

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WS970-20-AR

East Marion Utilities, LLC

Exact Legal Name of Respondant

490W, 425S

Certificate Number(s)

Submitted To The

*STATE OF FLORIDA*

*PUBLIC SERVICE COMMISSION*

FOR THE

YEAR ENDED

**December 31, 2020**

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## 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)

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# FINANCIAL SECTION

REPORT OF

East Marion Utilities, LLC

(EXACT NAME OF UTILITY)

5911 Trouble Creek Rd New Port Richey, FL 34652 <hr/> Mailing Address	600 NE 130th Terrace Silver Springs, FL 34488 <hr/> Street Address	Marion <hr/> County
Telephone Number <u>(727) 937-6275</u>	Date Utility First Organized <u>1986</u>	
Fax Number <u>n/a</u>	E-mail Address <u>accounting@FUS1LLC.com</u>	
Sunshine State One-Call of Florida, Inc. Member No. <u>FU2287</u>		

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: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>2,322</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>1,704</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>2,322</u>

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>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>2,322</u>

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential.....		\$ 32,832	\$ 46,318	\$ _____	\$ 79,150
Commercial.....		306	-	_____	306
Industrial.....		-	-	_____	-
Multiple Family.....		-	-	_____	-
Guaranteed Revenues.....		-	-	_____	-
Other (Late Fees).....		445	-	_____	445
<b>Total Gross Revenue</b>		<b>\$ 33,583</b>	<b>\$ 46,318</b>	<b>\$ _____</b>	<b>\$ 79,902</b>
<b>Operation Expense (Must tie to pages W-3 and S-3).....</b>					
	W-3				
	S-3	\$ 27,168	\$ 37,041	\$ _____	\$ 64,209
Depreciation Expense.....	F-5	5,341	10,866	_____	16,207
CIAC Amortization Expense.....	F-8	(1,257)	(1,693)	_____	(2,950)
Taxes Other Than Income.....	F-7	2,488	3,061	_____	5,549
Income Taxes.....	F-7	_____	_____	_____	-
<b>Total Operating Expense</b>		<b>\$ 33,741</b>	<b>49,274</b>	<b>_____</b>	<b>\$ 83,015</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (157)</b>	<b>\$ (2,956)</b>	<b>\$ _____</b>	<b>\$ (3,113)</b>
<b>Other Income:</b>					
Nonutility Income.....		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income.....		1	_____	_____	1
<b>Other Deductions:</b>					
Non-Utility Expense.....		\$ 8,071	\$ _____	\$ _____	\$ 8,071
Interest on Loans.....		2,370	2,370	_____	4,739
		_____	_____	_____	-
<b>Net Income (Loss)</b>		<b>\$ (10,597)</b>	<b>\$ (5,326)</b>	<b>\$ _____</b>	<b>\$ (15,922)</b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>ASSETS</b>			
Utility Plant in Service (101-105).....	F-5,W-1,S-1	\$ 650,170	\$ 646,599
Accumulated Depreciation and Amortization (108).....	F-5,W-2,S-2	539,686	522,572
Net Utility Plant.....		\$ 110,484	\$ 124,026
Cash.....		9,525	7,023
Customer Accounts Receivable (141).....		6,492	6,052
Due To/From Parent Company.....		(4,900)	(7,200)
Deferred Costs.....		10,095	5,560
Other Assets (Specify).....			
Total Assets.....		\$ 131,697	\$ 135,461
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201).....	F-6		
Preferred Stock Issued (204).....	F-6		
Other Paid in Capital (211).....		145,129	145,129
Retained Earnings (215).....	F-6	(284,284)	(271,027)
Proprietary Capital (218).....	F-6		
Total Capital.....		\$ (139,156)	\$ (125,898)
Long Term Debt (224).....	F-6	\$ 65,602	\$ 84,202
Accounts Payable (231).....		150,956	119,512
Notes Payable (232).....			
Customer Deposits (235).....		2,138	2,539
Accrued Taxes (236).....			
Other Liabilities (Specify).....			
CIAC (Net of AA of CIAC) (271-272).....	F-8	52,157	55,107
Total Liabilities and Capital.....		\$ 131,697	\$ 135,461



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101).....	\$ <u>160,538</u>	\$ <u>486,061</u>	\$ _____	\$ <u>646,599</u>
Construction Work in Progress (105).....	_____	_____	_____	_____
Other (Specify) Additions.....	<u>1,786</u>	<u>1,786</u>	_____	<u>3,571</u>
Retirements.....	_____	_____	_____	_____
<b>Total Utility Plant</b>	\$ <u><u>162,323</u></u>	\$ <u><u>487,847</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>650,170</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>96,912</u>	\$ <u>425,660</u>	\$ _____	\$ <u>522,572</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account.....	\$ <u>5,341</u>	\$ <u>10,866</u>	\$ _____	\$ <u>16,207</u>
Salvage.....	_____	_____	_____	_____
Other Credits (specify).....	_____	_____	_____	_____
<b>Total Credits</b>	\$ <u><u>5,341</u></u>	\$ <u><u>10,866</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>16,207</u></u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired.....	\$ <u>(453)</u>	\$ <u>(453)</u>	\$ _____	\$ <u>(907)</u>
Cost of removal.....	_____	_____	_____	_____
Other Debits (specify).....	_____	_____	_____	_____
<b>Total Debits</b>	\$ <u><u>(453)</u></u>	\$ <u><u>(453)</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>(907)</u></u>
Balance End of Year.....	\$ <u><u>102,707</u></u>	\$ <u><u>436,979</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>539,686</u></u>

**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.....	\$ _____	\$ (271,027)
Changes during the year (Specify):		
Change to Allocated Parent Company Equity	_____	2,665
Current Year Net Income (Loss)	_____	(15,922)
Balance end of year.....	\$ 0	\$ (284,284)

**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 Rate	# of Pymts	Principal per Balance Sheet Date
Sam I Am Trust - Mortgage (\$97,000, Issued 1/20/15, Matures 1/20/25)	6.00%	120	\$ 46,690
Iberia Loan 0841 Tank (\$27,200, Issued 9/28/17, Matures 9/28/22)	6.88%	60	10,675
Capital City Loan 4892 (\$5976, Issued 5/9/19, Matures 5/10/24)	5.40%	60	4,225
Capital City Loan 6383 (\$6829, Issued 9/13/19, Matures 9/15/22)	5.20%	36	4,012
Total.....			\$ 65,602

**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.....	331	331	_____	662
Regulatory Assessment Fee.....	1,511	2,084	_____	3,596
Marion County Property Tax.....	646	646	_____	1,292
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense.....	\$ <u>2,488</u>	\$ <u>3,061</u>	\$ <u>-</u>	\$ <u>5,549</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>Steve General Maintenance, Inc.</u>	\$ 5,698	\$ 5,435	<u>contract operation, testing</u>
<u>American Pipe &amp; Tank</u>	\$ _____	\$ 3,423	<u>sludge removal</u>
<u>Dwayne Christmas</u>	\$ 660	\$ 660	<u>meter reading</u>
<u>Aqua Pure Water &amp; Sewage Service, Inc.</u>	\$ 2,010	\$ _____	<u>water testing</u>
<u>Ideal Tech Services, Inc.</u>	\$ 695	\$ _____	<u>water testing</u>
<u>AT Environmental</u>	\$ _____	\$ 2,456	<u>equipment repair</u>
<u>Georges Plumbing &amp; Excavating</u>	\$ _____	\$ 1,200	<u>equipment repair</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year.....	\$ 39,700	\$ 77,600	\$ 117,300
2) Add credits during year.....			
3) Total.....	39,700	77,600	117,300
4) Deduct charges during the year.....			
5) Balance end of year.....	39,700	77,600	117,300
6) Less Accumulated Amortization.....	(24,532)	(40,611)	(65,143)
7) Net CIAC.....	\$ 15,168	\$ 36,989	\$ 52,157

**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.....	\$ (23,275)	\$ (38,918)	\$ (62,193)
Add Debits During Year.....	(1,257)	(1,693)	(2,950)
Deduct Credits During Year.....	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ (24,532)	\$ (40,611)	\$ (65,143)

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT: December 31, 2020

**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).....	_____	_____ %	_____ %	_____ %
<b>Total.....</b>	<b>\$ _____</b>	<b>0.00 %</b>		<b>_____ %</b>

(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:	_____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT: December 31, 2020

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):

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WATER  
OPERATIONS  
SECTION

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).....	13,534			13,534
311	Pumping Equipment (Sub Pump).....				-
320	Water Treatment Equipment.....	1,620			1,620
330	Distribution Reservoirs and Standpipes.....	39,515			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.....				-
348	Other Tangible Plant.....				-
400	Allocated Plant.....		1,786		1,786
	Total Water Plant.....	\$ 160,538	\$ 1,786	\$ -	\$ 162,323 *

\* This amount should tie to sheet F-5.



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 %	\$ 685	\$	\$ 24	\$ 708
304	Structures and Improvements.....	27	%	3.70 %	6,656		10	6,666
305	Collecting and Impounding Reservoirs.....		%					
306	Lake, River and Other Intakes.....		%					
307	Wells and Springs.....	27	%	3.70 %	3,678		153	3,831
308	Infiltration Galleries & Tunnels.....		%					
309	Supply Mains.....	32	%	3.13 %	3,410		118	3,527
310	Power Generating Equipment.....		%					
311	Pumping Equipment (Electric).....	17	%	5.88 %	1,574		796	2,370
311	Pumping Equipment (Sub Pump).....		%					
320	Water Treatment Equipment.....	17	%	5.88 %	163		95	258
330	Distribution Reservoirs & Standpipes.....	33	%	3.03 %	9,968		1,197	11,165
331	Trans. & Dist. Mains.....	38	%	2.63 %	48,096		1,659	49,755
333	Services.....	35	%	2.86 %	15,806		545	16,351
334	Meter & Meter Installations.....	17	%	5.88 %	6,877		486	7,363
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.....		%					
348	Other Tangible Plant.....		%			(453)	259	712
400	Allocated Plant.....		%					
	Totals.....				\$ 96,912	\$ (453)	\$ 5,341	\$ 102,707 *

\* This amount should tie to Sheet F-5.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Account No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 4,188
603	Salaries and Wages - Officers.....	1,161
604	Employee Benefits.....	89
615	Purchased Power.....	1,332
616	Fuel for Power Production.....	
618	Chemicals.....	1,015
620	Materials & Supplies.....	2,084
631	Contractual Services - Professional.....	239
635	Contractual Services - Testing.....	3,205
636	Contractual Services - Other.....	7,376
640	Rents.....	1,252
650	Transportation.....	591
655	Insurance.....	1,926
665	Regulatory Commission.....	1,142
670	Bad Debt Expense.....	36
675	Miscellaneous Expense.....	1,534
	<b>Total Water Operation And Maintenance Expense.....</b>	<b>\$ 27,168 *</b>

\* 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)	
<b>Residential Service</b>					
5/8" potable	D	1.0	94	101	101
5/8" irrigation	D	1.0	10	9	9
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	2	2	2
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)					
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>		
			106	112	112

**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.....	_____	467	48	_____	419
February.....	_____	406	51	_____	355
March.....	_____	667	203	_____	464
April.....	_____	643	(81)	_____	724
May.....	_____	670	68	_____	602
June.....	_____	594	40	_____	554
July.....	_____	542	68	_____	474
August.....	_____	480	94	_____	386
September.....	_____	484	37	_____	447
October.....	_____	495	(2)	_____	497
November.....	_____	574	162	_____	412
December.....	_____	475	4	_____	471
Total for Year.....	_____	6,497	693	_____	5,804

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
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**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 Hydro		
Capacity of Tank.....		1,000		
Ground or Elevated.....		Ground		

**HIGH SERVICE PUMPING**

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

**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	Hydrogen Peroxide	
Ozone.....			
Other.....			
Auxiliary Power.....			

**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?  
If so, how much capacity is required? No
- 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 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 690-5C
- 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

WASTEWATER UTILITY PLANT ACCOUNTS

Account 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.....	9,833			9,833
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.....	136,427			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.....				
398	Other Tangible Plant.....				
400	Allocated Plant.....		1,786		1,786
	Total Wastewater Plant.....	\$ 486,061	\$ 1,786	\$ -	\$ 487,847 *

\* This amount should tie to sheet F-5.



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 %	\$ 873	\$	\$ 43	\$ 916
354	Structures & Improvements.....	27	%	3.70	17,419			17,419
355	Power Generation Equipment.....		%					
360	Collection Sewers - Force.....	27	%	3.70 %	9,833			9,833
361	Collection Sewers - Gravity.....	40	%	2.50 %	146,966		7,289	154,255
362	Special Collecting Structures.....	37	%	2.70 %	44,005		2,165	46,170
363	Services to Customers.....	35	%	2.86 %	22,578		1,110	23,688
364	Flow Measuring Devices.....		%					
365	Flow Measuring Installations.....		%					
370	Receiving Wells.....		%					
371	Pumping Equipment.....		%					
380	Treatment and Disposal Equipment.....	15	%	6.67 %	136,427			136,427
381	Plant Sewers.....		%					
382	Outfall Sewer Lines.....	30	%	3.33 %	3,770			3,770
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.....		%					
398	Other Tangible Plant.....		%					
400	Allocated Plant.....		%			(453)	259	712
	Totals.....				\$ 425,660	\$ (453)	\$ 10,866	\$ 436,979 *

\* This amount should tie to Sheet F-5.

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 4,188
703	Salaries and Wages - Officers.....	1,161
704	Employee Benefits.....	89
711	Sludge Removal.....	3,423
715	Purchased Power.....	4,325
718	Chemicals.....	4,220
720	Materials & Supplies.....	2,682
731	Contractual Services - Professional.....	239
735	Contractual Services - Testing.....	-
736	Contractual Services - Other.....	10,150
740	Rents.....	1,513
750	Transportation.....	591
755	Insurance.....	1,926
765	Regulatory Commission.....	1,142
770	Bad Debt Expense.....	36
775	Miscellaneous Expense.....	1,358
Total Wastewater Operation And Maintenance Expense.....		\$ 37,041 *

\* This amount should tie to Sheet F-3.

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of or Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	94	101	101
General Service					
5/8"	D	1.0	2	2	2
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			96	103	103

\*\* D = Displacement  
C = Compound  
T = Turbine

**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS**

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

**MANHOLES**

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

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.....	5,804		

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.....	419	-	419
February.....	355	-	355
March.....	464	-	464
April.....	724	-	724
May.....	602	-	602
June.....	554	-	554
July.....	474	-	474
August.....	386	-	386
September.....	447	-	447
October.....	497	-	497
November.....	412	-	412
December.....	471	-	471
Total for year.....	5,804	-	5,804

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

**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. 94
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. 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 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 # FLA-010709

\* 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).

# CERTIFICATION OF ANNUAL REPORT

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

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<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.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*Michael Smalldridge* \*

(signature of chief executive officer of the utility)

Date: 3/23/21

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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  
Water Operations  
Class C*

*Company:* East Marion Utilities, LLC

*For the Year Ended:* December 31, 2020

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
<b>Gross Revenue</b>			
Residential	\$ 32,832.14	\$ 32,832.14	\$ -
Commercial	305.94	305.94	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	445.28	445.28	-
<i>Total Water Operating Revenue</i>	\$ 33,583.36	\$ 33,583.36	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
<i>Net Water Operating Revenues</i>	\$ 33,583.36	\$ 33,583.36	\$ -

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

*For the Year Ended:* December 31, 2020

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
<b>Gross Revenue</b>			
Residential	\$ 46,318.14	\$ 46,318.14	\$ -
Commercial	-		-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	-		-
<b>Total Water Operating Revenue</b>	<b>\$ 46,318.14</b>	<b>\$ 46,318.14</b>	<b>\$ -</b>
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
<b>Net Water Operating Revenues</b>	<b>\$ 46,318.14</b>	<b>\$ 46,318.14</b>	<b>\$ -</b>

**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).