# CLASS "A" OR "B"

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# WATER AND/OR WASTEWATER UTILITIES

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

# **ANNUAL REPORT**

OF

WS160-12-AR Tim E. Thompson Marion Utilities, Inc. 710 N.E. 30th Avenue Ocala, FL 34470-6460

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



DIVISION OF ACCOUNTING & FINANC

COMMISSION

13 MAY -2 AM 10: 00

FOR THE

YEAR ENDED DECEMBER 31, 2012



### **Accountants' Compilation Report**

Ocala Office: 1900 S.E. 18th Avenue Ocala, FL 34471 352-732-4260 Fax 352-732-1180

South Office: 10935 S.E. 177th Place Suite 205 Summerfield, FL 34491 352-307-0167

www.ocalacpa.com

Jeffery P. Crippen, CPA William L. Trice, CPA Brenda L. Ford, CPA/PFS Michael A. Torres, CPA Kevin T. Keen, CPA

Debra L. Pilarczyk, GPA Deborah C. Lawson, GPA Donna E. Blaes, GPA Paul F. Brune, GPA April 18, 2013

To the Board of Directors Marion Utilities, Inc. Ocala, Florida

We have compiled the accompanying balance sheets of Marion Utilities, Inc. (a corporation) as of December 31, 2012 and December 31, 2011, and the related statement of income and retained earnings for the year ended December 31, 2012 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Florida Public Service Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with requirements of the Florida Public Service Commission, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Florida Public Service Commission and is not intended and should not be used by anyone other than this specified party.

Crippen, Irice, Ford, Jorres, LLP

Members:

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

### GENERAL INSTRUCTIONS

- Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 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.
- 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 unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

YEAR OF REPORT December 31, 2012

### CERTIFICATION OF ANNUAL REPORT

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

YES x	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES x	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES x	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 the financial statement of the utility.
YES x	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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

_		Items (	Certified		
ſ	1.	2. x	3.	4.	The same
֝֜֝֜֜֜֜֝֜֜֜֜֝֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜	1.	2. x	3.	4. x	(Signature of Chief Executive Officer of the utility) *
					(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.

### ANNUAL REPORT OF

YEAR OF REPORT December 31, 2012

Marion Utilities, Inc.	County:	Marion
(Exact Name of Utility)		
List below the exact mailing address of the utility for which normal	correspondence should be	sent:
710 NE 30th Avenue Ocala, Florida 34470		
Ocala, Florida 34470		
Telephone: 352-622-1171		
E Mail Address:		
WEB Site:		
Sunshine State One-Call of Florida, Inc. Member Number	MU 1408	
Name and address of person to whom correspondence concerning t	this report should be addre	seed:
Tim E. Thompson	uns report should be addre	
710 NE 30th Avenue		
Ocala, Florida 34470		
Telephone: 352-622-1171		
List below the address of where the utility's books and records are lo	ocated:	
710 NT 201 A		
710 NE 30th Avenue		
Ocala, Florida 34470		
Telephone: 352-622-1171		
List below any groups auditing or reviewing the records and operation	ons:	
Described and a second of the other states of	25 1000	
Date of original organization of the utility: November	25, 1980	
Chack the appropriate business entity of the utility as filed with the I	nternal Payanya Sancica	
Check the appropriate business entity of the utility as filed with the In	mernar kevenue service	
Individual Partnership Sub S Corporation 1120	0 Corporation	
	<b>7</b>	
List below every corporation or person owning or holding directly of	or indirectly 5% or more of	f the voting securities
of the utility:		
		Percent
Name		Ownership
1. Tim E. Thompson		51%
2. Linda L. Thompson 3.		49%
4.		
5.		
6.		
7.		
8.		-
9.		
10.		

UTILITY NAME: Marion Utilities, Inc.

# DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLORIDA PUBLIC SERVICE COMMISSION							
NAME OR COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC				
Tim E. Thompson	President	Marion Utilities, Inc.	Various				
Elsie V. Crippen	СРА	Crippen, Trice, Ford, Torres, LLP	Various				
Jeffery P. Crippen	СРА	Crippen, Trice, Ford Torres, LLP	Various				
		(352) 732-4260					
	<del> </del>						
	<del> </del>						
	<del> </del>						
		L					

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.
- A. Marion Utilities, Inc. was organized in 1980 to provide water and wastewater service in Marion County. The officers and shareholders are Tim and Linda Thompson. The utility originally acquired 11 systems and 1,150 customers. Growth has been steady through expansion and new acquistions.
- B. The Company provides water and wastewater services.
- C. The Utility's goals are to provide quality service and earn a fair rate of return on its investment.
- D. We have only two division of operation: administrative and field operations.
- E. The Utility experienced rapid growth in the past, but due to current economic conditions future growth cannot be predicted.
- F. The Utility had an over-earnings investigation by the Florida Public Service Commission in 1994 and 1995. The order was final November 30, 1995. Refunds were made December, 1995.
  In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System.
  Final order was issued December 21, 2011 allowing the deletion of Logan's Run/International Villas from our tariff.



# PARENT / AFFILIATE ORGANIZATION CHART

### Current as of December 31, 2012

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

There are no parent or subsidiary companies.

UTILITY NAME: Marion Utilities, Inc.

# COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Tim E. Thompson	President	100%	\$187,03
Linda L. Thompson	Secretary/ Treasurer	100%	187,03

### COMPENSATION OF DIRECTORS

For each director, list the number received as a director from the response NAME  (a)		NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)	
Tim E. Thompson  Linda L. Thompson	President Secretary/ Treasurer	4	2,100	

# BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other that compensation related to position with Respondents) between the Respondent and officer and director listed on pag E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	T		
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTIT
(a)	(b)	(c)	(d)
Tim E. Thompson	Rent		Lou Earl Properties
Linda L. Thompson	Rent		Lou Earl Properties
			23664 NE 124th Place
Both partners in the affiliate	Rent \$	39,372	Road, Salt Springs
			Florida 32634
	-		· · · · · · · · · · · · · · · · · · ·
	-		
	-	-	

<sup>\*</sup> Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

# AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

	PRINCIPLE		NAME AND
MARKE	OCCUPATION		ADDRESS OF
NAME	OR BUSINESS	AFFILIATION OR	AFFILIATION OR
(-)	AFFILIATION	CONNECTION	CONNECTION
(a)	(b)	(c)	(d)
Tim E. Thompson	President	Donton	
Tim E. Thompson	Marion Utilities, Inc	c. Partner	Lou Earl Properties
			23664 NE 124th Place
			Road, Salt Springs Florida 32634
			Florida 32634
	Secretary/Treasure	r	Lou Earl Properties
Linda L. Thompson	Marion Utilities, Inc	c. Partner	23664 NE 124th Place
			Road, Salt Springs
			Florida 32634

# BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a by product, coproduct, or joint product as a result of providing water and / or wastewater service.

This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENU	ES	EXPENSE	S
B USINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	\$		\$		\$	
NONE						
	ļ <del></del>					

# BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

# Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - -management, legal and accounting services
  - -computer services
  - -engineering & construction services
  - -repairing and servicing of equipment
- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANN	UAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
Lou Earl Properties	Rent	November, 1983	P	\$ 39,372

### BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

### Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
- Below are examples of some types of transactions to include:
  - -purchase, sale or transfer of equipment
  - -purchase, sale or transfer of land and structures
  - -purchase, sale or transfer of securities
  - -noncash transfers of assets
  - -noncash dividends other than stock dividends
  - -write-off of bad debts or loans

- 3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE		\$	\$	\$	\$

# FINANCIAL SECTION

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTT	REF.		PREVIOUS	_	CUDDENT
NO.	ACCOUNT NAME	PAGE		YEAR	i	CURRENT YEAR
(a)	(b)	(c)	ĺ	(d)	Ī	(e)
	UTILITY PLANT	<del>  (c)</del>	一	(u)	+	(6)
101-106	Utility Plant	F-7	\$	5,324,828	\$_	5,339,830
108-110	Less: Accumulated Depreciation and Amortization	F-8	1 -	2,502,897	-	2,629,097
		-	_		_	
I	Net Plant		\$	2,821,931	\$	2,710,733
					_	
114-115	Utility Plant Acquisition adjustment (Net)	F-7		(21,311)		(20,320)
116 *	Other Utility Plant Adjustments		L			
	Total Net Utility Plant		\$	2,800,620	<b>\$</b>	2,690,413
	OTHER PROPERTY AND INVESTMENTS		_			
121	Nonutility Property	F-9	\$	0	\$_	0
122	Less: Accumulated Depreciation and Amortization			0	_	0
	Net Nonutility Property		\$	0	\$	0
123	Investment In Associated Companies	F-10		Ö		0
124	Utility Investments	F-10		0	i	0
125	Other Investments	F-10		0		0
126-127	Special Funds	F-10		0		0
	Total Other Property & Investments		<b>\$</b>	0	\$	0
	CURRENT AND ACCRUED ASSETS	T				
131	Cash	i i	\$	269,422	\$	419,452
132	Special Deposits	F-9				0
133	Other Special Deposits	F-9				0
134	Working Funds					
135	Temporary Cash Investments				_	
141-144	Accounts and Notes Receivable, Less Accumulated				i	
	Provision for Uncollectible Accounts	F-11		29,641	l	19,776
145	Accounts Receivable from Associated Companies	F-12	_		l —	0
146	Notes Receivable from Associated Companies	F-12	_	2.600		0
151-153	Material and Supplies		-	3,680	l —	1,938
161 162	Stores Expense Prepayments		_	1,438	-	1,495
171	Accrued Interest and Dividends Receivable		_	1,438		1,493
172 *	Rents Receivable		_		_	
173 *	Accrued Utility Revenues		_		_	
174	Misc. Current and Accrued Assets	F-12		0	l —	0
1,7	ALLEY CHILDING HIM I LOUI WOU I 100010	1 12		<u>~</u>		·
	Total Current and Accrued Assets		\$	304,181	\$	442,661

<sup>\*</sup> Not Applicable for Class B Utilities

Marion Utilities, Inc.

December 31, 2012

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

	ABSETS AND O			
ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 1,710
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	1,050	1,050
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		1,612	1,612
	Total Deferred Debits		2.662	\$ 4,372
	Total Deterred Deoits		\$ 2,662	3 4,372
	TOTAL ASSETS AND OTHER DEBITS		\$ 3,107,463	\$ 3,137,446

<sup>\*</sup> Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET				
The space below is provided for important no	tes regarding the balance sheet.			
	i			

Marion Utilities, Inc.

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.		PREVIOUS	T	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	<b>(b)</b>	(c)	l	( <b>d</b> )	ł	(e)
	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$	10	\$	10
204	Preferred Stock Issued	F-15	_		I -	
202,205 *	Capital Stock Subscribed				I -	
203,206 *	Capital Stock Liability for Conversion					
207 *	Premium on Capital Stock					
209 *	Reduction in Par or Stated Value of Capital Stock		_			
210 *	Gain on Resale or Cancellation of Reacquired		i —			
	Capital Stock				I	
211	Other Paid - In Capital			990	_	990
212	Discount On Capital Stock		-		_	
213	Capital Stock Expense				_	
214-215	Retained Earnings	F-16		637,291	-	496,877
216	Reacquired Capital Stock				-	
218	Proprietary Capital				I —	
	(Proprietorship and Partnership Only)				[	
	Total Equity Capital	•	<b>\$</b>	638,291	\$	497,877
	LONG TERM DEBT					
221	Bonds	F-15	l		l	
222 *	Reacquired Bonds				l	
223	Advances from Associated Companies	F-17				
224	Other Long Term Debt	F-17		32,600		246,458
	Total Long Term Debt		<b>s</b>	32,600	\$	246,458
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable			511,161		511,179
232	Notes Payable	F-18		20,169		86,141
233	Accounts Payable to Associated Companies	F-18				
234	Notes Payable to Associated Companies	F-18				
235	Customer Deposits			128,595		103,215
236	Accrued Taxes	W/S-3		0		2,533
237	Accrued Interest	F-19		7,220		2,127
238	XXXX Accrued regulatory fees			37,182		34,845
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20	_	114,506		125,191
	Total Current & Accrued Liabilities		\$	818,833	s	865,231

<sup>\*</sup> Not Applicable for Class B Utilities

Marion Utilities, Inc.

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			\-\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
251	Unamortized Premium On Debt	F-13	\$	s
252	Advances For Construction	F-20	132,286	132,286
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits		3,039	2,805
	Total Deferred Credits		\$135,325	\$135,091
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$3,084,915	\$ 3,093,925
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	1,686,738	1,791,280
	Total Net C.I.A.C.		\$1,398,177	\$1,302,645
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$ 191,522	\$ 188,306
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		(107,285)	(98,162)
	Total Accumulated Deferred Income Ta	ıx	\$84,237_	\$ 90,144
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$3,107,463	\$ 3,137,446

December 31, 2012

# COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	<b>\$</b>	1,591,293	\$	1,547,610 0
į	Net Operating Revenues		s	1,591,293	\$	1,547,610
401	Operating Expenses	F-3(b)	\$	1,278,892	\$	1,305,973
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	136,757 108,849	\$	125,947 104,542
	Net Depreciation Expense		s	27,908	\$	21,405
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0		0
407	Amortization Expense (Other than CIAC)	F-3(b)		253		253
408	Taxes Other Than Income	W/S-3		148,073		147,194
409	Current Income Taxes	W/S-3		(2,400)		2,533
410.10	Deferred Federal Income Taxes	W/S-3		16,509	l <u> </u>	6,782
410.11	Deferred State Income Taxes	W/S-3		4716		2,340
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	l	-18,825	l	(3,216)
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		0	l	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		(234)		(234)
	Utility Operating Expenses		<b>s</b>	1,454,892	<b>\$</b>	1,483,030
	Net Utility Operating Income		s	136,401	\$	64,580
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)				0
413	Income From Utility Plant Leased to Others					0
414	Gains (losses) From Disposition of Utility Property			(3,997)		0
420	Allowance for Funds Used During Construction					0
Total Utility	Operating Income [Enter here and on Page F-3(c)]		<b>\$</b>	132,404	\$	64,580

<sup>\*</sup> For each account, Column e should agree with Cloumns f, g and h on F-3(b)

# COMPARATIVE OPERATING STATEMENT (Cont'd)

ATER ULE W-3 * (f)		ASTEWATER HEDULE S-3 * (g)		OTHER THAN REPORTING SYSTEMS (h)
\$ 1,507,931	\$	31,468	<b>\$</b> _	8,211
\$ 1,507,931	\$	31,468	\$_	8,211
\$ 1,268,210	\$	32,446	\$	5,317
 124,515 104,542		1,432	_	
\$ 19,973	<b>s</b>	1,432	\$_	
0 253 143,834 2,533 6,782 2,340 (3,216)		0 0 3,075 0 0		285
\$ 1,440,475	\$	36,953	\$_	5,602
\$ 67,456	s	(5,485)	\$_	2,609
0		0	_ _ _	
\$ 67,456	\$	(5,485)	\$_	2,609

<sup>\*</sup> Total of Schedules W-3 / S-3 for all rate groups.

Marion Utilities, Inc.

# COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utility	Operating Income [from page F-3(a)]		\$ 132,404	\$ 64,580
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		859	520
421	Nonutility Income 991 + 3354 - 2		991	4,343
426	Miscellaneous Nonutility Expenses		(825)	(905)
	Total Other Income and Deductions		\$1,025	\$3,958_
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		0	0
410.20	Provision for Deferred Income Taxes		5,119	0
411.20	Provision for Deferred Income Taxes - Credit		(5,119)	0
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Incom	e	\$0	\$0
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$9,756	\$ 8,952
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		\$9,756	\$8,952
	EXTRAORDINARY ITEMS	·		
433	Extraordinary Income		\$0	\$0
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$0	\$0
	NET INCOME		\$ 123,673	\$ 59,586

Explain Extraordinary Income:		

December 31, 2012

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,155,022	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)		2 424 470	101.016
108	Accumulated Depreciation	F-8	2,434,478	171,216
110	Accumulated Amortization	F-8	23,403	150 141
271	Contributions In Aid of Construction	F-22	2,934,784	159,141
252	Advances for Construction	F-20	132,286	
	Subtotal		\$369,929	\$145,549
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,636,008	155,272
	Subtotal		\$1,266,079	\$9,723
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	164,972	·
115	Accumulated Amortization of		(1 (1 0=0)	1
	Acquisition Adjustments (2)	F-7	(164,972)	
	Working Capital Allowance (3)		155,834	
	Other (Specify):  Deferred income tax on C IAC		16,387	
	RATE BASE		\$1,438,300	\$9,723
	NET UTILITY OPERATING INCOME		\$67,456	\$(5,485)
ACH	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-56.41%

### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

(1)

Marion Utilities, Inc.

SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED  COST (c x d) (e)
Common Equity	\$ 497,877	70.379%	10.72%	7.54%
Preferred Stock				
Long Term Debt	246,458	5.818%	4.84%	0.28%
Customer Deposits	103,215	10.974%	2.00%	0.22%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	90,144	9.585%	0.00%	0.00%
Other (Explain)	0			
Investment Tax Credits	2,805	0.298%	0.00%	0.00%
Total	\$ 940,499	100.000%		8.05%

If the utility's capital structure is not used, explain which capital structure is used.

(2)	Should equal amounts on Schedule F-6, Colum	ın (g).		
(3)	Mid-point of the last authorized Return On Eq	uity or current leverage formula if none has been established.		
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.				
	APPROV	ED RETURN ON EQUITY		
Curre	ent Commission Return on Equity:	10.72%		
Comr	mission order approving Return on Equity:	95-1193-FOF-W/S		
		NOT APPLICABLE ROVED AFUDC RATE IRED IF AFUDC WAS CHARGED DURING YEAR		
		%		
Curre	ent Commission Approved AFUDC rate:			

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

Marion Utilities, Inc.

# SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (2)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits	\$ 497,8 246,4 103,2	58	\$	\$	\$	\$ 497,877 246,458 103,215
Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)		0				0
Investment Tax Credits  Total	\$ 850,35		\$	\$	s	\$ 850,355

(1)	Explain below all adjustments made in Columns (e) and (f):
ı	
1	
1	
l	
1	
1	
1	
l	

# UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104 105	Plant Accounts:     Utility Plant In Service  Utility Plant Leased to     Other  Property Held for Future     Use  Utility Plant Purchased     or Sold  Construction Work in     Progress  Completed Construction     Not Classified	\$ 4,934,120 0 220,902	\$ 184,808	\$0	\$ 5,118,928
	Total Utility Plant	\$5,155,022	\$ 184,808	\$0	\$5,339,830

# UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment		\$ULE ATTACHE		\$
Total P	lant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total A	occumulated Amortization	\$	\$	\$	\$
Net Ac	quisition Adjustments	\$	\$	\$	\$

UTILITY NAME: Marion Utilities, Inc.

# UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

For any acquisition adjustments approved by the Commission, include the Order Number

	For any acquisition adju			OTHER THAN	
				REPORTING	
ACCT.	DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL (f)
(a) 114	(b)	(c)	(d)	(e)	(1)
114	Acquisition adjustment	d 164.070			¢ 164.070
	Order #11568	\$ 164,972			\$ 164,972
	Balance after order #11568	113,399			113,399
	Woods & Meadows	(17,697)			(17,697)
	Spruce Creek	(58,554)			(58,554)
	Deer Creek	6,733			6,733
	Windgate	20,895			20,895
Total	Plant Acquisition Adjustment	\$ 229,748	<u>\$</u>	<u>\$</u>	\$ 229,748
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	11,761			11,761
	Spruce Creek	37,084			37,084
	Deer Creek	(4,124)			(4,124)
	Windgate	(16,418)			(16,418)
	·· magairo	(10,110)			(-1,1,
Total A	Accumulated Amortization	\$ (250,068)	\$	\$	\$ (250,068)
Net Aq	uisition Adjustments	\$ (20,320)	<u>\$</u>	\$	\$ (20,320)

# ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)		WATER (b)		ASTEWATER (c)	<u> </u>	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION	T							
Account 108	<b> </b> \$	2 200 062	\$	168,125	\$	0	\$	2,478,088
Balance first of year Credit during year:	╀~	2,309,963	J.	100,123	Ĵ	0	-	2,470,000
Account 108.1 (1)  Account 108.2 (2)  Account 108.3 (2)  Other Accounts (specify):  Salvage	\$	135,098	\$	1,659	\$ _ _ _ _		\$	136,757
Other Credits (Specify):	ı							
Total Credits	\$_	135,098	\$	1,659	\$	0	\$	136,757
Debits during year:  Book cost of plant retired  Cost of Removal  Other Debits (specify):	  -  -	0		0	  -		-	0
Rounding	<u> </u>		_		-		Ŀ	
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$_	2,434,478	<b> </b> \$	171,216	\$ =	0	\$_	2,605,694
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$	23,150	\$	0	\$	0	\$	23,150
Credit during year:  Accruals charged to:  Account 407  Account 110.2 (2)  Other Accounts (specify):	\$ 	253	\$	0	\$_ _	0	\$_ _	253
Total credits	\$	253	\$	0	\$	0	\$	253
Debits during year:  Book cost of plant retired  Other debits (specify):		0	_		_		_	
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$_	23,403	s_	0	<b>\$</b> _	0	\$_	23,403

<sup>(1)</sup> Account 108 for Class B utilities.

<sup>(2)</sup> Not applicable for Class B utilities.

<sup>(3)</sup> Account 110 for Class B utilities.

# REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)	
	\$0		\$0	
Total	\$0		\$ 0	

### NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	B EG INNING YEA R (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$0	\$	\$0	\$0
Total Nonutility Property	\$0	\$0	\$0	\$0

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$0
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$0
Total Other Special Deposits	\$0

YEAR OF REPORT December 31, 2012

# INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$	\$0
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$0
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$	\$o
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Accoun	\$0	
Total Special Funds		\$0

December 31, 2012

# ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in

Amounts included in Accounts 142 and 14	4 should be listed	d individually.		
DESCRIPTION			TOTAL	
(a)		ŀ	(b)	
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):			(6)	
Water		19,747		
Wastewater				
Other				
Total Customer Accounts Receivable		s	10.747	
OTHER ACCOUNTS RECEIVABLE ( Account 142):			19,747	
Dividend declared		20		
- I would do need	s	29		
Total Other Accounts Receivable				
NOTES RECEIVABLE (Account 144):		\$	29	
NOTES RECEIVABLE (Account 144 ):	<b>J</b> .			
	\$	0		
Total Notes Receivable		\$	0	
Total Accounts and Notes Receivable		\$	19,776	
ACCUMULATED PROVISION FOR				
UNCOLLECTIBLE ACCOUNTS (Account 143)	J			
Balance first of year	\$	0		
Add: Provision for uncollectibles for current year	\$	8,948		
Collection of accounts previously written off		233		
Utility Accounts				
Others				
Calcio				
Total Additions	\$	9181		
Deduct accounts written off during year:				
Utility Accounts		9,181		
Others				
Total accounts written off	\$	9181		
Balance end of year		\$	0	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET			19,776	

Marion Utilities, Inc.

# ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$0
Total	\$0

# NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

Report over note received from anyonated cor	INTEREST	
DESCRIPTION	RATE	TOTAL
(a)	<b>(b)</b>	(c)
	% % % % %	
Total		\$0

# MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$0
Total Miscellaneous Current and Accrued Liabilities	\$0

# UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):  Loan costs	\$0	\$
Total Unamortized Debt Discount and Expense	\$	\$1,710
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$0
Total Unamortized Premium on Debt	\$	\$0

# EXTRAORDINARY PROPERTY LOSSES

ACCOUNT 182
Report each item separately.

DESCRIPTION
(a)

S
0

Total Extraordinary Property Losses

Total Extraordinary Property Losses

Marion Utilities, Inc.

## MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$	\$0
Total Deferred Rate Case Expense	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  Utility Deposits	\$	\$ 1,050
Total Other Deferred Debits	\$0	\$ 1,050
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$0	\$0
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$ 1,050

Marion Utilities, Inc.

December 31, 2012

## CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIP (a)		RATE (b)	TOTAL (c)
COMMON STOCK  Par or stated value per share Shares authorized  Shares issued and outstandin Total par value of stockissu  Dividend	g	% % 	\$ 1.00 1,000 100 \$ 10 \$ 1,000
PREFERRED STOCK  Par or stated value per shar  Shares authorized  Shares issued and outstandir  Total par value of stockissu  Dividend	98	% % %	\$ \$ \$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

## BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL FIXED OR RATE VARIABLE * (b) (c)		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	% % % % % % %		\$0
Total			\$0

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

Marion Utilities, Inc.

## STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	Al	MOUNTS (c)
215	Unappropriated Retained Earnings:		(27.201
	Balance Beginning of Year Changes to Account:	\$	637,291
439	Adjustments to Retained Earnings (requires Commission approval prior to use):  Credits:	_   \$	0
	Total Credits:	\$	0
	Debits:	\$	0
	Rounding		
	Total Debits:	\$	0
435	Balance Transferred from Income	\$	59,586
436	Appropriations of Retained Earnings:		0
	Total Appropriations of Retained Earnings	\$	(
437	Dividends Declared: Preferred Stock Dividends Declared	_	
438	Common Stock Dividends Declared		200,000
	Total Dividends Declared	\$	200,000
215	Year end Balance	\$	496,877
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		(
214	Total Appropriated Retained Earnings	\$	(
Total Reta	ained Earnings	\$	496,877
Notes to S	Statement of Retained Earnings:		

Marion Utilities, Inc.

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$0
Total	\$0

## OTHER LONG-TERM DEBT ACCOUNT 224

		IN	TEREST	PRINCIPAL
DESCI	RIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATI	E OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
	(a)	(b)	(c)	(d)
				\$
Loan for upgrades	Issue date 12/27/12 - Maturity 12/27/16	1.625 %	Fixed	300,000
Note on vehicle	Issue date 7/06/10 - Maturity 8/05/13	8.79 %	Fixed	3,458
Note on vehicle	Issue date 1/19/11 - Maturity 2/19/14	6.79 %	Fixed	6,859
Note on vehicle	Issue date 12/30/11 - Maturity 1/30/16	6.24 %	Fixed	22,282
		%		
Less,	Current Portion on page F-18	%		(86,141)
	Who was a second	%		<b>!</b>
		%		
		%		
		%		
		%		
			-	
		%		
		%		
Total				\$ 246,458

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

## NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 232 AND 234				
	IN	TEREST	PRINCIPAL	
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER	
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET	
(a)	(b)	(c)		
NOTES PAYABLE ( Account 232):  Current portion of long term debt	% % % %		(d)  \$86,141	
Total Account 232			\$86,141	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	24			
	%		\$0	
	%			
	%			
	%			
	%			
	%			
	%			
	%			
Total Account 234			\$0	

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

## ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$0
Total	\$ 0

UTILITY NAME: Marion Utilities, Inc.

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION	BALANCE BEGINNING		EREST ACCRUED PURING YEAR	INTEREST PAID DURING	DALANCE END
OF DEBIT (a)	OF YEAR (b)	DEBIT (c)	AMOUNT (d)	YEAR (e)	BALANCE END OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$	427	\$	\$	\$ 279
Total Account 237.1	\$ 215		\$2,862	\$	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities  Customer Deposits - Water  Customer Deposits - Sewer	\$ 6,919 86	427 427	\$ 6,005 85	\$ 11,114 133	\$
Total Account 237.2	\$		\$6,090	\$11,247	\$1,848
Total Account 237 (1)	\$		\$8,952	\$14,045	\$
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237	\$ 8,952	<ol> <li>Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.</li> <li>Must agree to F-3 (c), Current Year Interest Expense</li> </ol>	
Net Interest Expensed to Account No. 427 (2)			\$8,952		

UTILITY NAME: Marion Utilities, Inc.

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Customer prepayments Accrued officers' salaries Accrued profit sharing contribution payable Accrued professional fees	\$ 26,655 10,000 72,086 16,450
Total Miscellaneous Current and Accrued Liabilities	\$125,191

#### ADVANCES FOR CONSTRUCTION

#### ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)		CREDITS (e)	BALANCE END OF YEAR (f)
Southern Multicapital Corp	\$ 	231	\$0 	\$0 	132,286
Total	\$132,286		\$	s	\$ 132,286

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: Marion Utilities, Inc.

## OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$0	\$0
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$0	so
TOTAL OTHER DEFERRED CREDITS	\$0	\$0

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$159,141	s	\$3,084,915
Add credits during year:	\$9,010	\$0	\$	\$9,010
Less debit charged during the year	\$0	\$0	\$	\$0
Total Contribution In Aid of Construction	\$	\$159,141	\$0	\$3,093,925

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,531,466	\$ 155,272	\$	\$1,686,738
Debits during the year:	\$104,542	\$0	\$	\$ 104,542
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,636,008	\$155,272	\$0	\$1,791,280

# WATER OPERATION SECTION

**GROUP 1** 

## WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number under the same tariff should be assigned a group number. Each indivisional be assigned its own group number.  The water financial schedules (W-2 through W-10) should be filed for the water engineering schedules (W-11 through W-15) must be filed All of the following water pages (W-2 through W-15) should be comply group number.	idual system which has not r the group in total. for each system in the gro	been consolidated up.
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Marion Utilities/Marion	347 W	1
*Windgate Estates/Marion	347 W	2
*Includes Bordering Oaks Estates and Colebrook		

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

## SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)			
101	Utility Plant In Service 4,819,703+114,417	W-4(b)	\$	4,934,120			
	Less: Nonused and Useful Plant (1)						
108	Accumulated Depreciation 2,354,879+79,599	W-6(b)	- 1	2,434,478			
110	Accumulated Amortization 23,403+0	F-8	1 -	23,403			
271	Contributions In Aid of Construction 2,867,737+67,047	W-7		2,934,784			
252	Advances for Construction 132,286+0	F-20		132,286			
	Subtotal		\$	-590,831			
272	Add: Accumulated Amortization of Contributions in Aid of Construction 1,575,314+60,694	W-8(a)	\$	1,636,008			
	Subtotal		\$	1,045,177			
	Plus or Minus:		1				
114	Acquisition Adjustments (2) Order #11568 only	F-7		164,972			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4 —	(164,972)			
	Working Capital Allowance (3)		4 —	155,834			
100	Other (Specify): Deferred income taxes on CIAC		┥ —	16,387			
103 105	Property held for future use		4 —	220,002			
103	Construction work in process  WATER RATE BASE		s_	220,902 1,438,300			
WAT	TER OPERATING INCOME	W-3	\$	67,456			
AC	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)						

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

## WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		CURRENT YEAR (d)	
	LITY OPERATING INCOME				
400	Operating Revenues	W-9	\$	1,507,931	
469	Less: Guaranteed Revenue and AFPl	W-9		0	
	Net Operating Revenues				
401	Operating Expenses	W-10(a)	\$	1,268,210	
403	Depreciation Expense 121,783+2,732	W-6(a)		124,515	
	Less: Amortization of CIAC 102,905+1,637 W-8(a)			104,542	
	Net Depreciation Expense		\$	19,973	
406	Amortization of Utility Plant Acquisition Adjustmen	F-7	-	19,973	
407	Amortization Expense (Other than CIAC)	F-8		253	
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$	67,857 24,093 39,730 12,154 143,834 2,533 6,782 2,340 (3,216) (234) 1,440,475	
	Utility Operating Income		\$	67,456	
	Add Back:				
469	Guaranteed Revenue (and AFPI)	W-9	<b></b>   \$		
413	Income From Utility Plant Leased to Others			0	
414	Gains (losses) From Disposition of Utility Property			· · · · · · · · · · · · · · · · · · ·	
420	Allowance for Funds Used During Construction		+		
	Total Utility Operating Income		\$	67,456	

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

## WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 25,391	(u)	\$	\$ 25,391
302	Franchises	25,571	<u> </u>	<u> </u>	
303	Land and Land Rights	105,417			105,417
304	Structures and Improvements	84,225		0	84,225
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	144,672		0	144,672
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	298,333	10,454	0	308,787
320	Water Treatment Equipment	30,528	0	0	30,528
330	Distribution Reservoirs and Standpipes	207,379	0	0	207,379
331	Transmission and Distribution Mains	2,823,311	0	0	2,823,311
333	Services	500,415	380		500,795
334	Meters and Meter Installations	301,984	816	0	302,800
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	79,909	2,265	0	82,174
341	Transportation Equipment	140,226	0	0	140,226
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	23,198	1,087	0_	24,285
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	4,194	0	0	4,194
347	Miscellaneous Equipment				
348	Other Tangible Plant	35,519	0	0	35,519
	TOTAL WATER PLANT	\$4,804,701_	\$15,002_	\$	\$4,819,703

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

December 31, 2012

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

#### WATER UTILITY PLANT MATRIX

		1	ATER UTILITY P	.2	.3	.4	.5
				SOURCE		TRANSMISSION	
ACCT.		CURRENT	INTANGIBLE	OF SUPPLY	WATER	AND	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	AND PUMPING	TREATMENT	DISTRIBUTION	PLANT
				PLANT	PLANT	PLANT	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 25,391	\$ 25,391	s in the second	\$	3	\$
302	Franchises						
303	Land and Land Rights	105,417					105,417
304	Structures and Improvements	84,225					84,225
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	144,672		144,672		A STATE OF THE STA	make a man at more than the second and
308	Infiltration Galleries and Tunnels						
309	Supply Mains		VIETE STORY				
310	Power Generation Equipment						
311	Pumping Equipment	308,787		308,787			
320	Water Treatment Equipment	30,528			30,528		
330	Distribution Reservoirs and Standpipes	207,379				207,379	
331	Transmission and Distribution Mains	2,823,311				2,823,311	
333	Services	500,795				500,795	ALM TO AND SHOWING
334	Meters and Meter Installations	302,800				302,800	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	82,174					82,174
341	Transportation Equipment	140,226					140,226
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	24,285					24,285
344	Laboratory Equipment			A STATE OF THE STA			
345	Power Operated Equipment						
346	Communication Equipment	4,194					4,194
347	Miscellaneous Equipment			are fragility of the state of the		and the same was and	
348	Other Tangible Plant	35,519		REPRIVATE			35,519
	TOTAL WATER PLANT	\$4,819,703_	\$25,391	\$ 453,459	\$30,528	\$3,834,285	\$ 476,040

Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion

December 31, 2012

## BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE  NET  SALVAGE IN  PERCENT  (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs	8		
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment			
348	Other Tangible Plant	10		10.00%

<sup>\*</sup> If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.	ACCOUNT NAME		BALANCE BEGINNING OF YEAR		ACCRUALS	OTHER CREDITS *		TOTAL CREDITS (d+e)
(a)	(b)		(c)	L	(d)	(e)		(f)
				Γ				
304	Structures and Improvements	\$	63,074	\$	1,871	\$	\$	1,871
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs	l	109,638		3,262			3,262
308	Infiltration Galleries and Tunnels	1 _						
309	Supply Mains							
310	Power Generation Equipment							
311	Pumping Equipment		261,803	Ι΄	6,485		`	6,485
320	Water Treatment Equipment		24,678		984			984
330	Distribution Reservoirs and Standpipes	1	97,949	1	5,202		<sup>-</sup>	5,202
331	Transmission and Distribution Mains	1 _	1,067,003	Ι΄	61,414		<sup>-</sup>	61,414
333	Services		183,004		11,369			11,369
334	Meters and Meter Installations	1 -	241,009		6,530		<sup>-</sup>	6,530
335	Hydrants			Ι΄			-	
336	Backflow Prevention Devices	1 -		'			·	
339	Other Plant Miscellaneous Equipment	1 _		Ι΄			·	
340	Office Furniture and Equipment		72,384	Ι΄	1,951		- I	1,951
341	Transportation Equipment	1 -	63,753		20,758		-	20,758
342	Stores Equipment	1 _		1			·	
343	Tools, Shop and Garage Equipment	1 _	10,819	Ι΄	1,244		·	1,244
344	Laboratory Equipment	]		Ι΄				
345	Power Operated Equipment	1 _		'			-	
346	Communication Equipment	1 -	3,053	'	121		·	121
347	Miscellaneous Equipment	1 -		Ι.			-	
348	Other Tangible Plant	] =	34,929		592			592
TOTAL W	ATER ACCUMULATED DEPRECIATION	<b>\$</b>	2,233,096	\$	121,783	\$	<b>s</b>	121,783

\* Specify nature of transaction
Use () to denote reversal entries

W-6(a) GROUP \_\_1\_\_\_

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Marion Utilities/Marion County

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 64,945
305	Collecting and Impounding Reservoirs				0	
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	112,900
308	Infiltration Galleries and Tunnels				0	
309	Supply Mains				0	
310	Power Generation Equipment				0	
311	Pumping Equipment				0	268,288
320	Water Treatment Equipment				0	25,662
330	Distribution Reservoirs and Standpipes				0	103,151
331	Transmission and Distribution Mains				0	1,128,417
333	Services				0	194,373
334	Meters and Meter Installations				0	247,539
335	Hydrants				0	
336	Backflow Prevention Devices				0	
339	Other Plant Miscellaneous Equipment				0	
340	Office Furniture and Equipment				0	74,335
341	Transportation Equipment				0	84,511
342	Stores Equipment				0	
343	Tools, Shop and Garage Equipment				0	12,063
344	Laboratory Equipment				0	
345	Power Operated Equipment				0	
346	Communication Equipment				0	3,174
347	Miscellaneous Equipment				0	
348	Other Tangible Plant				0	35,521
TOTAL WA	ATER ACCUMULATED DEPRECIATION	\$	\$	\$	\$	\$ 2,354,879

W-6(b) GROUP \_\_1\_\_\_

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

	(b)		WATER (c)
Balance first of year		\$	2,858,727
Add credits during year:  Contributions received from Capacity  Main Extension and Customer Connection Charges  Contributions received from Developer of  Contractor Agreements in cash or property	W-8(a) W-8(b)	<b>.</b>	9,010
Total Credits	<u> </u>	\$	9,010
Less debits charged during the year (All debits charged during the year must be explained below		\$	0
Total Contributions In Aid of Construction		\$	2,867,737
Explain all debits charged to Account 271 during the year below			

Marion Utilities, Inc.

December 31, 2012

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

## WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEA

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees  Construction	8	\$350 - 610	\$ 4,590
Fire Hydrant			1,800
Total Credits			\$9,010

## ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	ATER (b)
Balance first of year	\$ 1,472,409
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$  102,905
Total debits	\$ 102,905
Credits during the year (specify):	\$ 
Total credits	\$ 0
Balance end of year	\$ 1,575,314

W-8(a) GROUP \_\_1\_\_\_

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

## WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ NONE
Total Credits		\$

REPORT

December 31, 2012

**UTILITY NAME:** 

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Marion Utilities/Marion County

## WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT	
(a)	(b) Water Sales:	(c)	(d)	(e)	
460					
460	Unmetered Water Revenue			\$	
451.1	Metered Water Revenue:				
461.1	Sales to Residential Customers	6,159	6,150	1,427,51	12
461.2	Sales to Commercial Customers				
461.3	Sales to Industrial Customers				
461.4	Sales to Public Authorities				
461.5	Sales Multiple Family Dwellings				
·	Total Metered Sales	6,159	6,150	\$ 1,427,51	2
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection				
	Total Fire Protection Revenue	0	0	\$	0
464	Other Sales To Public Authorities				
465	Sales To Irrigation Customers				
466	Sales For Resale				
467	Interdepartmental Sales				
	Total Water Sales6,159		6,150	\$1,427,51	2
	Other Water Revenues:				
469	Guaranteed Revenues (Including Allow	ance for Funds Prudently	Invested or AFP1	\$	
470	Forfeited Discounts			45,87	0
471	471 Miscellaneous Service Revenues				30
472					
473	473 Interdepartmental Rents				
474					
	Total Other Water Revenues			\$80,41	9
	Total Water Operating Revenues				31

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

December 31, 2012

ACCT. NO.	ACCOUNT NAME  (b)	URRENT YEAR (c)		.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601 603	Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$ 247,128 374,068 110,142	s	39,370 18,703 10,453	\$ 32,458 9,352 7,526
610 615 616	Purchased Water Purchased Power Fuel for Power Purchased	92,207 4,553		88,731	7,320
618 620 631 632	Chemicals  Materials and Supplies  Contractual Services-Engineering  Contractual Services - Accounting	 14,362 0 800 23,164	<u>-</u>		
633 634 635	Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing	46,816			
636 641 642 650	Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses	 39,372	_	4,148	2,074
656 657 658	Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp.	8,949 9,232 9,093			
659 660 666	Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	 53,946			
667 668	Regulatory Commission ExpOther Water Resource Conservation Exp.				
670 675	Bad Debt Expense Miscellaneous Expenses	 8,948 203,655		20,616	10,308
Т	otal Water Utility Expenses	\$ 1,268,210	<b> </b> \$=	182,021	\$61,718

## Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

S   S   S   S   S   S   S   S   S   S			WATER EXPENSE	ACCOUNT MATRIX		
37,407   205,737   50,262   19,808     3,476   498     40,355   14,362     6   14,362     14,362	WATER TREATMENT EXPENSES - OPERATION	WATER TREATMENT EXPENSES - MAINTENANCE	TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS	TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE	CUSTOMER ACCOUNTS EXPENSE	ADMIN. & GENERAL EXPENSES
EN 197767 EN EN 158787 EN 15878 EN 197705 EN 333.914 7	9,575 4,055 14,362 46,816 4,149	\$	37,407 12,518 5,186	\$	\$ 82,794 205,737 50,262 3,112	\$ 7,174 102,869 19,808 3,476 498 800 23,164 0 39,372 3,106 8,949 9,232 9,093 53,946

UTILITY NAN	Æ.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's)
January	(2)	39,491	(u) 2	37,491	(f) 35,529
February		35,775	$\frac{2}{3}$	32,775	31,139
March		46,788	5	41,788	35,747
April		59,844		54,844	52,779
May		59,768	3	56,768	53,593
June		41,519	<del></del>	40,591	38,769
July	***	44,924	3	41,924	39,447
August		40,272	3	37,272	34,152
September		40,490	3	37,490	35,342
October		43,672	4	39,672	34,569
November		46,142	2	44,142	42,249
December		40,468		38,468	36,166
Total for Year	less, Windgate	539,153 -13,629 525,524	36	503,225 -13,629 489,596	469,481 <u>-12,396</u> 457,085
If water is purchased for resale, indicate the following:  Vendor Not applicable  Point of delivery  If water is sold to other water utilities for redistribution, list names of such utilities below:  Not applicable					

List for each source of supply	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
See attached schedule			

W-11				
GROUP	1& 2			
SYSTEM	All plants	_		

## **SUPPORTING SCHEDULE FOR PAGE W-11**

Marion Utilities, Inc.

Year of Report - December 31, 2012

Subdivision	Capacity of Well	Gallons Per Day From Source	Type of Source
Pine Ridge	604,000	65,258	Ground
Cedar Hills	1,173,000	90,986	Ground
Fore Acres	2,160,000	119,903	Ground
Golden Holiday	470,000	20,450	Ground
Fort King	604,000	38,000	Ground
Hi-Cliff	604,000	76,612	Ground
Rainbow Lakes Est.	1,238,000	115,419	Ground
Stone Oaks	316,000	13,387	Ground
Ponderosa	72,000	3,161	Ground
Waldbusser	72,000	2,806	Ground
Buckskin	201,000	8,064	Ground
Libra Oaks	175,000	9,714	Ground
Greenfields	1,238,000	163,451	Ground
Sheri Oaks	129,000	3,483	Ground
Oak Creek	129,000	27,258	Ground
McAteers	129,000	20,000	Ground
Woods & Meadows	979,000	113,096	Ground
Spruce Creek	2,736,000	422,935	Ground
Deer Creek	129,000	7,903	Ground
Windgate	518,000	45,354	Ground
Turning Point	518,000	13,129	Ground

YEAR OF REPORT

UTILITY NAME:

Marion Utilities, Inc.

December 31, 2012

SYSTEM NAME / COUNTY:

All Systems/Marion County

## WATER TREATMENT PLANT INFORMATION

; ;

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	See Supporting Schedule
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	See Supporting Schedule
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	See Supporting Schedule
	LIME TREATMENT
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:
	FILTRATION
Type and size of area:	
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Marion Utilities/Marion County

December 31, 2012

## CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident		1.0		
5/8"	Displacement	1.0	6,110	6,110
3/4"	Displacement	1.5		
1"	Displacement	2.5	32	80
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System N	Meter Equivalents	6,229

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC). Use 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 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 )

ERC Calc	culation:		 	
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	469,481,000/6,229/365	5 = 206		
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## Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Pine Ridge/Marion County

## OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sh	nould be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 211	
2. Maximum number of ERCs * which can be served. 542	
3. Present system connection capacity (in ERCs *) using existing lines.	241
4. Future connection capacity (in ERCs *) upon service area buildout.	241
5. Estimated annual increase in ERCs *. 3	
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 in None	improvements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DE	EP 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 # 3421018	
12. Water Management District Consumptive Use Permit # None	
a. Is the system in compliance with the requirements of the CUP?	N/A
b. If not, what are the utility's plans to gain compliance?	

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14 GROUP \_\_\_1\_\_ SYSTEM \_\_\_\_\_ Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills/Marion County

## OTHER 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. 405
2. Maximum number of ERCs * which can be served. 650
3. Present system connection capacity (in ERCs *) using existing lines. 405
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *. 1
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.
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 filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 3420162
12. Water Management District Consumptive Use Permit # None
a. Is the system in compliance with the requirements of the CUP?  N/A
b. If not, what are the utility's plans to gain compliance?

• An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP 1
SYSTEM

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Fore Acres/Marion County

## OTHER 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. 495
2. Maximum number of ERCs * which can be served. 639
3. Present system connection capacity (in ERCs *) using existing lines. 500
4. Future connection capacity (in ERCs *) upon service area buildout. 500
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 750 GPM
7. Attach a description of the fire fighting facilities. 5 hydrants - 1,280 GPM
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 filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 3420608
12. Water Management District Consumptive Use Permit #3094
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 the calculation on the bottom of Page W-13.

W-14
GROUP 1
SYSTEM \_\_\_\_

SYSTEM NAME / COUNTY:

Golden Holiday/Marion County

## OTHER 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. 183
2. Maximum number of ERCs * which can be served. 512
3. Present system connection capacity (in ERCs *) using existing lines. 183
4. Future connection capacity (in ERCs *) upon service area buildout. 183
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.  None
9. When did the company last file a capacity analysis report with the DEP?  None filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 3420456
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP 1
SYSTEM

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Fort King/Marion County

## OTHER 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. 94
2. Maximum number of ERCs * which can be served. 100
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
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.  None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 3420419
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP 1
SYSTEM

December 31, 2012

Marion Utilities, Inc.

Hi-Cliff/Marion County

SYSTEM NAME / COUNTY:

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sho	uld be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 299	
2. Maximum number of ERCs * which can be served. 299	
3. Present system connection capacity (in ERCs •) using existing lines.	299
4. Future connection capacity (in ERCs *) upon service area buildout.	299
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.	
Describe any plans and estimated completion dates for any enlargements or in	nprovements of this system.
The state of the s	
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DEI	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 # 3420533	
12. Water Management District Consumptive Use Permit #None	
a. Is the system in compliance with the requirements of the CUP?	N/A
b. If not, what are the utility's plans to gain compliance?	

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14 GROUP 1 SYSTEM \_\_\_\_\_ Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Rainbow Lakes Estates/Marion County

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sho	ould be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 539	
2. Maximum number of ERCs * which can be served. 1,347	
3. Present system connection capacity (in ERCs *) using existing lines.	726
4. Future connection capacity (in ERCs *) upon service area buildout.	1,000
5. Estimated annual increase in ERCs *. 15	
6. Is the utility required to have fire flow capacity? Yes - 750 gpm  If so, how much capacity is required?	
7. Attach a description of the fire fighting facilities. 20 Hydrants	
Describe any plans and estimated completion dates for any enlargements or in     None	mprovements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DE	P 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 # 6424083	
12. Water Management District Consumptive Use Permit #202999.02	
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?	

W-14
GROUP 1
SYSTEM

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Stone Oaks/Marion County

## OTHER 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. 85
2. Maximum number of ERCs * which can be served. 389
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
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.  None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules:  N/A
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 # 3421283
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP? N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP 1
SYSTEM

Ponderosa/Marion County

# OTHER 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. 22
2. Maximum number of ERCs * which can be served. 84
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
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.  None
9. When did the company last file a capacity analysis report with the DEP?  None filed
10. If the present system does not meet the requirements of DEP rules:  N/A
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 # 3424808
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP? N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

Waldbusser/Marion County

# OTHER 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. 22
2. Maximum number of ERCs * which can be served. 84
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
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.  None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 3424807 (non-community)
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**Buckskin/Marion County** 

# OTHER 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. 73		
2. Maximum number of ERCs * which can be served. 158		
3. Present system connection capacity (in ERCs *) using existing lines. 73		
4. Future connection capacity (in ERCs *) upon service area buildout.		
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.  None		
9. When did the company last file a capacity analysis report with the DEP? None filed		
10. If the present system does not meet the requirements of DEP rules:  N/A		
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 # 3420124		
12. Water Management District Consumptive Use Permit #None		
a. Is the system in compliance with the requirements of the CUP? N/A		
b. If not, what are the utility's plans to gain compliance?		

\* An ERC is determined based on the calculation on the bottom of Page W-13.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Libra Oaks/Marion County

# OTHER 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. 106
2. Maximum number of ERCs * which can be served. 150
3. Present system connection capacity (in ERCs *) using existing lines. 128
4. Future connection capacity (in ERCs *) upon service area buildout. 128
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.
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 filed
10. If the present system does not meet the requirements of DEP rules: N/A
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 # 6424590
12. Water Management District Consumptive Use Permit #6574.01
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 the calculation on the bottom of Page W-13.

W-14	
GROUP	1
SYSTEM	

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Green Fields-Indian Pines/Marion County

# OTHER 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	522		
2. Maximum number of ERCs * which can be served.	1,347		
3. Present system connection capacity (in ERCs *) using	ng existing lines.	522	
4. Future connection capacity (in ERCs *) upon service	e area buildout.	522	
5. Estimated annual increase in ERCs *.	5		
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 750 GPM		
7. Attach a description of the fire fighting facilities.	8 hydrants		
8. Describe any plans and estimated completion dates for	or any enlargements or in None	mprovements of this system.	
9. When did the company last file a capacity analysis re	eport with the DEP?	None filed	
10. If the present system does not meet the requirements	of DEP rules:	N/A	
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 upgr	ading.		
e. Is this system under any Consent Order wit	th DEP?	No	
11. Department of Environmental Protection ID #	3425006		
12. Water Management District Consumptive Use Permit #3101			
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 the calculation on the bottom of Page W-13.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Sheri Oaks/Marion County

# OTHER 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. 21
2. Maximum number of ERCs * which can be served. 133
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout. 133
5. Estimated annual increase in ERCs *. 1
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.
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 filed
10. If the present system does not meet the requirements of DEP rules:  N/A
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 # 3424637 (non-community)
12. Water Management District Consumptive Use Permit #None
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

Oak Creek Caverns/Marion County

# OTHER 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. 43		
2. Maximum number of ERCs * which can be served. 133		
3. Present system connection capacity (in ERCs *) using existing lines.		
4. Future connection capacity (in ERCs *) upon service area buildout.		
5. Estimated annual increase in ERCs *. 2		
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.		
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 filed		
10. If the present system does not meet the requirements of DEP rules:  N/A		
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?  N/A		
11. Department of Environmental Protection ID # 3424638		
12. Water Management District Consumptive Use Permit #None		
a. Is the system in compliance with the requirements of the CUP?N/A		
b. If not, what are the utility's plans to gain compliance?		

\* An ERC is determined based on the calculation on the bottom of Page W-13.

McAteer Acres/Marion County

# OTHER 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. 67		
2. Maximum number of ERCs * which can be served. 150		
3. Present system connection capacity (in ERCs *) using existing lines. 70		
4. Future connection capacity (in ERCs *) upon service area buildout.		
5. Estimated annual increase in ERCs *. 1		
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.		
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 filed		
10. If the present system does not meet the requirements of DEP rules:  N/A		
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 # 3424643		
12. Water Management District Consumptive Use Permit #None		
a. Is the system in compliance with the requirements of the CUP?		
b. If not, what are the utility's plans to gain compliance?		

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP \_\_\_1
SYSTEM \_\_\_\_

Woods & Meadows/Marion County

# OTHER 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. 510		
2. Maximum number of ERCs * which can be served. 911		
3. Present system connection capacity (in ERCs *) using existing lines. 700		
4. Future connection capacity (in ERCs *) upon service area buildout.		
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 filed		
10. If the present system does not meet the requirements of DEP rules:  N/A		
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 # 6424632		
12. Water Management District Consumptive Use Permit #207849.03		
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 the calculation on the bottom of Page W-13.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Spruce Creek/Marion County

# OTHER 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. 2,359		
2. Maximum number of ERCs * which can be served. 4,000		
3. Present system connection capacity (in ERCs *) using existing lines. 2,359		
4. Future connection capacity (in ERCs *) upon service area buildout. 3,632		
5. Estimated annual increase in ERCs *. 200		
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 1,350 GPM		
7. Attach a description of the fire fighting facilities. 42 hydrants		
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  Additional 623 lots permitted. Lines will be extended with developer and builders needs.		
9. When did the company last file a capacity analysis report with the DEP?  None filed  10. If the present system does not meet the requirements of DEP rules:  N/A  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. Description of Project State of the Control of		
11. Department of Environmental Protection ID # 6424652		
12. Water Management District Consumptive Use Permit #208481.03		
12. Water Management District Consumptive Use Permit #208481.03		

W-14	
GROUP 1	
SYSTEM	

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

Deer Creek/Marion County

# OTHER 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. 49	
2. Maximum number of ERCs * which can be served. 59	
3. Present system connection capacity (in ERCs *) using existing lines.	
4. Future connection capacity (in ERCs *) upon service area buildout. 50	
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.	
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 filed	
10. If the present system does not meet the requirements of DEP rules: N/A	
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 # 6424653	
12. Water Management District Consumptive Use Permit #None	
a. Is the system in compliance with the requirements of the CUP? N/A	
b. If not, what are the utility's plans to gain compliance?	

\* An ERC is determined based on the calculation on the bottom of Page W-13.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Turning Pointe/Marion County

# OTHER 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. 85
2. Maximum number of ERCs * which can be served. 163
3. Present system connection capacity (in ERCs *) using existing lines. 87
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *. 2
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 filed
10. If the present system does not meet the requirements of DEP rules:  N/A
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 # 3424841
12. Water Management District Consumptive Use Permit #20830296 AN
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 the calculation on the bottom of Page W-13.

# WATER OPERATION SECTION

**GROUP 2** 

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Windgate Estates/Marion County

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)					
101	Utility Plant In Service	W-4(b)	\$ 114,417					
	Less:							
	Nonused and Useful Plant (1)							
108	Accumulated Depreciation	W-6(b)	79,599					
110	Accumulated Amortization	F-8	0					
271	Contributions In Aid of Construction	W-7	67,047					
252	Advances for Construction	F-20	0					
	Subtotal		\$(32,229)					
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 60,694					
	Subtotal		\$ 28,465					
	Plus or Minus:							
114	Acquisition Adjustments (2)	F-7	0					
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0					
	Working Capital Allowance (3)							
	Other (Specify):		0					
103	Property held for future use		0					
105	Construction work in process		0					
	WATER RATE BASE		\$28,465					
WAT	TER OPERATING INCOME	W-3	\$ Not Available					
AC	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)							

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

YEAR	OF	RE	PORT
Decem	her	31	2012

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

INFORMATION NOT AVAILABLE

# WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	ITY OPERATING INCOME		
400	Operating Revenues	W-9	\$
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$
401	Operating Expenses	W-10(a)	\$
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	
	Net Depreciation Expense		\$
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$
	Utility Operating Expenses  Utility Operating Income		\$
	Add Back:	1	
469	Guaranteed Revenue (and AFPI)	W-9	s
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$

Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion County

# WATER UTILITY PLANT ACCOUNTS

ACCT.		Γ	PREVIOUS	Γ			Г	CURRENT
NO.	ACCOUNT NAME		YEAR		ADDITIONS	RETIREMENTS	ı	YEAR
(a)	(b)	L	(c)		(d)	(e)	L	(f)
301	Organization	\$		\$		\$	\$	
302	Franchises							
303	Land and Land Rights	1	1,710					1,710
304	Structures and Improvements		9,677					9,677
305	Collecting and Impounding Reservoirs	1						
306	Lake, River and Other Intakes	]		l.				
307	Wells and Springs	]	11,500	1			L	11,500
308	Infiltration Galleries and Tunnels			Ι.			l,	
309	Supply Mains	1		Ι.			L	
310	Power Generation Equipment	1		Ι.			l,	
311	Pumping Equipment	1	15,151	Ι.	0		١.	15,151
320	Water Treatment Equipment		2,575	Ι.		l		2,575
330	Distribution Reservoirs and Standpipes	1	8,454	I.			١.	8,454
331	Transmission and Distribution Mains	ı	48,069	Ι.			١.	48,069
333	Services	1	6,531	Ι.			1.	6,531
334	Meters and Meter Installations	1	10,750	١.	0			10,750
335	Hydrants	1		Ι.				
336	Backflow Prevention Devices	1		Ι.			1	
339	Other Plant Miscellaneous Equipment	1		١.			L	
340	Office Furniture and Equipment	1		Ι.				
341	Transportation Equipment	1		i.			L	
342	Stores Equipment	1		l.			ı	
343	Tools, Shop and Garage Equipment	1		Ι.			L	
344	Laboratory Equipment	1		Ι.			L	
345	Power Operated Equipment	1		1.			1	
346	Communication Equipment	1		1				
347	Miscellaneous Equipment	1		١.			L	
348	Other Tangible Plant	L		1			L	
	TOTAL WATER PLANT	\$	114,417	\$		s	\$	114,417

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a) GROUP 2

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# WATER UTILITY PLANT MATRIX

			ALEK UTILITY P	.2	.3	.4	.5
				SOURCE		TRANSMISSION	
ACCT.		CURRENT	INTANGIBLE	OF SUPPLY	WATER	AND	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	AND PUMPING	TREATMENT	DISTRIBUTION	PLANT
				PLANT	PLANT	PLANT	
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)
301	Organization	\$	\$	\$	\$ 6.44	\$	\$
302	Franchises						
303	Land and Land Rights	1,710					1,710
304	Structures and Improvements	9,677					9,677
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	11,500		11,500		And the second s	
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	15,151		15,151			
320	Water Treatment Equipment	2,575			2,575		
330	Distribution Reservoirs and Standpipes	8,454			A recommendation	8,454	
331	Transmission and Distribution Mains	48,069				48,069	
333	Services	6,531				6,531	
334	Meters and Meter Installations	10,750				10,750	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment					And the state of t	
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 114,417	s	\$26,651_	\$2,575	\$73,804	\$11,387

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# **BASIS FOR WATER DEPRECIATION CHARGES**

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoir	s		
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipe	es <u>37</u>		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant 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			
348	Other Tangible Plant			
Water Pl	ant Composite Depreciation Rate *			

<sup>\*</sup> If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)		ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
			Τ			
304	Structures and Improvements	\$5,609	\$	188	\$	\$188
305	Collecting and Impounding Reservoirs		١.			
306	Lake, River and Other Intakes		Ι.			
307	Wells and Springs	7,557	١.	257		257
308	Infiltration Galleries and Tunnels		1			
309	Supply Mains		L			
310	Power Generation Equipment					
311	Pumping Equipment	11,150		605		605
320	Water Treatment Equipment	1,837		100		100
330	Distribution Reservoirs and Standpipes	7,629		229		229
331	Transmission and Distribution Mains	28,089		1,118		1,118
333	Services	4,632		163		163
334	Meters and Meter Installations	10,364		72		72
335	Hydrants					
336	Backflow Prevention Devices		1			
339	Other Plant Miscellaneous Equipment		1			
340	Office Furniture and Equipment		1			
341	Transportation Equipment		1			
342	Stores Equipment		'			
343	Tools, Shop and Garage Equipment		Ι΄			
344	Laboratory Equipment		1			
345	Power Operated Equipment		'			
346	Communication Equipment		1			
347	Miscellaneous Equipment		1			
348	Other Tangible Plant		'			
TOTALN	ATER ACCUMULATED DEPRECIATION	¢ 76.967	-	2.722		
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$ 76,867	3	2,732	\$	\$

\* Specify nature of transaction
Use ( ) to denote reversal entries.

W-6(a) GROUP 2 December 31, 2012

**UTILITY NAME:** 

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Windgate Estates/Marion County

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 5,797
305	Collecting and Impounding Reservoirs				0	<u> </u>
306	Lake, River and Other Intakes				0	
307	Wells and Springs					7,814
308	Infiltration Galleries and Tunnels				0	
309	Supply Mains				0	
310	Power Generation Equipment				0	
311	Pumping Equipment				0	11,755
320	Water Treatment Equipment				0	1,937
330	Distribution Reservoirs and Standpipes				0	7,858
331	Transmission and Distribution Mains				0	29,207
333	Services				0	4,795
334	Meters and Meter Installations				0	10,436
335	Hydrants				0	
336	Backflow Prevention Devices				0	
339	Other Plant Miscellaneous Equipment				0	
340	Office Furniture and Equipment				0	
341	Transportation Equipment				0	
342	Stores Equipment				0	
343	Tools, Shop and Garage Equipment				0	
344	Laboratory Equipment				0	
345	Power Operated Equipment				0	
346	Communication Equipment				0	
347	Miscellaneous Equipment				0	
348	Other Tangible Plant				0	
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$0	\$	\$	s	\$ 79,599

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$67,047
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$0
Total Credits		\$ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$67,047
If any prepaid CIAC has been collected, provide a supporting schedule show Explain all debits charged to Account 271 during the year below:	wing how the amount is o	determined.

SYSTEM NAME / COUNTY:

Marion Utilities, Inc.

Windgate Estates/Marion County

# WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits			\$

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 1,637
Total debits	\$1,637_
Credits during the year (specify):	\$0
Total credits	\$0
Balance end of year	\$ 60,694

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME/COUNTY:

Windgate Estates/Marion County

# WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (e)
NONE		s
Total Credits		\$

YE	AR	OF	RE	POR7	ľ
Da		har	21	2012	

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Windgate Estates/Marion County

NOT AVAILABLE

# WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	140	140	
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	140	140	\$
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	140	140	\$
	Other Water Revenues:			
469				
470	470 Forfeited Discounts			
471				
472				
473				
474				
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

December 31, 2012

WATER UTILITY EXPENSE ACCOUNTS		NOT AVAILABLE		
ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
(01	G 1 : - 1W P 1			
601	Salaries and Wages - Employees	\$	\$	\$
603	Salaries and Wages - Officers,			
604	Directors and Majority Stockholders			
604	Employee Pensions and Benefits			and a share in a secretary
610	Purchased Water			
615	Purchased Power			
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies			
631	Contractual Services-Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			l
636	Contractual Services - Other			l
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses			

UTILITY NAME:					
	TI	TI	TTY	TAT A	B STO.
				$\Delta$	V1 H.

# Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

NOT AVAILABLE

		WATER EXPENSE	ACCOUNT MATRIX	ζ.	
3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION	i "	.0
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATION	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
SATE AND THE	HEALTH TRUET		BELLE LEXT TEST		Part of the state
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	the man of the first has been been a Commonweal to Commonw		teritati kandistat i teritati selekuta mada bi bita kan mada		
				And to Love Services in the Leafing Seatoff	Per Control of the Control
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<del></del>				<del></del>	0
					<u>-</u>
	The second second second second				
					<b>WEST OF STREET OF ST</b>
\$	\$	\$	\$	2	\$

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

December 31, 2012

# PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	. (2)	1,049	(42)		1,014
February		923			806
March		1,193			941
April		1,326			1,395
May		1,415			1,252
June		1,084			1,083
July		1,095			1,168
August		966			704
September		1,106			1,000
October		1,110			854
November		1,223			1,149
December		1,139			1,030
Total for Year		13,629		13,629	12,396
Vendor Point of de	•		n, list names of such util	ities below:	
	Not applicable				
	Not applicable				

r each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
See attached schedule			

	W-11
GRO	OUP <u>2</u>
SYSTEM	All plants

YEAR OF REPORT	
December 31, 2012	

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	See Supporting Schedule
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	See Supporting Schedule
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	See Supporting Schedule
	LIME TREATMENT
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:
	FILTRATION
Type and size of area:	
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

YEAR	OF	RE	PORT
Decen	nber	31.	2012

Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** 

Windgate Estates

# CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen	tial	1.0		
5/8"	Displacement	1.0	140	140
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System	Meter Equivalents	140

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC). Use 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 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 )

ERC Calculation:		
13,629,000/140/365 = 267		

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

# OTHER 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. 149
2. Maximum number of ERCs * which can be served. 207
3. Present system connection capacity (in ERCs *) using existing lines. 155
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *. 2
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 filed
10. If the present system does not meet the requirements of DEP rules:  N/A
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# 3421576
12. Water Management District Consumptive Use Permit # 4581
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP \_\_\_2
SYSTEM \_\_\_\_

# WASTEWATER OPERATING SECTION

Marion Utilities, Inc.

December 31, 2012

# WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.  The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.  All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.				
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER		
Cedar Hills Sewer/Marion County	336 S	1		

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	s	184,808
	Less:		┿	104,000
	Nonused and Useful Plant (1)		1	
108	Accumulated Depreciation	S-6(b)	1 -	171,216
110	Accumulated Amortization		1 —	
271	Contributions In Aid of Construction	S-7	1 —	159,141
252	Advances for Construction	F-20		
	Subtotal		\$	(145,549)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$	155,272
	Subtotal		s	9,723
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<b>!</b>	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	l	
	Working Capital Allowance (3)		ł —	
	Other (Specify):		! =	
	WASTEWATER RATE BASE		6	9,723
	WASIEWAIER RAIE DASE		<b>\$</b> —	7,123
WASTE	WASTEWATER OPERATING INCOME S-3			(5,485)
ACHII	EVED RATE OF RETURN (Wastewater Operating Income / Waste	_	None	

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

YEAI	R OF	REP	ORT
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SYSTEM NAME / COUNTY:

Marion Utilities, Inc.

Cedar Hills Sewer/Marion County

December 31, 2012

# WASTEWATER OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REFERENCE PAGE		WASTEWATER UTILITY
(a)	(b)	(c)		(d)
UTI	LITY OPERATING INCOME			
400			\$	31,468
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		
	Net Operating Revenues		\$	31,468
401	Operating Expenses	S-10(a)	\$	32,446
403	Depreciation Expense	S-6(a)	J	1,432
	Less: Amortization of CIAC	S-8(a)		0
	Net Depreciation Expense		\$	1,432
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		J	1,416
408.11	Property Taxes			664
408.12	Payroll Taxes			995
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	3,075
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes		4 —	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit		┨ —	
412.10	Investment Tax Credits Deferred to Future Periods		┨ —	
412.11	Investment Tax Credits Restored to Operating Income		+	
	Utility Operating Expenses		\$	36,953
	Utility Operating Income		\$	(5,485)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$	
413	Income From Utility Plant Leased to Others		4	
414	Gains (losses) From Disposition of Utility Property		┨ —	
420	Allowance for Funds Used During Construction	<del> </del>	┨ —	
	Total Utility Operating Income		s	(5,485)

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	3,869			3,869
354	Structures and Improvements	9,606			9,606
355	Power Generation Equipment				
360	Collection Sewers - Force	88,575			88,575
361	Collection Sewers - Gravity				
362	Special Collecting Structures	2,097			2,097
363	Services to Customers	17,363			17,363
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,717			7,717
371	Pumping Equipment	4,003			4,003
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System	]			
380	Treatment and Disposal Equipment	45,745			45,745
381	Plant Sewers				
382	Outfall Sewer Lines	102			102
389	Other Plant Miscellaneous Equipment	1,656			1,656
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	1,397	0		1,397
396	Communication Equipment				
397	Miscellaneous Equipment	1,478	0		1,478
398	Other Tangible Plant	1,200			1,200
	Total Wastewater Plant	\$ 184,808	\$	\$	\$ 184,808

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

> S-4(a) GROUP \_\_1\_\_\_

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

### WASTEWATER UTILITY PLANT MATRIX

Γ		.1	.2	.3	.4	.5	.6	.7
1		.1	.2	.,	"	RECLAIMED	RECLAIMED	.,
ACCT.	ACCOUNT NAME	INTANGIBLE	COLLECTION	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PUMPING	AND	TREATMENT	DISTRIBUTION	PLANT
110.		I LAM	1123111	PLANT	DISPOSAL	PLANT	PLANT	FLANI
(a)	<b>(b)</b>	(g)	(h)	(i)	(k)	(I)	(m)	(n)
351	Organization	(s)	S LEADING THE REAL PROPERTY OF THE PERSON OF	CHARLES AND		CALL CONTRACTOR	CHANGE CONTRACTOR	(II)
352	Franchises	<del></del>	Walley of the Control				A District Control of the	RETURNS A TANBERGET
353	Land and Land Rights		3,869	Mary Control of the C	Contract Service Contract Contract Services	\$200-11-12-20-11-12-12-12-12-12-12-12-12-12-12-12-12-		Promise and the same of the
354	Structures and Improvements				9,606			
355	Power Generation Equipment							
360	Collection Sewers - Force		88,575					
361	Collection Sewers - Gravity				Establish to the second		Company Comments of the	
362	Special Collecting Structures		2,097				A ASSESSED TO THE PERSON OF THE	the second section of the second of the second
363	Services to Customers		17,363				A CANADA SAN	
364	Flow Measuring Devices	ENERGY M						
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,717				
371	Pumping Equipment			4,003				
374	Reuse Distribution Reservoirs					l		
375	Reuse Transmission and							
	Distribution System				<b>对表现的对象的</b>			
380	Treatment and Disposal Equipment				45,745			
381	Plant Sewers					Service and the service and th		
382	Outfall Sewer Lines				102			
389	Other Plant Miscellaneous Equipment		and the second second second	PROPERTY OF A PROPERTY OF A PARTY OF	1,656	and to be a second to be seen which		
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment					The second secon		
394	Laboratory Equipment							
395	Power Operated Equipment		#. · · · · · · · · · · · · · · · · · · ·			remain and the second of the s		1,397
396	Communication Equipment		en Standarden standarden	AND GERT OF THE STREET	to the work from the to which the time is a factor of the time of the time is a factor of the time is	recens opposes by the	grange sime di il i yan da gunga da daga	
397	Miscellaneous Equipment							1,478
398	Other Tangible Plant			Name of the last o				1,200
	Total Wastewater Plant	s	\$ 111,904	\$11,720	\$57,109	s	\$	\$4,075

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

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YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	33		3.03%
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity			
362	Special Collecting Structures	37		2.70%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33%
371	Pumping Equipment	20		5.00%
375	Reuse Transmission and			
	Distribution System		1	
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
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	33		3.03%
Wastewat	er Plant Composite Depreciation Rate *			

<sup>\*</sup> If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 4,304	\$ 291	\$	\$ 291
355	Power Generation Equipment				·
360	Collection Sewers - Force	88,577			- 0
361	Collection Sewers - Gravity		<del></del>		
362	Special Collecting Structures	756	57		57
363	Services to Customers	17,134	230		230
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,716			
371	Pumping Equipment	2,900	204		204
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment	44,900	275		275
381	Plant Sewers				
382	Outfall Sewer Lines	45	3		3
389	Other Plant Miscellaneous Equipment	1,557	48		48
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	618	140		140
396	Communication Equipment				
397	Miscellaneous Equipment	653	148		148
398	Other Tangible Plant	624	36		36
Total I	Depreciable Wastewater Plant in Service	\$169,784	\$1,432	\$	\$1,432

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

## ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a) 354	(b) Structures and Improvements	(g)	(h)	(i) S	(j) \$ 0	(k) \$ 4,595
355	Power Generation Equipment	*	³	3	3 0	4,393
360	Collection Sewers - Force				0	88,577
361	Collection Sewers - Gravity					00,377
362	Special Collecting Structures				<u>0</u>	813
363	Services to Customers				0	17,364
364	Flow Measuring Devices				<u>0</u>	17,504
365	Flow Measuring Installations					
366	Reuse Services					7,716
367	Reuse Meters and Meter Installations				0	3,104
370	Receiving Wells					
371	Pumping Equipment				0	45,175
375	Reuse Transmission and				0	
	Distribution System		ŀ		0	
380	Treatment and Disposal Equipment				0	48
381	Plant Sewers				0	1,605
382	Outfall Sewer Lines				0	
389	Other Plant Miscellaneous Equipment				0	
390	Office Furniture and Equipment				0	
391	Transportation Equipment				0	
392	Stores Equipment				0	
393	Tools, Shop and Garage Equipment				0	
394	Laboratory Equipment				0	
395	Power Operated Equipment				0	758
396	Communication Equipment				0	
397	Miscellaneous Equipment				0	801
398	Other Tangible Plant				0	660
Total D	epreciable Wastewater Plant in Service	\$	s	s	\$0	\$ 171,216

<sup>\*</sup> Specify nature of transaction.

Use ( ) to denote reversal entries.

UTIL	ITV	NΔ	ME-

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		WASTEWATER (c)
Balance first of year		\$	159,141
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	S-8(a) S-8(b)	\$	
Total Credits			0
Less debits charged during the year (All debits charged during the year must be explained below)		s	0
Total Contributions In Aid of Construction			159,141

Explain all debits charged to Account 271 during the year below:				

YEAR OF	RE	PORT
December	31,	2012

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

## WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ None
Total Credits			\$

# ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$155,272
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s0
Total debits	\$0
Credits during the year (specify):	\$0
Total credits	s0
Balance end of year	\$155,272

YEAR	OF	REP	ORT
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Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

December 31, 2012

## WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ None
		}
Total Credits		\$0

S-8(	<b>b</b> )	
GROUP	1	

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YEAR OF REPORT
December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	109	109	\$ 31,468
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	109	109	\$ 31,468
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	109	109	\$31,468
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruder			
	Total Other Wastewater Revenues	\$0		

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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YEAR	OF	RE	PORT
Decem	ber	31.	2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540,2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			s0
	Total Wastewater Operating Revenues	\$ 31,468		

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion County

#### WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
			·	!			TREATMENT	TREATMENT
A COT		CURRENT	COLLECTION	COLLECTION	PUMPING	PUMPING	& DISPOSAL	& DISPOSAL
ACCT.	ACCOUNT NAME	YEAR	EXPENSES-	EXPENSES-	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
NO.	ACCOUNT NAME	IEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(3)	45	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	(b) Salaries and Wages - Employees	\$ 10,800	(u)	(6)	, ,,,	(8)	(4)	(1)
701	Salaries and Wages - Employees  Salaries and Wages - Officers,	10,000				*		· — — — — — — — — — — — — — — — — — — —
703	Directors and Majority Stockholders						ĺ	<u> </u>
704	Employee Pensions and Benefits	1,944						
710	Purchased Sewage Treatment					Thri go tr		ANTERIOR STATES OF THE
711	Sludge Removal Expense							
715	Purchased Power	4,938			247		4,691	
716	Fuel for Power Purchased							
718	Chemicals	1,914					1,914	
720	Materials and Supplies							
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,939						7,939
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses				LO TO BELLIN			
	- Amortization of Rate Case Expense							
767	Regulatory Commission ExpOther		to the second se	A CONTROL SECTION AND A SECTION AS	Market Control Control		e my description and second	Conservation and approximate
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,911				491		4,420
Tot	tal Wastewater Utility Expenses ,	\$32,446	s	\$	\$	\$491	\$6,605	\$12,359

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

# WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX						
		.7	.8	.9	.10	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
1 1		EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	<u>(j)</u>	(k)	<u>(l)</u>	(m)	(n)	(0)
701	Salaries and Wages - Employees	\$	\$ 10,800	\$	\$	\$	\$
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						j
704	Employee Pensions and Benefits		1,944				
710	Purchased Sewage Treatment					The state of the s	
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense	Maria Profession All				ZEJA POSTOVETŠI VEDINE AN	
766	Regulatory Commission Expenses	MUSEUMANEN					
	- Amortization of Rate Case Expense						
767	Regulatory Commission ExpOther						
770	Bad Debt Expense					7 (1) 2 (4) m (1) w (1) (2) (2) (2) (3) (3) (4) (4)	
775	Miscellaneous Expenses			5 T T T T T T T T T T T T T T T T T T T	East of Alberta a real days	term could be broadly	
То	tal Wastewater Utility Expenses	\$	\$ 12,744	\$	\$	\$	\$

YEAR OF REPORT December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

## CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TYPE OF WATER METER (b)	FACTOR (c)	OF WATER METERS (d)	EQ UIVALENTS (c x d) (e)
	1.0	100	109
Displacement		109	109
	15.0		
	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine	1.0   1.0   Displacement   1.0   Displacement   1.5   Displacement   2.5   Displacement   5.0   Displacement   5.0   Displacement   7   Turbine   15.0   Compound   16.0   Turbine   17.5   Displacement or Compound   25.0   Turbine   30.0   Displacement or Compound   50.0   Turbine   62.5   Compound   50.0   Turbine   62.5   Compound   60.0   Turbine   62.5   Compound   60.0   Turbine   60.0	(b)         (c)         METERS (d)           1.0         1.09         109           Displacement         1.0         109           Displacement         1.5         10           Displacement         2.5         10           Displacement or Turbine         8.0         10           Displacement, Compound or Turbine         8.0         10           Compound         16.0         11           Turbine         17.5         11           Displacement or Compound         25.0         11           Turbine         30.0         11           Displacement or Compound         50.0         11           Turbine         62.5         11           Compound         115.0         115.0           Turbine         145.0         145.0

# CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use 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 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 treated (Omit 000) / 365 days / 280 gallons per day )

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:		
6,590,000 / 109 / 365 = 166		

S-11	
GROUP1	
CVCTEM	

UTIL	ITY	NAME:

YEAR OF REPORT

December 31, 2012

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

## WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.0270	
Basis of Permit Capacity (1)	AADF	
Manufacturer	MARLOF	
Type (2)	Advance Treatment	
Hydraulic Capacity	Unknown	 
Average Daily Flow	18,000	
Total Gallons of Wastewater Treated	6,460,000	
Method of Effluent Disposal	PONDS	

<sup>(1)</sup> Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

S-12	
GROUP1	
CVCTEM	

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

YEAR OF REPORT December 31, 2012

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
Present number of ERCs* now being served	109			
2. Maximum number of ERCs* which can be served 117				
3. Present system connection capacity (in ERCs*) using existing lines	109			
4. Future connection capacity (in ERCs*) upon service area buildout	0			
5. Estimated annual increase in ERCs*	0			
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, attach 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?  Never				
11. If the present system does not meet the requirements of DEP rules:  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 #	No FLA 010771			

\* An ERC is determined based on the calculation on S-11.

S-13
GROUP1
SYSTEM

# Reconciliation of Revenue to Regulatory Assessment Fee Revenue

# Water Operations Class A & B

Company:

Marion Utilities, Inc.

For the Year Ended December 31, 2012

(a)		<b>(b)</b>	(c)	(d)	
Accounts:	Gross Water Revenues Per Sch. W-9		Gross Water Revenues Per RAF Return	Difference (b) - ( c)	
Gross Revenue:	\$		\$	\$	
Unmetered Water Revenues (460)					
Total Metered Sales (461.1 - 461.5)		1,427,512	1,427,51	2	
Total Fire Protection Revenue (462.1 - 462.2)					
Other Sales to Public Authorities (464)					
Sales to Irrigation Customers (4t					
Sales for Resale (466)					
Interdepartmental Sales (467)					
Total Other Water Revenues (469 - 474)		80,419	80,41	9	
Total Water Operating Revenue	\$	1,507,931	\$ 1,507,93	1	
Less, Expense for Puchased Water from FPSC-Regulated Utility					
Net Water Operating Revenue	\$	1,507,931	\$ 1,507,93	1 \$	

Exp	lanations	:
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Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences in column (d).

# Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations
Class A & B

Company:

Marion Utilities, Inc.

For the Year Ended December 31, 2012

(a)	(lt	<b>)</b>	(c)		(d)	
Accounts:	Gross Wastewater Revenues Per Sch. S-9		Gross Wastewater Revenues Per RAF Return		Difference (b) - ( c)	
Gross Revenue:	\$		\$	\$		
Total Flat-Rate Revenues (521.1 - 521.6)		31,468	31,	468		0
Total Measured Revenues (522.1 - 522.5)						
Revenues from Public Authorities (523)						
Revenues from Other Systems (524)						
Interdepartmental Revenues (525						
Total Other Wastewater Revenues (530 - 536)						
Reclaimed Water Sales (540.1 - 544)						
Total Wastewater Operating Revenue	\$	31,468	\$ 31	,468		0
Less, Expense for Puchased Wastewater from FPSC-Regulated Utility						
Net Wastewater Operating Revenue	\$	31,468	\$ 31	,468 \$		0

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Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences in column (d).