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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

SU848-15-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, 2015

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 preceding 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)

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FINANCIAL SECTION

Renewal 2015

REPORT OF

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

PO Box 503 Port St Lucie, FL 32457 509 E 4th Street Port St Lucie GLUF
Mailing Address 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. 47592

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and Phone where records are located: FRANK Seibert
509 E 4th Street Port St Lucie, FL 32456 850-227-9292

Name of subdivisions where services are provided: GLUF Aire, Sea Shores, Pelican Walk

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>FRANK Seibert</u>	<u>CEO - President</u>	<u>509 E 4th St. Port St Lucie</u>	
Person who prepared this report: <u>FRANK Seibert</u>	<u>CEO - President</u>	<u>509 E 4th St Port St Lucie</u>	
Officers and Managers: <u>FRANK Seibert</u>	<u>CEO - President</u>	<u>509 E 4th St Port St Lucie</u>	\$ 32400
<u>J PATRICK Farrell</u>	<u>COO - Vice President</u>		\$ 10800
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>FRANK Seibert</u>	<u>25</u>	<u>509 E 4th St Port St Lucie</u>	\$ 32400
<u>J PATRICK Farrell</u>	<u>25</u>		\$ 10800
			\$
			\$
			\$
			\$
			\$

Revised

UTILITY NAME: Bercho, Sewer Systr

YEAR OF REPORT
DECEMBER 31, 2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ _____	\$ <u>123171</u>	\$ _____	\$ <u>123171</u>
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	<u>4877</u>	_____	<u>4877</u>
Other (Specify) <u>Late charge etc</u> -----		_____	<u>2744</u>	_____	<u>2744</u>
Total Gross Revenue -----		\$ _____	\$ <u>130792</u>	\$ _____	\$ <u>130792</u>
Operation Expense (Must tie to pages W-3 and S-3) -----	W-3 S-3	\$ _____	\$ <u>117395</u>	\$ _____	\$ <u>117395</u>
Depreciation Expense -----	F-5	_____	<u>14612</u>	_____	<u>14612</u>
CIAC Amortization Expense -----	F-8	_____	<u><6407></u>	_____	<u><6407></u>
Taxes Other Than Income -----	F-7	_____	<u>11647</u>	_____	<u>11647</u>
Income Taxes -----	F-7	_____	_____	_____	_____
Total Operating Expense -----		\$ _____	<u>137247</u>	_____	\$ <u>137247</u>
Net Operating Income (Loss) -----		\$ _____	\$ <u><6455></u>	\$ _____	\$ <u><6455></u>
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
<u>Gain on Sale of Assets</u> -----		_____	<u>1000</u>	_____	<u>1000</u>
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		_____	<u>13574</u>	_____	<u>13574</u>
Net Income (Loss) -----		\$ _____	\$ <u><19029></u>	\$ _____	\$ <u><19029></u>

Revised

UTILITY NAME: Beeches Sewer Syst-

YEAR OF REPORT
DECEMBER 31, 2015

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>618367</u>	\$ <u>640074</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>509117</u>	<u>518462</u>
Net Utility Plant -----		\$ <u>109250</u>	\$ <u>121612</u>
Cash -----		<u>1322</u>	<u>115</u>
Customer Accounts Receivable (141) -----		<u>1608</u>	<u>2512</u>
Other Assets (Specify):			
<i>Utility Deposits</i>		<u>1140</u>	<u>1140</u>
<i>Assets Purchased from Other</i>		<u>174638</u>	<u>174638</u>
<i>Receivable Other</i>		<u>11005</u>	<u>23658</u>
Total Assets -----		\$ <u>298967</u>	\$ <u>323675</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>5000</u>	<u>5000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>252450</u>	<u>252450</u>
Retained Earnings (215) -----	F-6	<u><318258></u>	<u><299227></u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$ <u><60808></u>	\$ <u><41779></u>
Long Term Debt (224) -----	F-6	\$ <u>227866</u>	\$ <u>248415</u>
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----		<u>2164</u>	<u>2166</u>
Accrued Taxes (236) -----			
Other Liabilities (Specify)			
<i>Accrued Expenses</i>		<u>73034</u>	<u>50261</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>56705</u>	<u>64616</u>
Total Liabilities and Capital -----		\$ <u>298967</u>	\$ <u>323675</u>

Revised

UTILITY NAME: Beach, Sewer System

YEAR OF REPORT
DECEMBER 31, 2015

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>640074</u>	\$ _____	\$ <u>640074</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
<u>Additions</u>	_____	<u>2200</u>	_____	<u>2200</u>
<u>Retirements</u>	_____	<u>(23557)</u>	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>618367</u>	\$ _____	\$ <u>618367</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>518462</u>	\$ _____	\$ <u>518462</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ <u>14612</u>	\$ _____	\$ <u>14612</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>533074</u>	\$ _____	\$ <u>533074</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
<u>Retirements</u>	_____	<u>23557</u>	_____	<u>23557</u>
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ <u>509917</u>	\$ _____	\$ <u>509917</u>

Revised

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2015

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <299225>
Changes during the year (Specify): <u>Loss</u>		<15029>
Balance end of year _____	\$ _____	\$ <318258>

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>	5.5	48	\$ 7415
<u>Centennial BANK</u>	7.25	240	220451
Total _____			\$ 227866

UTILITY NAME: Bend, Sewer System

YEAR OF REPORT
DECEMBER 31, 2011

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 _____	_____	5570	_____	5570
Regulatory assessment fee _____	_____	5777	_____	5777
Other (Specify) <u>State</u> _____	_____	300	_____	300
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ 11647	\$ _____	\$ 11647

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 Operate</u>
<u>FRANK Seibert</u>	\$ _____	\$ 32400	<u>Management</u>
<u>J. Patrick Farrell</u>	\$ _____	\$ 10800	<u>Management</u>
<u>FRANK Seibert CPA</u>	\$ _____	\$ 250	<u>Tax Service</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Berdo Sewer Syst

YEAR OF REPORT
DECEMBER 31, 2015

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 <u>Tap Fee</u>	\$ _____	\$ <u>500</u>	\$ <u>500</u>
3) Total	_____	_____	_____
4) Deduct charges during the year	_____	_____	_____
5) Balance end of year	_____	<u>246544</u>	<u>246544</u>
6) Less Accumulated Amortization	_____	<u>189835</u>	<u>189835</u>
7) Net CIAC	\$ _____	\$ <u>56709</u>	\$ <u>56709</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
<u>Tap Fee</u>	<u>Cash</u>	_____	<u>500</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total	_____	\$ _____	\$ <u>500</u>
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.)			\$ <u>500</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ _____	\$ <u>183428</u>	\$ <u>183428</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>189835</u>	\$ <u>189835</u>

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

UTILITY NAME: Bonham Sewer Syst

YEAR OF REPORT DECEMBER 31, <u>2015</u>
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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	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</u> %

(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: Berkeley Sewer System

YEAR OF REPORT
DECEMBER 31, 2015

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

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (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:

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: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

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**

Revised

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2015

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	32150			32150
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			3226
391	Transportation Equipment	62033	2250	23957	40326
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1732			1732
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 640074	\$ 2250	\$ 23957	\$ 618367

* This amount should tie to sheet F-5.

UTILITY NAME: Bearde Sewer Sys. Co.

YEAR OF REPORT
DECEMBER 31, 2015

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)
351	Organization	22		4.5	23275		1288	24563
354	Structures and Improvements	27	%	3.7	\$ 2200	\$	\$	\$ 2200
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.7	5985			5985
361	Collection Sewers - Gravity	40	%	2.5	131782		5059	136841
362	Special Collecting Structures	35	%	2.86	743		28	771
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells	25	%	4	35212		1486	36698
371	Pumping Equipment	17	%	5.9	238		17	255
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	33957	23957	6734	16734
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.7	727			727
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 51846	\$ 23957	\$ 14612	\$ 50917 *

* This amount should tie to Sheet F-5.

Revised

UTILITY NAME: Beaches Sewer System

YEAR OF REPORT
DECEMBER 31, 2015

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	46501
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	650
715	Purchased Power	9159
716	Fuel for Power Production	_____
718	Chemicals	2550
720	Materials and Supplies	_____
730	Contractual Services:	_____
	Billing	_____
	Professional	15500
	Testing	2530
	Other	_____
740	Rents	7200
750	Transportation Expense	_____
755	Insurance Expense	5053
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	28252
	Total Wastewater Operation And Maintenance Expense	\$ 117395 *

* 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)	_____	_____	305	306	_____
Total			305	306	_____

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Beads Sewer Syst

YEAR OF REPORT
DECEMBER 31, 2015

PUMPING EQUIPMENT

Lift Station Number	#1	#1	#2	#2		
Make or Type and nameplate data on pump	Midland AT 1004	Midland AT 1004	Hypco 3400	Hypco 3400		
Year installed	1982	1982	1982	1982		
Rated capacity	1236	1236	180	180		
Size	4"	4"	4"	4"		
Power:						
Electric	4HP	4HP	5HP	5HP		
Mechanical						
Nameplate data of motor	4HP 3000	4HP 3000	5HP 2300	5HP 2300		

SERVICE CONNECTIONS

Size (inches)						
Type (PVC, VCP, etc.)						
Average length						
Number of active service connections						
Beginning of year	305					
Added during year	1					
Retired during year						
End of year	306					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains		
Size (inches)	8"			6"		
Type of main	PVC			PVC		
Length of main (nearest foot)						
Beginning of year	16033			1600		
Added during year						
Retired during year						
End of year	16033			1600		

MANHOLES

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

UTILITY NAME: ESAD Enterprises, Inc

SYSTEM NAME: Bender Sewer Syst

YEAR OF REPORT
DECEMBER 31, 2011

TREATMENT PLANT

Manufacturer	<u>Danco</u>		
Type	<u>Concrete slab</u>		
"Steel" or "Concrete"	<u>Concret</u>		
Total Permitted Capacity	<u>70000</u>		
Average Daily Flow			
Method of Effluent Disposal	<u>Evap - Rec. Pond</u>		
Permitted Capacity of Disposal	<u>70000</u>		
Total Gallons of Wastewater treated	<u>13517900</u>		

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>995300</u>		<u>995300</u>
February	<u>963400</u>		<u>963400</u>
March	<u>1001400</u>		<u>1001400</u>
April	<u>1052400</u>		<u>1052400</u>
May	<u>1080700</u>		<u>1080700</u>
June	<u>1403500</u>		<u>1403500</u>
July	<u>1486100</u>		<u>1486100</u>
August	<u>1311600</u>		<u>1311600</u>
September	<u>950200</u>		<u>950200</u>
October	<u>1002800</u>		<u>1002800</u>
November	<u>1164500</u>		<u>1164500</u>
December	<u>1106000</u>		<u>1106000</u>
Total for year	<u>13517900</u>		<u>13517900</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: ESAD Enterprises Inc
 SYSTEM NAME: Berch Sewer Syst

YEAR OF REPORT
 DECEMBER 31, 2015

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. 52
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

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? 2015
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 # DO 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).

UTILITY NAME: B&AD Enterprises Inc

YEAR OF REPORT
DECEMBER 31, 2015

CERTIFICATION OF ANNUAL REPORT

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

YES NO 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

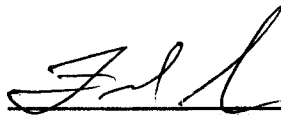
YES NO 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.


(signature of Chief Executive Officer of the utility) *

Date: 7/11/16

1. 2. 3. 4.

(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
Water Operations
Class C**

Company: ESD Enterprises
For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ _____	\$ _____	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ _____	\$ _____	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 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 C**

Company: ESAD ETW PUMP INC

For the Year Ended December 31, 2011

(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>123171</u>	\$ <u>121594</u>	\$ <u>1577</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	<u>4877</u>	<u>4877</u>	-
Other	<u>2744</u>	<u>1894</u>	<u>850</u>
Total Wastewater Operating Revenue	\$ <u>130792</u>	\$ <u>128365</u>	\$ <u>2427</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>130792</u>	\$ <u>128365</u>	\$ <u>2427</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).