

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

East Marion Utilities, LLC

Exact Legal Name of Respondant

WS970-18-AR

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2019 MAR 29 AM 10:03
DEPARTMENT OF
REGULATORY SERVICES
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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 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". (USOA)

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
Balance Sheet	F-4
Net 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
Taxes Accrued	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
AFUDC 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, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION

REPORT OF

East Marion Utilities, LLC

5911 Trouble Creek Rd
 New Port Richey, FL 34652
 Mailing Address

600 NE 130th Terrace
 Silver Springs, FL 34488
 Street Address
 Marion
 County

Telephone Number 727-937-6275

Date Utility First Organized 6/24/1986

Fax Number n/a

E-mail Address accounting@fus1llc.com

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

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: 5911 Trouble Creek Rd
New Port Richey, FL 34652

Name of subdivisions where services are provided: Lakeview Woods / Trails East

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Michael Smallridge	Managing Member	5911 Trouble Creek Rd New Port Richey, FL 34652	\$ 2,517
Person who prepared this report: Marianne McDonald	CFO	5911 Trouble Creek Rd New Port Richey, FL 34652	\$ 1,851
Officers and Managers: Michael Smallridge	Managing Member	5911 Trouble Creek Rd New Port Richey, FL 34652	\$ 2,517
			\$
			\$
			\$
			\$

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
Michael Smallridge	100%	5911 Trouble Creek Rd New Port Richey, FL 34652	\$ 2,517
			\$
			\$
			\$
			\$
			\$

Revised 4/24/19

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 27,804	\$ 40,171	\$ _____	\$ 67,975
Commercial_____		294	34	_____	328
Industrial_____		-	-	_____	-
Multiple Family_____		-	-	_____	-
Guaranteed Revenues__		-	-	_____	-
Other (Specify)_____		685	-	_____	685
Total Gross Revenue__		\$ 28,783	\$ 40,205	\$ _____	\$ 68,987
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 28,386	\$ 32,881	\$ _____	\$ 61,267
Depreciation Expense_____	F-5	5,171	13,671	_____	18,842
CIAC Amortization Expenses	F-8	(1,301)	(2,188)	_____	(3,489)
Taxes Other Than Income__	F-7	2,387	2,870	_____	5,256
Income Taxes_____	F-7	_____	_____	_____	-
Total Operating Expense		\$ 34,643	47,234	_____	\$ 81,877
Net Operating Income (Loss)		\$ (5,860)	\$ (7,029)	\$ _____	\$ (12,889)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income		1	_____	_____	1
Other Deductions:					
Non-Utility Expense		\$ 7,277	\$ _____	\$ _____	\$ 7,277
Interest on Loans		3,142	3,142	_____	6,283
		_____	_____	_____	-
		_____	_____	_____	-
Net Income (Loss)		\$ (16,278)	\$ (10,171)	\$ _____	\$ (26,449)

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 644,652	\$ 640,517
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>505,713</u>	<u>494,237</u>
Net Utility Plant -----		\$ <u>138,939</u>	\$ <u>146,280</u>
Cash -----		<u>3,525</u>	<u>8,678</u>
Customer Accounts Receivable (141) -----		<u>5,766</u>	<u>4,180</u>
Other Assets (Specify): -----			
Due To/From Parent Company -----		<u>(13,798)</u>	<u>(18,300)</u>
Deferred Costs -----		<u>5,118</u>	<u>7,175</u>
Total Assets -----		\$ <u><u>139,550</u></u>	\$ <u><u>148,014</u></u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>145,129</u>	<u>145,129</u>
Retained Earnings (215) -----	F-6	<u>(245,512)</u>	<u>(219,266)</u>
Net Income (Loss) -----	F-6		
Total Capital -----		\$ <u>(100,383)</u>	\$ <u>(74,137)</u>
Long Term Debt (224) -----	F-6	\$ <u>87,117</u>	\$ <u>101,402</u>
Accounts Payable (231) -----		<u>91,658</u>	<u>56,178</u>
Customer Deposits (235) -----		<u>2,173</u>	<u>2,097</u>
CIAC (Net of AA of CIAC) -----		<u>58,984</u>	<u>62,474</u>
Total Liabilities and Capital -----	F-8	\$ <u><u>139,550</u></u>	\$ <u><u>148,014</u></u>

UTILITY NAME East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>156,507</u>	\$ <u>484,010</u>	\$ _____	\$ <u>640,517</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____ -
Additions	<u>5,108</u>	<u>6,393</u>	_____	_____ -
Retirements	<u>(2,572)</u>	<u>(4,795)</u>	_____	_____
Total Utility Plant _____	\$ <u><u>159,043</u></u>	\$ <u><u>485,608</u></u>	\$ _____	\$ <u><u>644,652</u></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>93,521</u>	\$ <u>400,716</u>	\$ _____	\$ <u>494,237</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>5,171</u>	\$ <u>13,671</u>	\$ _____	\$ <u>18,842</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>5,171</u>	\$ <u>13,671</u>	\$ _____	\$ <u>18,842</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>2,572</u>	\$ <u>4,795</u>	\$ _____	\$ <u>7,366</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) Retire _____	_____	_____	_____	_____
Total Debits _____	\$ <u>2,572</u>	\$ <u>4,795</u>	\$ _____	\$ <u>7,366</u>
Balance End of Year _____	\$ <u><u>96,120</u></u>	\$ <u><u>409,592</u></u>	\$ _____	\$ <u><u>505,713</u></u>

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	0	0
Shares authorized _____	0	0
Shares issued and outstanding _____	0	0
Total par value of stock issued _____	0	0
Dividends declared per share for year _____	0	0

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (219,265)
Changes during the year (Specify): Adjustment to correct beginning balance. _____	_____	202
Current Year Net Income (Loss) _____	_____	(26,449)
Balance end of year _____ formula	\$ <u>0</u>	\$ <u>(245,512)</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	
Mike Smallridge Loan (\$1800, Issued 4/29/15, Matures 4/30/25)	6.00%	120	\$ 1,134
Sam I Am Trust-Promissory Note (\$97,000, Issued 1/20/15, Matures 1/20/25)	6.00%	120	74,225
Iberia Note, Tank Replacement (\$27,200, Issued 9/28/17, Matures 9/28/22)	6.88%	60	26,043
Total _____			\$ <u>101,401</u>

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	287	287	-	574
Regulatory Assessment Fee.....	1,233	1,716	-	2,949
Marion County Property Tax.....	867	867	-	1,734
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Tax Expense _____	\$ 2,387	\$ 2,870	\$ -	\$ 5,256

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
A.L. Covell	\$ 3,300	\$ 2,343	Electrical Repair
American Pipe & Tank	\$ _____	\$ 10,392	Sludge Removal
Blake Utility Construction	\$ 130	\$ 450	Mechanical Repair
Dwaine Christmas	\$ 1,378	\$ _____	Meter Reading
Pigeon-Roberts & Associates, LLC	\$ _____	\$ 750	Engineering
Steve General Maintenance, LLC	\$ 6,628	\$ 6,628	Contract Operations W/S
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2018

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>39,700</u>	\$ <u>77,600</u>	\$ <u>117,300</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	<u>39,700</u>	<u>77,600</u>	<u>117,300</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>39,700</u>	<u>77,600</u>	<u>117,300</u>
6) Less Accumulated Amortization_____	<u>21,965</u>	<u>36,351</u>	<u>58,316</u>
7) Net CIAC_____	\$ <u>17,735</u>	\$ <u>41,249</u>	\$ <u>58,984</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>20,663</u>	\$ <u>34,163</u>	\$ <u>54,826</u>
Add Debits During Year:_____	_____	_____	-
Adjustments a _____	<u>1,301</u>	<u>2,188</u>	<u>3,489</u>
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>21,965</u>	\$ <u>36,351</u>	\$ <u>58,316</u>

a Commission ordered adj in Docket No. 20150257-WS - Order No. PSC-2017-PAA-WS.

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

UTILITY NAME East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

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	_____	_____ %	_____ %	_____ %
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 East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

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: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 944	\$ _____	\$ _____	\$ 944
302	Franchises_____	_____	_____	_____	-
303	Land and Land Rights_____	_____	_____	_____	-
304	Structures and Improvements_____	6,666	_____	_____	6,666
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	-
306	Lake, River and Other Intakes_____	_____	_____	_____	-
307	Wells and Springs_____	4,134	_____	_____	4,134
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	-
309	Supply Mains_____	3,760	_____	_____	3,760
310	Power Generation Equipment_____	_____	_____	_____	-
311	Pumping Equipment (Electric)_____	11,410	2,521	1,891	12,040
311	Pumping Equipment (Sub Pump)_____	_____	_____	_____	-
320	Water Treatment Equipment_____	681	1,620	681	1,620
330	Distribution Reservoirs and Standpipes_____	38,547	967	_____	39,515
331	Transmission and Distribution Lines_____	63,034	_____	_____	63,034
333	Services_____	19,071	_____	_____	19,071
334	Meters and Meter Installations_____	8,260	_____	_____	8,260
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_____	\$ 156,507	\$ 5,108	\$ 2,572	\$ 159,043

a Consolidate PIS account balance.

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)
301	Organization (Original Certificate)	40		2.50 %	637		24	661
304	Structures and Improvements	27		3.70 %	6,163		247	6,410
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs	27		3.70 %	3,371		153	3,524
308	Infiltration Galleries & Tunnels							
309	Supply Mains	32		3.13 %	3,175		118	3,292
310	Power Generating Equipment							
311	Pumping Equipment (Electric)	17		5.88 %	6,506	1,891	690	5,305
311	Pumping Equipment (Sub Pump)	17		5.88 %				
320	Water Treatment Equipment	17		5.88 %	681	681	68	68
330	Distribution Reservoirs & Standpipes	33		3.03 %	7,588		1,183	8,770
331	Trans. & Dist. Mains	38		2.63 %	44,778		1,659	46,437
333	Services	35		2.86 %	14,717		545	15,262
334	Meter & Meter Installations	17		5.88 %	5,905		486	6,391
335	Hydrants							
336	Backflow Prevention Devices							
339	Other Plant and Miscellaneous Equipment							
340	Office Furniture and Equipment							
341	Transportation Equipment	6		16.67 %	-			-
342	Stores Equipment	6		16.67 %				
343	Tools, Shop and Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 93,521	\$ 2,572	\$ 5,171	\$ 96,120 *

* This amount should tie to Sheet F-5.

a - Consolidate balances.

b - Retirement

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 3,644
603	Salaries and Wages - Officers.....	1,258
604	Employee Benefits.....	157
615	Purchased Power.....	2,855
616	Fuel for Power Production.....	
618	Chemicals.....	3,081
620	Materials & Supplies.....	3,480
631	Contractual Services - Professional.....	184
635	Contractual Services - Testing.....	2,809
636	Contractual Services - Other.....	4,299
640	Rents.....	1,726
650	Transportation.....	669
655	Insurance.....	1,486
665	Regulatory Commission.....	744
670	Bad Debt Expense.....	-
675	Miscellaneous Expense.....	1,995
Total Water Operation And Maintenance Expense.....		\$ 28,386 *

* 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	103	105	105
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)					
Total			103	105	105

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January_____	_____	397	76	_____	321
February_____	_____	317	-19	_____	336
March_____	_____	487	105	_____	382
April_____	_____	457	-35	_____	492
May_____	_____	655	230	_____	425
June_____	_____	515	184	_____	331
July_____	_____	461	120	_____	341
August_____	_____	481	-16	_____	497
September_____	_____	374	28	_____	346
October_____	_____	505	29	_____	476
November_____	_____	400	71	_____	329
December_____	_____	437	80	_____	357
Total for Year_____	_____	<u>5486</u>	<u>853</u>	_____	<u>4633</u>

If water is purchased for resale, indicate the following:

Vendor _____ N/A
 Point of delivery N/A

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	200	None	None	200
PVC	4"	8450	None	None	8450
PVC	2"	1675	None	None	1675
PVC	1.5"	375	None	None	375
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1966	_____	_____	_____
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	_____	_____	_____	_____
Diameters of Wells_____	6"	_____	_____	_____
Pump - GPM_____	250	_____	_____	_____
Motor - HP_____	20	_____	_____	_____
Motor Type *_____	Submersible	_____	_____	_____
Yields of Wells in GPD_____	0.36 MGD	_____	_____	_____
Auxiliary Power_____	None	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel Aeration	Steel Hydro	_____	_____
Capacity of Tank_____	6,000	3,000	_____	_____
Ground or Elevated_____	Ground	Ground	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	n/a	_____	_____	_____
Rated Horsepower_____	n/a	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	n/a	_____	_____	_____
Capacity in GPM_____	n/a	_____	_____	_____
Average Number of Hours Operated Per Day_____	n/a	_____	_____	_____
Auxiliary Power_____	n/a	_____	_____	_____

UTILITY NAME: _____ East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	360,000	_____	_____
Type of Source_____	Florida Aquifer	_____	_____

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_____	Sodium Hypochlorite	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: ___ East Marion Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2018

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. _____ 105
2. Maximum number of ERCs * which can be served. _____ 105
3. Present system connection capacity (in ERCs *) using existing lines. _____ 105
4. Future connection capacity (in ERCs *) upon service area buildout. _____ 105
5. Estimated annual increase in ERCs *. _____ 0
6. Is the utility required to have fire flow capacity? _____ No
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? _ No
11. Department of Environmental Protection ID # _____ PW8 680-5C
12. Water Management District Consumptive Use Permit # _ 20012584
 - a. Is the system in compliance with the requirements of the CUP? _____ Yes
 - 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 single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT December 31, 2016

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 1,145	\$ _____	\$ _____	\$ 1,145
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	-	_____	_____	-
354	Structures and Improvements_____	17,419	_____	_____	17,419
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	9,380	_____	_____	9,380
361	Collection Sewers - Gravity_____	194,373	_____	_____	194,373
362	Special Collecting Structures_____	53,404	_____	_____	53,404
363	Services to Customers_____	25,901	_____	_____	25,901
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	134,829	6,393	4,795	136,427
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	3,770	_____	_____	3,770
389	Other Plant and Miscellaneous Equipment_____	43,789	_____	_____	43,789
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_____	\$ 484,010	\$ 6,393	\$ 4,795	\$ 485,608

a Commission ordered adj in Docket No. 20150257-WS - Order No. PSC-2017-PAA-WS.

* This amount should tie to sheet F-5.

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT
December 31, 2016

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	Organizational Costs	40	%	2.50 %	\$ 787	\$	43	\$ 830
354	Structures & Improvements	27	%	3.70	16,056		968	17,024
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.70 %	9,380			9,380
361	Collection Sewers - Gravity	40	%	2.50 %	132,388		7,289	139,677
362	Special Collecting Structures	37	%	2.7 %	39,675		2,165	41,840
363	Services to Customers	35	%	2.86 %	20,358		1,110	21,468
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	15	%	6.67 %	-			-
380	Treatment and Disposal Equipment	15	%	6.67 %	134,829	4,795	1,908	131,942
381	Plant Sewers		%					
382	Outfall Sewer Lines	30	%	3.33 %	3,454		189	3,642
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	43,789			43,789
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	10	%	10.00 %	-			-
	Totals				\$ 400,716	\$ 4,795	\$ 13,671	\$ 409,592 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 3,644
703	Salaries and Wages - Officers.....	1,258
704	Employee Benefits.....	157
711	Sludge Removal.....	10,392
715	Purchased Power.....	2,855
718	Chemicals.....	-
720	Materials & Supplies.....	1,063
731	Contractual Services - Professional.....	184
735	Contractual Services - Testing.....	-
736	Contractual Services - Other.....	8,681
740	Rents.....	353
750	Transportation.....	669
755	Insurance.....	1,486
765	Regulatory Commission.....	744
770	Bad Debt Expense.....	-
775	Miscellaneous Expense.....	1,395
Total Wastewater Operation And Maintenance Expense _____		\$ <u>32,881</u> *

* 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 Equivalent Customers (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	92	92	92
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)	_____	_____			
Total			92	92	92

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ East Marion Utilities, LLC

YEAR OF REPORT December 31, 2016

PUMPING EQUIPMENT

Lift Station Number _____	LS-1	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	SN4	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	1985	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	3	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	40'	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	94	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	94	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	8"	_____	_____	_____	4"	3"	_____	_____
Type of main _____	PVC	_____	_____	_____	PVC	PVC	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	9880	_____	_____	_____	950	825	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	9880	_____	_____	_____	950	825	_____	_____

MANHOLES

Size (inches) _____	48"	_____	_____	_____
Type of Manhole _____	concrete	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	35	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	35	_____	_____	_____

UTILITY NAME: _____ East Marion Utilities, LLC

YEAR OF REPORT December 31, 2016

TREATMENT PLANT

Manufacturer _____	McNeill _____	_____	_____
Type _____	Extended Aeration _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Permitted Capacity _____	50,000 _____	_____	_____
Average Daily Flow _____	10,704 _____	_____	_____
Method of Effluent Disposal _____	Evap. Ponds/RIB _____	_____	_____
Permitted Capacity of Disposal _____	99,000 _____	_____	_____
Total Gallons of Wastewater treated _____	4,524,000 _____	_____	_____

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 _____	341 _____	n/a _____	341 _____
February _____	544 _____	n/a _____	544 _____
March _____	560 _____	n/a _____	560 _____
April _____	535 _____	n/a _____	535 _____
May _____	574 _____	n/a _____	574 _____
June _____	511 _____	n/a _____	511 _____
July _____	376 _____	n/a _____	376 _____
August _____	356 _____	n/a _____	356 _____
September _____	333 _____	n/a _____	333 _____
October _____	419 _____	n/a _____	419 _____
November _____	459 _____	n/a _____	459 _____
December _____	618 _____	n/a _____	618 _____
Total for year _____	<u>5626</u> _____	<u>_____</u> _____	<u>5626</u> _____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2018

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. _____ 93
- 2. Maximum number of ERCs* which can be served. _____ 179
- 3. Present system connection capacity (in ERCs*) using existing lines. _____ 93
- 4. Future connection capacity (in ERCs*) upon service area buildout. _____ 93
- 5. Estimated annual increase in ERCs*. _____ 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system N/A

- 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? _____ N/A
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? _____ N/A
- 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? _____ No
- 12. Department of Environmental Protection ID # ____ DO01-176465

* 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 single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/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: 3/28/19.

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: 3-28-19

* 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: East Marion Utilities, LLC (WS-970)
For the Year Ended, December 31, 2018*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 27,803.78	\$ 27,803.78	\$ -
Commercial	293.78	293.78	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	685.00	685.00	-
<i>Total Water Operating Revenue</i>	\$ 28,782.56	\$ 28,782.56	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
<i>Net Water Operating Revenues</i>	\$ 28,782.56	\$ 28,782.56	\$ -

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 difference reported in column (d).

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

*Company: East Marion Utilities, LLC (WS-970)
For the Year Ended, December 31, 2018*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 40,170.85	\$ 40,170.85	\$ -
Commercial	<u>33.98</u>	<u>33.98</u>	
Industrial	<u> </u>	<u> </u>	
Multiple Family	<u> </u>	<u> </u>	
Guaranteed Revenues	<u> </u>	<u> </u>	
Other	<u> </u>	<u> </u>	<u>-</u>
<i>Total Water Operating Revenue</i>	<u>\$ 40,204.83</u>	<u>\$ 40,204.83</u>	<u>\$ -</u>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	<u> </u>	<u> </u>	<u> </u>
<i>Net Water Operating Revenues</i>	<u>\$ 40,204.83</u>	<u>\$ 40,204.83</u>	<u>\$ -</u>

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 difference reported in column (d).