CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

ENVIRONMENTAL PROTECTION SYSTEMS OF PINE ISLAND INC

Exact Legal Name of Respondent

54287-22 AL

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PLORIDA PROLIVED COMMISSION SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

YEAR ENDED DECEMBER 31, SOOS

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GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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VERIFICATION-OF ANNUAL REPORT

I HEREBY VERIFY, 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. YES 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. (Signature of Chief Executive Officer of the utility) * (Signature of Chief Financial Officer of the utility) *

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31,

List below the ex	act mailing address of the utility for which normal correspondence should be sent:	
DAS	Sav ZIMI	
FIG	NYERS FL 33994	
Telephone:	037-083-1144	
E Mail Address:	CHERRY ESTATES @ EMBAROMAL. COM	
WEB Site:		
Sunshine State C	one-Call of Florida, Inc. Member Number	
	ss of person to whom correspondence concerning this report should be addressed:	
JONES	6 COMPANY LLC SUSAN HOPPER	
BENS	1 mmons PO BOX 51001	
161 W	MAIN STREET F. 33994	
	SEC OH 43130-3740	
Telephone:		
	Finyers Plagged	
	239-283-1144	
List below any g	groups auditing or reviewing the records and operations:	
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List below any g	groups auditing or reviewing the records and operations:	
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List below any g Date of original Check the appro	groups auditing or reviewing the records and operations: organization of the utility: operate business entity of the utility as filed with the Internal Revenue Service	
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Date of original Check the appro Indi List below ever of the utility: 1. 2. 3. 4. 5. 6. 7.	groups auditing or reviewing the records and operations: organization of the utility: opriate business entity of the utility as filed with the Internal Revenue Service widual Partnership Sub S Corporation 1120 Corporation y corporation or person owning or holding directly or indirectly 5% or more of the voting securities Name KEVIN T CHERLY RICHARD & CHERLY	Percei Owners

YEAR OF REPORT December 31, 2000

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	MIDA PUDLIC SER	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	EPS	INFO
RICHARD & CHERRY	V. PRESIDENT	CHERRY EXCENSION A	
SUSON D HOPER	SECRETARY	EPS	INFO
BEN SIMMONS	CPA	JOHES & COMPANYUE	CPA
MACTY FRIEDOPH	ATTOMEY	DEAN MEADE	LEGAL

Also list appropriate legal counsel, accountants and others who may not be on general payroll.
 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,

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. PROLIDES SELVER FOR CHICKLY ESTATES. TREPRIKE CLOSE @ CLUCKLY ESTATES O, KRS RESOLT DEVELOPMENT IN C.
 - (B) PROVIDES SEWER TO CHERRY ESTATES, KRS RESORT O'TREASURE
 - (C) PROVIDE SEWEL TO ENTIRE COMPLEY
 - (D) TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
 - Economy @ ROMIFICATIONS DUE TO HUKUCANE IAN.
- (E) EPS PULCHASES WASTE WOSTCH TRUATMENT FROM LEE COUNTY UTILITIES

UTILITY NAME: FRE OF PINE IN AND INC

PARENT / AFFILIATE ORGANIZATION CHART

Current as of	00095
out that about all morant	a subsidiation and affiliator of the utility.

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	IA		

UTILITY NAME: ERS OF DINE IS GOO INC

COMPENSATION OF OFFICERS

President	100%	
		41613
ECRETORY	100%	41613
		-
		
	Screwy	

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
KEUN JOHERLY	PRESIDENT	ALL	s
BICHOLD & CHERRY	V. PRESIDENT	ALL	
SUSAN D. HOPPER	Elverary	ALL	<u> </u>
			-

UTILITY NAME: EDS OF PINE ISLAND TINC

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)
NIG	5		
			-

^{*} 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: ERS OF PINE TSUPNO TIME

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.

PICLIDED CLIFFORD LEGAL TECH	NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d) CHERLY EXCHANGE
	RICHARD CHERRY	LEGAL	LEGAL	SHIO CHERCH EXHICATIONS FR SHIO
		4		

YEAR OF REPORT
December 31, SCOR

UTILITY NAME: EDS OF DIVE ITS IONID ITIVE

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER 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 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. 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)
	8		8		\$	
	M	4				



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		UAL 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)
Tones of companyue	ACCUMOTING	VII22-1213122		9400.00



BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

(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. The columnar instructions follow: щ. Part II. Specific Instructions: Sale, Purchase and Transfer of Assets Below are examples of some types of transactions to include: -purchase, sale or transfer of land and structures -noncash dividends other than stock dividends -purchase, sale or transfer of equipment -purchase, sale or transfer of securities Enter in this part all transactions relating to the purchase, sale, or transfer of assets. -write-off of bad debts or loans -noncash transfers of assets _: 7

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)
	<u></u>	8	\$	9	8

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FINANCIAL SECTION

UTILITY NAME: EPS OF PINE ISLAND INC

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ABSETS AND OTH	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(a)	UTILITY PLANT	(c)	(u)	(e)
101 106	Utility Plant	F 7	0 200311	E In Glass
101-106		F-7	1979311	5 1981261
108-110	Less: Accumulated Depreciation and Amortization	F-8	- 823530	-869676
	Net Plant		s 455181	s <u>भाग्रह</u> ु
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		s_455781_	s 411885
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	s	S
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		s	s
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		***************************************
126-127	Special Funds	F-10		
	Total Other Property & Investments CURRENT AND ACCRUED ASSETS		s	S
131	Cash		38178	\$ 64088
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	27083	16300
145	Accounts Receivable from Associated Companies	F-12	<u> </u>	
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		
	1 1100 THE PARTY OF THE PARTY O	1 12		
	Total Current and Accrued Assets		s_65061	s 80388

^{*} Not Applicable for Class B Utilities

UTILITY NAME: ERS OF PINE ISLAND THE

December 31,0022

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	S	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	నిని871	25506
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		-	
	Total Deferred Debits		s_ <u>9</u> 5871	s 25506
	TOTAL ASSETS AND OTHER DEBITS		s_546913	517779

^{*} Not Applicable for Class B Utilities

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

UTILITY NAME: FOS OF DINE TSI PINO INC

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTIAL AIV	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			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital		241864	241864.
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(443178)	(484108)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		(418 006)	s (241 UAA)
	LONG TERM DEBT	7.4		
221	Bonds	F-15		
222 *	Reacquired Bonds	E 15		
223	Advances from Associated Companies	F-17	-10035	- D 11 D 1
224	Other Long Term Debt	F-17	<u> </u>	711.011
	Total Long Term Debt		s_691355	5 711011
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		21964	20892
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		518505	s 490159

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		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	T T		
261	Property Insurance Reserve		\$	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	192845	s 196352
272	Accumulated Amortization of Contributions		1	1
	in Aid of Construction	F-22	(164437)	(168 732
	Total Net C.I.A.C.		s <u>28408</u>	s <u> </u>
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		5	5
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation	i i		
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		s	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		5 546913	\$ 517177

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)	s <u>296277</u>	s 267100
407, 330	Net Operating Revenues	1 (-)	5 296277	s 267100
401	Operating Expenses	F-3(b)	184706 8	\$ 199454
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	s 44989 (4602)	s 46146 (4295)
	Net Depreciation Expense		s_40387	s_41851_
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	19891	18685
409	Current Income Taxes	W/S-3		18 18 70
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		s <u>abn 1159</u>	\$ 059 990
	Net Utility Operating Income		\$ 28518	s_7110
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>08518</u>	s_7110

^{*} 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)
	S 267100	š
\$	s 067100	s
5	\$ 199454	S
	46146 (4895)	
S	s_41851_	s
	18685	
5	s_255990	\$
S	s_7110	s
s	s <u>7110</u>	s

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

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(2)	(b)	(c)	(d)	(e)
Total Utilit	ry Operating Income [from page F-3(a)]	1 ()	s_ 38518	5 7110
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions			
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		P	-
419	Interest and Dividend Income	1	7695	15 20
421	Nonutility Income	1	100	1001
426	Miscellaneous Nonutility Expenses	+		
	Total Other Income and Deductions		s 36013	8 8649
	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	1		
	Total Taxes Applicable To Other Income		s	\$
	INTEREST EXPENSE			
427	Interest Expense	F-19	5 48881	\$ 49580
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		s 48881	s 49580
	EXTRAORDINARY ITEMS	1		
433	Extraordinary Income		s	s
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$	s
	NET INCOME		s (labba)	s (40931)

Explain Extraordinary Income:			

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO.	ACCOUNT NAME	REF. PAGE	WATER UTILITY	WASTEWATER UTILITY
(a)	(b)	(c)	(d)	(e)
101	Utility Plant In Service Less:	F-7	\$	s 1281561
	Nonused and Useful Plant (1)			154117
108	Accumulated Depreciation	F-8	-	8/29 (27/2
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		196352
252	Advances for Construction	F-20		
	Subtotal		ss	s 61416
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		168032
	Subtotal	•	\$	8 230148
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			24932
	Other (Specify):			
			l	*
1				
			·	-
	RATE BASE		\$	<u>080226</u>
	NET UTILITY OPERATING INCOME		s	\$_7110
A	CHIEVED RATE OF RETURN (Operating Income / Ra	ate Base)		-02787%

NOTES:

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

UTILITY NAME: FOR OF DINE TSIGOD INC.

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	s (941 J44)	(31.52)	11-96	(6.16)
Long Term Debt Customer Deposits	118050	25:16	45	1.13
Tax Credits - Zero Cost Tax Credits - Weighted Cost				
Other (Explain)LANO 300000	598 951	126.36		10.11
Total	8 4690X64	100%		_5.08_

(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:	11.96 %
Commission order approving Return on Equity:	03010634

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.

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UTILITY NAME: EAS OF DINE TO PAID THE

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	I
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EZ	
DLOGY USED II	
OGYL	
DOL	
H THE METHODOLOGY USED II	
THE	
WITH T	
CONSISTENT	
CON	

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) LOND	118050 118050 593951					
Total	s 469064.	8	8	8	8	

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

UTILITY NAME: EPS OF DINE IN COO INC

UTILITY PLANT ACCOUNTS 101 - 106

			110 101 100		
ACCT, NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$	5 11 27 YUY	s	s 11 27444
102	Utility Plant Leased to Other				
103	Property Held for Future Use		154117		154117
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	S	s 1981201	s	s_1281561

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	\$	\$	s	s
Total P	lant Acquisition Adjustments	\$	\$	\$	\$ 0
115	Accumulated Amortization	S	\$	\$	S
Total A	accumulated Amortization	\$	s	s	s
Net Ac	quisition Adjustments	s	s	s	s_6_

YEAR OF REPORT December 31,

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

ACCOMOLATED DET	(110	1	OTHER THAN	
			REPORTING	
DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL
(a)	(b)	(c)	(d)	(e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$	\$ 803530	S	s 823530
Credit during year:				s 46146
Accruals charged to:				
Account 108.1 (1)	s	s 46146	S	\$ 46146
Account 108.2 (2)				,
Account 108.3 (2)				
Other Accounts (specify):				

Calvaga				
Salvage Other Credits (Specify):				
Other Credits (Specify):				
Total Credits	5	5 46146	5	5 46146
Debits during year:				10176
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):		7100		3====================================
Total Debits	S	s	s	s
Balance end of year		s 869676		8 61 01
Balance end of year	³	0010.16	P	s 869676
ACCUMULATED AMORTIZATION	 	 		-
Account 110				
Balance first of year	S	5	s	s
Credit during year:				
Accruals charged to:			1	
	S	5	S	s
Account 110.2 (3)				
Other Accounts (specify):				
Total credits	c		er:	
Debits during year:	S	Þ	\$	\$
Book cost of plant retired				
Other debits (specify):				,
oner deons (specify).				
Total Debits	s	\$	S	s
Balance end of year	s	s_0	s_	s o

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

UTILITY NAME: ERS OF PINE ISIGOD THE

December 31,

REGULATORY COMMISSION EXPENSE

AMORTIZATION O	F 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)
	\$		\$
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)
	ss	s	\$	s
Total Nonutility Property	s	\$	\$	s <u> </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):	ss
Total Other Special Deposits	s_&_

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

UTILITY NAME: EPS OF DINE TO OOD TINC

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.

DECOMPTION	be fisted murvidually.	
DESCRIPTION		TOTAL
(a)		(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	s	
Wastewater	1/ 200	1
Other	16299	
Otilet		_
Total Customer Accounts Receivable		\$ 16299
OTHER ACCOUNTS RECEIVABLE (Account 142):		10011
,	8	
		1
		1
Total Other Accounts Receivable		s 👄
NOTES RECEIVABLE (Account 144):		
	c c	1
		1
		1
Total Notes Receivable		8 0
Total Accounts and Notes Receivable		s 110099
Total Notounis and Trotes Receivable		160917
A COLD II II A MUD ND OLITOION FOR		
ACCUMULATED PROVISION FOR		
UNCOLLECTIBLE ACCOUNTS (Account 143)		1
Balance first of year	s	1
Add: Provision for uncollectibles for current year	8	1
Collection of accounts previously written off		
Utility Accounts	-	1
		1
Others		1
		1
		1
		1
Total Additions	k	1
Deduct accounts written off during year:	-	-{
	1	1
Utility Accounts		1
Others		
		1
		1
Total accounts written off	k	1
TO THE STATE OF TH	P	-
Polonon and of your		ا سے ا
Balance end of year		
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	r	s_16099

YEAR OF REPORT
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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION
(a)
(b)

S

Total

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	9/6 9/6 9/6	
	% 9/8 9/8	
Total	s	_ 6

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

(b)
4

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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	\$
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)
	S
Total Extraordinary Property Losses	s

UTILITY NAME: EPS OF PINE ISLOOD. IN C

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)	\$	5
Total Deferred Rate Case Expense	s	s
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$ 35506
Total Other Deferred Debits	s	s <u>85506</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	ss	s
Total Regulatory Assets	\$	s <u> </u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	S	s

UTILITY NAME: EPS OF PINE ISCIND INC

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	,10 %	
Shares authorized		.5000
Shares issued and outstanding		5000
Total par value of stock issued	%5	500
Dividends declared per share for year		
PREFERRED STOCK	1	
Par or stated value per share	9/8	
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	9/8	
Dividends declared per share for year	%\$	

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

BONDS ACCOUNT 221

		PRINCIPAL
		AMOUNT PER
503		BALANCE SHEET
(b)	(c)	(d)
%		s
%		
%		
9/4		
%		
1%		
1		3
		s o
	## IN ANNUAL RATE (b) ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 24 ## 25 ## 26	RATE VARIABLE *

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

UTILITY NAME: ERS OF PINE ISLAND INC

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.	DESCRIPTION	AMOUNTS
NO.	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance Beginning of Year	s (443178)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	s
	Total Credits:	5
	Debits:	\$
,		
	Total Debits:	\$
435	Balance Transferred from Income	(40930)
436	Appropriations of Retained Earnings:	
		-
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
430	Continuon Stock Dividends Deciared	
	Total Dividends Declared	s (484108)
215	Year end Balance	s (484108)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
		-
214	Total Appropriated Retained Earnings	\$
	tained Earnings	s (484108)
Notes to	Statement of Retained Earnings:	

UTILITY NAME: EPS OF PINE IS OND INC.

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	ss
•	
Cotal	s <u> </u>

OTHER LONG-TERM DEBT ACCOUNT 224

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE *	AMOUNT PER BALANCE SHEET (d)
(4)	(6)	(c)	(u)
DUE TO KRS LOND DEW INC	- %		\$ 200.000
DUE TO KRS LOND AQUONCE	0/s 0/s		310951
LEE COUNTY UNLITY	% %		118058
	% %		
	9/		
Total			s_ <u>11011</u>

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

UTILITY NAME: EPS OF PINE ISLAND INC

NOTES PAYABLE ACCOUNTS 232 AND 234

	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)
NOTES PAYABLE (Account 232):	% 9/4 9/4 9/4 9/4 9/4 9/4		S
Total Account 232	·		s
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% % % % % % %		5
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 (a)	TOTAL (b)
	3
otal	\$

UTILITY NAME: EDS OF PINE TISSOND INC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ACCO	ACCOUNTS 23/ ALM 42/				
		INTE	INTEREST ACCRUED		
	BALANCE	Ω	DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(23)	(g)	3	(p)	(e)	Œ)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	¥	0011	1 0		
		9		0000	
17 DEC 1000		200	0000	0000	
		d	2000		
Total Account 237.1			O8254	C45.011	1
			()		
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities		Ç	4		
Custoffet Deposits		47/			
Total Account 237.2	\$		s 49 530	Off Ph s	
Total Account 237 (1)	S		49.580	0856H s	
INTEREST EXPENSED:					
Total accrual Account 237		237	-	(1) Must agree to F-2 (a), Beginning and	(a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current	(c), Current
				Y ear Interest Expense	ense
Net Interest Expensed to Account No. 427 (2)			0856H 8		

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
	4
Total Miscellaneous Current and Accrued Liabilities	b

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(b)	(c)		(e)	(f)
	8		60		√
Total	\$		b	b	þ

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

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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	S
Total Regulatory Liabilities	\$	s <u> </u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$\$	S
Total Other Deferred Liabilities	s	2 0
TOTAL OTHER DEFERRED CREDITS	\$	s

UTILITY NAME: ERS OF DINE TSIAND INC

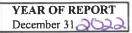
CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	s_192845	\$	s 192.845
Add credits during year:	s	s 3507	s	s_3507
Less debit charged during the year	\$	s	s	s
Total Contribution In Aid of Construction	s	s <u>196352</u>	\$	s <u>196352</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	\$	· (164431)	\$	s_(164437)
Debits during the year:	\$	s (4295)	s	s (4095)
Credits during the year	\$	s	s	s
Total Accumulated Amortization of Contributions In Aid of Construction	s	s (16873Z)	\$	s (168 132)

ERS OF DINE TSLAND INC



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.

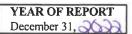
 Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, 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
(a)	(b)	(c)
Net income for the year	F-3(c)	s (40931)
Reconciling items for the year: Taxable income not reported on books:		3507
Deductions recorded on books not deducted for return: DERCEUTION NOT ON RETURN ROUNDING	1	_ 9964
Income recorded on books not included in return:		
Deduction on return not charged against book income: AMOUTZERON OF CLAC		(4 295)
Federal tax net income		s (39515)
Computation of tax:		

WATER OPERATION SECTION

UTILITY NAME:

FRICE PINE ISLANDING



WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those syst 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 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.	thich has not been consolerotal. In in the group.	isolidated idated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
	x	·
		-
AHA		
	,	
		-
		-
	-	
		/

UTILITY NAME:	NAME:	7	PILIT	UT
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ERS OF	DINE JELOUD INC

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SYSTEM NAME / COUNTY:

The state of the s

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
	Less:	1 '	
	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 /
	Add:		TIV
272	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a)	8 1)
	Subtotal		s
	Plus or Minus:	I	
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	s
	ACHIEVED RATE OF RETURN (Water Operating Income / Water	Rate Base)	

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

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FR3 OF	PINEIR	and INC

YEAR OF REPORT December 31,

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)	S
403	Depreciation Expense	W 6(a)	
403	Less: Amortization of CIAC	W-6(a)	
	Less: Amortization of CIAC	W-8(a)	
	Net Depreciation Expense		s
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	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		S S
	Utility Operating Income	10013	s
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	8
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

FPS OF PINE, ARBOND SINC

YEAR OF REPORT
December 31

SYSTEM NAME / COUNTY:

UTILITY NAME:

LEE

WATER UTILITY PLANT ACCOUNTS

100		DIACITY AND ALL			OCCUPATION OF THE PARTY
ACCI.		PREVIOUS			CURRENT
Š.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(g)	(6)	9
301	Organization	\$	S	50	\$
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				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment			(
320	Water Treatment Equipment		4		
330	Distribution Reservoirs and Standpipes			1	
331	Transmission and Distribution Mains		2-	>	
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	\$	S	10

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

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

FRS OF DINE ANGOO STAC

SYSTEM NAME / COUNTY:

UTILITY NAME:

GENERAL PLANT $\widehat{\Xi}$ ń TRANSMISSION DISTRIBUTION PLANT AND (g) TREATMENT WATER PLANT € AND PUMPING OF SUPPLY WATER UTILITY PLANT MATRIX SOURCE PLANT (e) INTANGIBLE **PLANT p** CURRENT YEAR 3 Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment ACCOUNT NAME Meters and Meter Installations Lake, River and Other Intakes Structures and Improvements **Backflow Prevention Devices** Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment TOTAL WATER PLANT Transportation Equipment Miscellaneous Equipment Land and Land Rights Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Services Hydrants 345 346 347 344

W-4(b) GROUP

IITII	JTY	NA	MF.

ERS OF PINE ISLAND INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

LEE

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN 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	- i		
330	Distribution Reservoirs and Standpipes	1	10	
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations		1 0)	-
335	Hydrants	1		
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.

FOS OF PINE ISLAND INC

YEAR OF REPORT
December 31 2022

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WATER ACCIDING ATED DEPRECIATION

ACCT. (a) 304 Structures and Imp 304 Structures and Imp 305 Collecting and Imp 306 Lake, River and Of 307 Wells and Springs 308 Infiltration Galleria 309 Supply Mains 310 Power Generation 311 Pumping Equipme 320 Water Treatment E 330 Distribution Reser 331 Transmission and I 333 Services 334 Meters and Meter I					
		AT BEGINNING		OTHER	CREDITS
	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
	(p)	(c)	(p)	(e)	(
	Structures and Improvements	\$	50	S	0 8
	Collecting and Impounding Reservoirs				0
	Lake, River and Other Intakes				0
	l Springs				0
	Infiltration Galleries and Tunnels				0
	ains				0
	Power Generation Equipment				0
	Pumping Equipment				0
	Water Treatment Equipment				0
	Distribution Reservoirs and Standpipes				0
	Transmission and Distribution Mains				0
		-	(0
	Meters and Meter Installations				0
335 Hydrants					0
336 Backflow	Backflow Prevention Devices				0
339 Other Plan	Other Plant Miscellaneous Equipment	7			0
340 Office Fur	Office Furniture and Equipment				0
341 Transport	Transportation Equipment				0
342 Stores Equipment	uipment				0
343 Tools, Sho	Tools, Shop and Garage Equipment				0
344 Laborator	Laboratory Equipment				0
345 Power Op	Power Operated Equipment				0
346 Communi	Communication Equipment				0
347 Miscellan	Miscellaneous Equipment				0
348 Other Tan	Other Tangible Plant				0
TOTAL WATER AC	TOTAL WATER ACCIMINATED DEPRECIATION	¥	8	<i>S</i>	0

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

W-6(a) GROUP

YEAR OF REPORT
December 312(>22

FRS of DINF TRY OND TN C

SYSTEM NAME / COUNTY:

UTILITY NAME:

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

	TO CONTRACT		THE THE COMPANY OF THE PARTY OF	۱	(artica)	
				COST OF		
				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)	(8)	(p)	①	9	€
304	Structures and Improvements		50	50		S
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			1		
333	Services					
334	Meters and Meter Installations		4			
335	Hydrants			7		
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 S		\$			

W-6(b) GROUP

YEAR OF REPORT
December 31,

TOTAL	TOTAL	TAT A	ME	
UTIL	4 H H 4	INA	IVE C	

ERS OF DINF TOLOGO THE

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	W-8(a)	S
Contributions received from Developer or		
Contractor Agreements in cash or property	W-8(b)	
Total Credits	NA	\$
Less debits charged during the year (All debits charged during the year must be explained below)	1	ss
Total Contributions In Aid of Construction		s

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:

UTILITY NAME:	ERS	Œ_	PINE	TO	900	TNC	
---------------	-----	----	------	----	-----	-----	--

YEAR OF REPORT
December 31,

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

YEAR	OF	RE	PORT
Decemi	her 3	31.3	CCM

UTILITY NAME:

ERS OF DING ISONO THE

SYSTEM NAME / COUNTY:

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	-
	A

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
	<u> </u>	
Total Credits		s

UTI	LITY	NA	ME:
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EPS OF DINE INCOPINC

YEAR OF REPORT
December 31, 20 22

SYSTEM NAME / COUNTY:

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WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			s
	Metered Water Revenue:			
461.1	Sales to Residential Customers			
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			s
	Fire Protection Revenue:			
462.1	Public Fire Protection	A 3		
462.2	Private Fire Protection			
	Total Fire Protection Revenue		1	s
464	Other Sales To Public Authorities		1	
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales			s
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allow	ance for Funds Prudently In-	vested or AFPI)	\$
470	Forfeited Discounts			1 ·
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			s
	Total Water Operating Revenues			s

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

UTIL	ITV	NA	MF-

EPS OF DINE INCOMO JUC SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31 2022

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	s	S	s
603	Salaries and Wages - Officers, Directors and Majority Stockholders		70	
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		\	
635	Contractual Services - Testing		,	
636	Contractual Services - Other			
641	Rental of Building/Real Property	1		
642	Rental of Equipment			
650	Transportation Expenses			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.		11	
659	Insurance - Other			S
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		SATIV	
675	Miscellaneous Expenses		-william Tole of United States	
	Total Water Utility Expenses	s	s	s

ERS OF PINE IRGO INC

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

Lee

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

YEAR	OF	REPORT

UTILITY NAME: EPS OF DINE ISLOOD INC

December 31, 2022

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					
September				1/	
October					5
November				T-7	
December			1		
Total for Year					-
If water is po Vendor Point of o	archased for resale, indicately	cate the following:			
If water is so	old to other water utilitie	s for redistribution, lis	st names of such utilities b	pelow:	

SOURCE OF SUPPLY

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

W-11 GROUP _____ SYSTEM

U'	TII	ITY	NA	ME:
----	-----	-----	----	-----

FOS OF DINE ISLAM 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.):	
Unit rating (i.e., GPM, pounds per gallon):	LIME TREAKMENT Manufacturer:
T	FILTRATION
Type and size of area:	
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

W-12 GROUP ____ SYSTEM ____

YEAR	OF	RI	EPO	RT	7
Decemi	Der 3	1 1	2	7	0

UTILITY NAME:

EPS OF DINE ISLAND INC

SYSTEM NAME / COUNTY:

IEC

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	al	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	1	-
3"	Displacement	15.0		7
3"	Compound	16.0		M
3"	Turbine	17.5	1 / /	(-)
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 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	
SYSTEM	

UTILITY	NAME:
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EPS OF PINE ISLANDING

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY:

Lee	

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: FOR OF PINE ISLOOD INC

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.				
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER		
ENVIRONMENTAL PROTECTION SYSTEMS OF PINE TOLONOTING	000			
		-		
		-		
·		.=		

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EPS OF PINE ISLAND INC

YEAR OF RE	PORT
December 31	SCOC

SYSTEM NAME / COUNTY:

	**
Total C	

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)	5 1281561
	Less: Nonused and Useful Plant (1)		151117
108	Accumulated Depreciation	S-6(b)	154111
110	Accumulated Amortization	3-0(0)	_ D676/6
271	Contributions in Aid of Construction	S-7	196352
252	Advances for Construction	F-20	11000
	Subtotal	,	5 61416
070	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	0.0%	5 168732
	Contributions in Aid of Construction	S-8(a)	1601134
	Subtotal		\$ 230148
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		34932
	Other (Specify):		-
	WASTEWATER RATE BASE	1	s_05508
	WASTEWATER OPERATING INCOME	S-3	s7110
ACH	IIEVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	Jareo.

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	RE	PORT
Decemi	ber 3	31.	SCOC

UTILITY NAME: EPS OF PINE TOLONO INC

SYSTEM NAME / COUNTY:

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)	001100
	Net Operating Revenues		5 267100
401	Operating Expenses	S-10(a)	\$ 199454
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	46146
400	Net Depreciation Expense		s 41851.
406 407	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-7 F-8	
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		12020 6465 200 8 18685
	Utility Operating Expenses		
	Utility Operating Income		5_7110
530 413 414 420	Add Back: Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	S-9(a)	S
	Total Utility Operating Income		s_7110

YEAR OF REPORT
December 31

EDS OF PINE IN GOD INC

UTILITY NAME:

SYSTEM NAME / COUNTY: LEG

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SIZ
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COUNTS
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UTILITY PLANT A
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	WASTEV	WASTEWATER UTLITY PLANT ACCOUNTS	PLAN I ACCOUR	212	
ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(p)	(c)	(p)	(e)	Đ)
351	Organization	S	S	~	
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment		1095		1095
360	Collection Sewers - Force	56959			56959
361	Collection Sewers - Gravity	230553			230553
362	Special Collecting Structures				
363	Services to Customers	7920			7920
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	198670			198676
371	Pumping Equipment	1000h	500		プロコのエ
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			578909
390	Office Furniture and Equipment	9932			7866
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	1196194	3350	10	THOUGH S

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

YEAR OF REPORT
December 31,202

EDS OF PINE TEXAND THE

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY PLANT MATRIX

7.	Adavac	PLANT	(k)	6																						9932									\$ 99.32	
9.	RECLAIMED WASTEWATER	PLANT	(D)	2																															S	
ĸċ	RECLAIMED WASTEWATER TREATMENT	PLANT	(j)	S																															2	
4	TREATMENT	DISPOSAL	Û	5																		578909													इ इन्हें १०९	
. 3 6. 4	SYSTEM	PLANT	(i)	S				5000									198610	プロナのエ			STATE STATE OF THE														171546	
.2	MORLOGIE ACO	PLANT	(h)	2					56959	330553		2961																							8 295432	
1:	G Interview Charles	PLANT	(g)	•		Teberal Boy																													8	
		ACCOUNT NAME	(b)	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 Wastewater Plant	
	Ę	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.

S-4(b) GROUP

UTII	ITY	NA	ME:
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FPS OFPINE TRANSTINC

YEAR OF REPORT
December 31

SYSTEM NAME / COUNTY:

LEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
(a) 354	(b) Structures and Improvements	(c)	(d)	(e)
355	Power Generation Equipment			
360	Collection Sewers - Force			- 30
361	Collection Sewers - Force Collection Sewers - Gravity	27		2.1
362	Special Collecting Structures	40		2.5
363	Services to Customers			
364	Flow Measuring Devices	35	1	2-86
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations		·	
370	Receiving Wells			11
371	Pumping Equipment	22		4.55
375	Reuse Transmission and	18	(55
373	Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers		-	
382	Outfall Sewer Lines		,	·
389	Other Plant Miscellaneous Equipment	20		Office
390	Office Furniture and Equipment	- 20		-1/2
391	Transportation Equipment			100
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			

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



EPS OF DIME TOUGHTON

SYSTEM NAME / COUNTY: LEE

UTILITY NAME:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

TOTAL CREDITS (d+e)	9		26	5764							4030	338						28243										8 46146
OTHER CREDITS *	56																											8
ACCRUALS (d)			ુજ	5764							9000	0381						54986										atiat s
BALANCE AT BEGINNING OF YEAR			56959	127628		7920					120679	9363						640484	5632									34124 8 083868 8
ACCOUNT NAME OF YEAR ACCRUALS CREDITS * (4) (6)	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 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 Depreciable Wastewater Plant in Service
ACCT.	354	355	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

* Specify nature of transaction. Use () to denote reversal entries. S-6(a) GROUP YEAR OF REPORT
December 31 2012

UTILITY NAME: EPS OF DINE ISLOOD ITALC

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

BALANCE AT END OF YEAR (c+f.j)	8	300	133392		7926					136769	フカレニ						510994	9932									s 819676
TOTAL CHARGES (g-b+i)																											
COST OF REMOVAL AND OTHER CHARGES																											
COST OF REMOVAL TOTAL REMOVAL TOTAL REMOVAL TOTAL RETIRED INSURANCE CHARGES (g-h+l) (h) (h)	\$																										10
PLANT RETIRED	\$																										
ACCOUNT NAME	Structures and Improvements	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 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 Depreciable Wastewater Plant in Service
ACCT.	354	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

* Specify nature of transaction. Use () to denote reversal entries. S-6(b) GROUP

YEAR OF REPORT December 31, 2022

UTILITY NAME: EPS OF PINE TOGOD INC.

SYSTEM NAME / COUNTY:

i house	

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		192845
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	8 ,3500
Contributions received from Developer or	5-0(2)	1-0007
Contractor Agreements in cash or property	S-8(b)	
Total Credits		S
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 196352

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

YEAR OF REPORT	
December 31	ì

UTILITY NAME: ERS OF DINE ISLAND INC

SYSTEM NAME / COUNTY:

LFE

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	s
Total Credits			s ND

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ (1644371
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ (4295
Total debits	5/4295)
Credits during the year (specify):	S
Total credits	S
Balance end of year	s (168732)

S-8(a) GROUP ____

UTILITY	NAME:
CILLII	T AT MYAN WOL

EPS OF PINE ISIGND INC

YEAR OF REPORT December 31, 2022

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_ &

YEAR	OF	R	EP	O.	R	Г
Doggami		1	0	R	7	7

UTILITY NAME:

ERS OF DINE ISLAND INC.

SYSTEM NAME / COUNTY:

LEE

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	WASTEWATER SALES	(c)	(d)	(e)
	Flat Rate Revenues:			
521.1	Residential Revenues			5
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:			
522.1	Residential Revenues	50	468	257929
522.2	Commercial Revenues			L88U
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			s_264813
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues	·		
	Total Wastewater Sales			s 064813
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			S
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			1
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently	Invested or AFPI)		2387
	Total Other Wastewater Revenues			3287 3267 100

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

YEAR OF REPORT
December 31.

UTIL	ľT	Y N	A	ME:
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EPS OF PINE TSLAND TOUC.

SYSTEM NAME / COUNTY:

UFE .

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(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			
	Public Authorities		· · · · · · · · · · · · · · · · · · ·	
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues		-	s_WP_
	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			s_N_O
	Total Wastewater Operating Revenues			s NA

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

YEAR OF REPORT
December 31 28.22

UTILITY NAME: EPS OF PINE ISLODO IN C

SYSTEM NAME / COUNTY: LEE

	9.	TREATMENT & DISPOSAL EXPENSES -	MAINTENANCE																														
	κi	TREATMENT & DISPOSAL EXPENSES -	OPERATIONS (h)	5			18291		29.37																							51638	
Y	4.	PUMPING EXPENSES -	MAINTENANCE (g)	S																	11.0											2	
ATER UTILITY EXPENSE ACCOUNT MATRIX	£i	PUMPING EXPENSES -	OPERATIONS (f)	30000														1000														अण्येल १ अग्रेपल	
ITY EXPENSE AC	7:	COLLECTION EXPENSES-	MAINTENANCE (e)	8														•														8	
	1.	COLLECTION EXPENSES-	OPERATIONS (d)	S 45000																												45 000 su	
WASTEW		CURRENT	YEAR (c)	83336			48691		7937					09 pc	カンカン			0900	7669					896	P						56933	मट्रिक्स है।	
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT.	NO.	102	703	704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	992		167	770	775	Tota	

S-10(a) GROUP YEAR OF REPORT
December 31, 2002

UTILITY NAME: ERS OF DINIE, ITSUDO IN

SYSTEM NAME / COUNTY:

MAINTENANCE DISTRIBUTION RECLAIMED EXPENSES-WATER 3 DISTRIBUTION **OPERATIONS** RECLAIMED EXPENSES-WATER \equiv MAINTENANCE RECLAIMED TREATMENT EXPENSES-WATER 0 WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX **OPERATIONS** RECLAIMED **TREATMENT** EXPENSES-WATER 845C 50933 13000 7994 EXPENSES ADMIN. & GENERAL 9400 1400 396 OL ACCOUNTS CUSTOMER EXPENSE Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Regulatory Commission Expenses Contractual Services-Engineering Rental of Building/Real Property **Employee Pensions and Benefits** Contractual Services - Mgt. Fees Salaries and Wages - Employees Contractual Services - Testing Salaries and Wages - Officers, Insurance - Workman's Comp. Total Wastewater Utility Expenses Purchased Sewage Treatment ACCOUNT NAME Insurance - General Liability Contractual Services - Legal Contractual Services - Other Fuel for Power Purchased Sludge Removal Expense Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Insurance - Other Purchased Power Chemicals ACCT. NO. 720 731 732 733 734 736 741 742 750 756 760 201 703 757 767 770 775

S-10(b) GROUP

Ī	YEAR OF REPORT
	December 31, 3022

UTILITY NAME: EPS OF PINE TRUDO JAIC

SYSTEM NAME / COUNTY:

Lee

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	1.0		
5/8"	Displacement	1.0	468	468
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		1 (X ************************************
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	

YEAR OF REPORT
December 31 2

UTILITY NAME:

ERS OF PINE TELONO THE

SYSTEM NAME / COUNTY:

LFF

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity		18	-
Basis of Permit Capacity (1)			
Manufacturer		:=	
Type (2)			
Hydraulic Capacity			
Average Daily Flow			-
Total Gallons of Wastewater Treated	8471		
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 3 (20)

UTILITY NAME: ERS OF PINE JOLOGO JUC

SYSTEM NAME / COUNTY:

OTHER WASTEWATER SYSTEM INFORMATION

* 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: ERS OF PINE TELENDINE

For the Year Ended December 31, 222

(a)	(b) Gross Water	(c) Gross Water	(d)
Accounts	Revenues Per Sch. W-9	Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$	\$	\$
Total Metered Sales (461.1 - 461.5)			
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)		1	
Sales to Irrigation Customers (465)	1	/ 	s =
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Other Water Revenues (469 - 474)		-	.\
Total Water Operating Revenue	\$	\$	\$
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$	\$	\$
Explanations:			
Instructions:			

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations Class A & B

Company: ERS OF PINE ISCIND INC

For the Year Ended December 31, 2022

(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)	264813	_064813	
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)		-	
Interdepartmental Revenues (525)	A	 .	-
Total Other Wastewater Revenues (530 - 536)	2287	2287	
Reclaimed Water Sales (540.1 - 544)			(**************************************
Total Wastewater Operating Revenue	\$ 267100	\$ 267100	\$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 267100	\$ 267100	\$

-			
HV	nla	nati	ons:
ムル	บเฉ	шан	UIIO.

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).