CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Southwest Ocala Utility, Inc. Exact Legal Name of Respondent

WU973

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

Form PSC/AFD 006-W (Rev. 12/99)

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- 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.

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

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)

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

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

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REPORT OF

Southwest	Ocala Utility, Inc.	
(EXA	CT NAME OF UTILITY)	
P O Box 1476	7961 SE 58th Ave., Suite 102	
Ocala FL 34478-1476	Ocala FL 34480-7727	Marion
Mailing Address	Street Address	County
Telephone Number (352) 245-3475	Date Utility First Organized	2013
Fax Number	Emailservice@brickcitymanager	rs.com
Sunshine State One-Call of Florida, Inc. Member No.	CWU305	
Check the business entity of the utility as filed with the Int	ternal Revenue Service:	
Individual X Sub Chapter S Corporation		Partnership
Name, Address and phone where records are located:	Dirk Leeward, 7961 SE 58th Ave., Ocala FL 3	4480-7727
(352) 245-3475 x7107		
Name of subdivisions where services are provided:	Bahia Oaks and West Wind	

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Dirk J. Leeward	General Manager		
Person who prepared this report: Dirk J. Leeward	General Manager		
Officers and Managers: Dirk J. Leeward	General Manager		\$0 \$ \$
			Φ

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

	Percent		Salary
	Ownership in		Charged
Name	Utility	Principal Business Address	Utility
Brick City Management, LLC	100%		\$0
	Beginning of Year		\$
Brick City Management, LLC	100%		\$ 0
	End of Year		\$
			\$
			\$
			\$

UTILITY NAME: Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31, 2022

INCOME STATEMENT

	Ref.				Total
Account Name	Page	Water	Wastewater	Other	Company
Gross Revenue: Residential Commercial Fire Protection Industrial Multple Family Guaranteed Revenues		\$ <u>168,763</u> <u>31,023</u> <u>1,478</u>	\$	\$	\$ <u>168,763</u> <u>31,023</u> <u>1,478</u>
Other (Specify)		13,696			13,696
Total Gross Revenue		\$ 214,960	\$	\$	\$ 214,960
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$248,225	\$	\$	\$248,225
Depreciation Expense	F-5	9,673			9,673
CIAC Amortization Expense_	F-8	(2,822)			(2,822)
Taxes Other Than Income	F-7	11,210			11,210
Income Taxes	F-7				
Total Operating Expense		\$ 266,286			\$266,286
Net Operating Income (Loss)		\$ (51,326)	\$	\$	\$ (51,326)
Other Income: AFPI on Main Extension		\$40,446	\$	\$	\$ <u>40,446</u>
Other Deductions: Miscellaneous Nonutility Expenses Deposit Interest Paid		\$ 	\$ 	\$	\$
		\$(10,619)	\$	\$	\$ (10,619)

COMPARATIVE BALANCE SHEET

	Reference		Current	Previous
ACCOUNT NAME	Page		Year	Year
Assets:				
Utility Plant in Service (101-105)	F-5,W-1,S-1	\$	260,500	260,500
Amortization (108)	F-5,W-2,S-2	-	(186,414)	(176,741)
Net Utility Plant_		\$	74,086	83,759
Cash Customer Accounts Receivable (141) Other Assets (Specify): A/R - Related Parties Deferred Certificate Expense Deferred Billing System Expense		-	17,875 22,696 151,112 27,645 5,270	134,539 15,356 63,727 27,645 10,540
Total Assets		\$	298,683	335,567
Liabilities and Capital:				
Common Stock Issued (201) Preferred Stock Issued (204) Other Paid in Capital (211) Retained Earnings (215) Propietary Capital (Proprietary and partnership only) (218)	F-6 F-6 F-6 F-6	-		
Total Capital		\$		
Long Term Debt (224) Accounts Payable (231) Notes Payable (232) Customer Deposits (235)	F-6	\$_ - -	82,673 30,649	400,446
Accrued Taxes (236) Other Liabilities (Specify) Customer Refunds Due Misc		-	455	246 3,384
Advances for Construction Contributions in Aid of Construction - Net (271-272)	F-8	-	23,233	26,055
Total Liabilities and Capital		\$ <u>-</u>		

* Capital cannot be reported until rate base is set.

05/09/23 sh

2022

YEAR OF REPORT

DECEMBER 31,

UTILITY NAME Southwest Ocala Utility, Inc.

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$	\$	\$	260,500
Construction Work in Progress (105)				
Other (Specify)				
Total Utility Plant	\$260,500	\$	\$	260,500

Account 108	Water	Wastewater	Reporting Systems	Total
Balance First of Year	\$ (176,741)	\$	\$	(176,741)
Add Credits During Year: Accruals charged to depreciation account Salvage	\$(9,673)_	\$	\$	(9,673)
Other Credits (specify)				
Total Credits	\$ (9,673)	\$	\$	(9,673)
Deduct Debits During Year: Book cost of plant retired Cost of removal Other debits (specify)	\$	\$	\$	
Total Debits	\$	\$	\$	<u> </u>
Balance End of Year	\$ (186,414)	\$	\$	(186,414)

tility Plant in Service (101)	\$260,500	\$	\$	260,500
onstruction Work in Progress				
other (Specify)				
otal Utility Plant	\$260,500	\$	\$	260,500
ACCUMULATED DEPRE	CIATION (A/D) ANI	D AMORTIZATION	OF UTILITY PLANT	

UTILITY NAME:

Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31, 2022

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
	\$ 	
Balance end of year	\$ 	

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

	Interest		Principal
Description of Obligation (Including Date of Issue	Rate	# of	per Balance
and Date of Maturity):		Pymts	Sheet Date
Total			

* Capital cannot be reported until rate base is set.

Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31,

2022

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes: Federal income tax State income Tax Taxes Other Than Income:	\$	\$	\$	\$
Local property tax Regulatory assessment fee Other (Specify) Tangible Tax Total Tax Expense	9,632 1,578 \$ 11,210	\$	\$	9,632 1,578 \$ 11,210

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	
Brick City Management LLC Dulin, Ward & Dewald, Inc.	\$ <u>108,001</u> \$ <u>1,288</u> \$ <u>\$</u> \$ <u>8</u> \$ <u>8</u>	\$\$\$\$\$\$\$\$\$\$\$\$	Management and Accounting Tax Prep and Accounting

UTILITY NAME:	Southwest Ocala Utility, Inc.	

YEAR OF REPORT DECEMBER 31, 2022

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

	(a)	Water (b)	Wastewater (c	Total (d)
1) 2)	Balance first of year Add credits during year	\$ <u>(83,987)</u> \$	\$\$	\$ <u>(83,987)</u> \$-
3) 4) 5) 6)	Total Deduct charges during the year Balance end of year Less Accumulated Amortization	(83,987) (83,987) (83,987) 60,754	۰ ۰ ۰	(83,987) (83,987) (83,987) (83,987) 60,754
7)	Net CIAC	\$ (23,233)	\$	\$ (23,233)

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

Report below all developers or contr agreements from which cash or propreceived during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total			\$	\$
	pacity charges, main and customer connect uring the year.	ion		
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
Total Credits During Year (Must agree w	vith line # 2 above.)		\$	\$

ACCUMULATED AMORTIZATION OF CIAC (272)

Balance First of Year Add Debits During Year:	\$ <u>Water</u> \$ <u>57,932</u> <u>2,822</u>	\$ \$ <u>Total</u> \$ <u>57,932</u> <u>2,822</u>
Deduct Credits During Year:		
Balance End of Year (Must agree with line #6 above.)	\$ 60,754	\$ \$ 60,754

WATER OPERATING SECTION

UTILITY NAME:

Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31, 2022

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
	Organization	\$	\$	\$	\$
302	Franchises	·	·	·	·
303	Land and Land Rights	2,815			2,815
304	Structures and Improvements				<u> </u>
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
	Tunnels				
	Supply Mains				
	Power Generation Equipment				
	Pumping Equipment				<u> </u>
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines	178,335			178,335
333	Services				
334	Meters and Meter				
	Installations	70,114	-		70,114
335	Hydrants	2,550			2,550
336	Backflow Prevention Devices	4,400			4,400
339	Other Plant and				
	Miscellaneous Equipment	2,287			2,287
340	Office Furniture and				
044	Equipment				
341 342	Transportation Equipment				
342 343	Stores Equipment Tools, Shop and Garage				
343	Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
0.0	Miscellaneous Equipment				
	Other Tangible Plant				
	Total Water Plant	\$	\$	\$	\$260,500

UTILITY NAME:

Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31, 2022

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)
		(c)		(e)	(f) \$			
348	Other Tangible Plant			%	\$ (176,741)	\$	\$ (9,673)	\$ <u>(186,414)</u> *

W-2

UTILITY NAME: Southwest Ocala Utility, Inc.

YEAR OF REPORT DECEMBER 31, 2022

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601 603 604 610 615 616 618 620 630	Salaries and Wages - Employees Salaries and Wages - Officers, Directors, and Majority Stockholders Employee Pensions and Benefits Purchased Water Purchased Power Fuel for Power Production Chemicals Materials and Supplies Contractual Services: Billing Professional	\$ 30,901 8,237 26,138 83,264 840
640 650 655 665 670 675	Testing	79,998 10,765 803 1,458 551 5,270 \$ 248,225

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of A Start of Year (d)	ctive Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service 5/8"	D	1	539	542	542
3/4" 1" 1 1/2"	D D D,T	1.5 2.5 5			-
General Service 5/8"	D	1			-
3/4" 1"	D D	1.5 2.5	3	3	8
1 1/2" 2"	D,T D,C,T	5 8	6	8	40
3" 3" 3"	D C T	15 16	1		- -
3 Unmetered Customers	I	17.5			
Other (Specify) Fire Service			2	2	<u> </u>
** D = Displacement C = Compound T = Turbine		Total	551	555	590

UTILITY NAME: Southwest Ocala Utility, Inc.

Bahia Oaks

YEAR OF REPORT DECEMBER 31, 20

2022

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	3,128 3,221 3,172 2,427 * 2,698 * 4,222 3,759 4,853 4,193 4,670 3,627 3,338 43,307		5 15 	3,128 3,221 3,167 2,427 2,698 4,207 3,679 4,853 4,193 4,670 3,627 3,338 43,207	2,622 2,685 2,700 3,269 3,760 3,971 3,237 4,142 3,543 3,932 3,078 2,839 39,778
If water is purchased for Vendor Point of delivery If water is sold to other	City of Ocala SR 200	-	es of such utilities belo	ow:	

* Broken master meter

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 PVC PVC PVC PVC PVC	1" 2" 2 1/2" 4" 6" 8" 12"	$ \begin{array}{r} 100 \\ 5,630 \\ 3,300 \\ 4,360 \\ 750 \\ 750 \\ 600 \\ \hline \hline$			100 5,630 5,300 4,360 750 750 600

UTILITY NAME:_____

YEAR OF REPORT DECEMBER 31, 20

2022

SYSTEM NAME:_____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed				
Depth of Wells Diameters of Wells Pump - GPM Motor - HP				
Motor - HP Motor Type * Yields of Wells in GPD Auxiliary Power				

RESERVOIRS

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

HIGH SERVICE PUMPING

(a)	(b)	(C)	(d)	(e)
<u>Motors</u> Manufacturer TypeRated Horsepower				
Pumps Manufacturer Type				
Operated Per Day Auxiliary Power				

UTILITY NAME:

Southwest Ocala Utility, Inc.

YEAR OF REPORT	
DECEMBER 31,	2022

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)						
Permitted Gals. per day	110,000	(Reserved)				
Type of Source	City of Ocala					

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: Southwest Ocala Utility, Inc.

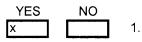
SYSTEM NAME: Bahia Oaks

GENERAL WATER SYSTEM INFORMATION

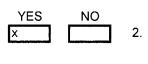
Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve N/A Consecutive System
2. Maximum number of ERCs * which can be served. <u>N/A Consecutive System</u>
3. Present system connection capacity (in ERCs *) using existing lines. <u>Approximately 600</u>
4. Future connection capacity (in ERCs *) upon service area buildout. <u>Approximately 1200</u>
5. Estimated annual increase in ERCs * <u>120</u>
 Is the utility required to have fire flow capacity? Under some circumstances If so, how much capacity is required? Based on setback and ISO Standards
7 Attach a description of the fire fighting facilities. Fire Hydrants
8 Describe any plans and estimated completion dates for any enlargements or improvements of this system. 280 unit apartment complex estimated to be completed in 2024.
 9. When did the company last file a capacity analysis report with the DEP' N/A 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 #6420103
12. Water Management District Consumptive Use Permit # N/A Consecutive System
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 proceeding 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

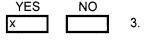
I HEREBY CERTIFY, to the best of my knowledge and belief:



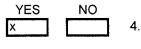
The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.



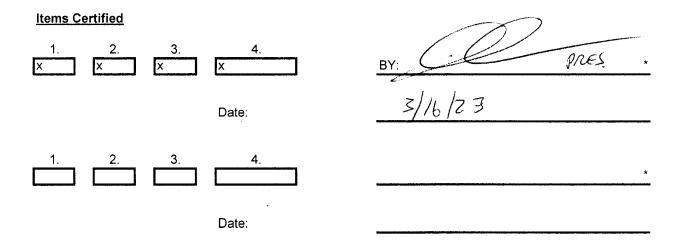
The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.



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.



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.



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: Southwest Ocala Utility, Inc. For the Year Ended December 31, 2022

(a)		(b)		(c)		(d)	
	Gross Water		Gross Water				
		Revenues Per		Revenues Per		Difference	
Accounts	<u> </u>	Sch. F-3	RAF Return			(b) - (c)	
Gross Revenue:							
Residential	\$	168,763	\$	168,763	\$	(0)	
Commercial	\$	31,023	\$	31,023	\$	0	
Fire Protection	\$	1,478	\$	1,478	\$	0	
Multiple Family	\$	-			\$	-	
Guaranteed Revenues					\$	-	
Other	\$	13,696	\$	13,696	\$	(0)	
	\$	214,960	\$	214,960	\$	0	
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$	-			\$	-	
Net Water Operating Revenues	\$	214,960	\$	214,960	\$	0	

Explanations:

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).