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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

SU848-13-AR
Pierce T. Graney
Beaches Sewer System
P. O. Box 503
Port St. Joe, FL 32457-0503

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2016 JUL 12 PM 12:13
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on the next page.
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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Service Connections, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION

Revised 2013

REPORT OF

ESAD Enterprises, Inc DBA Beaches Sewer System
(EXACT NAME OF UTILITY)

PO Box 503 P.O. ST W, 21 32457 Mailing Address 505 4th Street P.O. Box 503 21 Gulf Street Address County

Telephone Number 850-227-9875 Date Utility First Organized

Fax Number 850-227-3140 E-mail Address

Sunshine State One-Call of Florida, Inc. Member No. 47992

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

- Individual [] Sub Chapter S Corporation [x] 1120 Corporation [] Partnership []

Name, Address and Phone where records are located: Frank Seibert 505 4th Street P.O. St W, 21 32456 850-227-9252

Name of subdivisions where services are provided: Gulf Ave, Seashore, Pelican Wlk

CONTACTS

Table with 4 columns: Name, Title, Principal Business Address, Salary Charged Utility. Rows include correspondence person (Frank Seibert, CFO), report preparer (Frank Seibert, CFO), and officers/managers (Pierre T. Gramy, President; Frank Seibert, CEO).

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Table with 4 columns: Name, Percent Ownership in Utility, Principal Business Address, Salary Charged Utility. Rows show Pierre T. Gramy (50%) and Frank Seibert (50%) with salaries of \$2000 each.

UTILITY NAME: Bend, Sewer Syst

YEAR OF REPORT
DECEMBER 31, 2013

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ _____	\$ <u>118368</u>	\$ _____	\$ <u>118368</u>
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	<u>4595</u>	_____	<u>4598</u>
Other (Specify) <u>hoTecheez</u> -----		_____	<u>1706</u>	_____	<u>1706</u>
Total Gross Revenue -----		\$ _____	\$ <u>124669</u>	\$ _____	\$ <u>124669</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ <u>95469</u>	\$ _____	\$ <u>95469</u>
Depreciation Expense -----	F-5	_____	<u>13438</u>	_____	<u>13438</u>
CIAC Amortization Expense -----	F-8	_____	<u><64077</u>	_____	<u><64077</u>
Taxes Other Than Income -----	F-7	_____	<u>10662</u>	_____	<u>10662</u>
Income Taxes -----	F-7	_____	_____	_____	_____
Total Operating Expense -----		\$ _____	<u>113162</u>	_____	\$ <u>113162</u>
Net Operating Income (Loss)		\$ _____	\$ <u>11507</u>	\$ _____	\$ <u>11507</u>
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		_____	<u>15888</u>	_____	<u>15888</u>
Net Income (Loss)		\$ _____	\$ <u><43817</u>	\$ _____	\$ <u><43817</u>

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>699,973</u>	\$ <u>693,771</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>565,395</u>	<u>584,304</u>
Net Utility Plant _____		\$ <u>134,578</u>	\$ <u>109,467</u>
Cash _____		<u>1,086</u>	<u>285</u>
Customer Accounts Receivable (141) _____		<u>1140</u>	<u>1140</u>
Other Assets (Specify): _____		<u>174,638</u>	<u>174,638</u>
<i>Utility Deposits</i>		<u>28,249</u>	<u>24,018</u>
<i>Asset Purchased over book</i>			
<i>Receivable Other</i>			
Total Assets _____		\$ <u>339,691</u>	\$ <u>309,548</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	<u>5,000</u>	<u>5,000</u>
Preferred Stock Issued (204) _____	F-6	<u>225,500</u>	<u>225,500</u>
Other Paid in Capital (211) _____		<u><293,493</u>	<u><289,523</u>
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ <u><62,993</u>	\$ <u><59,023</u>
Long Term Debt (224) _____	F-6	\$ <u>272,806</u>	\$ <u>271,927</u>
Accounts Payable (231) _____		<u>312</u>	<u>4,093</u>
Notes Payable (232) _____		<u>2,166</u>	<u>2,850</u>
Customer Deposits (235) _____			
Accrued Taxes (236) _____			
Other Liabilities (Specify) _____		<u>58,327</u>	<u>14,271</u>
<i>Accrued Expense</i>			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>6,9023</u>	<u>7,5430</u>
Total Liabilities and Capital _____		\$ <u>339,691</u>	\$ <u>309,548</u>

UTILITY NAME: Berkeley Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>693771</u>	\$ _____	\$ <u>693771</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) <u>Additions</u> <u>Retirement</u>	_____	<u>39140</u> <u><32938></u>	_____	<u>39140</u> <u><32938></u>
Total Utility Plant _____	\$ _____	\$ <u>699973</u>	\$ _____	\$ <u>699973</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>584304</u>	\$ _____	\$ <u>584304</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>13438</u>	\$ _____	\$ <u>13438</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>13438</u>	\$ _____	\$ <u>13438</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ <u>32347</u>	\$ _____	\$ <u>32347</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ <u>32347</u>	\$ _____	\$ <u>32347</u>
Balance End of Year _____	\$ _____	\$ <u>565395</u>	\$ _____	\$ <u>565395</u>

UTILITY NAME: Bendles Sewer Syst-

YEAR OF REPORT
DECEMBER 31, 2013

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1.00</u>	_____
Shares authorized _____	<u>25000</u>	_____
Shares issued and outstanding _____	<u>5000</u>	_____
Total par value of stock issued _____	<u>5000</u>	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u><289,533></u>
Changes during the year (Specify): <u>Loss</u>	_____	<u><3970></u>
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>293,493</u>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>CENTENNIAL BANK</u>	<u>5.5</u>	<u>48</u>	\$ <u>23754</u>
<u>CENTENNIAL BANK</u>	<u>7.25</u>	<u>240</u>	<u>249012</u>
_____	_____	_____	_____
Total _____	_____	_____	\$ <u>272806</u>

UTILITY NAME: Berches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	4744	_____	_____
Regulatory assessment fee _____	_____	5618	_____	_____
Other (Specify) <u>STATE FEE</u> _____	_____	300	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ <u>10662</u>	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>Glen Davis</u>	\$ _____	\$ 12000	<u>Contract Operatn.</u>
<u>Pierce Grancy</u>	\$ _____	\$ 20000	<u>MANAGEMENT</u>
<u>FRANK Seifert</u>	\$ _____	\$ 20000	<u>MANAGEMENT</u>
<u>FRANK Seifert</u>	\$ _____	\$ 2500	<u>Tax Service.</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Berches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ <u>246044</u>	\$ <u>246044</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	<u>177021</u>	<u>177021</u>
7) Net CIAC _____	\$ _____	\$ <u>69023</u>	\$ <u>69023</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ <u>170614</u>	\$ <u>170614</u>
Add Debits During Year: _____	_____	<u>6407</u>	<u>6407</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ <u>177021</u>	\$ <u>177021</u>

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: Bercho Sewer Syst

YEAR OF REPORT
DECEMBER 31, 2013

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: Berches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

**WATER
OPERATING
SECTION**

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

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 Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	_____	_____	_____	_____
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and 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_____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and 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		%	%				
	Totals				\$	\$	\$	\$ *

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
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_____	_____
630	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	_____
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	_____
	Total Water Operation And Maintenance Expense_____	\$ _____ *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	=====	=====

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(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:

MAINS (FEET)

Kind of Pipe <small>(PVC, Cast Iron, Coated Steel, etc.)</small>	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_ _ _	_____	_____	_____
Type of Source_ _ _ _ _	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_ _ _ _ _	_____	_____	_____
Make_ _ _ _ _	_____	_____	_____
Permitted Capacity (GPD)_ _ _	_____	_____	_____
High service pumping Gallons per minute_ _ _ _ _	_____	_____	_____
Reverse Osmosis_ _ _ _ _	_____	_____	_____
Lime Treatment Unit Rating_ _ _ _ _	_____	_____	_____
Filtration Pressure Sq. Ft._ _ _ _ _	_____	_____	_____
Gravity GPD/Sq.Ft._ _ _ _ _	_____	_____	_____
Disinfection Chlorinator_ _ _ _ _	_____	_____	_____
Ozone_ _ _ _ _	_____	_____	_____
Other_ _ _ _ _	_____	_____	_____
Auxiliary Power_ _ _ _ _	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SYSTEM NAME: _____

GENERAL 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, submit the following:
 - 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 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 SFR customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days / 350\ gallons\ per\ day)$.

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Bercher Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 28643	\$	\$	\$ 28643
352	Franchises				
353	Land and Land Rights	14364			14364
354	Structures and Improvements	2200			2200
355	Power Generation Equipment				
360	Collection Sewers - Force	5985			5985
361	Collection Sewers - Gravity	202356			202356
362	Special Collecting Structures	980			980
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells	37150			37150
371	Pumping Equipment	288			288
380	Treatment and Disposal Equipment	28117			28117
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment	3226			
391	Transportation Equipment	114635	38076	30783	121932
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	2823	1064	2155	1732
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 653771	\$ 39140	\$ 32930	\$ 699973 *

* This amount should tie to sheet F-5.

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
357	Organization	22		4.5	20658		1288	21946
354	Structures and Improvements	27	%	3.7	\$ 2151	\$	\$ 81	\$ 2232
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.7	5619		221	5840
361	Collection Sewers - Gravity	40	%	2.5	121264		5059	126323
362	Special Collecting Structures	35	%	2.86	687		28	715
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells	25	%	4	32240		1486	33726
371	Pumping Equipment	17	%	5.9	204		17	221
380	Treatment and Disposal Equipment	15	%	6.7	28117			28117
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment	6	%	16.7	3226			3226
391	Transportation Equipment	6	%	16.7	114639	30703	5141	88997
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.7	2059	1564	116	611
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 584304	\$ 30703	\$ 13438	\$ 565395*

* This amount should tie to Sheet F-5.

UTILITY NAME: Berches Sewer System

YEAR OF REPORT
DECEMBER 31, 2013

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors; and-Majority Stockholders	4000 ⁰⁰
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	1200
715	Purchased Power	8371
716	Fuel for Power Production	
718	Chemicals	4481
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	14500
	Testing	1925
	Other	
740	Rents	7200
750	Transportation Expense	
755	Insurance Expense	5809
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	12013
	Total Wastewater Operation And Maintenance Expense	\$ 95469 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)			301	301	
Total			301	301	

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Bercho, Sewer Systm

YEAR OF REPORT
DECEMBER 31, 2013

PUMPING EQUIPMENT

Lift Station Number	<u>#1</u>	<u>#1</u>	<u>#2</u>	<u>#2</u>		
Make or Type and nameplate data on pump	<u>midhal AT100Y</u>	<u>midhal AT100Y</u>	<u>14yr 34100</u>	<u>14yr 34500</u>		
Year installed	<u>1982</u>	<u>1982</u>	<u>1982</u>	<u>1982</u>		
Rated capacity	<u>1236</u>	<u>1236</u>	<u>1800</u>	<u>1800</u>		
Size	<u>4"</u>	<u>4"</u>	<u>4"</u>	<u>4"</u>		
Power:						
Electric	<u>4HP</u>	<u>4HP</u>	<u>5HP</u>	<u>5HP</u>		
Mechanical						
Nameplate data of motor	<u>4HP 3000</u>	<u>4HP 3000</u>	<u>5HP 2300</u>	<u>5HP 2300</u>		

SERVICE CONNECTIONS

Size (inches)	<u>PVC</u>					
Type (PVC, VCP, etc.)						
Average length						
Number of active service connections						
Beginning of year	<u>299</u>					
Added during year						
Retired during year						
End of year	<u>299</u>					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>8"</u>					<u>6"</u>		
Type of main	<u>PVC</u>					<u>PVC</u>		
Length of main (nearest foot)								
Beginning of year	<u>16033</u>					<u>16000</u>		
Added during year								
Retired during year								
End of year	<u>16033</u>					<u>16000</u>		

MANHOLES

Size (inches)	<u>24</u>		
Type of Manhole			
Number of Manholes:			
Beginning of year	<u>52</u>		
Added during year			
Retired during year			
End of Year	<u>52</u>		

UTILITY NAME: ESAD Enterprises, Inc

SYSTEM NAME: Beach Sewer Syst-

YEAR OF REPORT
DECEMBER 31, 2013

TREATMENT PLANT

Manufacturer _____	<u>Dr-000</u>	_____	_____
Type _____	<u>Concrete Slab</u>	_____	_____
"Steel" or "Concrete" _____	<u>Concrete</u>	_____	_____
Total Permitted Capacity _____	<u>70000</u>	_____	_____
Average Daily Flow _____	_____	_____	_____
Method of Effluent Disposal _____	<u>Surf - Per Pond</u>	_____	_____
Permitted Capacity of Disposal _____	<u>70000</u>	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____
Motor:	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>702800</u>	_____	<u>702800</u>
February _____	<u>744800</u>	_____	<u>744800</u>
March _____	<u>866200</u>	_____	<u>866200</u>
April _____	<u>964200</u>	_____	<u>964200</u>
May _____	<u>805100</u>	_____	<u>805100</u>
June _____	<u>887500</u>	_____	<u>887500</u>
July _____ <u>xxx</u>	<u>2039000</u>	_____	<u>2039000</u>
August _____ <u>xxx</u>	<u>1416600</u>	_____	<u>1416600</u>
September _____ <u>xxx</u>	<u>1116100</u>	_____	<u>1116100</u>
October _____	<u>986200</u>	_____	<u>986200</u>
November _____	<u>871300</u>	_____	<u>871300</u>
December _____ <u>xx</u>	<u>1003000</u>	_____	<u>1003000</u>
Total for year _____	<u>12406800</u>	_____	<u>12406800</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

xxx 35 inches of Rain
xx 8 inches of Rain

UTILITY NAME: ESAD Enterprises Inc
 SYSTEM NAME: Beaches Sewer Syst.

YEAR OF REPORT
 DECEMBER 31, 2013

GENERAL 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. 51
2. Maximum number of ERCs* which can be served. 200
3. Present system connection capacity (in ERCs*) using existing lines. 200
4. Future connection capacity (in ERCs*) upon service area buildout. 155
5. Estimated annual increase in ERCs*. 1
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
7. If the utility uses reuse as a means of effluent disposal, provide 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? 2013
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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 # D0 2387 606

* An ERC is determined based on 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 SFR 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/280 gallons per day).

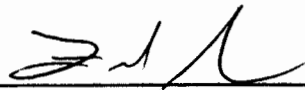
CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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 financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<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 report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---



(signature of Chief Executive Officer of the utility) *

Date: 7/11/16

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
--------------------------------	--------------------------------	--------------------------------	--------------------------------

(signature of Chief Financial Officer of the utility) *

Date: _____

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C**

Company:

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>118368</u>	\$ <u>118645⁶⁻</u>	\$ <u>< 277</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	<u>4595</u>	<u>4507¹⁴</u>	<u>88</u>
Other	<u>1706</u>	<u>1686¹⁴</u>	<u>20</u>
Total Wastewater Operating Revenue	\$ <u>124669</u>	\$ <u>124839¹⁴</u>	\$ <u>< 170 ></u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>124669</u>	\$ <u>124839</u>	\$ <u>< 170 ></u>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).