CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

ENVIRON DEDTAL PROTECTION SYSTEMS OF DINE ISLAND IN C

Exact Legal Name of Respondent

SU387-20-AM

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 3031

2022 MAR 18 AM 9: 20
ACCOUNTING & FINAL

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GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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CERTIFICATION OF ANNUAL REPORT

1 HEKEE	Y CERTIFY	, to the I	dest 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.
		1. V	Items Certified 2. 3. 4.
		1.	2. 3. 4. (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, 202

	-	act Name of U			.1. 111			
ist below the exac				nal corresponde	ence should be	sent:		
	3039	DET CLT	y FL 33°	7				
	OLOR	משנו	y FLOO	N6				
Telephone:	239-2	83-11-	+4					
E Mail Address:	CHERRY	ESTATES	s O. Empor	amail.co	3M		(#)	
WEB Site:	3							
Sunshine State On	e-Call of Florid	a, Inc. Membe	er Number	EPI	990			
Name and address	of person to wl	nom correspor	ndence concernin	g this report sh	ould be addres	sed:		P
JONES 6	GCUDEN	yuc			SUSHIN	HOPPE	<u> </u>	
BEN	Simmon	3			3039	YOCK KI	FL 33'	9/57
الما إما	ALOM TO	PREEL	37110		STURN	163 CLAY	ML CO	<u>No</u>
Telephone:	ark of	43130	3740		W. W.			
Telephone:2			7. PL.339					
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UTILITY NAME: EDS OF PINE TOLONO INC

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLO	JADA I OBLIC SEK	VICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
KEVIN J CHERRY	PRESIDENT	ERS	INFO
RICHARD OF CHERRY	VICE PRESIDENT	CHERCHEOGRACOMITH PR	LECAL
SUSAN D. LICPPER	SECRETORY	ERS	INFO
BEN SIMMONS	CPA	JOHES O COMPRAYUC	CPG
4			
·			-
		г	

⁽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.

UTILITY NAME: EDS CEDINE JONO JINC.

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- Brief company history.
- 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- PROVIDES SEWER FOR CHERRY ESTATES OF TREASURE COURCE CHERRY CSTATES OF KRS. RESORT DEDELOPMENT JINC
 - @ PROVIDES SELVEK- 40 CHERRY ESTATES; KRS RESOUTDENTING & TREASURE COVER CHERRY ESTATES
 - (1) PROVIDE SEWER TO ENTIRE COMPLEX.
 - D TO OPERATE GEWER UTILITY FOR THIS DEVELOPMENT
 - E ERS WOULD LIKE TO GROW 1-5 PEK. THIS WILL DEPEND ON THE ECONOMY.
- ERS PURCHAGES WASTEWATER TREATMENT FROM LEE COUNTY UTILITIES. EPS ILS CONTEMPLATING A STAFF ASSISTED RATE CASE ON GRUEROL PATE CASE IN 2022.

PARENT / AFFILIATE ORGANIZATION CHART

Cor The	Current as of					
	NIE	7				
	x x					

UTILITY NAME: ERS OF PINE ISLAND INC

COMPENSATION OF OFFICERS

NAME (a)	an officer from the responde TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
KEVIN J. CHERRY	PRESIDENT	100%	s 4MO1
alson D. Hoppeil	SECRETARY	_100%	41.101
		<u></u>	
		-	

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
KEVIN J CHERRY	PRESIDENT	ALL	s
RICHARD G-CHERRY	DILECTOR	ALL	<u>⊕</u>
SUSAN D. HOPPER	SECRETARY	<u> </u>	
		AU	&
			=
			-
			7

UTILITY NAME: EPS OF PINE ISLAND INC

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
	NIA		
			

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

UTILITY NAME: FOS OF PINE TOLONOLING

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	LEGAL	CHERRY, EDGACISMINITY OF SHOP MILLYTHAN TRANS
NORTH CALLY			#123
'.			PALMARY GARRES FL.
			20110
			,
			-
	94		

YEAR OF REPORT
December 31, 2021

UTILITY NAME: EPS OF PINE JES AND JUNE

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		REVENUES	S	EXPENSES	S
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)
	\$	4	59		8	

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

	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)
Joues of Company UC.	ACCOUNTING	1/1/21-12/31/21	s	9400-

UTILITY NAME: ER OF DINE TRAINS TINC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	s". pplemental	FAIR MARKET VALUE (f)	
	old or transferred. ase with "P" and sale with "S" d. (column (c) - column (d)) d. In space below or in a sug	GAIN OR LOSS (e)	8
ons 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. 	NET BOOK VALUE (d)	8
3. The columnar instructions follow:	 (a) Enter name of relate (b) Describe briefly the (c) Enter the total receind (d) Enter the net book via (e) Enter the net profit (f) Enter the fair marke schedule, describe the 	SALE OR PURCHASE PRICE (c)	
	ansactions to include: ord structures ities ck dividends	DESCRIPTION OF ITEMS (b)	# 7
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 land and structures -purchase, sale or transfer of land and structures -purchase, sale or transfer of sccurities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	

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FINANCIAL SECTION

UTILITY NAME: ERS OF DINE ISLAND INC

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTH	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY PLANT			
101-106	Utility Plant	F-7	5 1215517	1279311
108-110	Less: Accumulated Depreciation and Amortization	F-8	778541	883536
	Net Plant		s 436976	\$ 455781
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		s_436976	s_45578l
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	5	S
122	Less: Accumulated Depreciation and Amortization			
				5
	Net Nonutility Property	T 72.10	Ρ	ρ
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	s
	CURRENT AND ACCRUED ASSETS	T		
131	Cash		5 44927	\$ 38178
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	26526	_a1083
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	Miscellaneous Current and Accrued Assets	F-12		
	Total Current and Accrued Assets		5_71313	s_6506;L_

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT
December 31,

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS	i		
181	Unamortized Debt Discount & Expense	F-13	S	S
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	25506	25871
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$_25506	\$ 2587]
	TOTAL ASSETS AND OTHER DEBITS		s <u>533795</u>	\$ 546913

* 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: FRS OF DIVE JS 1940 THE

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AN	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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			7======================================
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired	1 1		
	Capital Stock			
211	Other Paid - In Capital		241864	241 864
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(430510)	(443178)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		s (188146)	s (200814)
	LONG TERM DEBT			
221	Bonds	F-15	·	
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	694153	697355
	Total Long Term Debt		s_694153	697355
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable	- V-	12312	21964
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		518319	518 505

^{*} Not Applicable for Class B Utilities

UTILITY NAME: FRO OF PINE ISLAND INC

COMPARATIVE BALANCE SHEET EOUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	S	S
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$	\$
	OPERATING RESERVES			
261	Property Insurance Reserve		S	S
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		s	s
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 175310	192845
272	Accumulated Amortization of Contributions			/
	in Aid of Construction	F-22	(159834)	(164437)
	Total Net C.I.A.C.		s_15476	s <u>28408</u>
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		s	S
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		s	s
	TOTAL EQUITY CAPITAL AND LIABILITIES		533795	\$ 546913

UTILITY NAME: ERS OF PINE ISIANO THE

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$ <u>286 081</u>	s <u>296 a 77</u>
	Net Operating Revenues		s 286081	5 296277
401	Operating Expenses	F-3(b)	\$ 197677	\$ 207481
403	Depreciation Expense: Less: Amortization of CIAC Net Depreciation Expense	F-3(b) F-22	\$ 40100 (4369) \$ 35731	s 44989 (4602) s 40387
406 407	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-3(b) F-3(b)		
408	Taxes Other Than Income	W/S-3	19428	19891
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		252836	s_267759
	Net Utility Operating Income		\$ 33245	s 28518
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 Utili	ty Operating Income [Enter here and on Page F-3(c)]		s <u>33245</u>	s 28518

^{*} 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 (b)
<u> </u>	s 296277.	S
	\$ 296277	s
5	\$ 207481	S
	44989	-
S	s 40387	S
	19891	
	\$ 267759	s
S	s <u>28518</u>	S
S	s_28518	\$

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

UTILITY NAME: EPS OF PINETS OUD THE

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utilit	ty Operating Income [from page F-3(a)]		33245	28518
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	s
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		513	7695
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		s_33758	s 36213
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	5
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		s	s
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$ 46828	18884
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		s 46828	18881
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		5	5
434	Extraordinary Deductions			-
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$	s
	NET INCOME		s <u>(13070)</u>	s (12668)

NET INCOME	\$ <u>C13070)</u> \$ <u>C12668</u>)
Explain Extraordinary Income:	

UTILITY NAME: ERS OF DINF ISLAND TINC

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (2)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	S	s 1279311
	Less:			
	Nonused and Useful Plant (1)			154117
108	Accumulated Depreciation	F-8		823530
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		192845
252	Advances for Construction	F-20	2	
	Subtotal		\$	5 108819
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		164437
	Subtotal		5	5 273256
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			25935
	Other (Specify):			
				455 - 200
	Name and the second of the sec			
	RATE BASE	=	s	s <u>299191</u>
	NET UTILITY OPERATING INCOME		s	s_28518_
A	CHIEVED RATE OF RETURN (Operating Income / Rat	te Base)		.0953

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.

YEAR OF REPORT
December 31, 2.02

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	\$ (200813.18) 149042.97	(1404)	11.96	(H3188HD)
Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) KROLOND 200000	54831216	1.104	<u>A</u>	, OBA3
DIETALANO 348312.16 Total	s <u>496541,95</u>	100 %		(.0535)

(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

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 rat	e:%_
Commission order approving AFUDC rate	e:

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

YEAR OF REPORT
December 31, 2021

ERS OF DINE TO DAY

UTILITY NAME:

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) ROS (2000)	149042,18) 548312.16		4			0 0 0 0
Total	26-1162761-82	69	S	9	\$	S

Œ.						
(e) and (
suunjo	·					
ade in C						
nents m	k!					
adjustr						
(1) Explain below all adjustments made in Columns (e) and (f):						
xplain b						
(I)		Į į	k lis	1	1 1	ļ

UTILITY NAME: ERS OF PINE TELENO, TINC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to	s	s_1125194	s	1125194
103	Other Property Held for Future Use		154117		154117
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				15
106	Completed Construction Not Classified				
	Total Utility Plant	s	s_1279311	\$	s_1279311

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	5	\$	s	s
Total P	lant Acquisition Adjustments	S	ss	s	s •
115	Accumulated Amortization	s	S	5	s
Total A	ccumulated Amortization	S	\$	s	S
Net Acquisition Adjustments		s	ss	s	s <u> </u>

UTILITY NAME: FROM THE TOURS TO THE

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

		MORTIZATION (A	T
WATER	WASTEWATER	REPORTING	TOTAL
1			(e)
	(-)	(u)	(6)
- V			
\$	\$ 779.541	s	s 778541
	110011		7 70011
\$	\$ 44989	S	5 44989
		-	7.701
_	-		
\$	5 44989	S	s 44989
	11101		101
	1		
	*		3
		2 (
S	5	s	s
s	823.530	s	s 823530
	=	Ĭ	1 023030
\$	s	S	s
1			
S	S	S	S
			1 12
c			
5		<u> </u>	P
		(
s	S	s	S
s	s -(2)	s	s_ _
	WATER (b)	s 5 778541 s 44989 s 5 44989	WATER (b) WASTEWATER (c) SYSTEMS (d) S \$ 776.541 \$ S \$ 44989 \$ S \$ 833530 \$ S \$ 833530 \$ S \$ 5 \$

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

YEAR OF REPORT
December 31,202

REGULATORY COMMISSION EXPENSE

AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR	
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
	S		s
Total	s		s_ -

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	S	\$	\$
Total Nonutility Property	\$	s	s	s <u>o</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):	s
Total Special Deposits	s
OTHER SPECIAL DEPOSITS (Account 133):	s
Total Other Special Deposits	s_ -

UTILITY NAME: ERS OF PINE TSI ONO THE

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):	\$	S
Total Investment in Associated Companies		s _
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		s
OTHER INVESTMENTS (Account 125):	S	S
Total Other Investment		s
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities:	: Account 127):	5
Total Special Funds		s

YEAR OF REPORT
December 31, 202

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	TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	(b)
Water	1
	7083
Other	1003
Total Customer Accounts Receivable	\$ 27083
OTHER ACCOUNTS RECEIVABLE (Account 142):	
\$	
Total Other Accounts Receivable	s O
NOTES RECEIVABLE (Account 144):	
s	
	
Total Notes Receivable	s &
Total Accounts and Notes Receivable	\$ 27083
ACCUMULATED PROVISION FOR	
UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year Add: Provision for uncollectibles for current year	
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	
Balance end of year	s •
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$2.7083

UTILITY NAME: EPS OF DINE ISLOUD INC

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

DESCRIPTION (a)		TOTAL (b)
		s
Total		s <u>÷</u>
ACCO	M ASSOCIATED COMPANIES UNT 146	5
Report cach note receivable in	om associated companies separately.	
DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
DESCRIPTION	INTEREST RATE	The second second
DESCRIPTION	INTEREST RATE	(c) %5 %6 %6 %6 %6 %6 %6 %6 %6
DESCRIPTION (a) Total MISCELLANEOUS CURRE	INTEREST RATE	(c) %5 %6 %6 %6 %6 %6 %6 %6 %6

Total Miscellaneous Current and Accrued Liabilities

YEAR OF REPORT
December 31, 202

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):	\$\$	S
Total Unamortized Debt Discount and Expense	s	s
UNAMORTIZED PREMIUM ON DEBT (Account 251):	S	\$
Total Unamortized Premium on Debt	s	s

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

YEAR OF REPORT
December 31,

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)	\$	s
Total Deferred Rate Case Expense	\$	s <u> </u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	S	s_2,5871
Total Other Deferred Debits	s	s <u>25.871</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	S
Total Regulatory Assets	s	s
TOTAL MISCELLANEOUS DEFERRED DEBITS	s	s <u> </u>

UTILITY NAME: EPS OF DINE TELENOTIVE

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	. 10	رم ده
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		% 5
Dividends declared per share for year		2/5

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	IN	TEREST	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)
	%		5
	;		
	9/4		
	9/4		
	9/8		
	9/4		
	- 9		
	9		
Total			5
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			

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

UTILITY NAME: EPS OF PINETTH AND THE

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	\$ (430510)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	S
	Total Credits:	S
	Debits:	S
	Total Debits:	s
435	Balance Transferred from Income	5 (12668)
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	S
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	5
215	Year end Balance	s (443178)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Re	tained Earnings	s (44.31.78)
Notes to	Statement of Retained Earnings:	T.

YEAR OF REPORT
December 31,202

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	ss
Total	s -

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
DUE TO KES LAND.	%		\$ 200 000
DUETO KRS LAND. HOVANCE	8 %		348312
LEE COUNTY UTILITY	4.5%		149 043
	1 %		
	% %		
	%		
	9/3		
	- %		
			-
Total			\$697355

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

UTILITY NAME: ERS OF DINE TO ANO THE

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (2)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
NOTES PAYABLE (Account 232):	% % % % % % % %		S
Total Account 232			s
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% % % % %		s
Total Account 234			s _

^{*} 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	TOTAL
(a)	(b)
	P
Total	
10tai	\$
l'Otal	s



UTILITY NAME: EDS OF DINE ITS GNID ITS C

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ACCO	ACCOUNTS 231 AND 421	INTER	INTEREST ACCOURT		
	BALANCE	DU	DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(2)	(p)	(c)	(p)	(e)	(j)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	8	42.7	7583	s 7583	\$
KRS LOND BOLLDC-C		44	2,503.18	9529B	
Total Account 237.1	S	\$	s पह हहा	१८६६५	S
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	8	427			\$
Total Account 237.2		8	46.881	s प9.88i	8
Total Account 237 (1)	S		। मक्ष क्ष	s प्रुटिश	8
INTEREST EXPENSED: Total accrual Account 237		237		(1) Must agree to F-2 (a), Beginning and	2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	3 (c), Current ense
Net Interest Expensed to Account No. 427 (2)			र प्रस्तिष्ठक्षा १		

YEAR OF REPORT
December 31,2021

UTILITY NAME: EPS OF PINE TOLOND ITAL

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	9
Total Miscellaneous Current and Accrued Liabilities	ф

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

	201 T. 100001				
	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(p)	(3)		(e)	(t)
	6				
Total	Þ	- 50	ф	ф	ф

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

UTILITY NAME: FRS OF PINE ISLANDING

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):	\$	S
Total Regulatory Liabilities	s	s -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	S
Total Other Deferred Liabilities	\$	s
TOTAL OTHER DEFERRED CREDITS	5	s_ -

UTILITY NAME: EDS OF PINE ISLAND IN C

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	\$ 175310	S	\$ 17.5310
Add credits during year:	s	17535	S	17535
Less debit charged during the year	s	s	s	5
Total Contribution In Aid of Construction	\$	s 192845	\$	s <u>192845</u>

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(2)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	s	<u> 159835</u>	s	159835
Debits during the year:	s	s 4602	s	s 4602
Credits during the year	s	_ s	s	5
Total Accumulated Amortization of Contributions In Aid of Construction	s	s_1644 <u>37</u>	s	s 164437.

UTILITY NAME: EPS CEDINE TSUPNOTNC

YEAR OF REPORT December 31, 2021

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	REF. NO.	AMOUNT
(2)	(b)	(c)
Net income for the year	F-3(c)	s (12668)
Reconciling items for the year: Taxable income not reported on books: CONFUTUL FEES		11535
Deductions recorded on books not deducted for return: DEPKECIATION NOT ON RETURN ROUNDING		(5)
Income recorded on books not included in return:		
Deduction on return not charged against book income:		(4602)
Federal tax net income		s <u>(13418)</u>
Computation of tax:		
V		

WATER OPERATION SECTION

UTILITY NAME:

ERS OF DIVE TREAMO INC

YEAR OF REPORT
December 31

WATER 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 water financial schedules (W-2 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number. **CERTIFICATE GROUP** SYSTEM NAME / COUNTY NUMBER **NUMBER**

ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31,362

SYSTEM NAME / COUNTY:

		_	
- 1	4	-	E
	_	-	

SCHEDULE OF YEAR END WATER RATE BASE

NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	s
	Less: 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
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$//\}
	Subtotal		2 MIII
444	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	5
	ACHIEVED RATE OF RETURN (Water Operating Income / Water	D. D. I	141,

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	

YEAR OF RE	PORT
December 31,	2021

UTILITY NAME: ERS OF DINE IN COOLING

SYSTEM NAME / COUNTY:

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		s
401	Operating Expenses	W-10(a)	5 \
403	Depreciation Expense	W-6(a)	1/1/2
	Less: Amortization of CIAC	W-8(a)	M
	Net Depreciation Expense		s
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10 408.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes		
408.11	Payroll Taxes		-
408.12	Other Taxes and Licenses		
406.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		s
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		s
	Add Back:		NX
469	Guaranteed Revenue (and AFPI)	W-9	5 / 1//
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		1///
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		5

YEAR OF REPORT
December 31, 262

EPS OF DINE ITS PAID IN

SYSTEM NAME / COUNTY:

UTILITY NAME:

WATER UTILITY PLANT ACCOUNTS

Г	-	_	Г	,			6		i i	ç .	8 8			0	_	_	_		_	_	_	_						_			
CURRENT	YEAR	(J)	59																												
	RETIREMENTS	(e)	\$																												
	ADDITIONS	(p)	S														1														
PREVIOUS	YEAR	(c)	S																												\$
	ACCOUNT NAME	(q)	Organization	Franchises	Land and Land Rights	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	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	e

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

W-4(a) GROUP YEAR OF REPORT December 31, 202

ERS OF PINE IS DIOITAL

SYSTEM NAME / COUNTY:

UTILITY NAME:

	πż		GENERAL	PLANT																													9	
	4.	TRANSMISSION AND	DISTRIBUTION	PLANT (9)	\$											*** *** ***	KANTHER AND AND THE REPORT OF THE CONTRACT OF																	
	ed.	WATER	TREATMENT	PLANT	\$																												5	
ANT MATRIX	.2	SOURCE OF SUPPLY	AND PUMPING	PLANT (e)																													50	
WATER UTILITY PLANT MATRIX	1.		INTANGIBLE	PLANT (d)	S																												8	
WAT			CURRENT	YEAR (c)	5													/	4		7												5	
				ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	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	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
			ACCT.		301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP

YEAR O	FR	EPC	RT
December	31	70	171

UTILITY NAME:

ERS OF PINE ISLANDING

SYSTEM NAME / COUNTY:

LEE

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			S
311	Pumping Equipment			
320	Water Treatment Equipment			×
330	Distribution Reservoirs and Standpipes		-	(
331	Transmission and Distribution Mains			
333	Services		- 2	*
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices		1111	>======================================
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			O rași di Britania
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.

YEAR OF REPORT December 31,2024

ERS OF DIVE THE PAID TONG

UTILITY NAME:

LEF SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

TOTAL	(d+e)	(J)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	c	
OTHER	CREDITS *	(e)	<i>⊌</i>												7														
	ACCRUALS	(p)																										0	
BALANCE AT BEGINNING	OF YEAR	(c)																											
BALANCE AT BEGINNING	ACCOUNT NAME	(p)	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	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		TOTAL WATER ACCUMULATED DEPRECIATION
ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		IOTAL

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

W-6(a) GROUP

YEAR OF REPORT
December 31, 262)

EPS OF DINE IS AND INC

THANK TO

UTILITY NAME:

SYSTEM NAME / COUNTY:

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

				-		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(p)	(g)	(h)	(j)	(D	0
304	Structures and Improvements	S	60			8
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		1 1 1			
331	Transmission and Distribution Mains					
333	Services		7			
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 W.	TOTAL WATER ACCUMULATED DEPRECIATION	60	- SA	- 6		ь

W-6(b) GROUP

YEAR OF REPORT UTILITY NAME: EPS OF PINE ISIGNO INC December 31, 202

SYSTEM NAME / COUNTY:

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	W-8(a)	\$
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	10
Total Credits		2///
Less debits charged during the year (All debits charged during the year must be explained below)		s \\
Total Contributions In Aid of Construction		s
Explain all debits charged to Account 271 during the year below:		

W-7 GROUP ____

YEAR OF REPORT
December 31, 2671

UTILITY NAME: EPS OF PINE TOLONO THE

SYSTEM NAME / COUNTY: LEE

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 (2)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		ss	
Fotal Credits		s	

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):	s
Total debits	S
Credits during the year (specify):	2 10
Fotal credits	2
Balance end of year	\$

W-8(a) GROUP _____

YEAR OF REPORT
December 31, 2021

UTILITY NAME:

EPS OF PINE TERANO INC

SYSTEM NAME / COUNTY:

	Ų į	_	
_	-	•	

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		s
ж		
		*
Total Credits		S

W-8(b)	
GROUP	

YEAR	OF	RE	POR'	Г
Dacami	201 3	21	202	J

UTILITY NAME: EPS OF PINE TROOD INC

SYSTEM NAME / COUNTY: LEE

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			
400	Metered Water Revenue:			5
461.1	Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Industrial Customers Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			
401.3	Sales Multiple Farmity Dwellings			
	Total Metered Sales			s
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			s N'
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
. 467	Interdepartmental Sales			
	Total Water Sales		-	s
	Other Water Revenues:			T
469	Guaranteed Revenues (Including Allowan	ce for Funds Prudently Inv	vested or AFPI)	S
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			1 0
473	Interdepartmental Rents			111
474	Other Water Revenues	16.0000000000		1/1
	Total Other Water Revenues			s M
	Total Water Operating Revenues		ı	s

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

UTII	JTY	NA	ME:

EPS OF DINE ISLAND THE

YEAR OF REPORT December 31, 202

SYSTEM NAME / COUNTY:

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	Salaries and Wages - Employees	\$	c	c
603	Salaries and Wages - Officers, Directors and Majority Stockholders		-	β
604	Employee Pensions and Benefits			
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			147
635	Contractual Services - Testing			1///
636	Contractual Services - Other			111
641	Rental of Building/Real Property			VII
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		re the second section	
675	Miscellaneous Expenses			
	Total Water Utility Expenses	\$	\$	\$

YEAR OF	REPORT
D	21 2621

UTILITY NAME: EPS OF PINE ICHO INC

SYSTEM NAME / COUNTY:

.3 WATER TREATMENT EXPENSES - OPERATIONS	.4 WATER TREATMENT EXPENSES - MAINTENANCE	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES
(f)	(g)	(h) S	(i) 5	(j) s	(k) S

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT December 31, 202

SYSTEM NAME / COUNTY:

PUMPING AND PURCHASED WATER STATISTICS

MONTH	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					()
February					
March					
April					
May					
June					
July					
August	/				Y
September				1/1/	
October					//
November	7				
December				1 4	\
Total for Year	-				
If water is pu Vendor Point of d	urchased for resale, indi	cate the following:			
lf water is so	old to other water utilitie	es 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
			1

W-11 GROUP _____ SYSTEM _____

UTILITY NAME: EPS OF PINE ISLAND THE

YEAR OF REPORT December 31, 202/

SYSTEM NAME / COUNTY:

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):	1 182	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):		
	LIME TREATMENT	A
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
		1111
Type and size of area:	FILTRATION	111
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

W-12 GROUP _____ SYSTEM _____

UTIL	ITV	NA	ME:
OIL	41.R I	TAU	11111

ERS OF PINE ISLAND INC

YEAR OF REPORT	ľ
December 31, ZOZ	1

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 Residenti	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		1
4"	Displacement or Compound	25.0		/ X
4"	Turbine	30.0		/ X
6"	Displacement or Compound	50.0		1-1-
6"	Turbine	62.5		11
8"	Compound	80.0		\
8"	Turbine	90.0		
10"	Compound	115.0		7
10"	Turbine	145.0		
12"	Turbine	215.0		

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:		

W-13	
GROUP	
SVSTEM	

YEAR OF REPORT	
December 31, 202	Ì

UTILITY NAME: ERS OF PINE ISLAND INC

SYSTEM NAME / COUNTY:

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?
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?

W-14 GROUP _____ SYSTEM ____

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

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WASTEWATER OPERATION SECTION

UTILITY NAME:

ERS OF PINE ISLAND IN C

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 EPS OF PINE IS AND INC

YEAR OF RE	EPORT
December 31.	2021

UTILITY NAME:

EDS OF DINE ISLAND INC

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)	s 1279311
	Less: Nonused and Useful Plant (1)		154117
108.	Accumulated Depreciation	S-6(b)	823530
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	192845
252	Advances for Construction	F-20	
	Subtotal	-	s_108819_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s 164437.
	Subtotal		s 273256
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
113	Working Capital Allowance (3)	Γ-/	25135
	Other (Specify):		
	WASTEWATER RATE BASE		s <u>299191</u>
	WASTEWATER OPERATING INCOME	S-3	08518
ACF	HEVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	.0953

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.

YEAR OF REPORT
December 31, 202

ERS OF PINETISLOOD THE.

SYSTEM NAME / COUNTY:

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME	(6)	(0)
400	Operating Revenues	S-9(a)	\$ 296277
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
1	Net Operating Revenues		s 296277
401	Operating Expenses	S-10(a)	\$ 207481
403	Depreciation Expense	S-6(a)	44989
	Less: Amortization of CIAC	S-8(a)	(4602)
	Mar Daniel and Brown		
406	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment		5 40387
407		F-7	
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		V.
408.10	Utility Regulatory Assessment Fee	1	12201
408.11	Property Taxes		13304
408.12	Payroll Taxes		1 207
408.13	Other Taxes and Licenses		200
400.15	Other Pares and Discouges		200
408	Total Taxes Other Than Income		19891 -
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_267759
	Utility Operating Income		\$ 28518
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	s
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_28518;_

YEAR OF REPORT
December 31, 202

ERS OF DINE ITS (DND, INC

UTILITY NAME:

SYSTEM NAME / COUNTY: LEE

WASTEWATER ITTILITY PLANT ACCOUNTS

NO. (a) 351 352					
NO. (a) 351 352		PREVIOUS			CORREST
(a) 351 352	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
351	(b)	(c)	(p)	(e)	9
352	Organization	S		5	S
	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment	1000			
360	Collection Sewers - Force	56959			56959
361	Collection Sewers - Gravity	186358	44193		23055
362	Special Collecting Structures)			
363	Services to Customers	1920			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations	author.			
366	Reuse Services				
367	Reuse Meters and Meter Installations	•			
370	Receiving Wells	198670			198670
371	Pumping Equipment	22652	19539		42.25l
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	578909			5718709
390	Office Furniture and Equipment	99.32			99.32
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	1061400 8	8 63794	10	4612011 s

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

S-4(a) GROUP

FRS OF DINF TIS OUD INC

SYSTEM NAME / COUNTY: LEE

UTILITY NAME:

	2. 9.	RECLAIMED	WASTEWATER	ION G	PLANT PLANT	(k)																							9932									7400
	_	RECLAIMED RECL	WASTEWATER WASTE	TN	PLANT PL	(i)	S The second sec																F 1								and the second							- 64
ANT MATRIX	4.	_	TREATMENT		DISPOSAL	9	\$		TOTAL CONTROL OF THE PROPERTY											0					578909													DUBALY "
WASTEWATER UTILITY PLANT MATRIX	E.	-	SYSTEM	_	NT PLANT	0						699	000		920				e	19867	4225						* * * * * * * * * * * * * * * * * * *											15432 740921
WASTE	.1			ILE CO	PLANT PLANT	(g) (h)	2					S	2300																									100 P
					ACCOUNT NAME	(q)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wasternstor Direct
				ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

UTILI	TY	NA	ME:
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ERS OF PINE ISLAMON TNC

YEAR OF REPORT
December 31,202

SYSTEM NAME / COUNTY:

LEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

1 DREEM1 (10070 - D)/ C	ACCOUNT NAME	ACCT. NO.
(c) (d) (e)	(b)	(a) 354
	Structures and Improvements	355
	Power Generation Equipment	360
	Collection Sewers - Force	
	Collection Sewers - Gravity	361
	Special Collecting Structures	362
35 2.86	Services to Customers	363
	Flow Measuring Devices	364
	Flow Measuring Installations	365
	Reuse Services	366
lations	Reuse Meters and Meter Installations	367
22 4.55	Receiving Wells	370
18 551	Pumping Equipment	371
	Reuse Transmission and	375
	Distribution System	
ment	Treatment and Disposal Equipment	380
	Plant Sewers	381
	Outfall Sewer Lines	382
zipment 20	Other Plant Miscellaneous Equipment	389
	Office Furniture and Equipment	390
10.10/	Transportation Equipment	391
	Stores Equipment	392
ment	Tools, Shop and Garage Equipment	393
	Laboratory Equipment	394
	Power Operated Equipment	395
	Communication Equipment	396
		397
		398
Rate * NA	Miscellaneous Equipment Other Tangible Plant ter Plant Composite Depreciation Rate *	397 398

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

YEAR OF REPORT
December 31,202

EPS OF DINE TESTODO TON C

UTILITY NAME:

SYSTEM NAME / COUNTY: LEE

NOTTAINED A THE MINISTER AND A COLLEGE OF THE PROPERTY OF THE

	ANALYSIS OF ENTRIES IN WASTEWATER ACCOMPLATED DEFRECIATION	NWASIEWAIE	ACCUMULATE	DEFRECIALI	N.
1504		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(b)	(c)	(p)	(e)	Θ
354	Structures and Improvements	S	•		54
355	Power Generation Equipment				
360	Collection Sewers - Force	56959			
361	Collection Sewers - Gravity	122417	5211		5211
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	118649	9030		9030
371	Pumping Equipment	7560	1863		1803
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	古いいの	28943		28940
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				
T. Lotes I. D.	Total Demonstrible Wartewater Dlant in Service	118811	686011		86011
a lora	chicalagne masternates train in 50 rice				

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

S-6(a) GROUP

PS OF DINE IS OND THIS

YEAR OF REPORT
December 31, 202

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. ACCOUNT NAME PLANT SALVAGE AND (g) AND OTHER AND OTHER (g) TOPAL END OF YEAR (s) REALANCE AND (g) AND OTHER CHARGES CHARGES C(+H) END OF YEAR (c+C) END OF YEAR (s) END OF YEAR (s) <th< th=""><th>ליון עי רמ ליון עי רמ</th><th><i>S</i></th><th>3</th><th>Ø</th><th></th><th>Total Depreciable Wastewater Plant in Service 5</th><th>Total De</th></th<>	ליון עי רמ ליון עי רמ	<i>S</i>	3	Ø		Total Depreciable Wastewater Plant in Service 5	Total De
ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Flore Collection Sewers -						Other Tangible Plant	398
ACCOUNT NAME						Miscellaneous Equipment	397
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Services Reuse Services Reuse Transmission and Distribution System Treatment and Equipment Plant Sewers Other Plant Miscellaneous Equipment Uffice Furniture and Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Troils, Shop and Garage Equipment Troils, Shop and Garage Equipment Troils, Shop and Equipment						Communication Equipment	396
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Meters and Meter Installations Reuse Services Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outhall Sewer Lines Other Plant Miscellaneous Equipment Transportation Equipment Trools, Shop and Garage Equipment Tools, Shop and Garage Equipment						Power Operated Equipment	395
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Force Flow Measuring Devices Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Meters and Meter Installations Reuse Meters and Meter Installations Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Outfall Sewer Line						Laboratory Equipment	394
ACCOUNT NAME ACCOUNT NAME (b) (c) Structures and Improvements Power Generation Equipment Collecting Sewers - Force Collecting Severs - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Meters and Meter Installations Receiving Wells Pumping Equipment Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant Miscollaneous Equipment Transportation Equipment Stores Equipment Stores Equipment Transportation Equipment Stores Equipment Stores Equipment Transportation Equipment Transportation Equipment Stores Equipment	99,32					Tools, Shop and Garage Equipment	393
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Meters and Meter Installations Reuse Meters and Meter Installations Receiving Wells Pumping Equipment Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Transportation Equipment Transportation Equipment	1484048					Stores Equipment	392
ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Services Reuse Services Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant Miscellanreous Equipment Office Furniture and Equipment Office Furniture and Equipment						Transportation Equipment	391
ACCOUNT NAME ACCOUNT NAME (b) (g) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h						Office Furniture and Equipment	390
ACCOUNT NAME RETIRED AND OTHER CHARGES (g) (h) (j) Structures and Improvements Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Installations Reuse Services Reuse Services Reuse Meters and Meter Installations Receiving Wells Pumping Equipment Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines						Other Plant Miscellaneous Equipment	389
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Groce Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Installations Reuse Services Reuse Services Reuse Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers PLANT SALVAGE AND AND OTHER CHARGES (g-h+1) (h) (i) (j) S (g-h+1) (i) S (g-h+1) (ii) S (g-h+1) (iii) S (g-h+1) (iii) S (g-h+1) (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii						Outfall Sewer Lines	382
ACCOUNT NAME ACCOUNT NAME (b) (g) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Installations Reuse Services Reuse Meters and Meter Installations Reuse Transmission and Distribution System Treatment and Disposal Equipment						Plant Sewers	381
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Installations Reuse Meters and Meter Installations Receiving Wells Pumping Equipment Reuse Transmission and Distribution System Reuse System	5 %					Treatment and Disposal Equipment	380
PLANT SALVAGE AND AND OTHER CHARGES	Pag679					Distribution System	
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Flow Measuring Devices Flow Measuring Installations Receiving Wells Pumping Equipment RETIRED RETIRED INSURANCE (g) (h) (i) (j) (g) (h) (i) REMOVAL CHARGES (g-h+l) (j) (g) (i) (ii) (j) (j) (j) (j) (j) (j)						Reuse Transmission and	375
ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Force Collection Severs - Gravity Special Collecting Structures Flow Measuring Devices Flow Measuring Installations Reuse Meters and Meter Installations Receiving Wells ALVAGE AND OTHER AND OTHER CHARGES (g-h+1) (j) (j) (j) S (ii) S (j) S (j) S (j) S (j) S (j) S (iii) S (j) S (iii) S (j) S (iiii) S (j) S (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii						Pumping Equipment	371
ACCOUNT NAME ACCOUNT NAME (b) (g) (h) (i) Structures and Improvements Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Flow Measuring Installations Reuse Services Reuse Meters and Meter Installations Reuse Meters and Meter Installations REMOVAL AND OTHER CHARGES (g-h+1) (j) S (j)						Receiving Wells	370
ACCOUNT NAME ACCOUNT NAME (b) (g) (h) (i) Structures and Improvements Collection Sewers - Force Collecting Structures Flow Measuring Devices Flow Measuring Installations Reuse Services ACCOUNT NAME (g) (g) (h) (i) (i) (j) S (g-h+i) (j) S (j) S (g-h+i) (j) S (g) (ii) (j) S (j)						Reuse Meters and Meter Installations	367
ACCOUNT NAME ACCOUNT NAME (b) (g) (h) (g) (h) (i) Structures and Improvements Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Flow Measuring Devices Flow Measuring Installations						Reuse Services	366
ACCOUNT NAME ACCOUNT NAME (b) (g) (h) (g) (h) (i) Structures and Improvements Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices PANT SALVAGE AND AND OTHER CHARGES (g-h+1) (j) S (j) S Flow Measuring Devices	7920					Flow Measuring Installations	365
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Force Collecting Structures Services to Customers Phant SALVAGE AND AND OTHER CHARGES (g-h+1) (j) (g) (h) (i) (j) Services to Customers RETIRED INSURANCE (H) (ii) (j) Services to Customers REMOVAL AND OTHER CHARGES (g-h+1) (j) Services to Customers						Flow Measuring Devices	364
ACCOUNT NAME ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Force Collecting Structures Special Collecting Structures ACCOUNT NAME PLANT SALVAGE AND AND OTHER (g) (h) (i) (g-h+1) (j) Special Collecting Structures REMOVAL AND OTHER CHARGES (g-h+1) (j) Special Collecting Structures	107628					Services to Customers	363
ACCOUNT NAME (b) Structures and Improvements Collection Sewers - Gravity ACCOUNT NAME (p) (p) (p) (p) (p) (p) (p) (p	60					Special Collecting Structures	362
ACCOUNT NAME (b) Structures and Improvements Power Generation Equipment Collection Sewers - Force PARTIRED (g) (h) Structures and Improvements (g) Structures and Improvements Structures						Collection Sewers - Gravity	361
Power Generation Equipment PLANT PLANT SALVAGE AND AND OTHER CHARGES (g-h+1) (g) (h) (j) REMOVAL AND OTHER CHARGES (g-h+1) (j) Structures and Improvements (g) (h) (j) Structures and Improvements (g) (h) (j) (j)						Collection Sewers - Force	360
ACCOUNT NAME (b) (g) Structures and Improvements (p) (g) (g) (h) (g) (h) (h) (h) (h						Power Generation Equipment	355
ACCOUNT NAME RETIRED INSURANCE CHARGES (b) (g) (h) (i) (j)	5	\$	5	55	8	Structures and Improvements	354
ACCOUNT NAME RETIRED INSURANCE CHARGES (g-h+t) REMOVAL TOTAL REMOVAL TOTAL CHARGES (g-h+t)	(k)	(j)	(i)	(h)	(g)	(b)	(a)
PLANT SALVAGE AND AND OTHER CHARGES	(c+f-j)	(g-h+i)	CHARGES	INSURANCE	RETIRED	ACCOUNT NAME	NO.
	BALANCE AT END OF YEAR	TOTAL CHARGES	REMOVAL AND OTHER	SALVAGE AND	PLANT		ACCT.

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

December 31, 2021	
YEAR OF REPORT	

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UTILITY NAME:

SYSTEM NAME / COUNTY:

ACCOUNT 271 CONTRIBUTIONS IN AID OF CONSTRUCTION

ZHBELL s		Total Contributions In Aid of Construction
S		Less debits charged during the year (All debits charged during the year must be explained below)
CCCLI s		Total Credits
	(a)8-Z (d)8-Z	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
OESTI 8		Balance first of year
WASTEWATER (c)	(p) KEŁEKENCE	(3) DESCRIPTION

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

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	Τ

YEAR OF	R	EPORT
December	31,	2001

UTIL	ITV	NΔ	MF.
UIL	4A B B	7.473	AVII II.

ERS OF PINE IS OND INC

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	\$
			2 S
Total Credits			s_Nlo_

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	159835
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s_4602
Total debits	s_4602
Credits during the year (specify):	SS
Total credits	\$
Balance end of year	s_164437.

S-8(a)	
GROUP	

UTIL	ITV	NA	MIE.

EPS OF DINE TOLORD, THE

YEAR OF REPORT
December 31, 202

SYSTEM NAME / COUNTY:

LEE

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		s
Total Credits		s

S-8(b) GROUP

ERS OF DINE ISLAND INC

YEAR OF REPOR'	Γ
December 31	1

SYSTEM NAME / COUNTY:

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues:	F		
521.1	Residential Revenues			6
521.2	Commercial Revenues	7		P
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			(I ====================================
521.6	Other Revenues			-
521	Total Flat Rate Revenues		-	\$
	Measured Revenues:			
522.1	Residential Revenues	484	50)	284529
522.2	Commercial Revenues	N .		5847
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues		311	s_296376
523	Revenues From Public Authorities			
524	Revenues From Other Systems		+	
525	Interdepartmental Revenues			
	Total Wastewater Sales		-	s 290376
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			S
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			J
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently	Invested or AFPI)		5901
	Total Other Wastewater Revenues			\$296277

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

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ERS OF PINE ISLAND IN C

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

LEE

WASTEWATER OPERATING REVENUE

ACCT. NO. (2)	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			s
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			5 NIA
	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			s NA
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales	6		s NA
	Total Wastewater Operating Revenues			s NA

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

SYSTEM NAME / COUNTY:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

Tc	775	770	767		766	760	759	758	757	756	750	742	741	736	735	734	733	732	731	720	718	716	715	711	710	704		703	701	(a)	ACCT.		
Total Wastewater Utility Expenses	Miscellaneous Expenses	Bad Debt Expense	Regulatory Commission ExpOther	- Amortization of Rate Case Expense	Regulatory Commission Expenses	Advertising Expense	Insurance - Other	Insurance - Workman's Comp.	Insurance - General Liability	Insurance - Vehicle	Transportation Expenses	Rental of Equipment	Rental of Building/Real Property	Contractual Services - Other	Contractual Services - Testing	Contractual Services - Mgt. Fees	Contractual Services - Legal	Contractual Services - Accounting	Contractual Services-Engineering	Materials and Supplies	Chemicals	Fuel for Power Production	Purchased Power	Sludge Removal Expense	Purchased Sewage Treatment	Employee Pensions and Benefits	Directors and Majority Stockholders	Salaries and Wages - Officers,	Salaries and Wages - Employees	(b)			
s 20748)	43039 1					569		1042					10984					99.PP					12 hs		5676)				8 92200	(c)	CURRENT		
15000	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1																												カーハラフロ	OPERATIONS (d)	EXPENSES-	COLLECTION	:
97	Teamment Strand Cass Bach Helefall																				White fight county with the property of the county of the				7 7 4				5	MAINTENANCE (e)	EXPENSES-	COLLECTION	i
\$ 26202	BENEFASI																						MATERIAL PROPERTY OF THE PROPE						\$ 21.567	OPEKATIONS	EXPENSES -	PUMPING	i.
5				4																									200	MAINTENANCE	EXPENSES -	PUMPING	4.
60122	TOTAL TATAL TOTAL STATE OF THE S																						LANE		5670				S	OPERATIONS	EXPENSES -	TREATMENT & DISPOSAL	ũ
	рания деней предоставления в предоставле																				Days Charles and the design of the second			TANDELLINE HEREIT STEEL					3	MAINTENANCE	EXPENSES -	TREATMENT & DISPOSAL	ò

S-10(a) GROUP

YEAR OF REPORT
December 31,202

ERS OF PINE IS AND INC

YEAR OF REPORT
December 31702

SYSTEM NAME / COUNTY: LEE

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CUSTOMER ADMIN. & RECLAIMED WATER WATER TREATMENT TREATMENT ACCOUNTS GENERAL EXPENSES DECLAIMED (N) Pees S
S RECLAIMED WATER WATER WATER ADMIN. & TREATMENT EXPENSES. NSE EXPENSES OPERATIONS MAINTENANCE OPERATIONS (n) S 4100037 S 10061377. S S S S S S S S S S S S S S S S S S
RECLAIMED ATTER WATER WATER WATER WATER WATER WATER WATER TREATMENT EXPENSES. OPERATIONS (B) OPERATIONS (C)
RECLAIMED WATER WATER TREATMENT EXPENSES- S MAINTENANCE (m) S (m
RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)
RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)
RECLAIMED WATER DISTRIBUTIO EXPENSES- MAINTENANO (0)
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YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

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T-6-	12			

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (2)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	1.0		
5/8"	Displacement	1.0	500	350
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	(4	
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		

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

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EPS OF PINE TRIAND IN C

YEAR OF REPORT
December 31, ZOZ

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	11250.00		
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.

S-12	
GROUP	
SYSTEM	

YEAR OF REPORT
December 31, 262

UTILITY NAME: EPS OF PINE IS AND INC

SYSTEM NAME / COUNTY:

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served PURCUASED WASCLUSTER OF CAPACITY FOR
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. Describe any plans and estimated completion dates for any enlargements or improvements of this system
5. Describe the plants and estimated completion dates for any emargements of 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?
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
it 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?
12. Department of Environmental Protection ID #A O14672_
12. Department of Environmental Protection ID#

* 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: ESS OF PINEIS OND INC

For the Year Ended December 31, 202

(a)	(b)	(c) Gross Water Revenues Per	(d) Difference
	Gross Water Revenues Per Sch. W-9		
Accounts			
Gross Revenue:			
Unmetered Water Revenues (460)	s	_	
Chinetered Water Revenues (400)	3	S	\$
Total Metered Sales (461.1 - 461.5)			
Total Metered Sales (401.1 - 401.5)	-		
Total Fire Protection Revenue (462.1 - 462.2)			
Total I ne i loteetion Revenue (402.1 - 402.2)		1	7
Other Sales to Public Authorities (464)	111		
Other Saids to Fuotic Authorities (404)		-	
Sales to Irrigation Customers (465)	1411		
Sales to irrigation Customers (403)			
Folios for Donalo (166)	1		
Sales for Resale (466)	5	3-1	
Intendence to Select (467)			
Interdepartmental Sales (467)			
Total Other Weter Berner (400 474)			
Total Other Water Revenues (469 - 474)			
Total Water Operating Revenue	\$	\$	\$
T DOO D			
LESS: Expense for Purchased Water			
from FPSC-Regulated Utility			
Net Water Operating Revenues	\$	\$	\$

Explanations:			
22			
	·		
	·		
Instructions: For the current year, reconcile the gross water rev	·		

Reconciliation of Revenue to

Regulatory Assessment Fee Revenue

Wastewater Operations Class A & B

Company: ERS OF PINE ISLOND IN C. For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$	\$	\$
Total Measured Revenues (522.1 - 522.5)	290376	290376	
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)		-	***************************************
Total Other Wastewater Revenues (530 - 536)	_ 590	590	3 41
Reclaimed Water Sales (540.1 - 544)	-		-
Total Wastewater Operating Revenue	\$ 296277	\$ 296277.	\$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 296277	\$ 2962.77.	\$

Expl	anations:
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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).