CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

ENVIRON MEN THE PROTECTION SYSTEMS OF PINE ISLAND INC. Exact Legal Name of Respondent

SU287-23 AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 3033

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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

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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.
			(Signature of Chief Executive Officer of the utility) *
			The contraction of the contracti
			(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,

ENVIRONME	(Exact Name of	N Systems of of Utility)	P DINETSIGNO IN County:	LEE
List below the exa	act mailing address of the ut	N. Control of the Con	correspondence should be sent:	
Telephone:	239 -283-11	144		
E Mail Address:	CHERRY ESTHES @	- EWEARDMAIL	Cm	
WEB Site:			_	
Sunshine State O	ne-Call of Florida, Inc. Mer	mber Number		
	s of person to whom corresponds of Company		this report should be addressed:	nea
	EN SIMMONS		PO BOX 51	
	el W MAIN STE	005	F. COVERS.	FL 33994
1	ANCASTER OH	W2130-374	10	
Telephone:	MINCHOLD ON	70100 01	TO	
1068	Idress of where the utility's to the state of where the utility's to the state of t	BLUP.	located:	
	roups auditing or reviewing	the records and opera	tions:	
Date of original	organization of the utility:	3/00	1/-9	
_	priate business entity of the			
Indi	vidual Partnership	Sub S Corporation	1120 Corporation	
	corporation or person own	ing or holding directly	or indirectly 5% or more of the voting	securities
of the utility:				Percent
		Name		<u>Ownership</u>
1.			KEVIN J CHERRY	40.86
2.			/	_
3.			RICHARD G-CHERRY	25.98
4.			/	
5.			SUSAN D. HOPPER	<u> </u>
6.				_
7.				
8.				
9.				
10.				

UTILITY NAME: FOS OF PINE ITS ODD INC

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
KEVIN CHERRY	PRESIDENT	EPS	INFO
RICHARD CHERRY	V. PRESIDENT	CHERRY EDGAR SMITH	A JNFO/LEGAL
SUSAN HOPPER	SECRETTRY	EPS	INFO
BEN SIMMONS	CPA	COURS COOMPRHY	CPA
MARTY FRIEDMAN	PHTCRNEY	DEAN MEADE	LEGAL

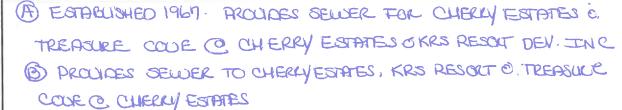
- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: FDS OF DINE IROODING

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.



- @ PROVIDE SEWER TO ENTILE COMPLEX.
- 10 OPERATE SEWER UTILITY FOR THIS DEVELOPMENT
- E) EPS WOULD LIKE TO GROW 1-5 PERYEAR. THIS WILL DEPEND ON ONGOING PRODUCTS DUE FROM HURCHCOME TAY- ALSO WILL' DEPEND ON THE ECONOMY
- (F) EPS PURCHASES WASTE WATER TREATMENT FROM LEE COUNTY UTILITIES

PARENT / AFFILIATE ORGANIZATION CHART

Current as of	9093

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).

NIA	
NIH	
ı	

YEAR OF REPORT
December 31,

COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATIO
KEVIN CHERRY	PRESIDENT	100%	s 43050
SUSON HOPPEN	SECRETARY	100%	43050
		7	
			-

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
KEVIN CHERRY	PRESIDENT	ALL	s
RICHARD CHERRY	V. PRESIDENT	ALL	-0-
STRUM HOPPER	SECRETARY	ALL	
			-

UTILITY NAME: EPS OF PINE ISLANDINC

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	S _		G .
		11	

^{*} 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: FRSCF DINE TSLOTO TALC

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	LECOL	CHERRY EDORCOMANIE 3409 MILLTORY TROU #123 PALMECH GALDON FL 33410

UTILITY NAME: EDSOF DINE TO BNO JON C

YEAR OF REPORT
December 31, ACAS

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	ES
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)
	\$	- 			50	
		1 %				
			4			

UTILITY NAME: EPS OF PINE ISLAND INC

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	ANNUAL 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)
thes & compayed	A COCUDTING	Milesel-Eelin	S _	13800

UTILITY NAME: BPS OF DINE ITS ODD INC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Enter the fair market value for each item reported. In space below or in a supplemental (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 suppl schedule, describe the basis used to calculate fair market value. The columnar instructions follow: 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 -write-off of bad debts or loans -noncash transfers of assets

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)
		S		8	\$
	7	6			
			and the second		

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FINANCIAL SECTION

UTILITY NAME: ERS OF DINE JOYOOD JINC

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF. PAGE		PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)	1	(d)	(e)
(4)	UTILITY PLANT		\vdash		
101-106	Utility Plant	F-7	5	1281561	\$ 1284618
108-110	Less: Accumulated Depreciation and Amortization	F-8		869676	915959
100 110			1		
	Net Plant		\$_	411885	\$ 368659
114-115	Utility Plant Acquisition adjustment (Net)	F-7	П		
116 *	Other Utility Plant Adjustments		L		
	Total Net Utility Plant		S	411885	s 368659
	OTHER PROPERTY AND INVESTMENTS		T		
121	Nonutility Property	F-9	8		\$
122	Less: Accumulated Depreciation and Amortization				
		•			
	Net Nonutility Property		\$		\$
123	Investment in Associated Companies	F-10	Ι.		
124	Utility Investments	F-10			
125	Other Investments	F-10	Ι.		
126-127	Special Funds	F-10			
	Total Other Property & Investments		\$		S
	CURRENT AND ACCRUED ASSETS				1
131	Cash		\$	64088	\$ 48002
132	Special Deposits	F-9	1.		
133	Other Special Deposits	F-9	1.		
134	Working Funds		1		
135	Temporary Cash Investments		1.		
141-144	Accounts and Notes Receivable, Less Accumulated		1	V = A.A	00-100
	Provision for Uncollectible Accounts	F-11	1.	16300	25602
145	Accounts Receivable from Associated Companies	F-12	1		
146	Notes Receivable from Associated Companies	F-12	1		
151-153	Material and Supplies		-		R
161	Stores Expense		1		l
162	Prepayments Accrued Interest and Dividends Receivable		1		
171			1		
172 *	Rents Receivable		1		
173 *	Accrued Utility Revenues Miscellaneous Current and Accrued Assets	F-12	1		
174	Miscellaneous Current and Accrued Assets	r-12	+		
	Total Current and Accrued Assets		S	80388	s_73804

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT
December 31

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	S	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	25500	25506
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		3 <u>3550</u>	s_255%
	TOTAL ASSETS AND OTHER DEBITS		s <u>517779</u>	s 467 969

^{*} Not Applicable for Class B Utilities

UTILITY NAME: EPS OF PINE IS AND INC

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
201	Common Stock Issued	F-15	500	<u>500</u>
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	341864
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	484108	537618
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		s (<u>a 4 1 744)</u>	s (a95354
001	LONG TERM DEBT	F-15		
221 222 *	Bonds Parada	r-13		
	Reacquired Bonds Advances from Associated Companies	F-17		
223	Other Long Term Debt	F-17	711011	7 38 852
224	Other Long Term Deot	1-17	1101	10000
	Total Long Term Debt		s_711011	138852
	CURRENT AND ACCRUED LIABILITIES		197	20 V 2000
231	Accounts Payable		20892	11077
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	*	s 490159	s 444 675

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
251	DEFERRED CREDITS	E 12		-
251	Unamortized Premium On Debt	F-13	P	P
252	Advances For Construction	F-20	-	
253 255	Other Deferred Credits Accumulated Deferred Investment Tax Credits	F-21		
	Total Deferred Credits		s	s
	OPERATING RESERVES	1		+
261	Property Insurance Reserve		8	S
262	Injuries & Damages Reserve	_		
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			•
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	s 196352	s 197520
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	-168732	- 174226
	Total Net C.I.A.C.		s_27620	\$ 23294
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		S	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	s
	TOTAL EQUITY CAPITAL AND LIABILITIES		s_51119	s 467 969

UTILITY NAME: ERS OF PINE IS OF OTHE

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	S	267100	s <u>350898</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	┡		
	Net Operating Revenues		S	360100	s_250898
401	Operating Expenses	F-3(b)	\$	199454	\$ 189534
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	s	46146	s_4683
	Net Depreciation Expense		S	41851	s_41359
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	Τ		
407	Amortization Expense (Other than CIAC)	F-3(b)	1		
408	Taxes Other Than Income	W/S-3	1	18685	23656
409	Current Income Taxes	W/S-3	1	8	
410.10	Deferred Federal Income Taxes	W/S-3	1		
410.11	Deferred State Income Taxes	W/S-3	1		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	1		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	1		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3			
	Utility Operating Expenses		s	259990	s <u>054549</u>
	Net Utility Operating Income		S	7110	s (3651)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	T		
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	7110	s (3651)

^{*} For each account, Column e should agree with Cloumns f, g and h on F-3(b)

YEAR OF REPORT
December 31,

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
	350898	\$
S	s <u>250898</u>	\$
	46883 e	\$
S	1 41359	S
	ماکما قد	
B	\$ 254549	S
S	s (3651)	\$
s	s (3651)	\$

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utilit	y Operating Income [from page F-3(a)]		s 7110	5 (3651)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		S	s
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		15.39	513
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		s_8649	s_(3 38)
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income		\$	S
	INTEREST EXPENSE			
427	Interest Expense	F-19	s 49580	\$ 50942
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		s 49580	50942
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		5	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$	s
	NET INCOME		s (40931)	\$ (54080)

Explain Extraordinary Income:	

UTILITY NAME: EPS OF PINE ISLOTO INC

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service Less:	F-7	\$	s 1284618
108	Nonused and Useful Plant (1) Accumulated Depreciation	F-8		154118
	Accumulated Depreciation Accumulated Amortization	F-8		915959
110	Contributions in Aid of Construction	F-22		100=30
271 252	Advances for Construction	F-22 F-20		197520
252	Advances for Construction	F-20		
	Subtotal		s	s_1702
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		174226
	Subtotal		\$	\$ 191247
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			23692
	Other (Specify):			
1				
	RATE BASE		s	\$ 214 939
	NET UTILITY OPERATING INCOME		\$	s_(3651)
A	CHIEVED RATE OF RETURN (Operating Income / Rate	e Base)	3	(.01698)

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: EPS OF PINE ISLAND 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	\$ (295354)	(68.09)	11-96	(8.00)
Preferred Stock	797 1007 17	769,01		
Long Term Debt	85888	19.81	4.5	. 891
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)	642964	148.28	8	11.86
DUETOLAND 442964				-
Total	s <u>433598</u>			<u>4.751</u>

(1)	If the utility's capital structure is not used, explain which capital structure is used.
(2)	Should equal amounts on Schedule F-6, Column (g).

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	11.96 %
Commission order approving Return on Equity:	03010654

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.

YEAR OF REPORT
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UTILITY NAME: EPS OF PINE IS PAID INC

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

ROCEEDING
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CONSISTENT

	CONSISTENT WI	IN THE METHOD	CONSISTENT WITH THE WEITHOUGH COED IN THE LAST MALE FNOCEEDING	LASI NAIE FNOCI	PEDING	
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) LAND 200000	8 \$ 888 8 \$ 888 6 4 2 9 6 4					
Total	8 433598		8			

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

UTILITY NAME: EPS OF PINE ISLAND INC

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 Other	S	s	s	s <u> 130.500</u>
103	Property Held for Future Use				154118
104	Utility Plant Purchased or Sold		A		
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$	s	s	s <u>1384618</u>

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	S	s	s	\$
Total P	Plant Acquisition Adjustments	\$	s	s	s
115	Accumulated Amortization	\$	s	s	S
Total A	Accumulated Amortization	\$	s	\$	s
Net Ac	quisition Adjustments	S	s	s	s

UTILITY NAME: EPS OF PINE ISLAND INC

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

DESCRIPTION (a)	WATER (b)	WASTEWATER	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION			(")	(6)
Account 108				
Balance first of year	\$	\$ 869676	\$	\$ 869676
Credit during year:				
Accruals charged to:				1
Account 108.1 (1)	\$	<u> </u>	\$	5 46 283
Account 108.2 (2)				
Account 108.3 (2)		- 112	-	1
Other Accounts (specify):				
Salvage				-
Other Credits (Specify):				
Total Credits	s	s 46283	S	s 46283
Debits during year:		12000		, 30,00
Book cost of plant retired				
Cost of Removal		-		
Other Debits (specify):				************
		-		
Total Debits	5	\$	S	\$
Balance end of year	\$	\$ 915959	s	15959
ACCUMULATED AMORTIZATION				
Account 110				1
Balance first of year	5	s	S	S
Credit during year: Accruals charged to:			11	
	S	\$	S	S
Account 110.2 (3)				-
Other Accounts (specify):				
Total credits	S	S	s	s
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	s	\$	s	S
Balance end of year	s	s_ -	\$	s

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

UTILITY NAME: EPS OF DINE ISLAND INC

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

	EXPENSE		RGED OFF LING YEAR	
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)	
	ss		s	
Total	s		s <u> </u>	

NONUTILITY PROPERTY (ACCOUNT 121)

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

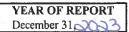
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$	S	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):	\$
Total Special Deposits	s
OTHER SPECIAL DEPOSITS (Account 133):	ss
Total Other Special Deposits	s_ -



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

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

UTILITY NAME: FRS OF RIVE ISLOOD INC

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION	or nated marviduany.	TOTAL
A3, 223	TOTAL	
(a)	(b)	
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	S	I
Wastewater	25602	1
Other		1
Total Customer Accounts Receivable		s a5602
OTHER ACCOUNTS RECEIVABLE (Account 142):	T	1 40 60-
THERE MODE ON TO RESOLUTION DE LA MODE (MODULIN 142).	5	1
	-	
	_	1
		ļ
Total Other Assourts Possiveli-		_
Total Other Accounts Receivable		D U
NOTES RECEIVABLE (Account 144):		
	5	
Total Notes Receivable		s 👄
Total Accounts and Notes Receivable		\$ 25602
ACCUMULATED PROVISION FOR		
UNCOLLECTIBLE ACCOUNTS (Account 143)	1	
Balance first of year	\$	
Add: Provision for uncollectibles for current year	k	-
Collection of accounts previously written off	-f'	
Utility Accounts	1	
Others	4	
Total Additions	S	
Deduct accounts written off during year:		
Utility Accounts		
Others		
		1
	 	1
Total accounts written off	k	
YOUR RESOURCE WITHOUT ATT	P	1
Balance end of year		s o
Datance and or year		P
		-
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	r	\$ 2562
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE.		30002

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately. DESCRIPTION TOTAL (a) (b) Total NOTES RECEIVABLE FROM ASSOCIATED COMPANIES **ACCOUNT 146** Report each note receivable from associated companies separately. INTEREST DESCRIPTION RATE TOTAL (b) (a) (c) Total MISCELLANEOUS CURRENT AND ACCRUED ASSETS **ACCOUNT 174** BALANCE END **DESCRIPTION - Provide itemized listing** OF YEAR (a) (b) Total Miscellaneous Current and Accrued Liabilities

UTILITY NAME: EPS OF PINE JO AND THE

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 <u> </u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	S	S
Total Unamortized Premium on Debt	\$	5 👄

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	S
Total Extraordinary Property Losses	s

UTILITY NAME: EPS OF PINE ISLAND INC

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	S
Total Deferred Rate Case Expense	\$	s <u> </u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	35506
Total Other Deferred Debits	\$	s <u>25506</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	S	S
Total Regulatory Assets	\$	s
TOTAL MISCELLANEOUS DEFERRED DEBITS	S	s

UTILITY NAME: ERS OF PINE ISOOD INC

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	.10 9	ds .
Shares authorized		5000
Shares issued and outstanding		5000
Total par value of stock issued	9	\$ 500
Dividends declared per share for year	0	4 5
PREFERRED STOCK		
Par or stated value per share	9	4 S
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	9	\$
Dividends declared per share for year	9	4 5

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

BONDS ACCOUNT 221

FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
(c)	(d)
	\$
	\$
	
	5

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

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STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

Show separately the state and federal income tax effect of items shown in Account No. 439.

NO.	DESCRIPTION	AMOUNTS
(a) 215	(b) Unappropriated Retained Earnings:	(c)
213	Balance Beginning of Year	s C484108
	Changes to Account:	<u> </u>
439	Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	ss
	Total Credits:	5
	Debits: PERICO ADJ	\$ 570
	Parade Pada (4) 2	5.70
	Total Debits:	\$ (54080
435	Balance Transferred from Income	s
436	Appropriations of Retained Earnings:	P
	Total Appropriations of Retained Earnings	s
4	Dividends Declared:	14
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	s (537618)
215	Year end Balance	s (537618) s (537618)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	s
Total Re	rained Earnings	s (537618)
Notes to	Statement of Retained Earnings:	

UTILITY NAME: FROM PINE TO PINO TINC

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	s
Total	s

OTHER LONG-TERM DEBT ACCOUNT 224

ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d) \$ 200 600
(b) %	(c)	(d)
%		
	8	\$ 200,000
		1
%	-8	442 964
9	45	85388
%		
%		
%		
%		
% %		
		s 7a8852
	% % % % % % % % % % %	96 96 96 96 96 96 96 96 96 97 97 97

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

UTILITY NAME: ERS OF PINE ISLAND INC

NOTES PAYABLE ACCOUNTS 232 AND 234

	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)	
NOTES PAYABLE (Account 232):	%%		\$	
	% % %			
	% % %	- 1		
Total Account 232	%_		s &	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):				
	% % %		5 1	
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**

DESCRIPTION (a)	TOTAL (b)
	s
	Ca :(-)
Total	s

UTILITY NAME: EPS OF PINE IT YOUR INC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCRUED INTEREST		AMOUNT YEAR OF YEAR (d) (e) (f)	888 \$ 3888 \$ 050 31 050 000 16 000	50942 s 50942 s	S	50942 s 50942 s	50942 \$ 50942 s	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.	(2) Must agree to F-3 (c), Current Year Interest Expense	50942
	INTEREST ACCRUED DURING YEAR		DEBIT /	177	8)	427 S	8)	N)	237 \$		- 1.) 69
ACCOUNTS 237 AND 427	BALANCE		OF YEAR (b)				\$	S			
ACCO		DESCRIPTION	OF DEBIT (a)	ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt LEE CCMOTY UTILITY KRS LOND BOUGOCE KRS LOND	Total Account 237.1	ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	Total Account 237.2	Total Account 237 (1)	INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		Net Interest Expensed to Account No. 427 (2)

YEAR OF REPORT	December 31,000

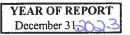
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing	BALANCE END OF YEAR
(3)	(q)
	ø
Total Miscellaneous Current and Accrued Liabilities	\$

ADVANCES FOR CONSTRUCTION

BALANCE END OF YEAR Ф CREDITS <u>ම</u> AMOUNT (d) DEBITS ACCT. DEBIT છ BALANCE BEGINNING OF YEAR ACCOUNT 252 **(**p NAME OF PAYOR * Total

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



OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	s
Total Regulatory Liabilities	\$	s
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	S	S
Total Other Deferred Liabilities	s	s <u> </u>
TOTAL OTHER DEFERRED CREDITS	\$	s

UTILITY NAME:

EPS OF PINE IS MODELLY

YEAR OF REPORT
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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	s	\$	\$ 196352	
Add credits during year:	\$	\$	\$	s169_	
Less debit charged during the year	s	s	s	s(1)	ROUNDING
Total Contribution In Aid of Construction	\$	s	s	s <u>197520</u>	

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	s	s	s	s (168732)
Debits during the year:	S	_ s	s	s_(5494)
Credits during the year	\$	_ s	s	s
Total Accumulated Amortization of Contributions In Aid of Construction	s	_ S	s	s <u>(174226</u>)

UTILITY NAME: EPS OF PINE ISLOOD INC

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

The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
The reconciliation shall be submitted even though there is no taxable income for the year.
Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accrual

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 (54080)
Reconciling items for the year:		
Taxable income not reported on books:		1169
<u>Commente</u>		
		-
Deductions recorded on books not deducted for return:		
DEPRECIATION		2452
		-
Income recorded on books not included in return:		
TRAVEL EXP		
THE PARTY OF THE P		
Deduction on return not charged against book income:		
AMORTIZATION		4924
:		
Federal tax net income		s (54783)
Computation of tax:		

WATER OPERATION SECTION

UTILITY NAME:

EPS OF DT TRUC

YEAR OF REPORT
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WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system of the same tariff should be assigned a group number. Each individual system of should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in The water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	which has not been consolitotal. m in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
		-
MVA.		
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	a rroanse e e e e	*
	1	
	·	

UTILITY NAME:

EDS OF PINE ISIANO JULE

SYSTEM NAME / COUNTY: EPS OF DINE ISIPANO INC/LEC

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) \$	
	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	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	_
	Add:		
272	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a) s	
	Subtotal	s	
	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	\$	
	WATER OPERATING INCOME	W-3 \$	
	ACHIEVED RATE OF RETURN (Water Operating Income / Water		

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: EPS OF PINE ITOLONO IN C

SYSTEM NAME / COUNTY: EPS OF PINE JOLDIO IN CLEE

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REFERENCE PAGE (c)	CURRENT YEAR (d)
(a)	(b) UTILITY OPERATING INCOME	(c)	(u)
400	Operating Revenues	W-9	c
469	Less: Guaranteed Revenue and AFPI	W-9	P
409	Less. Guaranteed Revenue and AFF1	¥¥-3	
	Net Operating Revenues		\$
401	Operating Expenses	W-10(a)	5
403	Depreciation Expense	W-6(a)	
	Less: Amortization of CIAC	W-8(a)	
	Net Depreciation Expense		\$
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
	Utility Operating Income		\$
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		5



UTILITY NAME: EPS OF PINCING ODD. 324 C.

SYSTEM NAME / COUNTY: EDS OF PINE ISLOND INCLEE

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(q)	(c)	(p)	(e)	Θ
301	Organization	45	S	5	
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		(
331	Transmission and Distribution Mains				
333	Services		1		
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	- S	
	TOTAL WATER PLANT	65	S	55	

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

W-4(a) GROUP



UTILITY NAME: EDS OF PINE ISLODO IN C

SYSTEM NAME / COUNTY: EDSOF DINE TO GODDON / LEE

rů.		GENERAL DI ANT	(h)	5																												8
4.	IKANSMISSION AND	DISTRIBUTION DI ANT	(g)	2																												6 9
£,	WATER	TREATMENT PI ANT	(i)	69																												8
.2	SOURCE OF SUPPLY	AND PUMPING	(e)	2																												50
2. 1.		INTANGIBLE	(p)	69									(X	<u> </u>																	5
		CURRENT	(c)	59										_		/		7														\$
		THE PROPERTY OF THE PROPERTY O	(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.	(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	

W-4(b) GROUP SYSTEM NAME / COUNTY: GRS OF PINE ISLOOD INC/

BASIS FOR WATER 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)	(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	- As		
311	Pumping Equipment	A .		
320	Water Treatment Equipment	. \		-
330	Distribution Reservoirs and Standpipes	4 1 1 /		
331	Transmission and Distribution Mains			
333	Services)	
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			-
339	Other Plant Miscellaneous Equipment	-		
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			-
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	(
348	Other Tangible Plant			-

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

UTILITY NAME: ERS OF PINE ISLADO STALE

SYSTEM NAME / COUNTY: FOS OF PINCTSOOD TA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

TOTAL CREDITS (d+e) (f)		0
OTHER CREDITS * (e)		55
ACCRUALS (d)		
BALANCE AT BEGINNING OF YEAR (c)		8
ACCOUNT NAME (b)	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 Buster Treatment 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 Transportation Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
ACCT. NO. (a)	304 305 306 306 307 308 308 310 311 313 331 334 334 345 346 347 347 348 348 348 348 348 348 348 348 348 348	TOTAL V

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

W-6(a) GROUP

YEAR OF REPORT
December 31 2003

UTILITY NAME: EPS OF PINE ISLOND INC

SYSTEM NAME / COUNTY: ROS OF DING ISLOWD INC/LEC

ANALYSIS OF ENTRIES IN WATER ACCUMIN ATER DEPOSOR TO CONTIN

ACCT. ACCOUNT NAME PLANT (a) SALVAGE AND (b) TOTAL ANGRESS NO. ACCOUNT NAME RETHERD (a) (b) CHARGES 1304 Structures and Improvements 5 (a) (b) (c) 304 Structures and Improvements 5 (a) (c) (c) 305 Lake, River and Optimizing and Impounding Reservoirs Accounting Reservoirs (c) (c) (c) 306 Lake, River and Optiment (c) (c) (c) (c) 310 Power Ceneration Equipment (c) (c) (c) (c) 311 Power Ceneration Equipment (c) (c) (c) (c) 320 Walter Treatment Equipment (c) (c) (c) (c) 331 Particulion Reservoirs and Standpipes (c) (c) (c) (c) 331 Particulion Reservoirs and Standpipment (c) (c) (c) (c) 333 Storices Equipment (c) (c) (c)		ANALISIS OF EN	VIKIES IN WAIER	ANALISIS OF ENTRIES IN WATER ACCOMPLATED DEFRECIATION (CONT'D)	PEPRECIATION (CONT.D)	
S (g) (h) (h) (g) S (h)	ACCT.		PLANT	SALVAGE AND	COST OF REMOVAL AND OTHER	TOTAL	BALANCE AT
(a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
	(a)	(p)	(g)	(h)	(j)	(9)	9
	304	Structures and Improvements		S	S	59	\$
	305	Collecting and Impounding Reservoirs					
	306	Lake, River and Other Intakes					
	307	Wells and Springs					
	308	Infiltration Galleries and Tunnels					
	309	Supply Mains					
	310	Power Generation Equipment					
·	311	Pumping Equipment					
·	320	Water Treatment Equipment					
	330	Distribution Reservoirs and Standpipes					
	331	Transmission and Distribution Mains					
	333	Services					
9	334	Meters and Meter Installations			1		
9	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					
- 6	345	Power Operated Equipment					
	346	Communication Equipment					
- 69	347	Miscellaneous Equipment					
<u> </u>	348	Other Tangible Plant					
	TOTAL V	VATER ACCUMULATED DEPRECIATION	50	69	9	50	₩.

W-6(b) GROUP UTILITY NAME: ERS OF PINE ISLAND INCE SYSTEM NAME / COUNTY : ERS OF PINE ISLAND INCEE

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$
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		s
Less debits charged during the year		
(All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determine	d.
Explain all debits charged to Account 271 during the year below:	
	7

YEAR OF REPORT
December 31

UTILITY NAME: ERS OF PINCTROPOTING

SYSTEM NAME / COUNTY: EPS OF PINE IR GOD ENCLEE

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)
		s	S
Total 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	As
Credits during the year (specify):	\$
Total credits	s
Balance end of year	s

W-8(a)	
GROUP	

UTILITY NAME: ERSOF PINETROOD FINC

SYSTEM NAME / COUNTY: ER OF PINE JOOD ZINC/LEE

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 (¢)
		s
		
	:	
		
Total Credits		s

W-8	(b)		
GROUP			

YEAR OF REPORT
December 31,

UTILITY NAME: ERS OF PINE ISLOOD INC

SYSTEM NAME / COUNTY : EPS OF DINE ISLGOO THE LEE

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	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			
462.2	Private Fire Protection			
464	Total Fire Protection Revenue Other Sales To Public Authorities	-	, , , , s	
465	Sales To Irrigation Customers			
466	Sales For Resale			
467				
467	Interdepartmental Sales			
	Total Water Sales	-	\$	
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allow	ance for Funds Prudently Inv	vested or AFPI)	
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues		\$	-
	Total Water Operating Revenues		5	

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

UTILITY NAME: EDS OF PINE ISIGOD INC

SYSTEM NAME / COUNTY : ERS OF PINE TELOPOTING LEE

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			
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	1		
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing		1	
636	Contractual Services - Other			
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses			
	Total Water Utility Expenses	\$	\$	\$

UTILITY NAME: EPS OF PINETSLOPO THE

SYSTEM NAME / COUNTY: EPS OF PINE TOLOROTTICE

WATER EXPENSE ACCOUNT MATRIX

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

W-10(b) GROUP ____ UTILITY NAME: EDS OF PINE ISLAND INC

SYSTEM NAME / COUNTY : EPS OF PINC ISLOND JAK PR

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July		N			
August		0.7			
September			1		
October			1		
November					
December					
Total for Year					-
If water is pu Vendor Point of d	rchased for resale, indi	cate the following:			
	·				
If water is so	ld to other water utilitie	es 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
		HA	

W-11 GROUP ____ SYSTEM ____ UTILITY NAME: EPS OF PINC ISOOD THE

SYSTEM NAME / COUNTY: ERS OF PINE JELOOD JUC/ 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):	4 - 4	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):		
Unit rating (i.e., GPM, pounds per gallon):	LIME TREATMENT Manufacturer:	MA
Type and size of area:	FILTRATION	
Pressure (in square feet):	Manufacturer:	-
Gravity (in GPM/square feet):	Manufacturer:	

W-12 GROUP _____ SYSTEM ____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBEI OF METER EQUIVALENTS (c x d) (e)
All Residenti	.1	1.0		
	***	1.0)————————
5/8"	Displacement			·
3/4"	Displacement	1.5		
	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		X
2"	Displacement, Compound or Turbine	8.0	N 1	
3"	Displacement	15.0	A	
3"	Compound	16.0		
3"	Turbine	17.5)
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		h
10"	Compound	115.0		[1]
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

YEAR OF REPORT	
December 31,	

UTILITY NAME: ERS OF PINE JELOOD DIVC

SYSTEM NAME / COUNTY: ERS OF DINE JOIND INC/ CE

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:

EPS OF PINE IS A DO JAK

YEAR OF REPORT
December 31,003

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.

by group number.		
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
EPS OF PINE ISLAND INC	<u> </u>	
		-
		¥
	-	-
		
		
	· · · · · · · · · · · · · · · · · · ·	
	:	
	-	

UTILITY NAME: EPS OF PINE ISLAND INC

SYSTEM NAME / COUNTY : EPS OF PINE IS OND JINC/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 1284618
	Less: Nonused and Useful Plant (1)		1500
108	Accumulated Depreciation	S-6(b)	154118
110	Accumulated Amortization	3-0(0)	415 45
271	Contributions in Aid of Construction	S-7	197526
252	Advances for Construction	F-20	1 11020
	Subtotal	A -	\$ 17021
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s 17422L
	Subtotal		5 191247
	Plus or Minus:	T	+
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23692
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 214935
	WASTEWATER OPERATING INCOME	S-3	s (3651)
ACL	HEVED RATE OF RETURN (Wastewater Operating Income / Waste	Juvater Pate Race)	(011,98

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: EPS OF DINE ISONO INC

SYSTEM NAME / COUNTY: EPS OF DINE ISLOND INC/LEE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	<u> 250898</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 250898
401	Operating Expenses	S-10(a)	\$ 189534
403	Depreciation Expense	\$ 6(0)	11/ 222
403	Less: Amortization of CIAC	S-6(a)	46000
	Less: Amortization of CIAC	S-8(a)	4909
	Net Depreciation Expense		5 41359
406	Amortization of Utility Plant Acquisition Adjustment	F-7	7100
407	Amortization Expense (Other than CIAC)	F-8	-
	The state of the s	 	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		11290
408.11	Property Taxes		5279
408.12	Payroll Taxes		6685
408.13	Other Taxes and Licenses		1102
700.13	Other Taxes and Electrises		402
408	Total Taxes Other Than Income		s 23656
409.1	Income Taxes	1	1 0000
410.10	Deferred Federal Income Taxes	· · · · · · · · · · · · · · · · · · ·	
410.11	Deferred State Income Taxes		7
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		<u> 254549</u>
	Utility Operating Income		s (3651)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	m . I v r the constant		(31-)
	Total Utility Operating Income		\$ (3651)

YEAR OF REPORT
December 31 ACAZ

UTILITY NAME: EDS OF DINE ISLOND INC.

SYSTEM NAME / COUNTY : EDS OF DINE TSI PUID INC/LE

WASTEWATER UTILITY PLANT ACCOUNTS

CURRENT	YEAR	(£)					1845	56959	230553		7920					198670	43476							58 45	9932									(1303%)	
	RETIREMENTS	(e)	-																																
	ADDITIONS	(p)	5				820																	2336										3026	
PREVIOUS	YEAR	(c)					1095	56959	22553		7920					198670	43476							578 308	9932									110744	
	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	
ACCT.	OZ	(8)	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.



UTILITY NAME: ERS OF DAVE IS BND IN C

SYSTEM NAME / COUNTY EDS OF PINE TES OND THE LEE

			WASTEWATER	WASTEWATER UTILITY PLANT MATRIX	MATRIX			
			.2	63	4.	ĸ;	9:	
						RECLAIMED	RECLAIMED	
E00 -			NO LOCAL DE LA COCO	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	CENEDAT
ACCI		INTANGIBLE	COLLECTION	PUMPING	AIND	DIANT	DISTRIBUTION DI ANT	DI ANT
	ACCOUNT NAME	(g)	(h)	(i)	Usrosat. (i)	(i)	(D	(k)
351	Organization		\$		2	8	9	2
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment			1845				
360	Collection Sewers - Force		56959					
361	Collection Sewers - Gravity		a 30 553					
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			1 78670				
371	Pumping Equipment			りしかでか				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and							
	Distribution System							
380	Treatment and Disposal Equipment				581145			
381	Plant Sewers							
382	Outfall Sewer Lines						65	
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							9132
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant		8 95432	34299	5 581145	16	100	\$ 9932

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

UTILITY NAME: ERS OF PINETER PND INC

SYSTEM NAME / COUNTY : EPS OF PINE IS PAND IN CLEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	(0)	(u)	(e)
355	Power Generation Equipment			
360	Collection Sewers - Force	27	-	27
361	Collection Sewers - Gravity	40	-	25
362	Special Collecting Structures		·	~~~
363	Services to Customers	.35	:	201
364	Flow Measuring Devices		(04.06
365	Flow Measuring Installations			
366	Reuse Services		//	
367	Reuse Meters and Meter Installations		12	
370	Receiving Wells	93		4.55
371	Pumping Equipment	18	S	55
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment	-		
381	Plant Sewers			-
382	Outfall Sewer Lines		V-1011	
389	Other Plant Miscellaneous Equipment	30		5
390	Office Furniture and Equipment	6	-	1667
391	Transportation Equipment			10.01
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			7
394	Laboratory Equipment			N
395	Power Operated Equipment			-
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewa	ter Plant Composite Depreciation Rate *	- NIA		

^{*} 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 31,2032

UTILITY NAME: EPO OF PINC TOSIOND, INC

SYSTEM NAME / COUNTY : ERS OF PINE INGO INC/LE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	OTHER CREDITS	rs* (d	(e) (f)	10		4978							Ċ	7030	3416						0000										CA621
a animama an		ALS	(p)	69	72	めつられ	- 1)					9030	9170						8400i										1 C oc / 1
MASTEMATORY	BALANCE AT BEGINNING	OF YEAR	(c)	5-6-	36	369.5g	133392		7520					136709	ナナレニ						512994	9932									11 10 18
ANALI SIS OF ENTINES IN WASTE WATER ACCORDING TO		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 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 District of Commission
	ACCT.	NO.	(a)	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	E C

* Specify nature of transaction. Use () to denote reversal entries. S-6(a) GROUP YEAR OF REPORT
December 31,3033

UTILITY NAME: "EDS OF PINE TOLDING

SYSTEM NAME / COUNTY: ERS OF ONE TEST GALOTTIN CAL

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	AINALI SIS OF EIN	TOWN IN MADE	is of Enimes in wastewater accomposated bet necration	NIGOTATION	COMMIN	
				COSTOF		
ACCT.		PLANT	SALVAGE AND	AND OTHER	TOTAL	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(p)	(g)	(h)	(i)	(i)	(k)
354	Structures and Improvements		S		10	2
355	Power Generation Equipment					50
360	Collection Sewers - Force					56959
361	Collection Sewers - Gravity					139155
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					145739
371	Pumping Equipment					14160
375	Reuse Transmission and					
	Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					541 995
390	Office Furniture and Equipment					9932
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total D	Total Depreciable Wastewater Plant in Service					, वाड १ड१

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

YEAR OF REPORT
December 31

UTILITY NAME: EPS OF PINE ZER DUD JONC

SYSTEM NAME / COUNTY : EPS OF DINE TRIPNO THE /LEE

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		_		1
DESCRIPTION (a)	REFERENCE (b)		WASTEWATER (c)	
Balance first of year		5_	196352	
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	S-8(a) S-8(b)	S	1169	
Total Credits		S.	1169	
Less debits charged during the year (All debits charged during the year must be explained below)		s	(1)	ROUNDING
Total Contributions In Aid of Construction		\$_	197520	
Explain all debits charged to Account 271 during the year below:				-
				7) #
				-
				슬
	2031-20			5

S-7 GROUP _____

YEAR OF REPORT
December 31

UTILITY NAME: EPS OF PINE ISCORD INC

SYSTEM NAME / COUNTY : EPS OF PINE IN PUID INC

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)
		ss	
			-
Total Credits		\$	NIA

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
Balance first of year	(b) s 168732
Debits during the year: Accruals charged to Account 272 Other debits (specify): PRIOL PERIOD ADD	s (4904) (570)
Total debits	s
Credits during the year (specify):	S
Total credits	s
Balance end of year	s 174326

S-8(a) GROUP ____

YEAR OF REPORT
December 31

UTILITY NAME: EPS OF PINETSURVIO INC

SYSTEM NAME / COUNTY : ERS OF PINE THE PIND THE / 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	

UTILITY NAME: EPS OF PINE IS COOLING

SYSTEM NAME / COUNTY: EPS OF DINE IN GOOD TINE /LEE

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS (e)
	WASTEWATER SALES		(-)	
	Flat Rate Revenues:	T		
521.1	Residential Revenues			s
521.2	Commercial Revenues			Ĩ — — —
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	468	458_	245367
522.2	Commercial Revenues			1985
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$ 247352
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
-	Total Wastewater Sales	·	-	s
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			-
536	Other Wastewater Revenues			E-1000
	(Including Allowance for Funds Prudentl	y Invested or AFPI)		3546
	Total Other Wastewater Revenues			3546 350898

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

UTILITY NAME: EPSOF PINCTSUANDING

SYSTEM NAME / COUNTY : ERS OF PINE ISLAND INC/LEE

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		3-	s NIQ
	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 NIA
	Total Wastewater Operating Revenues			s_NIA

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



UTILITY NAME: EPS OF PINE IS PONDING

SYSTEM NAME / COUNTY: FOR OF DING TSIGNID THE LEFE

S-10(a) GROUP



UTILITY NAME: EDS GE BINE TRIBINO TINC

SYSTEM NAME / COUNTY: EDS. OF DING TESTONING THE LEG

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		WASIEWALE	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	INSE ACCOUNT	MAIRIX		Total Control of the
		.7	œį	6.	.10	=	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(3)	(q)	(3)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees		\$ 12000		S	5	
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		1.380G				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		583				
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.		503				
759	Insurance - Other		7001				
760	Advertising Expense						
99/	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
191	Regulatory Commission ExpOther						
770	Bad Debt Expense					V.	
775	Miscellaneous Expenses		46398				
Ĕ	Total Wastewater Utility Expenses		, गक्डाक्ष	3	8		

S-10(b) GROUP

YEAR OF	REPORT
December 3	ころシップ

UTILITY NAME: EPS OF PINC TOLOGO INC

SYSTEM NAME / COUNTY : EPS OF PINC ISLAND INCLES

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
			` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `	
All Resident		1.0		
5/8"	Displacement	1.0	458	458
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0	***************************************	
10"	Turbine	145.0		
12"	Turbine	215.0		

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:	

YEAR OF REPORT
December 31,

UTILITY NAME: ERS OF DINE JOHN THE

SYSTEM NAME / COUNTY: ERS OF DINC JOLCO INC/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	7635		
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

UTILITY NAME: EPS OF PINE TRIORD THE LEE

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served PURCHASE WASCLUSTIC W COPACITY 2. Maximum number of ERCs* which can be served FITTRE BUILD OUT
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout CAPPENT FOL ENTIRE BUILD OUT 5. Estimated annual increase in ERCs* ———————————————————————————————————
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID# FLA 014672.

S-13
GROUP _____
SYSTEM ____

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

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

Company: EPS OF PINCTISCOPO INC For the Year Ended December 31, <u>8623</u>

(a)		(b)		(c)		(d)
Accounts		Gross Water devenues Per Sch. W-9		Gross Water Revenues Per RAF Return		Difference (b) - (c)
Gross Revenue:		A				
Unmetered Water Revenues (460)	\$		\$		\$_	0
Total Metered Sales (461.1 - 461.5)			-		-	
Total Fire Protection Revenue (462.1 - 462.2)	2					
Other Sales to Public Authorities (464)			-		14	
Sales to Irrigation Customers (465)	-		-		:	
Sales for Resale (466)						
Interdepartmental Sales (467)		· · · · · · · · · · · · · · · · · · ·	_		_	
Total Other Water Revenues (469 - 474)	<u> </u>		_		_	
Total Water Operating Revenue	\$	0	\$	0	\$	0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-				1	
Net Water Operating Revenues	\$	0	\$	9	\$	-0

Explanations:

Instructions:

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

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations Class A & B

Company: EPS OF PINC ISLAND INC

For the Year Ended December 31, 2003

(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)	247352	247352	
Revenues from Public Authorities (523)		-	
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)		\ <u></u>	
Total Other Wastewater Revenues (530 - 536)	3546	3546	
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 250898	\$ 250 898	\$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 250 898	\$ 250898.	\$

Exp	anati	ons:

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).