

**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

SU287-23AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



**PUBLIC SERVICE COMMISSION**

FOR THE

YEAR ENDED DECEMBER 31, 2024

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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](mailto: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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UTILITY NAME: ERS OF P.L. INC

YEAR OF REPORT  
December 31, 2024

### VERIFICATION-OF ANNUAL REPORT

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

- |  |                                |    |   |
|--|--------------------------------|----|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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

<b>YEAR OF REPORT</b> December 31, <u>2024</u>
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ENVIRONMENTAL PROTECTION SYSTEMS OF PINELANDS County: LEE  
 (Exact Name of Utility)

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

PO BOX 51001  
FT MYERS FL 33994

Telephone: 239-283-1144E Mail Address: CHERRYESTATES@FOTBARQ.COM

WEB Site: \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member Number EPI990

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

JONES & COMPANY  
BEN SIMMONS  
161 W MAIN STREET  
LANCASTER OH 43130-3740

SUSAN HOPPER  
PO BOX 51001  
FT MYERS FL 33994

Telephone: 740-633-6900

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

Telephone: 239-283-1144

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

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

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

Individual

☐

Partnership

☐

Sub S Corporation

☒

1120 Corporation

☐

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

	Name	Percent Ownership
1.	<u>KEVIN J. CHERRY</u>	<u>40.86</u>
2.		
3.	<u>RICHARD G. CHERRY</u>	<u>25.98</u>
4.		
5.	<u>SUSAN D. HOPPER</u>	<u>33.16</u>
6.		
7.		
8.		
9.		
10.		

**YEAR OF REPORT**  
December 31, 2024.

[illegible]

- E-3

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2024

### 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 - PROVIDES SEWER FOR CHERRY ESTATES & TREASURE COVE @ CHERRY ESTATES & KRS RESORT DEVELOPMENT INC.
- (B) PROVIDES SEWER TO CHERRY ESTATES - KRS RESORT DEV INC.
- (C) PROVIDE SEWER TO ENTIRE COMPLEX.
- (D) TO OPERATE SEWER UTILITY FOR THIS DEVELOPMENT.
- (E) EPS WOULD LIKE TO GROW 1-5 PER YEAR. THIS WILL DEPEND ON PEOPLE REBUILDING HOMES AFTER HURRICANES JAN, IRMA & MILTON - ALSO WILL DEPEND ON THE ECONOMY.
- (F) EPS PURCHASES WASTEWATER TREATMENT FROM LCU.

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS OF  
PINE ISLAND INC

YEAR OF REPORT  
December 31, 2024

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 2024

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

N/A

UTILITY NAME: ERS OF PINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2024

### COMPENSATION OF OFFICERS

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

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
KEVIN CHERRY	PRES	100	\$ 45,000
SUSAN HOPPER	SECRETARY	100	45000

### COMPENSATION OF DIRECTORS

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

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



UTILITY NAME: EPS OF PINE ISLAND INC

**YEAR OF REPORT**  
December 31, 2024

## 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.

[illegible]

\* 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 ISLAND INC

## YEAR OF REPORT

December 31, 2024

## 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.

[illegible]



**YEAR OF REPORT**  
December 31, 2024

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

[illegible]



**YEAR OF REPORT**  
December 31 2024

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

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "p" and sale with "s".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

[illegible]

E-10(b)

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# FINANCIAL SECTION

UTILITY NAME: ENVIRONMENTAL PROT. SYSTEMS OF PITTSBURGH

YEAR OF REPORT  
December 31, 2024

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ <u>128,4618</u>	\$ <u>129,308</u>
108-110	Less: Accumulated Depreciation and Amortization	F-8	<u>915,959</u>	<u>962,495</u>
Net Plant			\$ <u>368,659</u>	\$ <u>328,813</u>
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ <u>368,659</u>	\$ <u>328,813</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ <u>48,202</u>	\$ <u>58,261</u>
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	<u>25,602</u>	<u>26,312</u>
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ <u>73,804</u>	\$ <u>84,573</u>

\* Not Applicable for Class B Utilities

UTILITY NAME: ENVIRONMENTAL REST SYSTEMS OF PITK

YEAR OF REPORT  
December 31, 2024

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	<u>25506</u>	<u>25506</u>
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ <u>25506</u>	\$ <u>25506</u>
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>467969</u>	\$ <u>438892</u>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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



UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT

December 31, 2024

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ <u>500</u>	\$ <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		<u>241864</u>	<u>241864</u>
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	<u>(537618)</u>	<u>(613375)</u>
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ <u>(295254)</u>	\$ <u>(371011)</u>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	<u>728852</u>	<u>768020</u>
Total Long Term Debt			\$ <u>728852</u>	\$ <u>768020</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		<u>11077</u>	<u>22372</u>
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ <u>444675</u>	\$ <u>419381</u>

\* Not Applicable for Class B Utilities



UTILITY NAME: ENVIRONMENTAL PS OF PISCATAWAY

YEAR OF REPORT  
December 31, 2024

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$	\$
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$	\$
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ <u>197520</u>	\$ <u>198689</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>174226</u>	<u>179179</u>
Total Net C.I.A.C.			\$ <u>23294</u>	\$ <u>19510</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$	\$
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>467969</u>	\$ <u>438892</u>

UTILITY NAME: ENVIRONMENTAL PROTECT SVST. OF RETAC
**YEAR OF REPORT**

December 31, 2024

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	F-3(b)	\$ <u>250898</u>	\$ <u>268973</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ <u>250898</u>	\$ <u>268973</u>
401	Operating Expenses	F-3(b)	\$ <u>189534</u>	\$ <u>228203</u>
403	Depreciation Expense:	F-3(b)	\$ <u>46283</u>	\$ <u>46536</u>
	Less: Amortization of CIAC	F-22	<u>4924</u>	<u>4953</u>
	Net Depreciation Expense		\$ <u>41359</u>	\$ <u>41583</u>
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	<u>23656</u>	<u>1987</u>
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		\$ <u>254549</u>	\$ <u>289073</u>
	Net Utility Operating Income		\$ <u>(3651)</u>	\$ <u>(20100)</u>
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ <u>(3651)</u>	\$ <u>(20100)</u>

\* For each account,  
Column e should  
agree with Columns  
f, g and h  
on F-3(b)

UTILITY NAME: ENVIRONMENTAL PRO SYSTEMS OF PISCINE

YEAR OF REPORT  
December 31, 2024

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ <u>268973</u>	\$ _____
\$ _____	\$ <u>268973</u>	\$ _____
\$ _____	\$ <u>228203</u>	\$ _____
_____	<u>46536</u> <u>4953</u>	_____
\$ _____	\$ <u>41583</u>	\$ _____
_____	<u>19287</u>	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ <u>289073</u>	\$ _____
\$ _____	\$ <u>(20100)</u>	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ <u>(20100)</u>	\$ _____

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

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS OF FLA INC

YEAR OF REPORT  
December 31, 2020

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>(3651)</u>	\$ <u>(20100)</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		<u>513</u>	<u>513</u>
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>(3138)</u>	\$ <u>(19587)</u>
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ <u>50942</u>	\$ <u>56170</u>
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ <u>50942</u>	\$ <u>56170</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ <u>(54080)</u>	\$ <u>(75757)</u>

Explain Extraordinary Income:

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UTILITY NAME:

ENVIRONMENTAL PROTECTION SYST OF PINE ISLAND

YEAR OF REPORT

December 31, 2024

## SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	\$ 1291308
	Less:			
	Nonused and Useful Plant (1)			154117
108	Accumulated Depreciation	F-8		962495
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		198689
252	Advances for Construction	F-20		
Subtotal			\$	\$ (23993)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		179179
Subtotal			\$	\$ 155186
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			28523
	Other (Specify):			
RATE BASE			\$	\$ 183711
NET UTILITY OPERATING INCOME			\$	\$ (20100)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				(10941)

## 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: ENVIRONMENTAL REST SYSTEM OF PE, INC.

YEAR OF REPORT  
December 31, 2024

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ <u>(371011)</u>	<u>(.9345)</u>	<u>.1196</u>	<u>(.1176)</u>
Preferred Stock				
Long Term Debt	<u>45664</u>	<u>.1157</u>	<u>.045</u>	<u>.06517</u>
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) <u>200,000</u> <u>522356</u>	<u>722356</u>	<u>1.8195</u>	<u>.08</u>	<u>.14536</u>
Total	\$ <u>397009</u>	<u>100</u>		<u>0.03897</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: 08010654

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: \_\_\_\_\_ %

Commission order approving AFUDC rate: \_\_\_\_\_

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

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS OF P. I. INC.

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ (371,011)	\$	\$	\$	\$	\$ 0
Preferred Stock						\$ 0
Long Term Debt	455,664					\$ 0
Customer Deposits						\$ 0
Tax Credits - Zero Cost						\$ 0
Tax Credits - Weighted Cost						\$ 0
Deferred Inc. Taxes						\$ 0
Other (Explain) <sup>222,337</sup> KRS Land Rev	722,336					\$ 0
<sup>222,337</sup> KRS Land Rev						
<sup>222,337</sup> KRS Land Rev						
Total	\$ 397,009	\$	\$	\$	\$	\$

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

UTILITY NAME: ENVIRONMENTAL DECONTAMINATION OF P.I. INC.

YEAR OF REPORT  
December 31, 2021

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ _____	\$ _____	\$ <u>1137191</u>
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	<u>154117</u>
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ _____	\$ _____	\$ <u>1291308</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	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ <u>N/A</u>	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2020

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b> Account 108				
Balance first of year	\$	\$ <u>915959</u>	\$	\$ <u>915959</u>
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ <u>46536</u>	\$	\$ <u>46536</u>
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ <u>46536</u>	\$	\$ <u>46536</u>
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ <u>962495</u>	\$	\$ <u>962495</u>
<b>ACCUMULATED AMORTIZATION</b> Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ <u>0</u>	\$	\$ <u>0</u>

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

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2020

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

Other Items may be grouped by classes of property.

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

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

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

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

UTILITY NAME: ERS OF PINE ISLAND JNC

YEAR OF REPORT  
December 31, 2024

### INVESTMENTS AND SPECIAL FUNDS

#### ACCOUNTS 123 - 127

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

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

UTILITY NAME: EPS OF DINE ISLAND INC

YEAR OF REPORT  
December 31 2024

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$	
Wastewater	\$	
Other	\$	
Total Customer Accounts Receivable		\$ <u>26312</u>
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
	\$	
	\$	
	\$	
Total Other Accounts Receivable		\$ <u>0</u>
NOTES RECEIVABLE (Account 144):		
	\$	
	\$	
	\$	
Total Notes Receivable		\$ <u>0</u>
Total Accounts and Notes Receivable		\$ <u>26312</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off	\$	
Utility Accounts	\$	
Others	\$	
Total Additions	\$	
Deduct accounts written off during year:		
Utility Accounts	\$	
Others	\$	
Total accounts written off	\$	
Balance end of year	\$	\$ <u>0</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>26312</u>

UTILITY NAME: EDS OF PINE ISLAND, INC.

YEAR OF REPORT  
December 31, 2004

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

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



UTILITY NAME: EPS OF PINE TREE CO. INC.

YEAR OF REPORT  
December 31, 2021

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: EPS OF PINE TREE CO INC

YEAR OF REPORT  
December 31, 2020

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$	\$
Total Deferred Rate Case Expense	\$	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$ <u>25506</u>
Total Other Deferred Debits	\$	\$ <u>25506</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$	\$
Total Regulatory Assets	\$	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$ <u>0</u>

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2024

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	<u>.10</u> %	
Shares authorized		<u>5000</u>
Shares issued and outstanding		<u>5000</u>
Total par value of stock issued	%	<u>500</u>
Dividends declared per share for year	%	
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	
Dividends declared per share for year	%	

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>0</u>

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



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2020

### STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (537618)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$ _____
	Total Credits:	\$ _____
	Debits:	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (75757)
436	Appropriations of Retained Earnings:	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared	_____
438	Common Stock Dividends Declared	_____
	Total Dividends Declared	\$ (613375)
215	Year end Balance	\$ (613375)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ (613375)
Notes to Statement of Retained Earnings:		

UTILITY NAME: EPS OF FINE ISLAND INC.

**YEAR OF REPORT**  
December 31, 2021

## ADVANCES FROM ASSOCIATED COMPANIES

**ACCOUNT 223**

Report each advance separately.

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

### OTHER LONG-TERM DEBT

**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
DUE TO KRS LAND	%	8	\$ 200,000
DUE TO KRS LAND ADVANCE	%	8	322,356
LEE COUNTY UTILITY	%	45	45,664
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 768,020

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

UTILITY NAME: EPS OF PINE ISLAND, INC

YEAR OF REPORT  
December 31, 2020

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: ERS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2024

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt <u>LEE COUNTY UTILITY</u> <u>KESLAND BRIDGE</u> <u>KESLAND</u>	\$	427 427 427	\$ 3042 37128 16000	\$ 3042 37128 16000	\$
Total Account 237.1	\$		\$ 56170	\$ 56170	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427		\$	\$
Total Account 237.2	\$		\$ 56170	\$ 56170	\$
Total Account 237 (1)	\$		\$ 56170	\$ 56170	\$
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 56170		\$

(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

YEAR OF REPORT	December 31, 2024
----------------	-------------------

ACCOUNT 1241	
DESCRIPTION - Provide Itemized Listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	\$

<b>ACCOUNT 1752</b>					
<b>NAME OF PAYOR *</b> <b>(d)</b>	<b>BALANCE BEGINNING OF YEAR</b> <b>(b)</b>	<b>DEBITS</b>		<b>CREDITS</b> <b>(e)</b>	<b>BALANCE END OF YEAR</b> <b>(f)</b>
		<b>ACCT. DEBIT</b> <b>(c)</b>	<b>AMOUNT</b> <b>(d)</b>		
	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____	\$ _____	_____	\$ _____	\$ <u>0-</u>

**F-20**



UTILITY NAME: ERS OF PINE ISLAND INC

<b>YEAR OF REPORT</b> December 31, <u>2020</u>
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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):		
	\$	\$
Total Regulatory Liabilities	\$	\$ <u>0</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
	\$	\$
Total Other Deferred Liabilities	\$	\$ <u>0</u>
TOTAL OTHER DEFERRED CREDITS	\$	\$ <u>0</u>

UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31 2020

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ _____	\$ _____	\$ <u>197520</u>
Add credits during year:	\$ _____	\$ _____	\$ _____	\$ <u>1169</u>
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ <u>198689</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ _____	\$ _____	\$ <u>174226</u>
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ <u>4953</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ <u>179179</u>



UTILITY NAME: EPS OF PINE ISLAND INC

YEAR OF REPORT  
December 31, 2004

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

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

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>(75757)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
<u>connection fees</u>		<u>1169</u>
Deductions recorded on books not deducted for return:		
<u>DEPRECIATION NOT ON RETURN</u>		<u>833</u>
<u>ROUNDING</u>		<u>1</u>
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
<u>AMORTIZATION OF CTAC</u>		<u>(4953)</u>
Federal tax net income		\$ <u>(78707)</u>

Computation of tax :

# **WATER OPERATION SECTION**

## EPS OF PINE ISLAND INC

December 31, 2024

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.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: EPS OF  
 SYSTEM NAME / COUNTY : PINE JELAND IN

YEAR OF REPORT  
 December 31, 2020

**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)	\$
	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			\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$
Subtotal			\$
114	Plus or Minus: 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 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.

UTILITY NAME: EPS of PINE ISLAND/LEE  
 SYSTEM NAME / COUNTY : LEE

YEAR OF REPORT  
 December 31, 2024

### 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		\$ _____
401	Operating Expenses	W-10(a)	\$ _____
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	Taxes Other Than Income		_____
408.11	Utility Regulatory Assessment Fee		_____
408.12	Property Taxes		_____
408.13	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
	Utility Operating Expenses		\$ _____
	Utility Operating Income		\$ _____
469	Add Back:		
	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		\$ _____

YEAR OF REPORT  
December 31, 2004

UTILITY NAME: EPS of

SYSTEM NAME / COUNTY: PINE JUANONE / LEE

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a)

GROUP



UTILITY NAME: EPS of

SYSTEM NAME / COUNTY: PINE JARNO INC/LEE

YEAR OF REPORT  
December 31, 2021

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$	\$	\$	\$	\$	\$
302	Franchises						
303	Land and Land Rights						
304	Structures and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services						
334	Meters and Meter Installations						
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
TOTAL WATER PLANT		\$	\$	\$	\$	\$	\$

W-4(b)  
GROUP



UTILITY NAME:

EPS OF

YEAR OF REPORT

December 31, 2004

SYSTEM NAME / COUNTY:

PINE ISLAND TNC / Lee

**BASIS FOR WATER DEPRECIATION CHARGES**

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

UTILITY NAME:

EPS &

SYSTEM NAME / COUNTY:

PINE ISLAND JAC

YEAR OF REPORT  
December 31, 2024

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

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

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

W-6(a)  
GROUP

YEAR OF REPORT  
December 31, 2004

UTILITY NAME: EPS of  
SYSTEM NAME / COUNTY: PINE ISLAND TWP / Lee

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

ACCOUNT NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (l)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	\$	\$	\$

W-6(b)  
GROUP

UTILITY NAME: EPS OF

SYSTEM NAME / COUNTY: PINE ISLAND TNC / Lee

YEAR OF REPORT  
December 31 2024

**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)	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		\$ _____
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 determined.

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

N/A

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEM

YEAR OF REPORT  
December 31, 2004

SYSTEM NAME / COUNTY: OF PINE / 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)
		\$	\$
Total Credits			\$

### ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)  
GROUP \_\_\_\_\_



## ENVIRONMENTAL PROBLEMS

December 31, 2024

SYSTEM NAME / COUNTY: SYSTEMS OF PI INC / Lee

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

W-8(b)  
GROUP

UTILITY NAME: EPS OF  
 SYSTEM NAME / COUNTY: DINE ISLAND INC / Lee

YEAR OF REPORT  
 December 31, 2024

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: 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				\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested 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				\$

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

W-9  
 GROUP \_\_\_\_\_



UTILITY NAME: ENVIRONMENTAL PROTECTION

YEAR OF REPORT  
December 31, 2020

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

## ENVIRONMENTAL PROTECTION SYSTEMS

December 31, 2021

OF P. I. Dine, Lee

### WATER EXPENSE ACCOUNT MATRIX

[illegible]

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROTECTION

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY: SYSTEMS OF PI INC / Lee

### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### SOURCE OF SUPPLY

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

W-11  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME:

ENVIRONMENTAL PROTECTION

YEAR OF REPORT

December 31, 2000

SYSTEM NAME / COUNTY:

SYSTEMS OF PE JVC / LEE

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.):

#### LIME TREATMENT

Unit rating (i.e., GPM, pounds  
per gallon):

Manufacturer:

#### FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

W-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

ENVIRONMENTAL PROTECTION

YEAR OF REPORT

December 31, 2020

SYSTEM NAME / COUNTY :

System of P.I. INC / Lee

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- 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.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME:

EPS

YEAR OF REPORT  
December 31, 2020

SYSTEM NAME / COUNTY :

OF DINE ISLAND INC / 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**

**YEAR OF REPORT**  
December 31, 2024

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 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.

[illegible]

UTILITY NAME: EPS OF PINE ISLAND TNE

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : / Lee

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ <u>1291308</u>
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>154117</u>
110	Accumulated Amortization		<u>962495</u>
271	Contributions in Aid of Construction	S-7	
252	Advances for Construction	F-20	<u>198689</u>
Subtotal			\$ <u>23993</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ <u>179179</u>
Subtotal			\$ <u>155186</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>28525</u>
	Other (Specify):		<u>28</u>
WASTEWATER RATE BASE			\$ <u>183711</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(20100)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>(.10941)</u>

- 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:

ENVIRONMENTAL PROTECTION SYSTEM  
OF ANE ISLAND INC/LEE

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9(a)	\$ 268973
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 268973
401	Operating Expenses	S-10(a)	\$ 228203
403	Depreciation Expense	S-6(a)	46536
	Less: Amortization of CIAC	S-8(a)	4953
	Net Depreciation Expense		\$ 41583
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		12104
408.11	Property Taxes		
408.12	Payroll Taxes		6983
408.13	Other Taxes and Licenses		200
408	Total Taxes Other Than Income		\$ 19287
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 289073
	Utility Operating Income		\$ (20100)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (20100)

UTILITY NAME: ENVIRONMENTAL PROTECTION SERVICES  
 SYSTEM NAME / COUNTY: OF DINE TIAOHO INC / LEE

YEAR OF REPORT  
 December 31, 2024

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	1845			1845
361	Collection Sewers - Gravity	56959			56959
362	Special Collecting Structures	820553			820553
363	Services to Customers				
364	Flow Measuring Devices	7920			7920
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	198670			198670
374	Reuse Distribution Reservoirs	42476	3677		47153
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	581145	3014		584159
390	Office Furniture and Equipment	9932			9932
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 1130580	\$ 6692	\$	\$ 1137191

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

S-4(a)  
 GROUP



UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

SYSTEM NAME / COUNTY : OF PINE ISLAND INC / LEE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization							
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		569,591	1845				
361	Collection Sewers - Gravity		230,553					
362	Special Collecting Structures		7920					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			198,670				
371	Pumping Equipment			47,153				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				584,159			9932
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
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		295,432	247,668	584,159			9932

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

S-4(b)

GROUP \_\_\_\_\_



UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY: OF ONE ISLAND INC / LEE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	27		3.70
362	Special Collecting Structures	40		2.50
363	Services to Customers			
364	Flow Measuring Devices	35		2.86
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	23		4.55
375	Reuse Transmission and Distribution System	18		5.56
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment	20		5.00
391	Transportation Equipment	6		16.67
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *		N/A		N/A

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

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: ENVIRONMENTAL DECONTAMINATION SYSTEMS

SYSTEM NAME / COUNTY: GEORGETOWN AND TINE / Lee

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements				
355	Power Generation Equipment	98	92		92
360	Collection Sewers - Force	56959			
361	Collection Sewers - Gravity	139156	5764		5764
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				
371	Pumping Equipment	145739	9030		9030
375	Reuse Transmission and Distribution System	14160	258		258
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	541995			
390	Office Furniture and Equipment	9932	29132		29132
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		915959	46536		46536

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

S-6(a)  
GROUP

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

SYSTEM NAME / COUNTY: OF DUNCAN COUNTY, TEXAS / Lee

YEAR OF REPORT  
December 31, 2004

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$
355	Power Generation Equipment					190
360	Collection Sewers - Force					56959
361	Collection Sewers - Gravity					144920
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					7920
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					154767
375	Reuse Transmission and Distribution System					16678
380	Treatment and Disposal Equipment					
381	Plant Sowers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					571137
392	Stores Equipment					9932
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$ 962,495

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

S-6(b)  
GROUP \_\_\_\_\_

SYSTEM NAME / COUNTY: PINE ISLAND JNC / Lee

**YEAR OF REPORT**  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 197,320
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 1169
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		\$ 1169
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 198,689

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

S-7  
GROUP \_\_\_\_\_



UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : OF PINE JALCOO INC / LEE

**WASTEWATER CIAC SCHEDULE "A"**

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

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

**ACCUMULATED AMORTIZATION OF WASTEWATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>174226</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>4953</u>
Other debits (specify) :	
Total debits	\$ <u>4953</u>
Credits during the year (specify) :	
	\$
Total credits	\$
Balance end of year	\$ <u>179179</u>

S-8(a)  
GROUP \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS OF

SYSTEM NAME / COUNTY : Pine Island Twp / Lee

## YEAR OF REPORT

December 31, 2024

**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

WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR		
<b>DESCRIPTION (a)</b>	<b>INDICATE CASH OR PROPERTY (b)</b>	<b>AMOUNT (c)</b>
		\$ <u>0</u>
<b>Total Credits</b>		\$ <u>0</u>

S-8(b)  
GROUP \_\_\_\_\_



UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY: OF PINE ISLAND TNC / LEE

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues:			
521.2	Residential Revenues	<u>458</u>	<u>458</u>	\$ <u>263648</u>
521.3	Commercial Revenues		<u>1</u>	<u>2646</u>
521.4	Industrial Revenues			
521.5	Revenues From Public Authorities			
521.6	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$ <u>266294</u>
522.1	Measured Revenues:			
522.2	Residential Revenues			
522.3	Commercial Revenues			
522.4	Industrial Revenues			
522.5	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales				\$
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently Invested or AFPI)			<u>2679</u>
Total Other Wastewater Revenues				\$ <u>2679</u>

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

S-9(a)  
GROUP \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROCESSIONS

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : OF PINE ISLAND TNE. / LEE

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$
Total Wastewater Operating Revenues				\$ <u>26897.3</u>

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

S-9(b)  
GROUP \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

SYSTEM NAME / COUNTY: OF Pine Island PINE/LEE

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 COLLECTION EXPENSES- OPERATIONS (d)	2 COLLECTION EXPENSES- MAINTENANCE (e)	3 PUMPING EXPENSES - OPERATIONS (f)	4 PUMPING EXPENSES - MAINTENANCE (g)	5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees							
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	90000	46548		27552			
710	Purchased Sewage Treatment	47929					47929	
711	Sludge Removal Expense							
715	Purchased Power	2921					2921	
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	9400						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other							
741	Rental of Building/Real Property	13989						
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.	723						
759	Insurance - Other	849						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	62392						
Total Wastewater Utility Expenses		228203	46548		27552		50850	

S-10(a)  
GROUP



YEAR OF REPORT  
December 31 2024

UTILITY NAME: ENVIRONMENTAL DECORAL SYSTEMS

SYSTEM NAME / COUNTY: OF DINE TSLC00 INC

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (l)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (i)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ <u>15900</u>	\$	\$	\$	\$
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		<u>9400</u>				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		<u>12989</u>				
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		<u>849</u>				
758	Insurance - Workman's Comp.		<u>723</u>				
759	Insurance - Other		<u>849</u>				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		<u>62372</u>				
Total Wastewater Utility Expenses		\$	\$ <u>103253</u>	\$	\$	\$	\$

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT  
December 31 2004

SYSTEM NAME / COUNTY : OF PINE ISLAND INC / LEE

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	458	458
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		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				463

### 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:

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

For wastewater only utilities:

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

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

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

ERC Calculation:

S-11  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY : OF PINE ISLAND 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	<u>8482</u>		
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 \_\_\_\_\_



UTILITY NAME: ENVIRONMENTAL PROTECTION SYSTEMS

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY : OF PINE ISLAND TWP / 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 463
2. Maximum number of ERCs\* which can be served PURCHASED WASTE WATER W/ CAPACITY FOR ENTIRE BUILD OUT
3. Present system connection capacity (in ERCs\*) using existing lines ENTIRE BUILD OUT
4. Future connection capacity (in ERCs\*) upon service area buildout PURCHASE WASTE WATER W/ CAPACITY FOR ENTIRE BUILD OUT
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? NO  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? JUNE 2002
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # FLA 014672

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

S-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

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

Company: ENVIRONMENTAL PROTECTION SYSTEM OF PI INC  
For the Year Ended December 31, 2024

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water 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)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
<b>Total Water Operating Revenue</b>	\$ _____	\$ _____	\$ _____
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	\$ _____	\$ _____	\$ _____

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: ENVIRONMENTAL PROTECTION SYSTEMS OF PINE ISLAND INC  
For the Year Ended December 31, 2024

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	<u>266294</u>	<u>266294</u>	
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	<u>2679</u>	<u>2679</u>	
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	\$ <u>268973</u>	\$ <u>268973</u>	\$ _____
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	\$ <u>268973</u>	\$ <u>268973</u>	\$ _____

Explanations:

**Instructions:**

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