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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 preceding year ending December 31.

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

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

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL
SECTION**

REPORT OF

East Marion Utilities, LLC

(EXACT NAME OF UTILITY)

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, LLC

YEAR OF REPORT DECEMBER 31, 2015

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

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><u>142735</u></u>	\$ <u><u>482102</u></u>	\$ <u>_____</u>	\$ <u><u>624837</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>94497</u>	\$ <u>370310</u>	\$ _____	\$ <u>464807</u>
Add Credits During Year:				
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>
_____	_____	_____	_____	_____
Total Credits _____	\$ <u><u>4616</u></u>	\$ <u><u>19975</u></u>	\$ <u>_____</u>	\$ <u><u>24590</u></u>
Deduct Debits During Year:				
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>
_____	_____	_____	_____	_____
Total Debits _____	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u>_____</u>	\$ <u><u>0</u></u>
Balance End of Year _____	\$ <u><u>99113</u></u>	\$ <u><u>390285</u></u>	\$ <u>_____</u>	\$ <u><u>489397</u></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

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 similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

	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	\$ _____	100.00 %		_____ %

(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 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		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	100	103	103
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			100	103	103

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**

UTILITY NAME: East Marion Utilities, LLC

YEAR OF REPORT December 31, 2015

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	27	%	3.70 %	8335	\$	347	8682
360	Collection Sewers - Force	27	%	3.70 %	115380	\$	4859	120239
361	Collection Sewers - Gravity	40	%	2.50 %	34626	\$	1442	36068
362	Special Collecting Structures	37	%	2.7 %	17768	\$	740	18508
363	Services to Customers	35	%	2.86 %	0	\$	\$	0
364	Flow Measuring Devices	15	%	6.67 %	132913	\$	8866	141779
365	Flow Measuring Installations	15	%	6.67 %	3014	\$	126	3140
370	Receiving Wells	30	%	3.33 %	43789	\$	2921	46710
371	Pumping Equipment	15	%	6.67 %	0	\$	\$	0
380	Treatment and Disposal Equipment	15	%	6.67 %	0	\$	\$	0
381	Plant Sewers	15	%	6.67 %	0	\$	\$	0
382	Outfall Sewer Lines	30	%	3.33 %	0	\$	\$	0
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	0	\$	\$	0
390	Office Furniture and Equipment	10	%	10.00 %	0	\$	\$	0
391	Transportation Equipment	10	%	10.00 %	0	\$	\$	0
392	Stores Equipment	10	%	10.00 %	0	\$	\$	0
393	Tools, Shop and Garage Equipment	10	%	10.00 %	0	\$	\$	0
394	Laboratory Equipment	10	%	10.00 %	0	\$	\$	0
395	Power Operated Equipment	10	%	10.00 %	0	\$	\$	0
396	Communication Equipment	10	%	10.00 %	0	\$	\$	0
397	Miscellaneous Equipment	10	%	10.00 %	0	\$	\$	0
398	Other Tangible Plant	10	%	10.00 %	0	\$	\$	0
	Totals				\$ 370310	\$ 0	\$ 19975	\$ 390285 *

* This amount should tie to Sheet F-5.

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		Total Number of ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
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

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
--

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: _____

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 = (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 NO

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

YES NO

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

YES NO

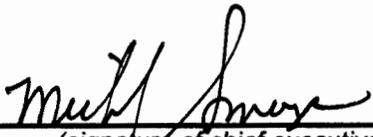
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.



(signature of chief executive officer of the utility) *

Date: _____

3-27-16.

1. 2. 3. 4.

(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	_____	_____	_____
Total Water Operating Revenue	\$ <u>23212</u>	\$ <u>23212</u>	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ <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	_____	_____	_____
Total Wastewater Operating Revenue	\$ <u>34144</u>	\$ <u>34144</u>	\$ _____
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <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).