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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

**East Marion Utilities, LLC**

**Exact Legal Name of Respondent**

**WS970-15- AR**

*Submitted To The*

***STATE OF FLORIDA***

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAR 28 AM 11:15  
DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2015**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL SECTION**

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# REPORT OF

East Marion Utilities, LLC

(EXACT NAME OF UTILITY)

3336 Grand Boulevard, Suite #102	600 NE 130 Trail	Marion
Mailing Address	Street Address	County
Telephone Number 863-940-4347	Date Utility First Organized	6/24/1986
Fax Number 863-940-4347	E-mail Address	
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	\$ 2580
Person who prepared this report: Daniel Walsh	CFO	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 2280
Officers and Managers: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 2580
			\$
			\$
			\$
			\$
			\$

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	\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 23,212	\$ 34,144	\$ _____	\$ 57,356
Commercial_____		0	0	_____	0
Industrial_____		0	0	_____	0
Multiple Family_____		0	0	_____	0
Guaranteed Revenues_____		0	0	_____	0
Other (Specify)_____		252	253	_____	505
Total Gross Revenue_____		\$ 23,464	\$ 34,397	\$ _____	\$ 57,861
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 33,064	\$ 36,065	\$ _____	\$ 69,129
Depreciation Expense_____	F-5	4,616	19,975	_____	24,590
CIAC Amortization Expense_____	F-8	-1,564	-3,057	_____	-4,621
Taxes Other Than Income_____	F-7	25	25	_____	50
Income Taxes_____	F-7	0	0	_____	0
Total Operating Expense		\$ 36,141	53,008	_____	\$ 89,148
Net Operating Income (Loss)		\$ -12,677	\$ -18,611	\$ _____	\$ -31,287
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
Net Income (Loss)		\$ -12,677	\$ -18,611	\$ _____	\$ -31,287

UTILITY NAME: East Marion Utilities, LLCYEAR OF REPORT  
DECEMBER 31, 2015

## 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	\$ 624837	\$ 624439
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	489397	464807
<b>Net Utility Plant</b> _____		\$ 135439	\$ 159632
Cash_____		527	1862
Customer Accounts Receivable (141)_____		4540	5329
Other Assets (Specify):_____			
Intercompany Loans_____		-8200	
Accum Provision for Uncollectable Receivables_____		-300	
Deferred Costs_____		3771	
<b>Total Assets</b> _____		\$ 135777	\$ 166823
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	0	
Preferred Stock Issued (204)_____	F-6	0	0
Other Paid in Capital (211)_____		145129	253403
Retained Earnings (215)_____	F-6	-203389	-172102
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	0	0
<b>Total Capital</b> _____		\$ -58260	\$ 81301
Long Term Debt (224)_____	F-6	\$ 90324	\$
Accounts Payable (231)_____		21520	614
Notes Payable (232)_____			
Customer Deposits (235)_____		3493	4110
Accrued Taxes (236)_____		2678	2678
Other Liabilities (Specify)_____			
Due Parent Co._____		3579	3579
Loan from Owner_____		2523	
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8	69920	74541
<b>Total Liabilities and Capital</b> _____		\$ 135777	\$ 166823



UTILITY NAME East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>142735</u>	\$ <u>482102</u>	\$ _____	\$ <u>624837</u>
Construction Work in Progress (105) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other (Specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>142735</u>	\$ <u>482102</u>	\$ _____	\$ <u>624837</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>94497</u>	\$ <u>370310</u>	\$ _____	\$ <u>464807</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>4616</u>	\$ <u>19975</u>	\$ _____	\$ <u>24590</u>
Salvage _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other Credits (specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
<b>Total Credits</b> _____	\$ <u>4616</u>	\$ <u>19975</u>	\$ _____	\$ <u>24590</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Cost of removal _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
Other debits (specify) _____	<u>0</u>	<u>0</u>	_____	<u>0</u>
<b>Total Debits</b> _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>99113</u>	\$ <u>390285</u>	\$ _____	\$ <u>489397</u>

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

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 _____	\$ _____	\$ -172,102
Changes during the year (Specify):		
Loss _____		-31287
Other Paid In Capital _____		
Balance end of year _____	\$ 0	\$ -203389

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	
Sam I Am Trust - Promissory Note			\$ _____
120 Equal Payments of \$1077 for 10 years			90324
Total _____			\$ 90324

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015
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**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:				
State ad valorem tax _____			0	0
Local property tax _____	0	0	0	0
Regulatory assessment fee _____			0	0
Other (Specify) _____			0	0
Marion County Utility Service Tax _____			0	0
Corporate Tax _____			0	0
Total Tax Expense _____	\$ 0	\$ 0	\$ 0	\$ 0

**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
Mid-Florida Lawn & Landscaping	\$ 975	\$ 976	Lawn Maintenance
Aqua Pure Water & Sewage		\$ 2040	Sludge Removal
Joe Price	\$ 618	\$ 618	Meter Readings
Steve McGee	\$ 3727	\$ 3727	Monthly Operations
S. Williams Tree Service	\$ 525	\$ 525	Tree Removal
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**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_____	18101	29279	47380
7) Net CIAC_____	\$ 21599	\$ 48321	\$ 69920

**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_____	\$ 16537	\$ 26222	\$ 42759
Add Debits During Year:_____	_____	_____	0
Deduct Credits During Year:_____	1564	3057	4621
Balance End of Year (Must agree with line #6 above.)	\$ 18101	\$ 29279	\$ 47380

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

UTILITY NAME East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**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:	_____

<p>YEAR OF REPORT</p> <p>DECEMBER 31, 2015</p>
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## 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 OPERATING SECTION**

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UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**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)_____	3226	398	_____	3624
311	Pumping Equipment (Sub Pump)_____	7165	_____	_____	7165
320	Water Treatment Equipment_____	681	_____	_____	681
330	Distribution Reservoirs and Standpipes_____	27475	_____	_____	27475
331	Transmission and Distribution Lines_____	63034	_____	_____	63034
333	Services_____	19071	_____	_____	19071
334	Meters and Meter Installations_____	6181	_____	_____	6181
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_____	\$ 142337	\$ 398	\$ 0	\$ 142735



UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

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	567		24	590
304	Structures and Improvements	27	%	3.70 %	\$ 5422	\$	\$ 247	\$ 5669
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	2912		153	3065
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	2822		118	2940
310	Power Generating Equipment		%	%				
311	Pumping Equipment (Electric)	17	%	5.88 %	1319		213	1532
311	Pumping Equipment (Sub Pump)	17	%	5.88	3210		421	3631
320	Water Treatment Equipment	17	%	5.88 %	681		40	721
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	19981		832	20813
331	Trans. & Dist. Mains	38	%	2.63 %	39801		1659	41460
333	Services	35	%	2.86 %	13082		545	13627
334	Meter & Meter Installations	17	%	5.88 %	4700		364	5064
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				\$ 94497	\$ 0	\$ 4616	\$ 99112 *

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

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 4246
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	2153
604	Employee Pensions and Benefits	651
610	Purchased Water	
615	Purchased Power	1267
616	Fuel for Power Production	225
618	Chemicals	36
620	Materials and Supplies	414
623	Equipment Rental	64
625	Utilities	50
630	Contractual Services:	
	Billing	0
	Professional	265
	Testing	928
	Other	6554
640	Rents	5828
645	Telephone & Internet	197
650	Transportation Expense	364
655	Insurance Expense	1005
660	License Fees	270
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
670	Bad Debt Expense	150
675	Miscellaneous Expenses	3753
680	Repairs & Maintenance	4644
	Total Water Operation And Maintenance Expense	\$ 33064 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
<b>Residential Service</b>					
5/8"	D	1.0	100	103	103
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)					
Total			100	103	103

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

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

YEAR OF REPORT  
DECEMBER 31, 2015

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

YEAR OF REPORT  
DECEMBER 31, 2015

**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_____	_____	422	5	417	481
February_____	_____	360	6	354	656
March_____	_____	461	5	456	422
April_____	_____	422	5	417	362
May_____	_____	638	6	632	512
June_____	_____	648	5	643	616
July_____	_____	383	5	378	370
August_____	_____	384	6	378	351
September_____	_____	419	6	413	360
October_____	_____	460	5	455	425
November_____	_____	409	5	404	351
December_____	_____	362	6	356	324
Total for Year_____	0	5368	65	5303	5230

If water is purchased for resale, indicate the following:

Vendor\_\_\_\_\_ N/A

Point of delivery N/A

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

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

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

YEAR OF REPORT  
DECEMBER 31, 2015

**SOURCE OF SUPPLY**

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

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	Sodium Hypochlorite	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

### 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. \_\_\_\_\_ 103
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 103
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 103
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 103
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**

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UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT December 31, 2015
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**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			132921
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	\$ 0	\$ 0	\$ 482102

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

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
December 31, 2015

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organizational Costs	40	%	2.50 %	\$ 687	\$	\$ 29	\$ 716
354	Structures & Improvements	27	%	3.70	13798		645	14443
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	%	3.70 %	8335		347	8682
361	Collection Sewers - Gravity	40	%	2.50 %	115380		4859	120239
362	Special Collecting Structures	37	%	2.7 %	34626		1442	36068
363	Services to Customers	35	%	2.86 %	17768		740	18508
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 %	132913		8866	141779
381	Plant Sewers		%	%				
382	Outfall Sewer Lines	30	%	3.33 %	3014		126	3140
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	43789		2921	46710
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				\$ 370310	\$ 0	\$ 19975	\$ 390285 *

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



UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
December 31, 2015

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 4246
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	2154
704	Employee Pensions and Benefits	650
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	2859
715	Purchased Power	5158
716	Fuel for Power Production	225
718	Chemicals	2341
720	Materials and Supplies	414
723	Equipment Rental	64
725	Utilities	50
730	Contractual Services:	
	Billing	
	Professional	65
	Testing	927
	Other	6310
740	Rents	2423
745	Telephone & Internet	196
750	Transportation Expense	364
755	Insurance Expense	1005
760	Licenses and Fees	20
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
770	Bad Debt Expense	150
775	Miscellaneous Expenses	3523
780	Repairs & Maintenance	2921
	Total Wastewater Operation And Maintenance Expense	\$ 36065
	* This amount should tie to Sheet F-3.	

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of ter Equivalents (c x e) (f)
<b>Residential Service</b>					
All meter sizes	D	1.0	92	92	92
<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)					
Total			92	92	92
** D = Displacement C = Compound T = Turbine					

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

YEAR OF REPORT  
December 31, 2015

**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, 2015
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**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_____	3,670,000_____	_____	_____

**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_____	481_____	_____	_____
February_____	656_____	_____	_____
March_____	422_____	_____	_____
April_____	362_____	_____	_____
May_____	512_____	_____	_____
June_____	616_____	_____	_____
July_____	370_____	_____	_____
August_____	351_____	_____	_____
September_____	360_____	_____	_____
October_____	425_____	_____	_____
November_____	351_____	_____	_____
December_____	324_____	_____	_____
Total for year_____	5,230_____	0_____	0_____

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

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**GENERAL WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. \_\_\_\_\_ 92
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 179
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 92
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 92
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:  
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)}).$$

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2015

## 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

  
(signature of chief executive officer of the utility) \*

Date: 3-27-16.

- |                                |                                |                                |                                |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1.<br><input type="checkbox"/> | 2.<br><input type="checkbox"/> | 3.<br><input type="checkbox"/> | 4.<br><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, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>23212</u>	\$ <u>23212</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	\$ <u>23212</u>	\$ <u>23212</u>	\$ _____
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	\$ <u>23212</u>	\$ <u>23212</u>	\$ _____

Explanations:

**Instructions:**

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences 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, 2015

(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>34144</u>	\$ <u>34144</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	\$ <u>34144</u>	\$ <u>34144</u>	\$ _____
<b>LESS: Expense for Purchased Wastewater         from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	\$ <u>34144</u>	\$ <u>34144</u>	\$ _____

Explanations:

**Instructions:**

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