

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

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Public Service Commission  
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**ANNUAL REPORT**

OF

East Marion Utilities, LLC

Exact Legal Name of Respondant

WS970-17-S-0-R

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 MAR 26 AM 10:25  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2017**

## 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

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# REPORT OF

East Marion Utilities, LLC

3336 Grand Boulevard, Suite #102	600 NE 130 Trail	Marion
Mailing Address	Street Address	County

Telephone Number 727-937-6275 Date Utility First Organized 6/24/1986

Fax Number 727-940-2907 E-mail Address [accounting@fus1llc.com](mailto: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: 3336 Grand Blvd, #102  
Holiday, FL 34690

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	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 3237
Person who prepared this report: Marianne McDonald	CFO	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 2923
Officers and Managers: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 3237
			\$
			\$
			\$
			\$
			\$

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%	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 3237
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 26,686	\$ 38,134	\$ _____	\$ 64,820
Commercial_____		0	0	_____	0
Industrial_____		0	0	_____	0
Multiple Family_____		0	0	_____	0
Guaranteed Revenues_____		0	0	_____	0
Other (Specify)_____		710	0	_____	710
Total Gross Revenue_____		\$ 27,396	\$ 38,134	\$ _____	\$ 65,530
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 30,149	\$ 27,287	\$ _____	\$ 57,436
Depreciation Expense_____	F-5	4,859	14,021	_____	18,880
CIAC Amortization Expenses	F-8	-1,284	-2,248	_____	-3,532
Taxes Other Than Income_____	F-7	2,736	2,736	_____	5,471
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 36,459	41,796	_____	\$ 78,255
Net Operating Income (Loss)		\$ -9,063	\$ -3,662	\$ _____	\$ -12,725
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income		1	1	_____	2
Other Deductions:					
Non-Utility Expense		\$ 3,774	\$ 3,774	\$ _____	\$ 7,548
Interest on Loans		3,041	3,041	_____	6,083
		_____	_____	_____	0
		_____	_____	_____	0
Net Income (Loss)		\$ -15,878	\$ -10,477	\$ _____	\$ -26,354

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

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	\$ 640517	\$ 626064
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	494237	490415
Net Utility Plant_____		\$ 146280	\$ 135650
Cash_____		8678	4873
Customer Accounts Receivable (141)_____		4180	3258
Other Assets (Specify):_____			
Due To/From Parent Company_____		-18300	
Accum Provision for Uncollectable Receivables_____		0	-700
Deferred Costs_____		7175	4771
Total Assets_____		\$ 148014	\$ 147852
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6		
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		145129	145129
Retained Earnings (215)_____	F-6	-219265	-206147
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ -74137	\$ -61018
Long Term Debt (224)_____	F-6	\$ 101402	\$ 82612
Accounts Payable (231)_____		56178	38192
Notes Payable (232)_____			
Customer Deposits (235)_____		2097	2553
Accrued Taxes (236)_____		0	2801
Other Liabilities (Specify)_____		0	3579
Intercompany Loans_____		0	12700
Loan from Owner_____		0	1134
Contributions in Aid of Construction - Net (271-272)_____	F-8	62474	65299
Total Liabilities and Capital_____		\$ 148014	\$ 147852



UTILITY NAME East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>143962</u>	\$ <u>482102</u>	\$ _____	\$ <u>626064</u>
Construction Work in Progress (105) _____	_____	_____	_____	<u>0</u>
Other (Specify) Add	<u>0</u>	<u>0</u>	_____	<u>0</u>
Ret	<u>27603</u>	<u>0</u>	_____	_____
Adj	<u>-15059</u>	<u>1908</u>	_____	_____
Total Utility Plant _____	\$ <u><u>156507</u></u>	\$ <u><u>484010</u></u>	\$ <u>_____</u>	\$ <u><u>640517</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>103721</u>	\$ <u>386694</u>	\$ _____	\$ <u>490416</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>4859</u>	\$ <u>14021</u>	\$ _____	\$ <u>18880</u>
Salvage _____	_____	_____	_____	<u>0</u>
Other Credits (specify) _____	_____	_____	_____	<u>0</u>
Total Credits _____	\$ <u><u>4859</u></u>	\$ <u><u>14021</u></u>	\$ <u>_____</u>	\$ <u><u>18880</u></u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Cost of removal _____	_____	_____	_____	<u>0</u>
Other debits (specify)	_____	_____	_____	<u>0</u>
Retire	<u>15059</u>	_____	_____	_____
Total Debits _____	\$ <u><u>15059</u></u>	\$ <u><u>0</u></u>	\$ <u>_____</u>	\$ <u><u>0</u></u>
Balance End of Year _____	\$ <u><u>93521</u></u>	\$ <u><u>400716</u></u>	\$ <u>_____</u>	\$ <u><u>494237</u></u>

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

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_____	\$ _____	\$ -61,018
Changes during the year (Specify):		
Remove Paid in Capital Balance from prior years AR ending balance for RE		-145,129
Record current year profit(loss)		-26,354
Fall out for Commission ordered adj in Docket No. 20150257-WS - Order No. PSC-2017-PAA-WS.		13,236
Balance end of year_____ formula	\$ 0	\$ -219,265

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			\$ 1134
Sam I Am Trust - Promissory Note			74225
Iberia Note for Tank Replacement			26043
Total_____			\$ 101401

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ 0	\$ 0	\$ 0	\$ 0
State income Tax_____	0	0	0	0
Taxes Other Than Income:				
Payroll Tax.....	400	400	0	800
Regulatory Assessment Fee.....	1466	1466	0	2933
Marion County Property Tax.....	868	868	0	1736
Other (Specify) Local Busn, Allocated	1	1.2	0	2
			0	0
			0	0
			0	0
Total Tax Expense_____	\$ 2736	\$ 2736	\$ 0	\$ 5471

**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
American Pipe & Tank, Inc.	\$ 3256	\$ 3256	Sludge Removal
Blake Utility Construction	\$ 27495	\$	Install Tank
Steve McGee	\$ 5258	\$ 5258	Monthly Operations
Dewaine Christmas	\$ 845	\$	Meter Reading
Steve McGee	\$ 6472	\$ 6472	Contract Operations
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 39700	\$ 77600	\$ 117300
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	39700	77600	117300
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	39700	77600	117300
6) Less Accumulated Amortization_____	20663	34163	54826
7) Net CIAC_____	\$ 19037	\$ 43437	\$ 62474

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_____	\$ 19665	\$ 32336	\$ 52001
Add Debits During Year:_____	1284	2248	3532
Adjustments a _____	-286	-421	-707
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 20663	\$ 34163	\$ 54826

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, 2017
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**SCHEDULE "A"**

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

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

**UTILITY NAME** East Marion Utilities, LLC

## SCHEDULE "B"

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

[illegible]

# **WATER OPERATING SECTION**

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UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

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_____	0	_____	_____	0
303	Land and Land Rights_____	0	_____	_____	0
304	Structures and Improvements_____	6666	_____	_____	6666
305	Collecting and Impounding Reservoirs_____	0	_____	_____	0
306	Lake, River and Other Intakes_____	0	_____	_____	0
307	Wells and Springs_____	4134	_____	_____	4134
308	Infiltration Galleries and Tunnels_____	0	_____	_____	0
309	Supply Mains_____	3760	_____	_____	3760
310	Power Generation Equipment_____	0	_____	_____	0
311	Pumping Equipment (Electric)_____	4245	_____	-7165 a	11410
311	Pumping Equipment (Sub Pump)_____	7165	_____	7165 a	0
320	Water Treatment Equipment_____	681	_____	_____	681
330	Distribution Reservoirs and Standpipes_____	27475	26131	15059	38547
331	Transmission and Distribution Lines_____	63034	_____	_____	63034
333	Services_____	19071	_____	_____	19071
334	Meters and Meter Installations_____	6788	1472	_____	8260
335	Hydrants_____	0	_____	_____	0
336	Backflow Prevention Devices_____	0	_____	_____	0
339	Other Plant and Miscellaneous Equipment_____	0	_____	_____	0
340	Office Furniture and Equipment_____	0	_____	_____	0
341	Transportation Equipment_____	0	_____	_____	0
342	Stores Equipment_____	0	_____	_____	0
343	Tools, Shop and Garage Equipment_____	0	_____	_____	0
344	Laboratory Equipment_____	0	_____	_____	0
345	Power Operated Equipment_____	0	_____	_____	0
346	Communication Equipment_____	0	_____	_____	0
347	Miscellaneous Equipment_____	0	_____	_____	0
348	Other Tangible Plant_____	0	_____	_____	0
	Total Water Plant_____	\$ 143962	\$ 27603	\$ 15059	\$ 156507

a Consolidate PIS account balance.



UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017
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**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	614		23.60	637
304	Structures and Improvements	27	%	3.70 %	\$ 5916	\$	\$ 246.89	\$ 6163
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	3218		153.11	3371
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	3057		117.50	3175
310	Power Generating Equipment		%	%				
311	Pumping Equipment (Electric)	17	%	5.88 %	1782	-4053 a	671.16	6506
311	Pumping Equipment (Sub Pump)	17	%	5.88 %	4053	4053 a		0
320	Water Treatment Equipment	17	%	5.88 %	681			681
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	21646	15059 b	1000.33	7588
331	Trans. & Dist. Mains	38	%	2.63 %	43119		1658.79	44778
333	Services	35	%	2.86 %	14172		544.89	14717
334	Meter & Meter Installations	17	%	5.88 %	5463		442.58	5905
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.67 %	0			0
341	Transportation Equipment	6	%	16.67 %				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%	0			0
348	Other Tangible Plant		%	%	0			0
	Totals				\$ 103721	\$ 15059	\$ 4858.85	\$ 93521 *

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

a - Consolidate balances.

b - Retirement

W-2

<p>YEAR OF REPORT</p> <p>DECEMBER 31, 2017</p>
--

[illegible]

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"	D	1.0	103	105	105
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			
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>			<u>103</u>	<u>105</u>	<u>105</u>

UTILITY NAME: \_\_\_\_\_ East Marion Utilities, LLC

YEAR OF REPORT  
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**PUMPING AND PURCHASED WATER STATISTICS**

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	n/a	548	6	n/a	453
February_____	n/a	317	6	n/a	261
March_____	n/a	421	6	n/a	462
April_____	n/a	465	6	n/a	482
May_____	n/a	702	6	n/a	640
June_____	n/a	318	6	n/a	260
July_____	n/a	357	6	n/a	398
August_____	n/a	347	6	n/a	311
September_____	n/a	616	6	n/a	364
October_____	n/a	360	6	n/a	378
November_____	n/a	411	6	n/a	371
December_____	n/a	365	6	n/a	330
Total for Year_____		5227	72		4710

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  
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### 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  
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### 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  
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### 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_____	\$ 1145	\$ _____	\$ _____	\$ 1145
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	0	_____	_____	0
354	Structures and Improvements_____	17419	_____	_____	17419
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	9380	_____	_____	9380
361	Collection Sewers - Gravity_____	194373	_____	_____	194373
362	Special Collecting Structures_____	53404	_____	_____	53404
363	Services to Customers_____	25901	_____	_____	25901
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	132921	1908 a	_____	134829
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	3770	_____	_____	3770
389	Other Plant and Miscellaneous Equipment_____	43789	_____	_____	43789
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_____	0	_____	_____	0
	Total Wastewater Plant_____	\$ 482102	\$ 1908	\$ 0	\$ 484010

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  
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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 %	\$ 744	\$	\$ 43	\$ 787
354	Structures & Improvements	27	%	3.70	15088		968	16056
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	%	3.70 %	9030		350	9380
361	Collection Sewers - Gravity	40	%	2.50 %	125099		7289	132388
362	Special Collecting Structures	37	%	2.7 %	37510		2165	39675
363	Services to Customers	35	%	2.86 %	19248		1110	20358
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment	15	%	6.67 %	0			0
380	Treatment and Disposal Equipment	15	%	6.67 %	132921		1908	134829
381	Plant Sewers		%	%				
382	Outfall Sewer Lines	30	%	3.33 %	3265		189	3454
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	43789			43789
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 %	0			0
	Totals				\$ 386694	\$	\$ 14021	\$ 400716 *

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

<p>YEAR OF REPORT</p> <p>December 31, 2016</p>
--

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 5095
703	Salaries and Wages - Officers.....	1618
704	Employee Benefits.....	446
711	Sludge Removal.....	3256
715	Purchased Power.....	2661
718	Chemicals.....	758
720	Materials & Supplies.....	405
731	Contractual Services - Professional.....	18
735	Contractual Services - Testing.....	610
736	Contractual Services - Other.....	7972
740	Rents.....	1039
750	Transportation.....	61
755	Insurance.....	503
765	Regulatory Commission.....	670
770	Bad Debt Expense.....	17
775	Miscellaneous Expense.....	2159
	Total Wastewater Operation And Maintenance Expense_____	\$ 27287 *
	* This amount should tie to Sheet F-3.	

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Total Number of Customers End of Year (e)	Number of Equivalent Meters (c x e) (f)
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

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**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_____	5626_____	_____	5626_____

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

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
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### 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).

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2017

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><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:

3-23-19

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:

\* 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:**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 26,686.40	\$ 26,686.40	\$ —
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	710.00	710.00	—
<b>Total Water Operating Revenue</b>	<b>\$ 27,396.40</b>	<b>\$ 27,396.40</b>	<b>\$ —</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Water Operating Revenues</b>	<b>\$ 27,396.40</b>	<b>\$ 27,396.40</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 differences reported in column (d).

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

Company:

For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>38,134.08</u>	\$ <u>38,134.08</u>	\$ <u>—</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<u>—</u>	<u>—</u>	<u>—</u>
<b>Total Wastewater Operating Revenue</b>	<b>\$ <u>38,134.08</u></b>	<b>\$ <u>38,134.08</u></b>	<b>\$ <u>—</u></b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ <u>38,134.08</u></b>	<b>\$ <u>38,134.08</u></b>	<b>\$ <u>—</u></b>

Explanations:

**Instructions:**

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