

OFFICIAL COPY
DIVISION OF
CLASS "C"
WATER AND SEWER

20 4 2000

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WU536 / *SU 535* 42
East Marion Sanitary Systems, Inc.
P. O. Box 245
Silver Springs, FL 34489-0245

SU535-00-AR

EAST MARION SANITARY SYS., INC

490W/425S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



SU535/WU536-00-AR

EAST MARION SANITARY SYS., INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 00

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 Water and Wastewater
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 Water and Wastewater, 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)

FINANCIAL SECTION

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

REPORT OF

EAST MARION SANITARY SYSTEMS, INC.

(EXACT NAME OF UTILITY)

P.O. BOX 245 SILVER SPRINGS, FL 34489-0245 2320 N.E. 2ND ST. STE 3B Marion
 Mailing Address Street Address County

Telephone Number 352-351-1338

Date Utility First Organized 6-24-86
 (per articles of incorp)

Fax Number _____

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: ENVIRO-MASTERS WATER & WASTEWATER SERVICES, INC.
P.O. BOX 1972 SILVER SPRINGS, FL 34489-1972 352-351-1338

Name of subdivisions where services are provided: LAKEVIEW WOODS/TRAILS EAST

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: LINDA TABOR		SEE ABOVE	-0-
Person who prepared this report: JOSEPH E. BRANNON, CPA		106 NE 14TH AVE OCALA, FL 34470	-0-
Officers and Managers: HERBERT HEIN	PRESIDENT	G 4225 B4 MILLER RD STE. 190 FLINT, MI 48507	\$ -0- \$ \$ \$ \$
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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	Principle Business Address	Salary Charged Utility
HERBERT HEIN	100%	SEE ABOVE	\$ -0- \$ \$ \$ \$ \$ \$
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 7,882	\$ 7,943	\$ _____	\$ 15,825
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		475	375	_____	850
Total Gross Revenue _____		\$ 8,357	\$ 8,318	\$ _____	\$ 16,675
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 12,902	\$ 8,129	\$ _____	\$ 21,031
Depreciation Expense _____	F-5	2,841	6,659	_____	9,500
CIAC Amortization Expense _____	F-8	(441)	(636)	_____	(1,077)
Taxes Other Than Income _____	F-7	806	1,430	_____	2,236
Income Taxes _____	F-7	0	0	_____	0
Total Operating Expense		\$ 16,108	15,582	_____	\$ 31,690
Net Operating Income (Loss)		\$ (7,751)	\$ (7,264)	\$ _____	\$ (15,015)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
Net Income (Loss)		\$ (7,751)	\$ (7,264)	\$ _____	\$ (15,015)

UTILITY NAME: East Marion Sanitary Systems, Inc

YEAR OF REPORT
DECEMBER 31, 2000

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>366,129</u>	\$ <u>365,586</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>88,477</u>	<u>(78,977)</u>
Net Utility Plant -----		\$ <u>277,652</u>	\$ <u>286,609</u>
Cash -----		<u>1,921</u>	<u>1,067</u>
Customer Accounts Receivable (141) -----		<u>1,373</u>	<u>1,293</u>
Other Assets (Specify): -----			

Total Assets -----		\$ <u>280,946</u>	\$ <u>288,969</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>1,000</u>	<u>1,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>313,018</u>	<u>313,018</u>
Retained Earnings (215) -----	F-6	<u>(75,921)</u>	<u>(60,906)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>238,097</u>	\$ <u>253,111</u>
Long Term Debt (224) -----	F-6	\$ <u>2,354</u>	\$ <u>1,864</u>
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>739</u>	<u>546</u>
Other Liabilities (Specify) <u>LOANS</u> -----		<u>3,250</u>	<u>3,350</u>

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>36,406</u>	<u>30,098</u>
Total Liabilities and Capital -----		\$ <u>280,946</u>	\$ <u>288,969</u>

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ <u>124,867</u>	\$ <u>241,262</u>	\$ _____	\$ <u>366,129</u>
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ <u>124,867</u>	\$ <u>241,262</u>	\$ _____	\$ <u>366,129</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ <u>22,371</u>	\$ <u>56,606</u>	\$ _____	\$ <u>78,977</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ <u>2,841</u>	\$ <u>6,659</u>	\$ _____	\$ <u>9,500</u>
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Total Credits_____	\$ <u>2,841</u>	\$ <u>6,659</u>	\$ _____	\$ <u>9,500</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
Total Debits_____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year_____	\$ <u>25,212</u>	\$ <u>63,265</u>	\$ _____	\$ <u>88,477</u>

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1	_____
Shares authorized _____	1,000	_____
Shares issued and outstanding _____	1,000	_____
Total par value of stock issued _____	1,000	_____
Dividends declared per share for year _____	8	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ (60,906)
Changes during the year (Specify): <u>OPERATING LOSS</u>	_____	(15,015)
_____	_____	_____
Balance end of year _____	\$ _____	\$ (15,921)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
<u>N/A</u>		
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	
<u>N/A</u>			\$ _____
_____			_____
_____			_____
Total _____			\$ _____

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT DECEMBER 31, 2000

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	382	357	_____	739
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 382	\$ 357	\$ _____	\$ 739

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
ENVIRO-MASTERS INC.	\$ 1,440	\$ 2,400	PLANT OPERATIONS
✓ ✓	\$ 6040	\$ 950	MANAGEMENT FEES
✓ ✓	\$ 278	\$ 1,868	MAINTENANCE / TESTING
JOSEPH E. BRANNON CPA	\$ 650	\$ 650	PSC REPAIRS, ACCTG & TAXES
TICKLES PINK LAWN CARE	\$ 816	\$ 816	LAWN SVC.
EARL'S WELL SVC	\$ 5,990	\$ -	MAINTENANCE
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31 2000

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>11,380</u>	\$ <u>21,700</u>	\$ <u>33,080</u>
2) Add credits during year _____	\$ <u>2,485</u>	\$ <u>4,900</u>	\$ <u>7,385</u>
3) Total _____	<u>13,865</u>	<u>26,600</u>	<u>40,465</u>
4) Deduct charges during the year _____	<u>13,865</u>	<u>26,600</u>	<u>40,465</u>
5) Balance end of year _____	<u>13,865</u>	<u>26,600</u>	<u>40,465</u>
6) Less Accumulated Amortization _____	<u>(1,654)</u>	<u>(2,405)</u>	<u>(4,059)</u>
7) Net CIAC _____	\$ <u>12,211</u>	\$ <u>24,195</u>	\$ <u>36,406</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total _____			\$ <u>N/A</u>	\$ <u>N/A</u>
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		
<u>WATER CONNECTIONS</u>	<u>7</u>	\$ <u>355</u>	\$ <u>2,485</u>	\$ _____
<u>SEWER CONNECTIONS</u>	<u>7</u>	<u>700</u>		\$ <u>4,900</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u>2,485</u>	\$ <u>4,900</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>1,213</u>	\$ <u>1,769</u>	\$ <u>2,982</u>
Add Credits During Year: _____	<u>441</u>	<u>636</u>	<u>1,077</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>1,654</u>	\$ <u>2,405</u>	\$ <u>4,059</u>

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

UTILITY NAME: East Marion Sanitary Systems, Inc

YEAR OF REPORT DECEMBER 31 2000

SCHEDULE "A"

N/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	_____	_____ %	0.00 %	_____ %
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: _____

**WATER
OPERATING
SECTION**

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31 2000

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 950	\$	\$	\$ 950
302	Franchises				
303	Land and Land Rights	35,000			35,000
304	Structures and Improvements	4,900			4,900
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8,100			8,100
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	14,200			14,200
320	Water Treatment Equipment	2,805			2,805
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines	46,378			46,378
333	Services	8,622			8,622
334	Meters and Meter Installations	2,895	543		3,438
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	474			474
348	Other Tangible Plant				
	Total Water Plant	\$ 124,324	\$ 543	\$	\$ 124,867

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)
304	ORGANIZATION COSTS	40	%	2.5	205		24	229
305	Structures and Improvements	33	%	3.03	1,260		148	1,408
306	Collecting and Impounding Reservoirs		%					
307	Lake, River and Other Intakes		%					
308	Wells and Springs	30	%	3.33	2,295		270	2,565
309	Infiltration Galleries & Tunnels		%					
310	Supply Mains		%					
311	Power Generating Equipment		%					
320	Pumping Equipment	20	%	5.0	6,035		710	6,745
330	Water Treatment Equipment	20	%	5.0	1,022		128	1,150
331	Distribution Reservoirs & Standpipes		%					
333	Trans. & Dist. Mains	43	%	2.33	9,169		1,079	10,248
334	Services	40	%	2.50	1,834		216	2,050
335	Meter & Meter Installations	20	%	5.0	456		172	628
336	Hydrants		%					
339	Backflow Prevention Devices		%					
340	Other Plant and Miscellaneous Equipment		%					
341	Office Furniture and Equipment		%					
342	Transportation Equipment		%					
343	Stores Equipment		%					
344	Tools, Shop and Garage Equipment		%					
345	Laboratory Equipment		%					
346	Power Operated Equipment		%					
347	Communication Equipment		%					
348	Miscellaneous Equipment	5	%	20	95		95	190
	Other Tangible Plant		%					
	Totals				22,371		2,841	25,212 *

* This amount should tie to Sheet F-5.

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	1,298
616	Fuel for Power Production	_____
618	Chemicals	199
620	Materials and Supplies	79
630	Contractual Services:	
	Billing <i>& misc</i>	1,040
	Professional	650
	Testing	160
	Other <i>PLANT OPER & MAINT</i>	9,393
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	39
675	Miscellaneous Expenses <i>OFFICE EXPENSE</i>	44
	Total Water Operation And Maintenance Expense	\$ <u>12,902</u> *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	28	39	39
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	<u>28</u>	<u>39</u>
				<u>39</u>	<u>39</u>

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

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				133.9	133.9
February				148.8	148.8
March				354.2	354.2
April				286.3	286.3
May				612.0	612.0
June				437.1	437.1
July				270.4	270.4
August				229.0	229.0
September				231.0	231.0
October				248.7	248.7
November				333.8	333.8
December				231.7	231.7
Total for Year				<u>3516.9</u>	<u>3516.9</u>

If water is purchased for resale, indicate the following:
 Vendor N/A
 Point of delivery _____

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

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			200
PVC	4"	8,450			8,450
PVC	2"	1,675			1,675
PVC	1.5"	375			375

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT DECEMBER 31, 2000

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1986</u>	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	<u>6"</u>	_____	_____	_____
Pump - GPM _____	<u>250</u>	_____	_____	_____
Motor - HP _____	<u>20</u>	_____	_____	_____
Motor Type * _____	<u>SUBMERSIBLE</u>	_____	_____	_____
Yields of Wells in GPD _____	<u>360,000</u>	_____	_____	_____
Auxiliary Power _____	<u>N/A</u>	_____	_____	_____

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>STEEL</u>	_____	_____	_____
Capacity of Tank _____	<u>6,000</u>	_____	_____	_____
Ground or Elevated _____	<u>GROUND</u>	_____	_____	_____

HIGH SERVICE PUMPING

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

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	<u>360,000</u>	_____	_____
Type of Source_____	<u>GROUND</u>	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	<u>N/A</u>	_____	_____
Make_____	<u>~</u>	_____	_____
Permitted Capacity (GPD)_____	<u>~</u>	_____	_____
High service pumping Gallons per minute_____	<u>~</u>	_____	_____
Reverse Osmosis_____	<u>~</u>	_____	_____
Lime Treatment_____	<u>~</u>	_____	_____
Unit Rating_____	<u>~</u>	_____	_____
Filtration_____	<u>~</u>	_____	_____
Pressure Sq. Ft._____	<u>~</u>	_____	_____
Gravity GPD/Sq.Ft._____	<u>~</u>	_____	_____
Disinfection_____	<u>~</u>	_____	_____
Chlorinator_____	<u>CHEMTR 30GPD</u>	_____	_____
Ozone_____	<u>N/A</u>	_____	_____
Other_____	<u>~</u>	_____	_____
Auxiliary Power_____	<u>~</u>	_____	_____

UTILITY NAME: East Marion Sanitary Systems YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: _____

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. 1,286
2. Maximum number of ERCs * which can be served. 1,286
3. Present system connection capacity (in ERCs *) using existing lines. 1,286
4. Future connection capacity (in ERCs *) upon service area buildout. 1,286
5. Estimated annual increase in ERCs *. 10
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.
NONE
9. When did the company last file a capacity analysis report with the DEP? NONE
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 # 3A2A789
12. Water Management District Consumptive Use Permit # 2-083-0042 WFM
 - 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 Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ <u>950</u>	\$ _____	\$ _____	\$ <u>950</u>
352	Franchises _____				
353	Land and Land Rights _____	<u>50,000</u>			<u>50,000</u>
354	Structures and Improvements _____				
355	Power Generation Equipment _____				
360	Collection Sewers - Force _____	<u>37,363</u>			<u>37,363</u>
361	Collection Sewers - Gravity _____	<u>80,831</u>			<u>80,831</u>
362	Special Collecting Structures _____				
363	Services to Customers _____	<u>14,118</u>			<u>14,118</u>
364	Flow Measuring Devices _____				
365	Flow Measuring Installations _____				
370	Receiving Wells _____				
371	Pumping Equipment _____				
380	Treatment and Disposal Equipment _____	<u>58,000</u>			<u>58,000</u>
381	Plant Sewers _____				
382	Outfall Sewer Lines _____				
389	Other Plant and Miscellaneous Equipment _____				
390	Office Furniture and Equipment _____				
391	Transportation Equipment _____				
392	Stores Equipment _____				
393	Tools, Shop and Garage Equipment _____				
394	Laboratory Equipment _____				
395	Power Operated Equipment _____				
396	Communication Equipment _____				
397	Miscellaneous Equipment _____				
398	Other Tangible Plant _____				
	Total Wastewater Plant _____	\$ <u>241,262</u>	\$ _____	\$ _____	\$ <u>241,262</u> *

* This amount should tie to sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

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)
354	ORGANIZATION COSTS	40	%	2.15 %	206	\$	24	230
355	Structures and Improvements		%					
355	Power Generation Equipment		%					
360	Collection Sewers - Force	30	%	3.33 %	10,584		1,245	11,829
361	Collection Sewers - Gravity	45	%	2.22 %	15,267		1,796	17,063
362	Special Collecting Structures		%					
363	Services to Customers	38	%	2.63 %	3,161		372	3,533
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	18	%	5.56 %	27,388		3,222	30,610
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
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		%					
	Totals				\$ 56,606	\$	\$ 6,659	\$ 63,265*

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	1,298
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	79
730	Contractual Services:	
	Billing _____	950
	Professional _____	650
	Testing _____	1,235
	Other _____	3,849
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	38
775	Miscellaneous Expenses _____	80
	Total Wastewater Operation And Maintenance Expense _____	\$ 8,129 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	28	38	38
Other (Specify)	_____	_____	_____	_____	_____
Total			<u>28</u>	<u>38</u>	<u>38</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

Size (inches) _____	<u>3"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	<u>40'</u>	_____	_____	_____	_____	_____
Number of active service connections _____	<u>38</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>28</u>	_____	_____	_____	_____	_____
Added during year _____	<u>10</u>	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>38</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	<u>8"</u>	_____	_____	_____	<u>3"</u>	<u>4"</u>	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	_____	<u>PVC</u>	<u>PVC</u>	_____	_____
Length of main (nearest foot) _____	<u>9,680</u>	_____	_____	_____	<u>825</u>	<u>950</u>	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	<u>9,680</u>	_____	_____	_____	<u>825</u>	<u>950</u>	_____	_____

MANHOLES

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

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT DECEMBER 31 2000

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	<u>MAROLF</u>		
Type _____	<u>EXTENDED AIR</u>		
"Steel" or "Concrete" _____	<u>CONCRETE</u>		
Total Permitted Capacity _____	<u>50,000 GPD</u>		
Average Daily Flow _____	<u>900 GPD</u>		
Method of Effluent Disposal _____	<u>EVAP / PERC PONDS</u>		
Permitted Capacity of Disposal _____			
Total Gallons of Wastewater treated _____	<u>900 GPD</u>		

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>DELLZOTTO</u>	<u>DELLZOTTO</u>				
Capacity (GPM's) _____	<u>100</u>	<u>175</u>				
Motor:						
Manufacturer _____	<u>HYDROMATIC</u>	<u>HYDROMATIC</u>				
Horsepower _____	<u>3</u>	<u>5</u>				
Power (Electric or Mechanical) _____	<u>ELEC</u>	<u>ELEC</u>				

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____		<u>N/A</u>	
February _____			
March _____			
April _____			
May _____			
June _____			
July _____			
August _____			
September _____			
October _____			
November _____			
December _____			
Total for year _____			

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: East Marion Sanitary Systems, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: _____

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. 29
2. Maximum number of ERCs* which can be served. 179
3. Present system connection capacity (in ERCs*) using existing lines. 1286
4. Future connection capacity (in ERCs*) upon service area buildout. 1286
5. Estimated annual increase in ERCs*. 10
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
NONE
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? NO
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? NONE
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? _____
12. Department of Environmental Protection ID # _____

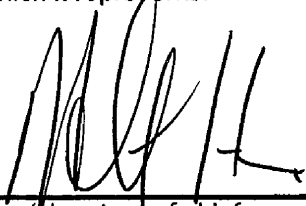
- * An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
 - (b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief executive officer of the utility) * PRESIDENT
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ (signature of chief financial officer of the utility) *

* 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.

STATE OF FLORIDA

Commissioners:
E. LEON JACOBS, JR., CHAIRMAN
J. TERRY DEASON
LILA A. JABER
BRAULIO L. BAEZ
MICHAEL A. PALECKI



TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

April 5, 2001

Mr. Joseph E. Brannon, CPA
106 N.E., 14th Avenue
Ocala, FL 34470-6857

Re: EXTENSION OF TIME TO FILE THE 2000 ANNUAL REPORT FOR EAGLE SPRINGS UTILITIES, INC., AND EAST MARION SANITARY SYSTEMS, INC.

Dear Mr. Brannon:

Your request for a thirty-day extension to file the Eagle Springs Utilities, Inc., and the East Marion Sanitary Systems, Inc., 2000 Annual Report has been granted. Pursuant to Rule 25-30.110(3), Florida Administrative Code F.A.C., your request for a 30-day extension to file the 2000 Annual Report is automatically granted. The report is now due on or before **April 30, 2001**. Please be reminded that Rule 25-30.110(7), F.A.C., requires that a penalty be assessed against any utility that fails to file a timely Annual Report. The filing must include an original and two (2) copies of the Annual Report. If we can be of further assistance, please call Karen Peacock at (850) 413-6832.

Sincerely,

A handwritten signature in black ink that reads "Tim Devlin".

Tim Devlin
Director, Division of Economic Regulation

DM:kfp
Enclosure

cc: Annual Report File

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations*

WU 536

Company: *EAST MARION SANITARY SYSTEMS, INC.*

For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Accounts			
Gross Revenue:		<i>(AS AMENDED)</i>	
Residential	\$ <u>7,882</u>	\$ <u>7,882</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<u>475</u>	<u>475</u>	_____
Total Water Operating Revenue	\$ <u>8,357</u>	\$ <u>8,357</u>	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ <u>8,357</u>	\$ <u>8,357</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**

3U535

Company: **EAST MARLON SANITARY SYSTEMS, INC.**

For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Accounts			
Gross Revenue:		(AS AMENDED)	
Residential	\$ 7,943	\$ 7,944	\$ 1
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	375	375	
Total Wastewater Operating Revenue	\$ 8,318	\$ 8,319	\$ 1
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 8,318	\$ 8,319	\$ 1

Explanations:

ROUNDING DIFFERENCE

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).