM 7: 05

FOR THE

YEAR ENDED DECEMBER 31, 2014.

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GENERAL INSTRUCTIONS

- 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.
- 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 Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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		<u>-</u>					

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EXECUTIVE SUMMARY

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ENVIRONMENTAL PROTECTION SYSTAMS OF PINE TOWARD THE

YEAR OF REPORT December 31, 3014

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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. 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 Chief Executive Offices of the utility) * 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,

ENVIRONMENTAL PROTECTION SYSTEMS OF PINETS AND DAY County: LEE (Exact Name of Utility)
List below the exact mailing address of the utility for which normal correspondence should be sent:
STUTAMES CITY IFL 33952
Telephone: 039-083-1144
E Mail Address: CHELLY COME COM
WEB Site:
Sunshine State One-Call of Florida, Inc. Member Number
Name and address of person to whom correspondence concerning this report should be addressed:
JOHN CHETICAL SUSAN MICHAEL 5381 FRICTION WAY 3039 YOUKED
538) FAICHELD Way 3039 YOUKED FIMYOUS FL 33919 STOPMES UTY FL 3395
Telephone: 339-489-3933 /339-383-1144.
List below the address of where the utility's books and records are located:
3039 YOLK PD
Some con Plasso
Telephone: 339-283-1144
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:
Percent Name Ownership
1.
2. Kedin Cherry 40 86
3. RICHARD CHELLY 35.98 4. SUBAN WORL 3316
5.
6.
7. 8.
9.
10.

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLORIDA PUBLIC SERVICE COMMISSION						
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC			
KEUN CHEUN	PRESIDENT	FDS OF PINETELL	C JUB			
RICHARD CHELLY	DIRECTOR	EDS OF PINETAIN CHECKY EDGOIC SMITH PA	INFO/LEGAL			
SUSON ALCOPPEL	SECRETALY	EDS OF DINE FOLLOWIN	JUPO			
John Ustica	CPA	JM 45762 UP	BURGLANA			
1						
			·			

⁽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.

YEAR OF REPORT December 31, ON

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- TO PROVIDE SEWER SERVICE FOR Checky OSTATES DEVELOPMENT
- (B) PLOVIDE SEWEL SERVICE TO CHELLY OSTATES DEVELOPMENT
- @ 70 PLOUIDE SELEN TO THE ENTIRE COMPLEY
- 10 TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
- (E) Eas would like to orow Aramo 1-5 per year However, based on economy HAVE NOT GROWN
- (F) EPS DURCHIPSES WASTEWATER TREATMENT FROM LEE COUNTY UTILITIES.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/304

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: EPS OF PINE ICLONO INC.

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)		
Renio Cherry	president	100%	\$ 38524		
Susan Hoppen	SECRETARY	100%	38524 		

COMPENSATION OF DIRECTORS

received as a director from the respondent. NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
KEUIN CHERRY	ALEGIOENT	ALL	s — —
RICHARD CHERRY	DIRECTOR	ALL	<u> </u>
guada Hadder	SECRETARY	Au	6
		•	

UTILITY NAME:

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.

			• 1
NAME OF OFFICER, DIRECTOR OR AFFILIATE (2)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
KENIA J CHEKRY		s 1120.00	CHERRY BUILDOUTA
RICHARD G CHEKLY			8359 STRINGFELLO
RICHARD G CHEKRY SUSAN D. HOPPER			8359 STRINGFELLA STEA STJAM SCHTYLFO 33956

^{*} 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.

ERS OF DINE IGODD INC UTILITY NAME:

December 31, 2014

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)
RICHARD CHERRY	LEGAL	LEORL	AT 193 BACA WINTAMUL BACA WINTAMUL GNERM CORDE
			#193
			PBG, FL 33410
	1		
	:		

UTILITY NAME:

EPS OF DINE IS MOD INC

YEAR OF REPORT
December 31,

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.

	ASSETS		REVENUE	S	EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NIA	\$		S		\$	

FOS OF DINE ITS ADO INC

YEAR OF REPORT
December 31,

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
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment
- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR		AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
		·	s	3
NIA				

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

- 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)
NIA		8	\$	s	s

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FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTH	REF.	PREVIOUS	CURRENT
	ACCOUNT NAME	PAGE	YEAR	YEAR
NO.		(c)	(d)	(e)
(a)	(b) UTILITY PLANT	(6)	(u)	(6)
101-106		F-7	s 100100	6 1073970
101-106	Utility Plant Less: Accumulated Depreciation and Amortization	F-8	5 1067718 494145	s 107a970
108-110	Less: Accumulated Depreciation and Amortization	F-8	474142	530749
	Net Plant		s <u>573573</u>	549991
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments		_	
	Total Net Utility Plant		\$_573573	s_ <u>542021</u>
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	\$	s -
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		\$	s
131	CURRENT AND ACCRUED ASSETS Cash		<u> 25903</u>	0 20 700
132	Special Deposits	F-9	<u> </u>	\$ 25754
133	Other Special Deposits	F-9		
134	Working Funds	1-7		
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated			
171-177	Provision for Uncollectible Accounts	F-11	24952	36238
145	Accounts Receivable from Associated Companies	F-12	41106	4000
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	Miscellaneous Current and Accrued Assets	F-12		
	Total Current and Accrued Assets	•	\$_50853	§ <u>50292</u>

^{*} Not Applicable for Class B Utilities

UTILITY NAME: <u>FRS OF PINE JOURNO JINC.</u>

YEAR OF REPORT December 31, 2014

COMPARATIVE BALANCE SHEET **ASSETS AND OTHER DEBITS**

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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	Miscellaneous Deferred Debits	F-14	30173	34759
187 *	Research & Development Expenditures			
. 190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		<u>8 30173</u>	s <u> </u>
	TOTAL ASSETS AND OTHER DEBITS		\$ 654605	s 619070

^{*} Not Applicable for Class B Utilities

_	NOTES TO THE BALANCE SHEET space below is provided for important notes regarding the balance sheet.	
The	space below is provided for important notes regarding the balance sheet.	
·		

UTILITY NAME: FRS OF PINE IS AND INC

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITI CATTAL AN	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(4)	EQUITY CAPITAL	1 0	()	
201	Common Stock Issued	F-15	s 500	500
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed	1-15		
203,206 *	Capital Stock Substituted Capital Stock Liability for Conversion			
203,200 *	Premium on Capital Stock			
207 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
210 *	· · · · · · · · · · · · · · · · · · ·			
011	Capital Stock	_	186864	186864
211	Other Paid - In Capital		100004	166664
212	Discount On Capital Stock			
213	Capital Stock Expense	F 16	(2000 20)	(2003 7/)
214-215	Retained Earnings	F-16	(34709k)	(290376)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			<u> </u>
	Total Equity Capital		s (59664)	(610801)
	LONG TERM DEBT			
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		1
224	Other Long Term Debt	F-17	G3665	696027
	Total Long Term Debt		5 692605	s 6960a7
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		9547	19724
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		\$ <u>9547</u>	s 1970A

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTAL ALD	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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		s	ss
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve	1.		
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		s <u> </u>	s
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 144112	\$ 144915
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	131995	138384
	Total Net C.I.A.C.		s <u>12117</u>	s <u>6531</u>
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			i
	Accelerated Depreciation	1	\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			·
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	s
	TOTAL EQUITY CAPITAL AND LIABILITIES		5 <u>654605</u>	s 619270

ERS OF PINE ISLANDENC

COMPARATIVE OPERATING STATEMENT

		1		1
ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR *
(a)	(b)	(c)	(d)	(e)
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>	UTILITY OPERATING INCOME	(6)	(")	
400	Operating Revenues	F-3(b)	8 <u>231414</u>	s 249510
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	30111	
	Net Operating Revenues		s_231414_	s_ <u>a4</u> a510_
401	Operating Expenses	F-3(b)	\$ 160468	191185
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	00786 2 17363	\$ <u>37863</u>
ļ	Less. Amortization of CIAC	1-22	6004	6389
	Net Depreciation Expense		<u> </u>	\$ 31474
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	5414	5414
408	Taxes Other Than Income	W/S-3	16508	17209
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>208416</u>	s <u>a45379</u>
	Net Utility Operating Income		s 16608	s (2769)
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 Utilit	ry Operating Income [Enter here and on Page F-3(c)]		8 <u>76608</u>	s_Ca769)

^{*} For each account, Column e should agree with Cloumns 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)
<u> </u>	2 34920	\$
\$	215CHC s	s
\$	\$ 191182	\$
	37863	
\$	s <u>31474</u>	\$
\$	\$ 245279	s
\$	s_(2769)_	\$
· · · · · · · · · · · · · · · · · · ·		
\$ 	s (2769)	\$

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

UTILITY NAME: EPS OF DINE ISLAND INC

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utili	ty Operating Income [from page F-3(a)]		s_16608	s (2769)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			513
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	·-	\$	\$
	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		\$	\$
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$ 40718	\$ 41093
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13	40718	41093
	Total Interest Expense		\$	\$
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$	\$
	NET INCOME		s_(04110)_	s <u>(43349)</u>

NET INCOME	s <u>(२५११०)</u> s <u>(५३३५९).</u>
Explain Extraordinary Income:	

SCHEDULE OF YEAR END RATE BASE

ACCT.		REF.	WATER	WASTEWATER
NO.	ACCOUNT NAME	PAGE	UTILITY	UTILITY
(a)	(b)	(c)	1	
	(0)	1 (0)	(d)	(e)
101	Utility Plant In Service	F-7	\$	\$ 1072970
i i	Less:			
	Nonused and Useful Plant (1)			189173
108	Accumulated Depreciation	F-8		180173 530749
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		144915
252	Advances for Construction	F-20		
	Subtotal		\$	15133
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22		138384
	Subtotal		\$	<u> ও হওহা। ৭</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
L.	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			33898
	Other (Specify):			
ļ				
	RATE BASE		\$	s_ <u>377415</u>
	NET UTILITY OPERATING INCOME		\$	s_ <u>(2769)</u>
AC	CHIEVED RATE OF RETURN (Operating Income / Rate Base	e)		(6,733)

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.

EPS OF PINE ISLANDING

YEAR OF REPORT
December 31,

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	@ 6899C 2 (109015)	(17.37) 01.6d	11.96	(apn) a.79
Other (Explain) LOND 200000	327801	55.87.	8%	4.42
Total C.B. 868	s <u>593015</u>	100		5.14.

(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:	<u>%</u>
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:

EDS. OF DINE TOURNOTH C.

YEAR OF REPORT
December 31, 2014

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$ (1030PD) = 008996 = 008996	\$	S	S	\$	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total	s <u>593015</u>	\$	\$	\$	\$	s <u>593015</u>

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

UTILITY NAME:

EPS OF PINETERANDING.

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (1)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$	\$ <u>890099</u>	\$	s_890797
103	Property Held for Future Use		189173		189173
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	s	s 107a910	\$	s 1072970

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

	For any acquisition	n adjustments approved	by the Commission, inc		
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$ 	\$	\$
Total P	Plant Acquisition Adjustments	s	s_ -	s_&_	\$_
115	Accumulated Amortization	\$	s	\$	S
Total A	Accumulated Amortization	s	\$	\$	\$
Net Ac	quisition Adjustments	s <u> </u>	s	s	s_&_

YEAR OF REPORT
December 31,

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

TAGGENTEL DEL	T (AC	T TOO) AND AN	OTHER THAN	CC1. 110)
			REPORTING	
DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL
(a)	(b)	(c)		TOTAL
ACCUMULATED DEPRECIATION		(6)	(d)	(e)
Account 108	1		}	!
Balance first of year	s	5 494145	k	5 494145
Credit during year:			Ψ	» - 1 1 1 1 3 3
Accruals charged to:	İ	1		
Account 108.1 (1)	s	\$ 37863	s ·	s_37863
Account 108.2 (2)				07865
Account 108.3 (2)				
Other Accounts (specify):				
		ĺ		
Salvage				
Other Credits (Specify):				
		2 May -		
Total Credits	\$	s 37863	\$	\$ 37863
Debits during year:				
Book cost of plant retired				l
Cost of Removal				
Other Debits (specify):		1		
		(1259)		(1259)
Tatal Dalita				
Total Debits	\$	<u> </u>	\$	5
Delemes and of year		5 530749	0	- 30-7119
Balance end of year	>	P - 300/4/	D	\$ <u>530749</u>
ACCUMULATED AMORTIZATION	 	-	 	
Account 110	İ			
Balance first of year	c c	s 52660		55016
Credit during year:	<u>Р</u>	p 0 94000	P	\$ 53660
Accruals charged to:				
Accidats citalged to.	\$	\$ 5414.	s	s 5414
Account 110.2 (3)		<u> </u>		<u> </u>
Other Accounts (specify):				
Carlot Hoodanio (Specify).				
:				
Total credits	\$	\$	\$	s
Debits during year:				
Book cost of plant retired				
Other debits (specify):		40.00		
Total Debits	\$	\$	\$	\$
		- PROU		
Balance end of year	\$	s 5800y	\$	s <u>58074</u>

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

UTILITY NAME:

EPS OF PINETOLAND INC.

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

AWORTIZATION OF RATE CASE	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
DESCRIPTION OF CASE (DOCKET NO.) (a)		ACCT. (d)	AMOUNT (e)
	\$		\$
Total	\$		s <u>—</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)
	s	\$	\$	\$
Total Nonutility Property	\$	\$	\$	s

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	s_ _ _ _

UTILITY NAME:

ERS OF DINE JOURND INC

YEAR OF REPORT
December 31, 2014

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

ACCOUNTS 123 - 127 Report hereunder all investments and special funds carried in Accounts 123 through 127. **FACE OR** YEAR END **DESCRIPTION OF SECURITY OR SPECIAL FUND** PAR VALUE BOOK COST (a) (b) (c) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): Total Investment in Associated Companies UTILITY INVESTMENTS (Account 124): Total Utility Investment OTHER INVESTMENTS (Account 125): Total Other Investment SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): Total Special Funds

UTILITY NAME: EPS OF PINE ISLANO INC

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.

Amounts included in Accounts 142 and 144 should	be listed ilidividually.	T TOTAL
DESCRIPTION		TOTAL
(a)		(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	s	
Wastewater	30992	
Other		
Other		
Total Customer Accounts Receivable		\$ 3000T
OTHER ACCOUNTS RECEIVABLE (Account 142):		
OTHER ACCOUNTS RECEIVABLE (Account 142).	•	
	-	·
		ļ
The 1 Oil on A county Descript 11		_
Total Other Accounts Receivable		D
NOTES RECEIVABLE (Account 144):		
	*	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		30992
ACCUMULATED PROVISION FOR	T	
UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	s	
Add: Provision for uncollectibles for current year	\$ 3687	1
Collection of accounts previously written off	7 300	
Utility Accounts		
Others		
		4
m - 1 - 1100		
Total Additions	\$ 3687	4
Deduct accounts written off during year:		
Utility Accounts		
Others		
	-	1
Total accounts written off	\$	
		1
Balance end of year		\$ 3687
		s <u>36538</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - N	ET	806538
The state of the s		

UTILITY NAME: EPS OF PINCIPADINC

YEAR OF REPORT December 31,200

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated co	mpanies separately.	
DESCRIPTION		TOTAL
(a)		(b)
		D
Total		s _
NOTES RECEIVABLE FROM ASSOCIATI	ED COMPANIES	
ACCOUNT 146		
Report each note receivable from associated com	panies separately.	
	INTEREST	
DESCRIPTION	RATE	TOTAL
(a)	(b)	(c)
		5
	%	
	%	
		_ - →
Total		
MISCELLANEOUS CURRENT AND ACC	RHED ASSETS	
ACCOUNT 174	ROLD ASSETS	
ACCOUNT 1/4		BALANCE END
DESCRIPTION - Provide itemized listing		OF YEAR
(a)		(b)
		\$
Total Miscellaneous Current and Accrued Liabilities		s 👄

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. **AMOUNT** WRITTEN OFF YEAR END BALANCE **DURING YEAR** DESCRIPTION (c) **(b)** (a) UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Total Unamortized Debt Discount and Expense UNAMORTIZED PREMIUM ON DEBT (Account 251): Total Unamortized Premium on Debt

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

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

UTILITY NAME: FRS OF DINC TOLONOTHIC

YEAR OF REPORT December 31,201

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):	\$	\$_30173
AMORT OF LOSS ON BARLY RETIREMENT	5414	
Total Other Deferred Debits	\$	\$ <u> 24753</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$ <u>-04759</u>

UTILITY NAME: ERS OF DINC TECHNOTING.

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON 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		5000 5000 5000 5000
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

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

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

YEAR OF REPORT
December 31,

STATEMENT OF RETAINED EARNINGS

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

ACCT.	one is separately the state and federal income tax effect of flems shown in Account No. 439.	
NO.	DESCRIPTION	1
†	DESCRIPTION	AMOUNTS
(a)	(b)	(c)
215	Unappropriated Retained Earnings:	
<u> </u>	Balance Beginning of Year	(347098)
	Changes to Account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	İ
	Credits:	s
<u> </u>		
	Total Credits:	ks
	Debits:	<u> </u>
		p
l .	Total Debits:	
	Total Deoits.	
435	Balance Transferred from Income	(43348)
436	Appropriations of Retained Earnings:	P (33348)
430	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	·
437	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	k
214	Total Appropriated Actualists Dallinings	
Total Re	rained Earnings	s (29037L)
1014110		
Notes to	Statement of Retained Earnings:	
1,000,00		

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a) ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt IFF COUNTY UNUTED KRS LAND	BALANCE BEGINNING OF YEAR (b)		AMOUNT (d) \$_\7.2\0 _\600 _\7.8\0	INTEREST PAID DURING YEAR (e) \$ 17210 16000 7883	BALANCE END OF YEAR (f)
Total Account 237.1	\$		s <u>41093</u>	s <u>41093</u>	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427	\$	\$	\$
Total Account 237.2	\$		s <u>41093</u>	s <u>41093</u>	\$
Total Account 237 (1)	\$		\$	\$	\$
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237	\$	(1) Must agree to F- Ending Balance (2) Must agree to F- Year Interest Ex	
Net Interest Expensed to Account No. 427 (2)			5 <u>41093</u>		

YEAR OF REPORT
December 31,

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)		
	\$	
Total Miscellaneous Current and Accrued Liabilities	s NIB	

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE	DEBITS			
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(b)	(c)	(d)	(e)	(f)
	\$		\$	\$	\$
Total	\$		\$	\$	s NIA

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

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	s	s
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$ _
TOTAL OTHER DEFERRED CREDITS	\$	s

UTILITY NAME:

FRE OF DINE ISLANDITIVE

YEAR OF REPORT
December 31,

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	\$	s 144112	\$	s 144112
Add credits during year:	\$	<u>E08</u> 2	\$	s <u>803.</u> _
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	s <u>144915</u>	\$	s <u>144915</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	\$	s 131995	\$	^{\$} _131995
Debits during the year:	\$	s_ <u>టురి</u> 9	\$	_ පිපිළු_ ්
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$ <u>\\</u> \ <u>38384</u>	\$	s <u>138384</u>

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

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.

assignments or sharing of the consolidated tax among the group members.	REF. NO.	AMOUNT
DESCRIPTION (2)	(b)	(c)
Net income for the year	F-3(c)	s (43349)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		3867
DEPRECIATION		3061
Pholization ross		5414
OF EARLY PETILIMENT		
Income recorded on books not included in return:		
Revise Lia angli		(6389)
Deduction on return not charged against book income:		
AMOSITIZATION.		(2446)
Federal tax net income		5 (4a903)
Computation of tax :		
sub "s" corp		

WATER OPERATION SECTION

UTILITY NAME:

FRS OF DINE ISLAND INC

YEAR OF REPORT December 31,

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system we should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in the water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	nich has not been consolid total. n in the group.	olidated lated
	CERTIFICATE	GROUP
SYSTEM NAME / COUNTY	NUMBER	NUMBER
		•
.,\\		
17,,		
		-

_	YEAR OF REPORT
	December 31,2014

UTILITY	NAME:
---------	-------

EBS	CF D	ine :	CSC	Ω	TIC
-----	------	-------	-----	----------	-----

SYSTEM NAME / COUNTY:

Le	e		

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	s
101	Less:	(0)	
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
	Subtotal		s NA
	Add:		
272	Accumulated Amortization of		1
	Contributions in Aid of Construction	W-8(a)	s NA
	Subtotal		\$
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
	WATER RATE BASE		s
	WATER OPERATING INCOME	W-3	\$
	ACHIEVED RATE OF RETURN (Water Operating Income / Water R	ate Base)	NIA

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.

W-2	
GROUP	

TTI	ITV	NAME:	
UIIL	TIX	INAME:	

FDS	& DINE	TOROUGE	NC

YEAR OF REPORT
December 31, 000

SYSTEM NAME / COUNTY:

Lee

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		1 110
400	Operating Revenues	W-9	S N ()
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		s
401	Operating Expenses	W-10(a)	\$
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	
			L h
	Net Depreciation Expense		P NH
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		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$
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		s
	Utility Operating Income		\$
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
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		s NIA

UTIL	ITY	NA	ME:
		110	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

EPS OF PINCTOLOGO INC

YEAR OF REPOR	
December 31,	4

SYSTEM NAME / COUNTY:

Lee

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs			<i>i</i> 1	
308	Infiltration Galleries and Tunnels				
309	Supply Mains				\
310	Power Generation Equipment				P
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$	s_NIA	\$	s NA

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

W-4(a) GROUP ____

TITTI	ITV	NAME:	
UIII	/I I I	I AND I	

EPS OF PINCISANO INC

YEAR OF REPORT December 31

SYSTEM NAME / COUNTY: LEE

WATER UTILITY PLANT MATRIX

			.1	.2	.3	.4	.5
				SOURCE		TRANSMISSION	
			·	OF SUPPLY	WATER	AND	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$	\$	5	8	8	8
302	Franchises		i				
303	Land and Land Rights						
304	Structures and Improvements		48 45 185				
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes		6-11 9年8月7日日本		STATE OF THE STATE	\$55 AD (\$100)	THE PERSON NAMED IN
307	Wells and Springs		and the state of the state of		用证据 证据	化分次 化共享	建 化表现多元数
308	Infiltration Galleries and Tunnels		decidents of		rapid lateral control of	560,43094503	Charles and the
309	Supply Mains		网络阿里斯斯斯		2000年1月5日 日	THE OWNER OF THE OWNER.	Mary Carlotte
310	Power Generation Equipment		THE PERSON NAMED IN		阿里斯斯 水流	NUMBER OF STREET	
311	Pumping Equipment		电子管理设计划		15 N 007107	CANADA STATE	1000
320	Water Treatment Equipment		Children and				THE PROPERTY OF
330	Distribution Reservoirs and Standpipes		District Control	SALES OF THE PARTY			學是在學學
331	Transmission and Distribution Mains		THE RESERVE OF THE PERSON NAMED IN		のであるなのできる		TA PARTY DESCRIPTION
333	Services		CONTRACTOR OF THE PARTY OF THE	建筑学区为市场	Name of the last		
334	Meters and Meter Installations		(C. A. C. C. C. C. C. C. C. C. C. C. C. C. C.	THE RESIDENCE	州 海南北 55章		元化之后中间
335	Hydrants		第1 次元元的 化油	中华 化	相同的文字文字		Case the same
336	Backflow Prevention Devices		Balancia (Britalia)	5 TO 10 TO 1	自6500		因在 一
339	Other Plant Miscellaneous Equipment		新大型工程的正式	国家主题 海南	議員 場合の利		
340	Office Furniture and Equipment					Popularies de la Principal	NO RESERVE
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment		The state of the s				
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$	\$	s_NIA_	\$	\$	s_N/B_

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		11/	IIVE L

ERS OF DINE TOLDNO INC

YEAR		
Decemb	oer 31	2011

SYSTEM NAME / COUNTY:

1	EE			
- 1				

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes		111	
331	Transmission and Distribution Mains			
333	Services		16117	
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water	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.

UTIL	ITY	NAME:	
		T 44 PT4 TT9	

DIE ONDIZE SUIC DO POR

YEAR OF REPORT	_
December 31,	ĺ

SYSTEM	NAME	COUNTY:

LEE.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304 305 306 307 308 309 310 311 320 330 331 333 334 335 336 339 340 341 342 343 344 345	Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment	(c)	(d) \$	(e)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
346 347 348	Communication Equipment Miscellaneous Equipment Other Tangible Plant				0 0
TOTAL	WATER ACCUMULATED DEPRECIATION	s ND	\$	\$	s <u>NLD</u> 0

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

W-6(a) GROUP ____

YEAR OF REPORT	-
December 31, 301	Ì,

EPS OF PINETS OF THE

SYSTEM NAME / COUNTY: LSE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT.	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)	<u>(l)</u>
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment		•			
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant			1		
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$	\$	s MP	\$	s NA

W-6(b) GROUP _____

UTILIT	VN.	AME.

ERS OF	DINE	JACOODET
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YEAR OF REPORT
December 31, 2010

SYSTEM NAME / COUNTY:

LEE	

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

	1 otal Contributions in Aid of Construction	5			
	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.				
	Explain all debits charged to Account 271 during the year below:				
_		· · · · · · · · · · · · · · · · · · ·			
		·			
		110			
		11,			
_					

UTILITY NAME:	DIVE COORTANTE SO SOF	I
SYSTEM NAME / COUNTY:	LEE	

YEAR OF REPORT
December 31,

WATER 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			s NH

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$\$
Total debits	s\\ \ \\
Credits during the year (specify):	s
Total credits	\$
Balance end of year	\$

W-8(a) GROUP ____

UTILITY NAME:	ERS OF DINETSLOOD INC
SYSTEM NAME / COUNTY:	LFE

YEAR OF REPORT	-
December 31,004	

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

WHICH CASH OR PROPERTY WAS RECEIVED DO DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
		/K
Total Credits		

W-8(b)	
GROUP	

UTILITY NAME:	FRS OF PINETSOMO INC	YEAR OF REPORT December 31
SYSTEM NAME / COUNTY:	LFE	

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
(a)	Water Sales:	(6)	(-)	
460	Unmetered Water Revenue			s
	Metered Water Revenue:			
461.1	Sales to Residential Customers			1
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales			\$
460.1	Fire Protection Revenue:			1 1 1 1 ()
462.1	Public Fire Protection			- - - -
462.2	Private Fire Protection	 		
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales			s NIP
	Other Water Revenues:	100		
469	Guaranteed Revenues (Including Allowar	nce for Funds Prudently In	vested or AFPI)	\$
470	470 Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	1-7			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$
	Total Water Operating Revenues			s ND

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Codc.

W-9	
GROUP	

w 10	-	TO 3	***	140
U.	ΙL	IIY	NA	ME:

EDS OF DINETSLADO INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

1481

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Calarias and Wasser Providence			
601	Salaries and Wages - Employees	P	•	P
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			<u> </u>
610	Purchased Water			
615	Purchased Power			
616	Fuel for Power Production			
618	Chemicals			
620	Materials and Supplies			
631	Contractual Services-Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other			
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses			
	Total Water Utility Expenses	s All	\$	s_///P

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ENVIEW MONTAL PROJECTION Decem Systems of the JAC

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 201

WATER EXPENSE ACCOUNT MATRIX .7 .8 .4 .3 WATER WATER TRANSMISSION TRANSMISSION ADMIN. & **TREATMENT TREATMENT** & DISTRIBUTION & DISTRIBUTION **CUSTOMER EXPENSES** -**ACCOUNTS GENERAL** EXPENSES -**EXPENSES -EXPENSES -EXPENSE EXPENSES OPERATIONS** MAINTENANCE **OPERATIONS** MAINTENANCE (k) **(f)** (g) (h) (i) **(j)** in a comment of the second oli i di Beli i di di

1	ITII	JTV	NA	ME:

ERS OF DINE ISOMO INC

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY:

LEE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)		
January	(2)	(6)	(u)	(6)	(1)		
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December					110		
Total for Year					1111		
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:							

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
			The

W-11
GROUP _____
SYSTEM _____

UTILITY NAME:	ERS OF PINE IRAM INC	YEAR OF REPORT December 31,
SYSTEM NAME / COUNTY:	_ LEE	

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):		
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds	Manufacturer:	
per gallon):	ivianulacturer.	<u> </u>
	FILTRATION	1
Type and size of area:		N 1 1 .
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	/ / 1 /

W-12 GROUP _____ SYSTEM _____

TITIT	TTV	RT A	ME.
UTIL	IIX	NA	ME:

FRS OF PINE TUCIOD INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

LEE	

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	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	1	
8"	Compound	80.0		
8"	Turbine	90.0		Y
10"	Compound	115.0		
10"	Turbine	145.0		V
12"	Turbine	215.0		
		Total Water System M	eter Equivalents	

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:		
	. •	MA

W-13	
GROUP	
SYSTEM	

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UTIL	ITY	NA	ME:

EPS OF PINE ISLANDITUC

YEAR	OF	REPORT	
Decem	ber :	31,0014	

SYSTEM NAME / COUNTY:

*				
LE	E_			

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve.
2. Maximum number of ERCs * which can be served.
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *.
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
9. When did the company last file a capacity analysis report with the DEP?
10. 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?
11. Department of Environmental Protection ID #
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14 GROUP ____ SYSTEM ____

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WASTEWATER OPERATION SECTION

UTILITY NAME:

ERS OF PINE IN ODD INC

YEAR OF REPORT
December 31,

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 through S-13) must be filed for each system in the group. All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number. CERTIFICATE **GROUP** SYSTEM NAME / COUNTY NUMBER NUMBER 206-3 ENVIRONMENTOL PROTECTION systems of PINE ISLAND INC

UTII	ITY	NA	MF.:

EPS CFAME IRLAND INC

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY:

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_	1_			 	 	 	

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)	\$ 1072970
	Less: Nonused and Useful Plant (1)		182173
108	Accumulated Depreciation	S-6(b)	530749
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	719441
252	Advances for Construction	F-20	
	Subtotal		s <u>a15133</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s 138384
	Subtotal		s <u> ওহওহাণ</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7	<i>৯</i> 3 <i>8</i> 9 <i>8</i>
	WASTEWATER RATE BASE		s <u>377415</u>
	WASTEWATER OPERATING INCOME	S-3	s (2769)
ACH	HEVED RATE OF RETURN (Wastewater Operating Income / Wastew	rater Rate Base)	(EE(100))

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.

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ERS OF PINE ISLONOINC

YEAR OF REPORT	
December 31	

SYSTEM NAME / COUNTY:

LF	E		

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9(a) S-9(a)	2 947210
330	Net Operating Revenues		s 349210
401	Operating Expenses	S-10(a)	\$ 191182
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	<u>37863</u>
	Net Depreciation Expense		s छ। ५१५
406	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-7 F-8	5414
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses Utility Operating Income		10936 6073 300 \$ 17009 \$ 245079 \$ (2769)
530	Add Back:	S-9(a)	
413	Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others	3-9(a)	-
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
·	Total Utility Operating Income		s (2769)

YEAR	OF	REPO	RT
Decem	ber	31.30	VIC

UTIL	JTY	NA	ME
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FRS OF ANE ISLANDINC

SYSTEM NAME / COUNTY :	
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.	WASTA	PREVIOUS	PLANT ACCOUNT		CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	46324			46304
361	Collection Sewers - Gravity	191108			101608
362	Special Collecting Structures				
363	Services to Customers	7900			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	136906			136906
371	Pumping Equipment	19005	12804	7552	17254
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	550853 9933			550853 9932
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	8 <u>885545</u>	2 <u>19801</u>	5_7552_	\$ <u>890797</u>

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

S-4(a) GROUP _____

TITLE ITS!	NIA BATE
UTILITY	NAME:

ERS OF DINE ISLOOD INC

SYSTEM NAME / COUNTY : LEE

YEAR OF REPOR	T
December 31	M

WASTEWATER UTILITY PLANT MATRIX

	WASIEWATER UTILITY PLANT MATRIX								
J I		.1	.2	.3	.4	.5	.6	.7	
						RECLAIMED	RECLAIMED		
1				SYSTEM	TREATMENT	WASTEWATER	WASTEWATER		
ACCT.		INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL	
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT	
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)	
351	Organization	\$	5	8	β	\$	8	\$	
352	Franchises								
353	Land and Land Rights	THE RESERVE							
354	Structures and Improvements	多世 岩生宝地							
355	Power Generation Equipment	用作的证明							
360	Collection Sewers - Force		46324	国際の集団活動	KIND OF MICH.	F09/F5/07/2009	THE RESIDENCE OF THE PERSON NAMED IN	RESTRICTION OF	
361	Collection Sewers - Gravity	東京などの大学である	191 608	SECTION STATE	电影中点光系统	日次共和	THE STATE OF THE STATE OF	THE RESERVE AND ADDRESS.	
362	Special Collecting Structures	學多种學		性相 医甲基酚	医海绵 建筑		1375-7-154	Section 19 and 19 and	
363	Services to Customers		7730	(C) (C) (C) (C)	STATE OF THE PARTY		100 mm		
364	Flow Measuring Devices	建 经存储器 推		STREET COMM	ESC. 255 L	RIDGE ENERS		高元为 (100)	
365	Flow Measuring Installations	The Sale Parks		CONTRACTOR OF THE PARTY OF		Annual Section 2			
366	Reuse Services	15 23 55 5		Strain Street					
367	Reuse Meters and Meter Installations	AND DESCRIPTION OF		1 01 SEC. 35	C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	国际发展			
370	Receiving Wells .	ALC: NO PERSONS AND ADDRESS OF THE PERSONS AND ADDRESS AND A	Large Carrier and	131.50%	4.5				
371	Pumping Equipment			10.331	SECTION SECTION	A 12 10 20 27 27 3	110111010110000001101000000011000000000	AND THE RESERVE	
374	Reuse Distribution Reservoirs	A STATE OF THE STA		1124					
375	Reuse Transmission and	COLUMN TO SERVICE STATE OF THE PARTY OF THE			200000440		<u> </u>		
	Distribution System	CONTRACTOR OF STREET			RECORD AND ADDRESS.				
380	Treatment and Disposal Equipment				550(53	23000000000000000000000000000000000000		Control Military	
381	Plant Sewers	HOMES IN THE			2200			A STATE OF THE PARTY OF	
382	Outfall Sewer Lines							AND DESCRIPTION OF THE PARTY OF	
389	Other Plant Miscellaneous Equipment	THE SAME SAME							
390	Office Furniture and Equipment			is in institution of the state				9932	
391	Transportation Equipment							7734	
392	Stores Equipment								
393	Tools, Shop and Garage Equipment								
394	Laboratory Equipment		West States						
395	Power Operated Equipment								
396	Communication Equipment								
397	Miscellaneous Equipment								
398	Other Tangible Plant								
	Total Wastewater Plant	\$	175852	s 154160	s <u>550853</u>	\$	\$	9932	

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

UTILITY	NAME:
	TIGHTE:

ERS OF DINE ISLANDINC

YEAR OF REPORT
December 31

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		3.5
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	93		4.5
371	Pumping Equipment	18		55
375	Reuse Transmission and			
	Distribution System	1		
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	<u>20</u>		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			
Wastewa	ter Plant Composite Depreciation Rate *	ND		NIA

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

UTIL	ITY	NA	ME:

EAS OF DINE ISOMO INC

YEAR OF REPORT
December 31

SYSTEM NAME / COUNTY:	LEF
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(a) 354	(b) Structures and Improvements	(c)	(d)	(e)	(f)
355	Power Generation Equipment	Φ	D	D	D
360	Collection Sewers - Force	14.304			
361	Collection Sewers - Gravity	46304	3040		3040
362	Special Collecting Structures	100 101	0040		
363	Services to Customers	7274	796		206
364	Flow Measuring Devices	19.79			_ 22.6
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	P2230	6095		<u> 6095</u>
371	Pumping Equipment	1859	959		959
375	Reuse Transmission and				
	Distribution System	,			
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	226982	27543		27543
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 De	epreciable Wastewater Plant in Service	494145	37863	\$	s_ <u>37863</u>

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

YEAR	OF F	REPORT	ĺ
Decen	iber 3	1201	

UTIL	JTY	NAME	:
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_ERS OF DINE ISLAND INC

SYSTEM NAME / COUNTY :	Lee
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$.	8	\$ (a)
355	Power Generation Equipment					
360	Collection Sewers - Force					46204
361	Collection Sewers - Gravity					109991
362	Special Collecting Structures					
363	Services to Customers					7500
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					71615
371	Pumping Equipment	1259			1259	1559
375	Reuse Transmission and					
	Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					383838 9932
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 De	epreciable Wastewater Plant in Service	1928	5	S	s <u>1923</u>	5 <u>530749.</u>

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

			•
UTILITY NAME:	ERS OF DINETISIO	COCTOC	YEAR OF REPORT December 31,
SYSTEM NAME / COUNTY:	Lee		
	CONTRIBUTIONS IN AID OF ACCOUNT 2		
	DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year			s 144115
Add credits during year: Contributions receive Main Extension and C Contributions receive Contractor Agreemen	Customer Connection Charges d from Developer or	S-8(a) S-8(b)	s_804
Total Credits			s804
Less debits charged during the ye during the year must be explain			\$
Total Contributions In Aid of Con	nstruction		s_144916
Explain all debits charged to Acc	ount 271 during the year below:		

UTILITY NAME:	FRS OF PINETS OF DIK	YEAR OF REPORT December 31,
SYSTEM NAME / COUNTY:	Lee	

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)
		\$	s <u> </u>
Total Credits	<u> </u>		s

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

CONTRIBUTIONS IN AID OF CONSTRUCTION				
DESCRIPTION	WASTEWATER			
(a)	(b)			
Balance first of year	s 131995			
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s 6389			
Total debits	s_6389			
Credits during the year (specify):	\$			
Total credits	\$			
Balance end of year	s <u>138384</u>			

S-8(a)	
GROUP	

UTILITY NAME:	EDS OF PINE ISLANDIANC
SYSTEM NAME / COUNTY:	<u>LEE</u>

YEAR OF REPORT December 31,

W۵	STEW	ATER	CIAC	SCHEDUI	E "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

	DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
			\$
		:	
Total Credits \$	Total Credits		\$

S-8(b) GROUP _____

TITTE	ITV	NI A TA	TT.
UTIL	A I I	NAN	IE:

EDS OF DINE ISLOPO INC

YEAR OF REPORT
December 31

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			
	Flat Rate Revenues:			1
521.1	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			\$
	Measured Revenues:			1
522.1	Residential Revenues	452	455	235751
522.2	Commercial Revenues		11	3678
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			s <u> 339429</u>
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales			s_ <u>339429</u>
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$ 3081
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudentl	y Invested or AFPI)		
	Total Other Wastewater Revenues			s_3081

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

S-9(a) GROUP _____

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YEAR OF REPORT
December 31, 2614

SYSTEM NAME / COUNTY:

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	.		

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From	1		
	Public Authorities		1	
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:			
541.1	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			\$

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

	REPORT
December	312014

UTII	ITY	NA	ME:
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EDS OF DINE ITSOMDING

SYSTEM NAME / COUNTY:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	8	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders	77048	<i>190</i> 00		27177			
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	45394 1805 4629					45394 1305	
711	Sludge Removal Expense	1305					1305	TOTAL STATE OF THE
715	Purchased Power	4629			46000			
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	9600						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	<u>30%</u> 6578		3090				
741	Rental of Building/Real Property	6578						
742	Rental of Equipment							
750	Transportation Expenses	391						
756	Insurance - Vehicle							
757	Insurance - General Liability	617 513						
758	Insurance - Workman's Comp.							
759	Insurance - Other		19 (D4110411044444) 19 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				erenten sur 1838 sine 1888	5.0000000 100000000000000000000000000000
760	Advertising Expense		General Special Control of	10 10 10 10 10 10 10 10 10 10 10 10 10 1	756954	50 00 00 00 00 00 00 00 00 00 00 00 00 0		
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						1991年1997年	
767	Regulatory Commission ExpOther			2000040404040404040404 <u>04</u>	соссосователния инпринявления	e successional consequence and a second consequence of the second cons	учинаем чеобре посоянографиянием	
770	Bad Debt Expense							
775	Miscellaneous Expenses	49190		erenganius annang sasas usa as uma 1982.	**************************************	SOS CONTROL OF THE STATE OF THE		
То	tal Wastewater Utility Expenses	191182	2 <u>15@@</u>	s <u>3098</u>	s 31806	\$	s <u>46699</u>	\$

UTILITY	NIARATE.
UIILII	NAME:

EPS OF PINETSUADO, INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : LEE

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX								
		.7	.8	.9	.10	.11	.12	
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED	
i				WATER	WATER	WATER	WATER	
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION	
ACCT.	,	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-	
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(0)	
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$	
703	Salaries and Wages - Officers,)					
	Directors and Majority Stockholders		37871					
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power					The state of the s		
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting		9600					
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	· · · · · · · · · · · · · · · · · · ·						
741	Rental of Building/Real Property		6578					
742	Rental of Equipment							
750	Transportation Expenses		<i>७</i> ७)					
756	Insurance - Vehicle							
757	Insurance - General Liability		414					
758	Insurance - Workman's Comp.		513					
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense							
767	Regulatory Commission ExpOther							
770	Bad Debt Expense							
775	Miscellaneous Expenses		42190					
		-						
То	tal Wastewater Utility Expenses	\$	\$ <u>_30580</u>	\$	\$	\$	\$	

S-10(b) GROUP _____

FAS OF DINE ISOMO INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

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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 Resident		1.0	<u></u>	
5/8"	Displacement	1.0	455	455
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		5
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 Equivale	ents		460

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:		

S-11	
GROUP	
SYSTEM	

UTILITY NAME:	ERS OF ANCISLOPOINC	YEAR OF REPORT December 31,
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	9418.00	
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 TRUCTMENT FROM LEE COUNTY-UTILITIES

S-12	
GROUP	
SYSTEM	

	YEAR OF REPORT
DINC	December 312014

UTILITY NAME:

EPS OF PINE ISLANDING

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 457				
2. Maximum number of ERCs* which can be served Devolped about the Capacity For entire build out. 3. Present system connection capacity (in ERCs*) using existing lines CAPIL BUILDOUT.				
4. Future connection capacity (in ERCs*) upon service area buildout PIRCHASE WOLFEWATER WILL CORPORE FOLTIVE ENTRE CHUYO CUT 5. Estimated annual increase in ERCs*				
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. NO 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO If so, when?				
9. Has the utility been required by the DEP or water management district to implement reuse? NO If so, what are the utility's plans to comply with this requirement?				
10. When did the company last file a capacity analysis report with the DEP? 11. If the present system does not meet the requirements of DEP rules: 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?				

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

S-13 GROUP _____ SYSTEM

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Reconciliation of Revenue to

Regulatory Assessment Fee Revenue

Water Operations

Class A & B

Company: EPO OF PINCISIOND INC

For the Year Ended December 31, _______

(a)	(b)	(c)	(d)
	Gross Water	Gross Water	
	Revenues Per	Revenues Per	Difference
Accounts	Sch. W-9	RAF Return	(b) - (c)
Gross Revenue:			
	s	s	أء
Unmetered Water Revenues (460)	3	3	3
Total Metered Sales (461.1 - 461.5)			
Total Motor of Ballot (10111 10115)			
Total Fire Protection Revenue (462.1 - 462.2)		10	
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Interdepartmental Sales (407)			
Total Other Water Revenues (469 - 474)			
Total Galdi Waldi Neverland (105 171)			
Total Water Operating Revenue	s	\$	s
Total water Operating Nevenue	4	1	Φ
LESS: Expense for Purchased Water			,
from FPSC-Regulated Utility			
Net Water Operating Revenues	s 11117	SILLI	s
Net water Operating Revenues	3	19	3

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

ReviseD

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

Company: EPS OF PINC ISLOCO INC

For the Year Ended December 31, 2014

(2)	(b)	(e)	(d)			
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)			
	341.35	PAT REGUE	1 101-(0)			
Gross Revenue: Total Flat-Rate Revenues (521.1 - 521.6)	s	\$	\$			
Total Measured Revenues (522.1 - 522.5)	<u> </u>	<u>039171</u>	-			
Revenues from Public Authorities (523)						
Revenues from Other Systems (524)						
Interdepartmental Revenues (525)	3339	3339				
Total Other Wastewater Revenues (530 - 536) Reclaimed Water Sales (540.1 - 544)			-			
,	0 202 512	s 242510	<u> </u>			
Total Wastewater Operating Revenue	13 9 10 -	13 0703 10	3			
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	W					
Net Wastewater Operating Revenues	5 242 510	s.242510_	s			
Explanations: - Interest of \$513 WAS INCORRECTLY INCLUDED IN OTHER WASTE WATER REVENUE - WE WILL NOT PERSUE A REFUND OR CREDIT Of \$123						
Instructions: For the current year, reconcile the gross wastewater	revenues reported on Schedule	s S.Q with the gross westerwate	or revenues			

reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).