CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS160-13-AR Tim E. Thompson Marion Utilities, Inc. 710 N.E. 30th Avenue Ocala, FL 34470-6460 Public Service Commission
The Net Reserve for this Office

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



14 MAY -5 AM 7: 52

DIVISION OF ACCOUNTING PRINCIPLE

FOR THE

YEAR ENDED DECEMBER 31, ______

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Marion Utilities, Inc.

Exact Legal Name of Respondent

347 W and 336 S Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Water Operations
Class A & B

Company:

Marion Utilities, Inc.

For the Year Ended December 31, 2013

(a)		(b)	(c)		(d)	
Accounts:	Re	ross Water evenues Per Sch. W-9	Gross Water Revenues Per RAF Return		Difference (b) - (c)	
Gross Revenue:	\$		S	s		
Unmetered Water Revenues (460)						
Total Metered Sales (461.1 - 461.5)		1,417,264	1,417,	264		(
Total Fire Protection Revenue (462.1 - 462.2)						
Other Sales to Public Authorities (464)						
Sales to Irrigation Customers (46						
Sales for Resale (466)						
Interdepartmental Sales (467)						
Total Other Water Revenues (469 - 474)		83,116	83,	116		(
Total Water Operating Revenue	\$	1,500,380	\$ 1,500,	380		(
Less, Expense for Puchased Water from FPSC-Regulated Utility						
Net Water Operating Revenue	\$	1,500,380	\$ 1,500,	380 \$		

lanations:	

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, 2013

(a)		(b)	(c)		(d)	
Accounts:	Res	Wastewater venues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return		Difference (b) - (c)	
Gross Revenue:	s		\$	5	S	
Total Flat-Rate Revenues (521.1 - 521.6)		32,028	32,	028		0
Total Measured Revenues (522.1 - 522.5)						
Revenues from Public Authorities (523)						
Revenues from Other Systems (524)						
Interdepartmental Revenues (52:						
Total Other Wastewater Revenues (530 - 536)						
Reclaimed Water Sales (540.1 - 544)						
Total Wastewater Operating Revenue	\$	32,028	\$ 32	,028		0
Less, Expense for Puchased Wastewater from FPSC-Regulated Utility						
Net Wastewater Operating Revenue	s	32,028	\$ 32	,028	5	0

 Innationer	
lanations:	

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).

GENERAL INSTRUCTIONS

- 1. 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.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 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 Accounting and Finance 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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Comparative Balance Sheet - Assets and Other Debits Comparative Balance Sheet - Equity Capital and Liabilities Comparative Operating Statement Schedule of Year End Rate Base Schedule of Year End Capital Structure Capital Structure Adjustments Utility Plant Utility Plant Acquisition Adjustments Accumulated Depreciation Accumulated Amortization Regulatory Commission Expense - Amortization of Rate Case Expense Nonutility Property Special Deposits Investments and Special Funds Accounts and Notes Receivable - Net Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-1 F-2 F-3 F-4 F-5 F-6 F-7 F-7 F-8 F-8 F-9 F-9 F-10 F-11 F-12 F-12	Unamortized Debt Discount / Expense / Premium Extraordinary Property Losses Miscellaneous Deferred Debits Capital Stock Bonds Statement of Retained Earnings Advances from Associated Companies Long Term Debt Notes Payable Accounts Payable to Associated Companies Accrued Interest and Expense Misc. Current & Accrued Liabilities Advances for Construction Other Deferred Credits Contributions In Aid of Construction Accumulated Amortization of CIAC Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-13 F-14 F-15 F-15 F-16 F-17 F-17 F-18 F-18 F-19 F-20 F-21 F-21 F-22 F-23 F-23				

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WASTEWAT	ER OPE	RATION SECTION	
Listing of Wastewater System Groups Schedule of Year End Wastewater Rate Base Wastewater Operating Statement Wastewater Utility Plant Accounts Analysis of Entries in Wastewater Depreciation Reserve Basis for Wastewater Depreciation Charges	S-1 S-2 S-3 S-4 S-5	Contributions In Aid of Construction CIAC Additions / Amortization Wastewater Utility Expense Accounts Wastewater Operating Revenue Calculation of ERC's Wastewater Treatment Plant Information Other Wastewater System Information	S-7 S-8 S-9 S-10 S-11 S-12 S-13



Accountants' Compilation Report

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

South Office: 561 Fieldcrest Drive The Villages, FL 32162

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, CPA Deborah C. Lawson, CPA Paul F. Brune, CPA Matthew J. White, CPA Joanne L. Harris, CPA April 28, 2014

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, 2013 and December 31, 2012, and the related operating statement and statement of retained earnings for the year ended December 31, 2013 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

EXECUTIVE SUMMARY

YEAR OF REPORT December 31, 2013

CERTIFICATION OF ANNUAL REPORT

I HEREB	Y CERTIFY	, to the b	est 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	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
		1.	2. 3. 4. x x x
			(Signature of Chief Executive Officer of the utility) *
		ı.	2. 3. 4. x x x
		<u> </u>	(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 s. The items being certified by the officer should be indicated in the appropriate area to the the signature.
NOTICE	wr	iting wit	7.06, Florida Statutes, provides that any person who knowingly makes a false statement in h the intent to mislead a public servant in the performance of his duty shall be guilty of a tor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2013

Marion Utilities, In	All and the second seco		County:	Marion
	(Exact Name of	f Utility)		
	et mailing address of the utility E 30th Avenue	y for which normal co	orrespondence should be sent:	
Ocala,	Florida 34470			1,2
Telephone:	352-622-1171			
receptione.	332-022-1111			
E Mail Address:	www.marionutl.c	om	NATION AND ADDRESS OF THE PARTY	
WEB Site:	marionutl@aol.c	com	-	
Sunshine State One	-Call of Florida, Inc. Membe	r Number	MU 1408	
	of person to whom correspon . Thompson	dence concerning this	s report should be addressed:	
710 N	E 30th Avenue			
Ocala,	Florida 34470			
Telephone:	352-622-1171			
		•		
List below the addr	ess of where the utility's book	s and records are loca	ated:	
710 N	E 30th Avenue			
	Florida 34470			
Telephone:	352-622-1171	-		
List below any grou	ips auditing or reviewing the	records and operation	ns:	
		-		
Date of original org	anization of the utility:	Nov	vember 25, 1980	
Check the appropri	ate business entity of the utili	ty as filed with the In	ternal Revenue Service	
		4140	1160.0	
Individ	dual Partnership	Sub S Corporation	1120 Corporation	
L.				
	orporation or person owning o	r holding directly or i	indirectly 5% or more of the voting sec	urities
of the utility:				Percent
		Name		Ownership
1.	Tim E. Thompson			51%
2.	Linda L. Thompson			49%
3.				
4. 5.	A CONTRACTOR OF THE CONTRACTOR			
6.				
7.				
8.				
9.				_
10.				

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLORIDA FUBLIC 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			
		Crippen, Trice, Ford,				
Jeffery P. Crippen	CPA	Torres, LLP (352) 732-4260	Various			
· · · · · · · · · · · · · · · · · · ·						
100000000000000000000000000000000000000						
			W			

⁽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.

YEAR OF REPORT December 31, 2013

COMPANY PROFILE

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

- A. Brief company history.
- B. Public services rendered.
- Major goals and objectives. C.
- 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 acquisitions. 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 The Utility has only two divisions 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 in December, 1995.
 - In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System.
 - On December 21, 2011 a final order was issued allowing the delection of Logan's Run/International Villas from the Utility's tariff.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2013

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.

COMPENSATION OF OFFICERS

For each officer, list the time spen activities and the compensation recei		ondent.	usiness
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
(47)			(-)
Tim E. Thompson	President	100%	\$ 187,515
	Secretary/		
Linda L. Thompson	Treasurer	100%	187,515
		1	
		1	
		1	

COMPENSATION OF DIRECTORS

received as a director from the responsible NAME (2)	TIT LE	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Tim E. Thompson	President Secretary/	4	S2,100
Linda L. Thompson	Treasurer	4	2,100
		Marine Control of Cont	

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page 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 OFFICER, DIRECTOR OR AFFILIATE (2)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT	NAME AND ADDRESS OF AFFILIATED ENTIT (d)
Tim E. Thompson	Rent		Lou Earl Properties
Linda L. Thompson	Rent	-	Lou Earl Properties
Both partners in the affiliate	Rent	\$39,372	23664 NE 124th Place Road, Salt Springs
			Florida 32634
		ACTION (INCIDENCE AND	

^{*} 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 OCCUPATION		NAME AND ADDRESS OF
NAME	OR BUSINESS	AFFILIATION OR	AFFILIATION OR
(VAIVIE	AFFILIATION	CONNECTION	CONNECTION
(a)	(b)	(c)	(d)
	President		
Tim E. Thompson	Marion Utilities, Inc.	Partner	Lou Earl Properties
			23664 NE 124th Place
			Road, Salt Springs
			Florida 32634
	Secretary/Treasurer		Lou Earl Properties
Linda L. Thompson	Marion Utilities, Inc.	Partner	23664 NE 124th Place
			Road, Salt Springs Florida 32634
W			

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 byproduct, 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		REVENL	ES	EXPENSE	S
BUSINESS 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	S		S		\$	

UTILITY NAME:

Marion Utilities, Inc.

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		AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)			(P)urchased (S)old (d)	AMOUNT (e)
Lou Earl Properties	Rent	November, 1983	Р	\$ 39,372
	and the second s			

UTILITY NAME:

2

Marion Utilities, Inc.

Below are examples of some types of transactions to include:

-purchase, sale or transfer of land and structures

-purchase, sale or transfer of equipment

-purchase, sale or transfer of securities

Enter in this part all transactions relating

to the purchase, sale, or transfer of assets.

-noncash transfers of assets

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

The columnar instructions follow:

(a) Enter name of related party or company.

(d) Enter the net book value for each item reported.

(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".

(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

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

3.

-noncash dividends other than stock dividends schedule, describe the basis used to calculate fair market value. -write-off of bad debts or loans					
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

A COTE	ASSETS AND OTH			DEVIOUS	T	CUDDEST
ACCT.	A COOKINE NA NAC	REF.	ľ	REVIOUS]	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(c)		(d)	ļ	(e)
	UTILITY PLANT				١.	
101-106	Utility Plant	F-7	\$	5,339,830	\$	5,383,171
108-110	Less: Accumulated Depreciation and Amortization	F-8		2,629,097	<u> </u>	2,707,670
	Net Plant		\$	2,710,733	s	2,675,501
114-115	Utility Plant Acquisition adjustment (Net)	F-7		(20,320)		(19,328)
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$	2,690,413	\$	2,656,173
	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		0		0
124	Utility Investments	F-10	-	0		0
125	Other Investments	F-10		0		0
126-127	Special Funds	F-10		0	<u> </u>	0
	Total Other Property & Investments		\$	0	\$	0
131	CURRENT AND ACCRUED ASSETS Cash		\$	419,452	s	366,531
132	Special Deposits	F-9			I —	0
133	Other Special Deposits	F-9				0
134	Working Funds					
135	Temporary Cash Investments				-	
141-144	Accounts and Notes Receivable, Less Accumulated					Minwa Pitanana
	Provision for Uncollectible Accounts	F-11		19,776	l	37,566
145	Accounts Receivable from Associated Companies	F-12			I —	0
146	Notes Receivable from Associated Companies	F-12		WARRIED AND A STATE OF THE STAT		0
151-153	Material and Supplies			1,938		8,007
161	Stores Expense					
162	Prepayments			1,495		1,527
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable					
173 *	Accrued Utility Revenues					
174	Misc. Current and Accrued Assets	F-12		0		0
	Total Current and Accrued Assets		s	442,661	s	413,631

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT

December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

	ASSETS AND OTHER DESITS							
ACCT.		REF.	PREVIOUS	CURRENT				
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR				
(a)	(b)	(c)	(d)	(e)				
	DEFERRED DEBITS							
181	Unamortized Debt Discount & Expense	F-13	\$1,710	\$1,282				
182	Extraordinary Property Losses	F-13	0	0				
183	Preliminary Survey & Investigation Charges							
184	Clearing Accounts			77 40 404				
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		\$4,372	\$3,944				
	TOTAL ASSETS AND OTHER DEBITS		\$3,137,446	\$3,073,748				

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet.

December 31, 2013

UTILITY NAME: <u>Marion Utilities, Inc.</u>

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQIII CAITIAD A	REF.		PREVIOUS	1 (CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(e)		(d)	1	(e)
(4)	EQUITY CAPITAL	- (,		(-/	1	
201	Common Stock Issued	F-15	s	10	s	10
204	Preferred Stock Issued	F-15	* —	10	"	
202,205 *	Capital Stock Subscribed	1-13	-			
203,206 *	Capital Stock Liability for Conversion					
203,206 *	Premium on Capital Stock		_		i	
209 *	Reduction in Par or Stated Value of Capital Stock	+	-		—	
210 *	Gain on Resale or Cancellation of Reacquired				ļ	
	Capital Stock		l —	000	 	990
211	Other Paid - In Capital		_	990	I —	990
212	Discount On Capital Stock				I —	
213	Capital Stock Expense					600.000
214-215	Retained Earnings	F-16		496,877	l	629,202
216	Reacquired Capital Stock					
218	Proprietary Capital					
	(Proprietorship and Partnership Only)		L			
	Total Equity Capital		s	497,877	s	630,202
1	LONG TERM DEBT	1				
221	Bonds	F-15			l	
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17			l	
224	Other Long Term Debt	F-17		246,458		188,044
	Total Long Term Debt		s	246,458	s	188,044
	CURRENT AND ACCRUED LIABILITIES	T				
231	Accounts Payable			511,179		515,211
232	Notes Payable	F-18		86,141		92,630
233	Accounts Payable to Associated Companies	F-18				
234	Notes Payable to Associated Companies	F-18				
235	Customer Deposits		_	103,215		109,500
236	Accrued Taxes	W/S-3		2,533		2,533
237	Accrued Interest	F-19		2,127		2,216
238	XXXX: Accrued regulatory fees			34,845		34,962
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20	_	125,191		51,525
	Annual designation of the second seco	1				
	Total Current & Accrued Liabilities		\$	865,231	\$	808,577

^{*} Not Applicable for Class B Utilities

December 31, 2013

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAPITAL AN	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20	132,286	132,286
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits	<u> </u>	2,805	2,571
	Total Deferred Credits		\$ 135,091	\$134,857
	OPERATING RESERVES			
261	Property Insurance Reserve		S	s
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	\$ 3,093,925	\$3,109,327
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	1,791,280	1,893,493
	Total Net C.I.A.C.		\$1,302,645	\$ 1,215,834
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 188,306	\$184,185
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		(98,162)	(87,951)
	Total Accumulated Deferred Income Ta	ıx	\$ 90,144	\$96,234
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$3,137,446	\$3,073,748

December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

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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) F-3(b)	s	1,547,610	s _	1,540,976 0
	Nct Operating Revenues		\$	1,547,610	\$_	1,540,976
401	Operating Expenses	F-3(b)	\$	1,305,973	\$	1,239,080
403	Depreciation Expense: Less: Amortization of CIAC Net Depreciation Expense	F-3(b) F-22	\$_ 	125,947 104,542 21,405	s	124,116 102,213 21,903
	Net Depreciation Expense		" —	21,103	-	21,703
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0		0
407	Amortization Expense (Other than CIAC)	F-3(b)		253		681
408	Taxes Other Than Income	W/S-3		147,194		146,830
409	Current Income Taxes	W/S-3		2,533		0
410.10	Deferred Federal Income Taxes	W/S-3		6,782		7,575
410.11	Deferred State Income Taxes	W/S-3		2340	I –	2,636
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	_	-3,216	_	-4,122
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		0	_	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		(234)		(233)
4	Utility Operating Expenses		\$	1,483,030	\$	1,414,350
	Net Utility Operating Income		s_	64,580	s_	126,626
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			0	I	18,993
420	Allowance for Funds Used During Construction					0
Total Utility	Operating Income [Enter here and on Page F-3(c)]		\$ <u></u>	64,580	\s_	145,619

^{*} For each account, Column e should agree with Cloumns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$1,500,380	\$32,028	\$8,568
\$1,500,380_	\$32,028	\$8,568_
\$ 1,194,875	\$ 37,400	\$ 6,805
122,948 102,213	1,168	
S 20,735	\$1,168_	s
0 681 136,139 0 7,575 2,636 -4,122 (233)	0 0 10,411 0 0	280
\$ 1,358,286	\$48,979	\$
S 142,094	\$ (16,951)	\$1,483_
18,993	0	
S 161,087	\$ (16,951)	\$1,483_

^{*} Total of Schedules W-3 / S-3 for all rate groups.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	1 .	DELLICIA	_	
NO.	ACCOUNT NAME	1	1	PREVIOUS		CURRENT
1		PAGE	l	YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
Total Utility	Operating Income [from page F-3(a)]		\$	64,580	\$	145,619
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		s		s	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work				_	
419	Interest and Dividend Income			520	_	948
421	Nonutility Income			4,343	-	1,990
426	Miscellaneous Nonutility Expenses			(905)	-	32
	Total Other Income and Deductions		\$	3,958	\$	2,970
	TAXES APPLICABLE TO OTHER INCOME					
408.20	Taxes Other Than Income		\$		\$	
409.20	Income Taxes			0		0
410.20	Provision for Deferred Income Taxes			0		0
411.20	Provision for Deferred Income Taxes - Credit					
412.20	Investment Tax Credits - Net					
412.30	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Income		\$	0	s	0
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	8,952	\$	16,262
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13				
	Total Interest Expense		\$	8,952	\$	16,262
I	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$	0	\$	0
434	Extraordinary Deductions					
409.30	Income Taxes, Extraordinary Items					
	RO Total Extraordinary Items	OUNDIN	G \$	0	\$	-2 -2
	NET INCOME		\$	59,586	\$	132,325

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December 31, 2013

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)		WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,198,363	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,511,630	172,384
110	Accumulated Amortization	F-8	23,656	0
271	Contributions In Aid of Construction	F-22	2,950,186	159,141
252	Advances for Construction	F-20	132,286	
	Subtotal		\$419,395	\$146,717
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	1,738,221	155,272
	Subtotal		\$1,318,826	\$8,555
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7	(164,972)	
	Working Capital Allowance (3)		206,168	
	Other (Specify):		17.407	
	Deferred income tax on C IAC	-	16,387	
		-		
		-	A	
	RATE BASE		\$1,541,381	\$8,555
	NET UTILITY OPERATING INCOME		\$161,087	\$ (16,951)
АСНІ	EVED RATE OF RETURN (Operating Income / Rate	10.45%	-198.14%	

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.

UTILITY NAME:

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 Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost	S 630,202 188,044 109,500	61.390% 18.318% 10.667%	4.64% 2.00%	0.85% 0.21%
Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Investment Tax Credits	96,234	9.374%	0.00%	0.00%
Total	S 1,026,551	100.000%		7.64%

	<u> </u>
(1)	If the utility's capital structure is not used, explain which capital structure is used.
(2)	Should equal amounts on Schedule F-6, Column (g).
(3)	Mid-point of the last authorized Return On Equity 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.
	APPROVED RETURN ON FOLLITY

Current Commission Return on Equity:	10.72%	
Commission order approving Return on Equity:	95-1193-FOF-W/S	

NOT APPLICABLE

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>~</u>	
Commission order approving 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.

YEAR OF REPORT December 31, 2013

UTILITY NAME:

Marion Utilities, Inc.

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

CLASS OF CAPITAL (a)	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 Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Investment Tax Credits	\$ 630,202 188,044 109,500 0 2,571	\$	s	S	\$	\$ 630,202 188,044 109,500 0 2,571
Total	\$ 930,317	s	s	s	s	\$ 930,317

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

Marion Utilities, Inc.

UTILITY NAME:

YEAR OF REPORT December 31, 2013

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	S <u>4,977,461</u>	\$184,808	s <u>o</u>	\$5,162,269
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	220,902			220,902
106	Completed Construction Not Classified				
	Total Utility Plant	S 5,198,363	S <u>184,808</u>	s <u>0</u>	\$ 5,383,171

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.

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment		SULE ATTACH	S	s
Total P	lant Acquisition Adjustments	s	s	\$	s
115	Accumulated Amortization	S	\$	S	s
Total A	ccumulated Amortization	s	\$	s	s
Net Acc	quisition Adjustments	s	\$	s	s

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

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition adjustment				
	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 P	lant Acquisition Adjustments	\$ 229,748	\$ -	\$ -	\$ 229,748
115	Accumulated Amortization				
113	Order #11568	\$ (164,972)	· c	\$	\$ (164,972)
	Balance after order #11568			Φ	(113,399)
	Woods & Meadows	12,203			12,203
	Spruce Creek	38,548			38,548
	Deer Creek	(4,292)			(4,292)
	Windgate	(17,164)			(17,164)
Total A	ccumulated Amortization	\$ (249,076)	\$ -	<u>\$</u>	\$ (249,076)
Net Aqu	nisition Adjustments	\$ (19,328)	\$ -	<u>s</u> -	\$ (19,328)

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

DESCRIPTION (a)		WATER (b)		ASTEWATER (c)		OTHER THAN REPORTING SYSTEMS (d)		TOTAL
ACCUMULATED DEPRECIATION Account 108 Balance first of year	s	2,434,478	s	171,216	\$	0	s	2,605,694
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify): Salvage Other Credits (Specify):	s	122,945		1,168	s_ - -		s	124,113
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	s 	122,945 45,796	s 	0	s -	0	s -	124,113 45,796
Total Debits	s	45,796	\$	0	\$	0	s	45,796
Balance end of year	s	2,511,630	s	172,384	s_	0	s_	2,684,014
ACCUMULATED AMORTIZATION Account 110 Balance first of year	s	23,403	\$	0	s	0	\$	23,403
Credit during year: Accruals charged to: Account 407 Account 110.2 (2) Other Accounts (specify):	s	253	s	0	\$_ _	0	s_ _	253
Total credits	\$	253	\$	0	s	0	\$	253
Debits during year: Book cost of plant retired Other debits (specify):	_	0			-	565 C	_	
Total Debits	s	0	s	0	\$	0	\$	0
Balance end of year	s_	23,656	s	0	\$_	0	\$_	23,656

- Account 108 for Class B utilities.
- (1) (2) (3) Not applicable for Class B utilities.
- Account 110 for Class B utilities.

UTILITY NAME:

Marion Utilities, Inc.

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		S0
Total	s <u>0</u>		\$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)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	S0	s	so	so
Total Nonutility Property	S0	S0	s <u>0</u>	\$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):	so
Total Special Deposits	so
OTHER SPECIAL DEPOSITS (Account 133):	so
Total Other Special Deposits	so

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):	s	\$0
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$0
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	s	s0
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities:	\$0	
Total Special Funds		\$0

December 31, 2013

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 144 should be listed individually.

DESCRIPTION (a)				TAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$	37,391		(8)
Total Customer Accounts Receivable			\$	37,391
OTHER ACCOUNTS RECEIVABLE (Account 142): Returned check	ss	175		
Total Other Accounts Receivable	•		\$	175
NOTES RECEIVABLE (Account 144):	s	0		
Total Notes Receivable			\$	0
Total Accounts and Notes Receivable			s	37,566
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ \$	0 15,173 8		
Total Additions Deduct accounts written off during year: Utility Accounts Others	s 	15181		
Total accounts written off	s	15181		
Balance end of year			\$	0
TOTAL ACCOUNTS AND NOTES RECEIVAB	LE - NET		\$	37,566

Marion Utilities, Inc.

UTILITY NAME:

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES **ACCOUNT 145**

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES **ACCOUNT 146**

Report each note receivable from associated companies separately.

report salar note toot value and all all all all all all all all all al	INTEREST	
DESCRIPTION	RATE	TOTAL
(2)	(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	\$428	\$1,282
Total Unamortized Debt Discount and Expense	S	\$ 1,282
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$O
Total Unamortized Premium on Debt	s	\$0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)	
	\$	0
Total Extraordinary Property Losses	\$	0

YEAR OF REPORT

December 31, 2013

UTILITY NAME: <u>Marion Utilities, Inc.</u>

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)	s	\$0
Total Deferred Rate Case Expense	\$ <u> </u>	s
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Utility Deposits	s	\$1,050
Total Other Deferred Debits	\$ <u> </u>	\$1,050
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$	\$0
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$1,050

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 10
Dividends declared per share for year	%	\$ 0
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding	7	
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

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

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

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)	O. DESCRIPTION		AMOUNTS (c)		
215	Unappropriated Retained Earnings:		104.000		
	Balance Beginning of Year	\$	496,877		
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	s	0		
	Total Credits:	s	0		
	Debits:	- s	0		
	Total Debits:	s	0		
435	Balance Transferred from Income	s	132,325		
436	Appropriations of Retained Earnings:		0		
	Total Appropriations of Retained Earnings	s	0		
437	Dividends Declared: Preferred Stock Dividends Declared	. _			
438	Common Stock Dividends Declared		0		
	Total Dividends Declared	s	0		
215	Year end Balance	s	629,202		
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		0		
214	Total Appropriated Retained Earnings	s	0		
Total Re	ained Earnings	s	629,202		
Notes to	Statement of Retained Earnings:				

December 31, 2013

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
	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	\$ 230,138
Note on vehicle	Issue date 7/06/10 - Maturity 8/05/13	8.79 %	Fixed	0
Note on vehicle	Issue date 1/19/11 - Maturity 2/19/14	6.79 %	Fixed	964
Note on vehicle	Issue date 12/30/11 - Maturity 1/30/16	6.24 %	Fixed	15,490
Note on vehicle	Issue date 12/30/11 - Maturity 1/30/16	3.99 %	Fixed	34,082
		%		
Less,	Current Portion on page F-18	%		(92,630)
		%		
*****		%		
		%		
		%		
		%		***************************************
		%		-
		%		
		%		
Total				\$ 188,044

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

NOTES PAYABLE 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)	(d)
NOTES PAYABLE (Account 232): Current portion of long term debt	% 		92,630
Total Account 232			\$ 92,630
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% 		\$0
Total Account 234	%		s <u> </u>

^{*} 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 OF DEBIT (a)	BEGI OF	ANCE NNING YEAR (b)		URIN	ACCRUED G YEAR AMOUNT (d)	_	NTEREST ID DURING YEAR (e)	BALANCE END OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$	279		\$	14,245	\$	14,238	\$ 286
Total Account 237.1	s	279		s	14,245	s	14,238	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits - Water Customer Deposits - Sewer	\$	1,810	427	\$	2,002	\$ 	1,909	\$1,903 27
Total Account 237.2	s	1,848		\$	2,017	s	1,935	\$1,930
Total Account 237 (1)	\$	2,127		\$	16,262	\$	16,173	\$
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237	\$ 	16,262				
Net Interest Expensed to Account No. 427 (2)				s	16,262			

UTILITY NAME: Marion Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued professional fees Customer prepayments	18,450 33,075
Total Miscellaneous Current and Accrued Liabilities	\$ 51,525

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	S0	231	\$0	\$	132,286
Total	\$		s	\$ 132,286	\$ 132,286

^{*} Report advances separately by reporting group, designating water or wastewater in column (a).

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):	s	\$
Total Regulatory Liabilities	s <u>o</u>	\$0
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	S	\$
Total Other Deferred Liabilities	\$0	\$0
TOTAL OTHER DEFERRED CREDITS	S0	\$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	S <u>2,934,784</u>	\$ 159,141	s	\$3,093,925
Add credits during year:	S15,402	s <u>0</u>	s	\$ 15,402
Less debit charged during the year	s <u>o</u>	s <u>o</u>	s	so
Total Contribution In Aid of Construction	\$2,950,186	\$159,141	s <u>o</u>	\$3,109,327

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	S1,636,008	S155,272	s	\$1,791,280
Debits during the year:	S 102,213	s <u>o</u>	s	S <u>102,213</u>
Credits during the year	S0	s <u>0</u>	s	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	S 1,738,221	\$155,272	s <u>o</u>	\$1,893,493

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1.	The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.	•
	The reconciliation shall be submitted even though there is no taxable income for the year.	1
	Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accrua	ıls.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION	REF. NO.	AMOUNT
(a)	(b)	(c)
	F 2(-)	\$ 132,325
Net income for the year	F-3(c)	6,089
Add back income ta		0,069
Reconciling items for the year:		
Taxable income not reported on books:		
		·
Deductions recorded on books not deducted for return:		
Officer's life insurance premiums		9,600
Charitable contributions		100
Income recorded on books not included in return:		
Amortization of CIAC		(102,212
ITC restored to income		(233)
Net amortization of acquisition adjustments		(992)
Excess of book gain over tax gain on asset disposition		(3,422)
Deduction on return not charged against book income:		
Prior year accrued salaries to shareholders paid this year		(10,000
Excess of tax depreciation over book depreciation		(22,138)
Utilization of net operating loss carryforward		(9,117)
Federal tax net income		\$0
Computation of tax :		
None - net operating loss carryforward utilized		
Taxable income per books 9,117		
State income tax $(9117-5000 \times 5.5\% = 226)$		
Federal income tax (9117-226 x 15%= 1,334		
Income tax benefit of NOL 1,560		

WATER OPERATION SECTION

GROUP 1

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

WATER 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 water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

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		

SYSTEM NAME / COUNTY:

Marion Utilities, Inc.

Marion Utilities/Marion County

December 31, 2013

SCHEDULE OF YEAR END WATER RATE BASE

				
ACCT.	ACCOUNT NAME	REFERENCE PAGE		WATER UTILITY
(a)	(b)	(c)		(d)
101	Utility Plant In Service	W-4(b)	s	4,863,044
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)	1	2,429,307
110	Accumulated Amortization	F-8	1 _	23,656
271	Contributions In Aid of Construction	W-7	1 —	2,883,139
252	Advances for Construction	F-20	1 —	132,286
	Subtotal		s	-605,344
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s	1,676,371
	Subtotal		s	1,071,027
	Plus or Minus:		+	
114	Acquisition Adjustments (2) Order #11568 only	F-7		164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1 —	(164,972)
	Working Capital Allowance (3)		1 —	206,168
	Other (Specify): Deferred income taxes on CIAC		1 —	16,387
103	Property held for future use			0
105	Construction work in process		-	220,902
	WATER RATE BASE		s	1,514,484
WA	TER OPERATING INCOME	W-3	\$	129,189
£	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.

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		CURRENT YEAR (d)
UTI	LITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	1,500,380
469	Less: Guaranteed Revenue and AFPI	W-9		0
	Net Operating Revenues		\$	1,500,380
401	Operating Expenses	W-10(a)	\$	1,194,875
403	Depreciation Expense 120,224+2724	W-6(a)		122,948
	Less: Amortization of CIAC 101,057+1,156	W-8(a)		102,213
	Net Depreciation Expense		s	20,735
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1	0
407	Amortization Expense (Other than CIAC)	F-8		681
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		\$ 	67,517 24,412 39,865 4,345 136,139 0 0 0 0 (233)
	Utility Operating Income		\$	148,183
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			(10.004)
414	Gains (losses) From Disposition of Utility Property		4 —	(18,994)
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income	4-1	s	129,189

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT.		T	PREVIOUS	П				CURRENT
NO.	ACCOUNT NAME		YEAR		ADDITIONS	RETIREMENTS		YEAR
(a)	(b)		(c)		(d)	(e)		(f)
301	Organization	\$	25,391	\$		\$	\$_	25,391
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
308	Infiltration Galleries and Tunnels	1 -					_	
309	Supply Mains] [
310	Power Generation Equipment							
311	Pumping Equipment		308,787		10,125	(10,709)		308,203
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		1,800			502,595
334	Meters and Meter Installations] [302,800		1,734			304,534
335	Hydrants] [
336	Backflow Prevention Devices] [
339	Other Plant Miscellaneous Equipment] [
340	Office Furniture and Equipment		82,174		15,182			97,356
341	Transportation Equipment]]	140,226		62,802	(37,593)		165,435
342	Stores Equipment]]					Ι.	
343	Tools, Shop and Garage Equipment] [24,285					24,285
344	Laboratory Equipment							
345	Power Operated Equipment] [
346	Communication Equipment		4,194					4,194
347	Miscellaneous Equipment] [
348	Other Tangible Plant		35,519	L				35,519
	TOTAL WATER PLANT	\$_	4,819,703	\$_	91,643	\$ (48,302)	\$ _	4,863,044

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

W-4(a) GROUP __1___

Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Marion Utilities/Marion County

WATER UTILITY PLANT MATRIX

			.1	.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	\$	S = = = = = = = = = = = = = = = = = = =	S
302	Franchises		****	The state of the s	The second of th	And the second s	Application of the control of the co
303	Land and Land Rights	105,417					105,417
304	Structures and Improvements	84,225	The second secon	**************************************			84,225
305	Collecting and Impounding Reservoirs		Send 1 age of the control of the con		100 C	The second secon	Fig. 1 Sept. 1
306	Lake, River and Other Intakes		The second secon			Section 1 Section 1 Section 1 Section 2 Section 2 Section 2 Section 2 Section 2 Section 3 Sectio	
307	Wells and Springs	144,672		144,672	A SECTION OF THE PROPERTY OF T	MARKET STATE AND STATE OF STAT	
308	Infiltration Galleries and Tunnels		The state of the s		And the second s	AND THE RESERVE OF THE PROPERTY OF THE PROPERT	
309	Supply Mains				And the second of the second o		We come the control of the control o
310	Power Generation Equipment		The state of the s		A STATE OF THE STA		The second control of
311	Pumping Equipment	308,203	1 1997 1998	308,203			
320	Water Treatment Equipment	30,528	The second secon		30,528	1999	Transport Control Cont
330	Distribution Reservoirs and Standpipes	207,379	Company of the Compan	And the second s	Processor Control of C	207,379	
331	Transmission and Distribution Mains	2,823,311	The second secon	100 mm (100 mm	Transport of the Control of the Cont	2,823,311	
333	Services	502,595	Control Contro	Strain Community	Secretary Control of C	502,595	The second of th
334	Meters and Meter Installations	304,534	Section 1 Sectio	Service Servic	Control of the contro	304,534	The control of the co
335	Hydrants		Comment of the Commen	The state of the s	A CONTROL OF THE PROPERTY OF T		The state of the s
336	Backflow Prevention Devices		The state of the s		The second secon		100 1 100 1
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	97,356	Section 1 (1) And a section of the s	and the second s	A Company of the Comp		97,356
341	Transportation Equipment	165,435	1 1 1 1 1 1 1 1 1 1	The second of th	And the second s	American desired to the control of t	165,435
342	Stores Equipment		Control State of the Control S	The second of th	The second of th	Amount of court of the court of	
343	Tools, Shop and Garage Equipment	24,285	South St.	The second secon	Mary Angles and Control of the Contr		24,285
344	Laboratory Equipment		100 may 100 ma	200 (100 (100 (100 (100 (100 (100 (100 (Market State of State	And the second s	
345	Power Operated Equipment		County Co	and the same and t		AND	
346	Communication Equipment	4,194			The second secon	The second secon	4,194
347	Miscellaneous Equipment			The second secon	The second of th	The state of the s	.,,.,
348	Other Tangible Plant	35,519			No. of the second secon		35,519
	TOTAL WATER PLANT	\$4,863,044	\$ 25,391	\$452,875	\$30,528	\$ 3,837,819	\$516,431

W-4(b) GROUP 1

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

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
,,_,	(b)	(c)	(d)	(e)
(a) 304	Structures and Improvements	33	(4)	3.03%
305	Collecting and Impounding Reservoirs			3.0370
	Lake, River and Other Intakes			
306		30		3.33%
307	Wells and Springs Infiltration Galleries and Tunnels			3.3370
308				
309	Supply Mains			
310	Power Generation Equipment			5.00%
311	Pumping Equipment	20 22		
320	Water Treatment Equipment			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%
Water P	lant Composite Depreciation Rate *			

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

		BALANCE		OTHER	TOTAL
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(d)	(e)	(f)
204		6 (4.045			
304	Structures and Improvements	\$ 64,945	S 1,870	\$	\$ 1,870
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	110,000			
307	Wells and Springs	112,900	3,267		3,267
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	268,288	6,429		6,429
320	Water Treatment Equipment	25,662	921		921
330	Distribution Reservoirs and Standpipes	103,151	5,188		5,188
331	Transmission and Distribution Mains	1,128,417	61,285		61,285
333	Services	194,373	11,341		11,341
334	Meters and Meter Installations	247,539	6,049		6,049
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	74,335	1,714		1,714
341	Transportation Equipment	84,511	20,766		20,766
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	12,063	1,273		1,273
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,174	121		121
347	Miscellaneous Equipment				
348	Other Tangible Plant	35,521	0		0
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$ 2,354,879	\$120,224	s	S120,224

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 (b)	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	\$	\$	\$	\$	\$ 66,815
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					116,167
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment	10,709			10,709	264,008
320	Water Treatment Equipment					26,583
330	Distribution Reservoirs and Standpipes					108,339
331	Transmission and Distribution Mains					1,189,702
333	Services					205,714
334	Meters and Meter Installations					253,588
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					76,049
341	Transportation Equipment	35,087			35,087	70,190
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					13,336
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					3,295
347	Miscellaneous Equipment					
348	Other Tangible Plant					35,521
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$45,796	\$0	s	\$45,796	\$ 2,429,307

W-6(b) GROUP __I___

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 2,867,737
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	s <u>15,402</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		S 15,402
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction	<u> </u>	S2,883,139
If any prepaid CIAC has been collected, provide a supporting schedule showing hor Explain all debits charged to Account 271 during the year below:	w the amount is determine	d.
		·

Marion Utilities, Inc.

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 YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees Construction	17	\$ 250 - 605	\$ 9,825 5,577
Total Credits			\$15,402

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

CONTRIBUTIONS IN AID OF CONSTRUCTION			
DESCRIPTION	WATER		
(a)	(b)		
Balance first of year	\$ 1,575,314		
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 101,057		
Total debits	\$ 101,057		
Credits during the year (specify):	so		
Total credits	s <u>o</u>		
Balance end of year	\$1,676,371		

W-8(a) GROUP __1___

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilitics/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		\$

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

WATER OPERATING REVENU

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	6,150	6,158	1,417,264
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	6,150	6,158	\$1,417,264
	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 Sales	6,150	6,158	\$ 1,417,264
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allov	vance for Funds Prudently	y Invested or AFPI)	S
470	Forfeited Discounts			48,450
471	Miscellaneous Service Revenues			16,280
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			18,386
	Total Other Water Revenues			\$ 83,116
	Total Water Operating Revenues			\$ 1,500,380

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Marion Utilities/Marion County

December 31, 2013

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	\$227,668	\$32,742	s
603	Salaries and Wages - Officers,	227,000	32,742	27,717
003	Directors and Majority Stockholders	375,030	18,752	9,376
604	Employee Pensions and Benefits	58,896	9,269	6,677
610	Purchased Water	0	7,207	
615	Purchased Power	84,722	80,716	ingen nerfentraten betreiten ber ber
616	Fuel for Power Purchased	4,056	80,710	
618	Chemicals	13,955		38342 4771 (\$15054) 43386\$ JOSES 911
620	Materials and Supplies	13,933		
631	Contractual Services-Engineering	29,830		
632	Contractual Services - Accounting	24,414		
633	Contractual Services - Accounting	24,414		
634	Contractual Services - Legal Contractual Services - Mgt. Fees	- V		
635	Contractual Services - Wgt. rees Contractual Services - Testing	16,836		
636	Contractual Services - Testing Contractual Services - Other	10,630		
641		39,372		
642	Rental of Building/Real Property	39,372		
650	Rental of Equipment	12.266	2 220	1.610
656	Transportation Expenses Insurance - Vehicle	17,365	3,239	1,619
		7,692		
657	Insurance - General Liability	10,936		
658	Insurance - Workman's Comp.	10,077		
659	Insurance - Other	43,819	V2449/44.2014.04.00	CALL OF CONTROL S
660	Advertising Expense	445	er eriteten etterfe ein	1831 Car Harley
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	W		helista paladi Sp prijedenakonistos po prijeda jajahelista prijeda prijeda sa
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			Allers of the second of the second
670	Bad Debt Expense	15,181		
675	Miscellaneous Expenses	214,581	21,552	10,776
Τ	Cotal Water Utility Expenses	\$ 1,194,875	\$166,270	\$ 56,165

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

		WATER EXPENSE	ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATION (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$		\$ 27,037 37,503 11,617	29,830	\$ 89,664 206,266 3,678	\$ 7,714 103,133 19,952 4,006 498 0 24,414 0
3,239	in initialisms in the contractions in the highest of the initialisms of the	4,048		2,429 Application and a substitution of the s	0 39,372 2,791 7,692 10,936 10,077 43,819 445
21,552 \$ 109,637	The Constitution of the Co	53,881 \$ 134,086	\$ 29,830	15,181 52,664 \$ 369,882	54,156 \$ 329,005

Y	EAR	OF	REPO	RT

Marion Utilities, Inc.

December 31, 2013

SYSTEM NAME / COUNTY:

Marion Utilities/Marion County

PUMPING AND PURCHASED WATER STATISTICS

MONTH	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		40,302	8,398	31,904	31,904
February	•	36,812	2,305	34,507	34,507
March		43,083	3,426	39,657	39,657
April	· · · · · · · · · · · · · · · · · · ·	48,977	2,558	46,419	46,419
May		53,536	3,599	49,937	49,937
June		42,131	8	42,123	42,123
July		39,860	41	39,819	39,819
August		39,471	5,105	34,366	34,366
September		42,491	3,128	39,363	39,363
October		43,922	728	43,194	43,194
November		38,235	185	38,050	38,050
December		37,276	176	37,100	37,100
Total for Year		506,096	29,657	476,439	476,439
If water is pur Vendor Point of de	rchased for resale, inc Not applicable elivery	licate the following:			
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			

V	V-11
GROUI	P1
SYSTEM	All plants

SUPPORTING SCHEDULE FOR PAGE W-11

Marion Utilities, Inc.

Year of Report - December 31, 2013

Subdivision	Canacity of Wall	Gallons Per Day From Source	Type of Source
	Capacity of Well		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, 2013

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:

SUPPORTING SCHEDULE FOR PAGE W-12

Marion Utilities, Inc.

Year of Report - December 31, 2013

Subdivision	Permitted Capacity of Plant GPD	Location of Measurement of Capacity	Type of Treatment
Pine Ridge	220,000	Storage Tank	Hypo-Chlorination
Cedar Hills	264,000	Storage Tank	Hypo-Chlorination
Fore Acres	540,000	Storage Tank	Hypo-Chlorination
Golden Holiday	208,000	Storage Tank	Hypo-Chlorination
Fort King	360,000	Storage Tank	Hypo-Chlorination
Hi-Cliff	360,000	Storage Tank	Hypo-Chlorination
Rainbow Lakes Est.	547,000	Storage Tank	Hypo-Chlorination
Stone Oaks	158,000	Storage Tank	Hypo-Chlorination
Ponderosa	34,000	Storage Tank	Hypo-Chlorination
Waldbusser	34,000	Storage Tank	Hypo-Chlorination
Buckskin	64,000	Storage Tank	Hypo-Chlorination
Libra Oaks	61,000	Storage Tank	Hypo-Chlorination
Greenfields	547,000	Storage Tank	Hypo-Chlorination
Sheri Oaks	54,000	Storage Tank	Hypo-Chlorination
Oak Creek	54,000	Storage Tank	Hypo-Chlorination
McAteers	61,000	Storage Tank	Hypo-Chlorination
Woods & Meadows	370,000	Storage Tank	Hypo-Chlorination
Spruce Creek	1,500,000	Storage Tank	Hypo-Chlorination
Deer Creek	24,000	Storage Tank	Hypo-Chlorination
Windgate	84,000	Storage Tank	Hypo-Chlorination
Turning Point	66,150	Storage Tank	Hypo-Chlorination

SYSTEM NAME / COUNTY:

Marion Utilities, Inc.

Marion Utilities/Marion County

December 31, 2013

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	ial	1.0		
5/8"	Displacement	1.0	6,120	6,120
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 M	6158 eter Equivalents	6,239

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:			
	76 420 000 / 6 159 / 365 - 311		
4	76,439,000 / 6,158 / 365 = 211		

FILITY NAME:

Marion Utilities, Inc.

STEM NAME / COUNTY:

Pine Ridge/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page show	uld be supplied where necessary.
Present ERC's * the system can efficiently serve	
2. Maximum number of ERCs * which can be served. 542	
3. Present system connection capacity (in ERCs *) using existing lines.	241
Future connection capacity (in ERCs *) upon service area buildout	241
5. Estimated annual increase in ERCs *. 3	W. C. S.
6. Is the utility required to have fire flow capacity? No 1f so, how much capacity is required?	
7. Attach a description of the fire fighting facilities.	
B. 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
0. 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.	
c. Is this system under any Consent Order with DEP?	No
1. Department of Environmental Protection 1D # 3421018	
2. 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?	

W-14 GROUP ___1__ SYSTEM _____ **FILITY NAME:**

Marion Utilities, Inc.

/STEM NAME / COUNTY:

Cedar Hills/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
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 *.
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 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.
c. Is this system under any Consent Order with DEP? No
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?
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 __I__ SYSTEM ___

Marion Utilities, Inc.

December 31, 2013

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
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 # 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?

W-14
GROUP 1
SYSTEM

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

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

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
2. Maximum number of ERCs * which can be served
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.
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 # 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.
I. 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. 94
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.
c. 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 ____

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Hi-Cliff/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. 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 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 # 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?

W-14
GROUP ___I__
SYSTEM ____

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Rainbow Lakes Estates/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
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 improvements of this system. None 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.
c. 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 ___

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

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

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. 85		
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.		
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 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.		
c. Is this system under any Consent Order with DEP?		
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 ___I___
SYSTEM _____

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Ponderosa/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each syst	tem. A separate page shou	eld be supplied where necessary.
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 *) usi	ng existing lines.	22
4. Future connection capacity (in ERCs *) upon service	e area buildout.	22
5. Estimated annual increase in ERCs *.	0	
Is the utility required to have fire flow capacity? 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 im None	provements of this system.
9. When did the company last file a capacity analysis r	open with the DEP?	None filed
10. If the present system does not meet the requirement	s 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 upg	rading.	
c. Is this system under any Consent Order w	ith DEP?	No
11. Department of Environmental Protection ID #	3424808	
12. Water Management District Consumptive Use Perm	nit # None	
a. Is the system in compliance with the requ	irements of the CUP?	N/A
b. If not, what are the utility's plans to gain of	compliance?	

	W-14
GR	OUPI
SYSTEM	4

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

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. 22
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.
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.

W-14 GROUP __1__ SYSTEM _____

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

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		
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 1f 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.		
c. Is this system under any Consent Order with DEP? No		
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?		
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:

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?	
	- -

W-14
GROUP ___1__
SYSTEM ____

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Green Fields-Indian Pines/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system	m. A separate page shoul	d 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	cxisting lines.	522
4. Future connection capacity (in ERCs *) upon service	arca buildout.	522
5. Estimated annual increase in ERCs *.	5	
Is the utility required to have fire flow capacity? If so, how much capacity is required?	Ycs 750 GPM	
7. Attach a description of the fire fighting facilities.	8 hydrants	
8. Describe any plans and estimated completion dates fo	r any enlargements or im None	provements of this system.
9. When did the company last file a capacity analysis rep	port 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 no	cessary 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 upgra	ding.	
e. Is this system under any Consent Order with	h DEP?	No
11. Department of Environmental Protection ID #	3425006	ALAMAN MANAGEMENT AND
12. Water Management District Consumptive Use Permi	t # <u>3101</u>	
a. Is the system in compliance with the requir	ements of the CUP?	Ycs
b. If not, what are the utility's plans to gain co	mpliance?	

W-14
GROUP 1
SVSTEM

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

Marion Utilities, Inc.

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 t 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:

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. 46		
4. Future connection capacity (in ERCs *) upon service area buildout. 46		
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		
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		
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. N/A		
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP?		
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?		
10. 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.		
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. c. Is this system under any Consent Order with DEP? 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. c. Is this system under any Consent Order with DEP? 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. c. 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		

W-14		
GROUP 1		
SYSTEM		

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

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. 70			
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			
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.			
c. 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? N/A			
b. If not, what are the utility's plans to gain compliance?			

W-14 GROUP ___1__ SYSTEM ____

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Woods & Meadows/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.			
Present ERC's * the system can efficiently serve510			
2. Maximum number of ERCs * which can be served. 911			
Present system connection capacity (in ERCs *) using existing lines.	700		
4. Future connection capacity (in ERCs *) upon service area buildout.	700		
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.			
Describe any plans and estimated completion dates for any enlargements or impre None	ovements 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 DEP ru	tles.		
b. Have these plans been approved by DEP?			
c. When will construction begin?			
d. Attach plans for funding the required upgrading.			
c. 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?	Ycs		
b. If not, what are the utility's plans to gain compliance?			

W-14
GROUP 1
SYSTEM

^{*} 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

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 1f so, how much capacity is required? 1,350 GPM			
7. Attach a description of the fire fighting facilities. 42 hydrants			
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.			
c. Is this system under any Consent Order with DEP? No			
11. Department of Environmental Protection ID # 6424652			
12. Water Management District Consumptive Use Permit / 208481.03			
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?			

W-14 GROUP __1__ SYSTEM _____

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

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		
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 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?		

W-14		
GROUP 1		
SYSTEM		

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

Marion Utilitles, Inc.

SYSTEM NAME / COUNTY:

Turning Pointe/Marlon County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.			
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 *) us	ing existing lines.	87	
4. Future connection capacity (in ERCs *) upon servi	ce area buildout.	87	
5. Estimated annual increase in ERCs *.	2	WANTED TO THE PARTY OF THE PART	
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No		
7. Attach a description of the fire fighting facilities.			
8. Describe any plans and estimated completion dates	for any enlargements or in None	nprovements 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 requirement	nts of DEP rules:	N/A	
a. Attach a description of the plant upgrade	necessary to meet the DEF	rules.	
b. Have these plans been approved by DEF	?		
c. When will construction begin?	TORRING TORRING		
d. Attach plans for funding the required up	grading.		
c. 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 req	uirements of the CUP?	Ycs	
b. If not, what are the utility's plans to gain	compliance?		
	A A A A A A A A A A A A A A A A A A A		

W-14
GROUP ___I___
SYSTEM ____

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

WATER OPERATION SECTION

GROUP 2

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

WATER 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 water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

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		
	-	
	-	
	(2000-200-200-200-200-200-200-200-200-20	-

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:	``	
1	Nonused and Useful Plant (1)	1	
108	Accumulated Depreciation	W-6(b)	82,323
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
	Subtotal		\$ (34,953)
	Add:		
272	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a)	\$ 61,850
	Subtotal		\$ 26,897
	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	<u> </u>	0
105	Construction work in process		0
	WATER RATE BASE		\$26,897
WA	TER OPERATING INCOME	W-3	S Not Available
,	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, 2013

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

INFORMATION NOT AVAILABLE

WATER OPERATING STATEMENT

ACCT. NO. (2)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)			
UTII	LITY 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				
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	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		S			
	Utility Operating Income		s			
160	Add Back:					
469	Guaranteed Revenue (and AFPI)	W-9	2			
413	Income From Utility Plant Leased to Others					
414	Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction					
420	Allowance for Funds Used During Construction	<u> </u>				
	Total Utility Operating Income		s			

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS	T	1	CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	S	S	S	S
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
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			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				
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	S 114,417	s	s	\$114,417

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

W-4(a) GROUP __2___

Marion Utilitles, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
(a)	(b)	(c)	(0)		<u> </u>		
301	Organization	2	3	S and the second	S many many many many many many many many	S common of the	
302	Franchises	1.710	New on over a series of the se	Total Total A. Marie and A. Mar	Table State	program in the contract of the	1,710
303	Land and Land Rights	1,710	Section 1990 and 1990				
304	Structures and Improvements	9,677	The control of the co		The second secon	Mark that were the beautiful the second	9,677
305	Collecting and Impounding Reservoirs		Table 12 March 1 March 12 Marc		The second secon	The second secon	See 1 To 1
306	Lake, River and Other Intakes	11.500	one and the second seco	11.500	processing beauty to the control of	1 1997 (1 1000 m) 0190 199	
307	Wells and Springs	11,500	The state of the s	11,500	The second of th	And the second s	Market and the Control of the Contro
308	Infiltration Galleries and Tunnels		Commercial		AMERICAN CONTRACTOR CO	Marin Marin August Augus	And the second s
309	Supply Mains		The same of the sa		And the second s	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
310 311	Power Generation Equipment	15,151	The state of the s	15,151		Land Company Special S	3
320	Pumping Equipment Water Treatment Equipment	2,575	The second contract again the second contract again	13,131	2,575	West of the second seco	The second secon
330	Distribution Reservoirs and Standpipes	8,454	The second of th	decomplete the second of the s	2,373	8,454	Control of the contro
331	Transmission and Distribution Mains	48,069	Section 1 Section 2 Sectio	The state of the s	CARL COMPANY CONTRACTOR	48,069	Total 1 Section
333	Services	6,531	And the second s	State of the state	AND A CONTROL OF THE PARTY OF T	6,531	
333	Meters and Meter Installations	10,750	Section of the control of the contro	Applied to the second of the s	Colores and Colore	10,750	AND
335	Hydrants	10,730	The second secon	The second secon	More and the second sec	10,730	William To Company of the Company of
336	Backflow Prevention Devices		WAY AND THE PROPERTY OF THE PR		Company of the Compan		The state of the s
339	Other Plant Miscellaneous Equipment		No. of Contract of	And the state of t	Control of Section 25 Section 2 Section 2		The state of the s
340	Office Furniture and Equipment		Comment of the Commen	The state of the s	The second secon	The second of the second of the second	The state of the s
341	Transportation Equipment		Company of Contract C	The second of th	The second secon	And the second of the second o	
342	Stores Equipment		where we will also appears to the second of	Solid State of Control	Agency Services Comments of the Comments of th	Trade of Section 1	
343	Tools, Shop and Garage Equipment		American Special Control of Contr		A Committee of the Comm	Section 1 Section 1 Section 1 Section 2 Sectio	
344	Laboratory Equipment	***************************************	Appendix App	Company of the Compan	A Property of State o	Community of Commu	
345	Power Operated Equipment		The second of th	ACTION AND ACTION ACTION AND ACTION ACTION AND ACTION AND ACTION AND ACTION AND ACTION ACTION AND ACTION ACTION AND ACTION ACTION ACTION AND ACTION ACTI	The state of the s	AND A CONTROL OF THE PARTY OF T	
346	Communication Equipment		Section 1 Control of the Control of	Comment of the Commen	Special Control of the Control of th	Agency Company of the	
347	Miscellaneous Equipment		Control of the Contro	Comment of the control of the contro	Service of the servic	Section 1 to 1	***************************************
348	Other Tangible Plant		The second secon	The second secon	A CONTRACT OF THE CONTRACT OF	The second secon	
	TOTAL WATER PLANT	\$114,417	s	\$ 26,651	s <u>2,575</u>	\$ 73,804	\$11,387

W-4(b) GROUP 2

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	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 Reservoirs			
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			
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 *			

^{*} If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT December 31, 2013

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

A COST		BALANCE AT BEGINNING	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS
ACCT.	ACCOUNT NAME	OF YEAR	ACCRUALS	CKEDIIS"	(d+e)
NO.			(d)	(6)	(f)
(a)	(b)	(c)	(u)	(e)	(1)
304	Structures and Improvements	\$ 5,797	\$ 190	s	\$ 190
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,814	259		259
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	11,755	606		606
320	Water Treatment Equipment	1,937	100		100
330	Distribution Reservoirs and Standpipes	7,858	227		227
331	Transmission and Distribution Mains	29,207	1,117		1,117
333	Services	4,795	165		165
334	Meters and Meter Installations	10,436	60		60
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				
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$ 79,599	\$ 2,724	S	\$ <u>2,724</u>

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

W-6(a) GROUP 2

YEAR OF REPORT December 31, 2013

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	\$ 5,987
305	Collecting and Impounding Reservoirs				0	
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	8,073
308	Infiltration Galleries and Tunnels				0	
309	Supply Mains				0	
310	Power Generation Equipment				0	
311	Pumping Equipment				0	12,361
320	Water Treatment Equipment				0	2,037
330	Distribution Reservoirs and Standpipes				0	8,085
331	Transmission and Distribution Mains				0	30,324
333	Services				0	4,960
334	Meters and Meter Installations				0	10,496
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	\$	s	\$82,323

W-6(b) GROUP __2___

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 27	I		
DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		s	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)	s	0
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		\$	67,047
If any prepaid CIAC has been collected, provide a supporting schedule sho Explain all debits charged to Account 271 during the year below:	wing how the amount is detern	nined.	
	- Anna Edit Maria		
		-	

YEAR OF	RE	PORT
December	31,	2013

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

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)
		s	s
Total Credits			s

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 60,694
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 1,156
Total debits	\$1,156
Credits during the year (specify):	so
Total credits	\$0
Balance end of year	\$ 61,850

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SYSTEM NAME/COUNTY:

Marion Utilities, Inc.

Windgate Estates/Marion County

December 31, 2013

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		S
Total Credits		S

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

NOT AVAILABLE

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			s
	Metered Water Revenue:			ł
461.1	Sales to Residential Customers	140	136	
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_	136	\$
	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			\$
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allow	ance for Funds Prudently	Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			s
	Total Water Operating Revenues			\$

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

RENT SUPPLY AND SUPPLY AND EXPENSES - OPERATIONS (d) S S S S S S S S S S S S S S S S S S S	.2 URCE OF PPLY AND (PENSES NTENANCE (e)
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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Windgate Estates/Marion County

NOT AVAILABLE

.3 WATER TREATMENT	.4 WATER	.5	.6		
EXPENSES - OPERATION (f)	TREATMENT EXPENSES - MAINTENANCE (g)	TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
ss	<u> </u>	s	\$	\$	s
	The Market of th			halisahüsülete	
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YE	AR	OF	REP	ORT

Marion Utilities, Inc.

December 31, 2013

SYSTEM NAME / COUNTY:

Windgate Estates/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) (f)
January	(0)	1,215	(u)	(6)	871
February		1,005			977
March		1,084			888
April		1,189			1,263
May		1,132			1,044
June		1,071			1,072
July		961			884
August		904			776
September		1,006			951
October		1,021			901
November		840			923
December		864			809
Total for Year		12,292			11,359
If water is pur Vendor Point of de	chased for resale, indi Not applicable livery	cate the following:			
If water is sol	d to other water utilitie	s for redistribution, lis	t names of such utilities b	elow:	
	Not applicable				

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

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2013

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	REF	ORT

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Windgate Estates

December 31, 2013

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 Residenti	al	1.0		
5/8"	Displacement	1.0	149	149
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 M	leter Equivalents	149

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:	
	12,292,000 / 149 / 365 = 226	

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
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.
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
If the present system does not meet the requirements of DEP rules: N/A Attach a description of the plant upgrade necessary to meet the DEP rules.
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP?
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?
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.
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. c. Is this system under any Consent Order with DEP? No
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. c. Is this system under any Consent Order with DEP? No 11. Department of Environmental Protection ID # 3421576
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. c. Is this system under any Consent Order with DEP? No 11. Department of Environmental Protection ID # 3421576 12. Water Management District Consumptive Use Permit 14581

W-14
GROUP ___2
SYSTEM ____

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

WASTEWATER OPERATION SECTION

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

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		
		Market Miles and Control of the Cont	
		Miles of the second	
	The state of the s		White

YEAR	OF	RE	POI	₹T
Decen	nber	31,	201	3

Marion Utilities, Inc.

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)	\$ 184,808
108 110 271	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction	S-6(b)	172,384
252	Advances for Construction	F-20	137,141
	Subtotal	S(146,717)	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	S 155,272
	Subtotal		\$8,555
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	
	WASTEWATER RATE BASE	S 8,555	
WASTE	WATER OPERATING INCOME	\$ (16,951)	
ACH	IEVED RATE OF RETURN (Wastewater Operating Income / Wast	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.

YEAR	OF	R	E	P	O	R	Ĩ
Decen	nber	3	l,	2	0	13	

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	LITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 32,028
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues	S 32,028	
401	Operating Expenses	S-10(a)	\$ 37,400
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	1,168
	Less, Amorazation of Cine	3-0(a)	
	Net Depreciation Expense	\$ 1,168	
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		1,441 8,970 0 \$ 10,411
	Utility Operating Income		S(16,951)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	ss
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		\$ (16,951)

YEAR OF REPORT December 31, 2013

UTILITY NAME:

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)	(f)
351	Organization	\$	\$	S	S
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	s	s	S 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

		.i	.2	.3	.4	.5	.6	.7
1						RECLAIMED	RECLAIMED	
АССТ.	ACCOUNT NAME	INTANGIBLE	COLLECTION	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	GENERAL
NO.		PLANT	PLANT	PUMPING	AND	TREATMENT	DISTRIBUTION	PLANT
				PLANT	DISPOSAL	PLANT [*]	PLANT	
(m)	(b)	(g)	(h)	(j)	(k)	(1)	(m)	(n)
351	Organization	\$	S The Commence	S	S AND THE PROPERTY OF THE PROP	\$	\$ =	S in the second second second
352	Franchises		organic control of the minimum and minimum	THE CONTRACT OF THE PARTY OF TH	The first section of the section of	And the second s		The state of the s
353	Land and Land Rights		3,869					
354	Structures and Improvements	The second of th			9,606			
355	Power Generation Equipment	Since the second						
360	Collection Sewers - Force	Company Compan	88,575	Security of the second	The state of the s	The second secon	A THE PARTY OF THE	A company of the comp
361	Collection Sewers - Gravity			CORNEL CONTROL OF CONT	The second secon	well v	A STATE OF THE PARTY OF T	A STATE OF THE STA
362	Special Collecting Structures	the same of the sa	2,097	THE RESERVE AND ADDRESS OF THE PARTY OF THE	The Court of	The second of th		The second secon
363	Services to Customers		17,363	The part of the pa	The second secon	And the second s	1 Mars 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	to the period of the part of the period of t
364	Flow Measuring Devices	and the same and t		colored and other property of the colored and colored	Mary Color (State of the State	THE WAR STATE OF THE STATE OF T	A MARKET COMMAND COMMA	The content of the co
365	Flow Measuring Installations			A SECTION OF THE PROPERTY OF T	Topics (N. S. Copper Street St	Albert State Comment of the Comment	A V TOWN A TOWN	
366	Reuse Services	And the second s		Comment of the commen	Mary 1 1992 Tolk State 1	400 mm and 100 mm and		man of the same of
367	Reuse Meters and Meter Installations	A Service of Control o		The second secon	And the second s	The second secon		
370	Receiving Wells	100 mm - 100	Comment of the commen	7,717	Control Contro	Service Control of Con	The state of the s	A March Company of the Company of th
371	Pumping Equipment	And the control of th	Security of the Control of the Contr	4,003	Control of Section 1 Control o			The second of th
374	Reuse Distribution Reservoirs	March March March March 198	And the second s		And the second s		Service Committee Committe	Comment of
375	Reuse Transmission and		and the second s		Communication of the Communica	The second secon		Section 1 Section 1 Section 1 Section 1
	Distribution System	Married Control of Con	South of States		The state of the s	The second secon		The state of the s
380	Treatment and Disposal Equipment	toriale Eddon Djen 1990 1990 - Lings B. In Index 1990 2000 B. Stand B. Stand B. Lake	Application of the control of the co	Addition to the second	45,745		- March Company of March Company of State	THE CONTROL OF SERVICE CONTROL O
381	Plant Sewers	50 400 FM 100 100 100 100 100 100 100 100 100 10	Approximately and a second sec	The state of the s			The state of the s	The state of the s
382	Outfall Sewer Lines	A Service Code (Code Code Code Code Code Code Code Code	Service of Court of Service of Se	Control of the Control of the Control of Con	102	Annual Control of the	And provided the second	The state of the s
389	Other Plant Miscellaneous Equipment				1,656			Company of the Compan
390	Office Furniture and Equipment	The second secon	Appear of the property of the	See Add - cold cold at the col	All y comments of the comments	Total Control of the	Company Compan	
391	Transportation Equipment	Total Control		Common Co	The second secon	The second secon	The state of the s	
392	Stores Equipment	A STATE OF THE STA	and the state of t	The figure of the state of the	The second of th	Control of the contro	The property of the second of	
393	Tools, Shop and Garage Equipment	The second secon	Activity of the Control of the Contr	The second secon	COMPANY TO A CONTROL OF THE PARK TO A CONTROL	And the second s	of Table 1 to the Control of Table 2 to the	
394	Laboratory Equipment	Section of the sectio	Comments of the comments of th	The state of the s	The state of the s	man of the state o	The state of the s	
395	Power Operated Equipment	Comment of the commen	And the second s	Company of the Compan	The second secon	Section 19 Comment (1997) Annual Comment (1997)	A CONTROL OF THE PARTY OF THE P	1,397
396	Communication Equipment	The same of the sa	A COMPANY OF THE PARTY OF THE P	property of the property of th	Comment of the Commen	The state of the s	groups and the second s	
397	Miscellaneous Equipment	The second secon		The control of the co	The state of the s	Appendix of the second	A Company of Company o	1,478
398	Other Tangible Plant	The state of the s	The second secon	All hands of the second of the	Purply of the Control	March 1 (applied a property of page 1)	The second secon	1,200
	Total Wastewater Plant	s	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.

YEAR OF	RE	PORT
December	31	2012

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
(a) 354	(b) Structures and Improvements	(c) 33	(d)	(e) 3.03%
355	Annual Control of the			3.03%
360	Power Generation Equipment	30		2 220/
	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	35		2.700
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		İ	
	Distribution System			
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%
Wastewater	r Plant Composite Depreciation Rate *			

^{*} If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT December 31, 2013

UTILITY NAME:

Marlon Utilities, Inc.

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 (d)	OTHER CREDITS *	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 4,595	S 291	S	\$ 291
355	Power Generation Equipment				0
360	Collection Sewers - Force	88,577	-]		-1
361	Collection Sewers - Gravity				0
362	Special Collecting Structures	813	57		57
363	Services to Customers	17,364	0		
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0		**************************************	0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	7,716	1		1
371	Pumping Equipment	3,104	192		192
375	Reuse Transmission and				0
	Distribution System				0
380	Treatment and Disposal Equipment	45,175	275		275
381	Plant Sewers				0
382	Outfall Sewer Lines	48	3		3
389	Other Plant Miscellaneous Equipment	1,605	26		26
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	758	140		140
396	Communication Equipment				0
397	Miscellaneous Equipment	801	148		148
398	Other Tangible Plant	660	36		36
Total D	epreciable Wastewater Plant in Service	\$ <u>171,216</u>	\$1,168_	s	S 1,168

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

> S-6(a) GROUP __1_

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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-j) (k)
354	Structures and Improvements	S	S	S	\$ 0	\$ 4,886
355	Power Generation Equipment				0	
360	Collection Sewers - Force				0	88,576
361	Collection Sewers - Gravity					
362	Special Collecting Structures				0	870
363	Services to Customers				0	17,364
364	Flow Measuring Devices				0	
365	Flow Measuring Installations				0	
366	Reuse Services				0	7,717
367	Reuse Meters and Meter Installations				0	3,296
370	Receiving Wells				0	
371	Pumping Equipment				0	45,450
375	Reuse Transmission and				0	
	Distribution System				0	
380	Treatment and Disposal Equipment				0	51
381	Plant Sewers				0	1,631
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	898
394	Laboratory Equipment				0	
395	Power Operated Equipment				0	949
396	Communication Equipment				0	
397	Miscellancous Equipment				0	
398	Other Tangible Plant				0	696
Total D	epreciable Wastewater Plant in Service	\$	s	s	\$0	S 172,384

* Specify nature of transaction.

Use () to denote reversal entries.

YEAR OF REPORT	
December 31, 2013	

Marion Utilities, Inc.

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		s_	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)	s	
Total Credits		s_	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		s_	159,141

E	explain all debits charged to Account 271 during the year below:
4	
-	

Marion Utilities, Inc.

December 31, 2013

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)
		s	S None
Total Credits			S

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

S-8	3(a)	
GROUP	1	

YEAR OF RE	PORT
December 31,	2013

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

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		S0

S-8(b) GROUP __1___

YEAR	OF	RE	POF	ŧΤ
Decen	nber	31,	201	3

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING REVENUE

ACCT.	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	\$32,028
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	\$ 32,028
	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	s0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	109	109	S 32,028
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			S
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruden	tly Invested or AFPI)		
	Total Other Wastewater Revenues			so

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:	UT	HILL	ΥN	AME:
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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			s
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	so
*****	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	20
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			s0
	Total Wastewater Operating Revenues			S32,028

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Marjon Utilities, Inc.

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			MASIEWAIER U	.2	.3	.4	.5	.6
1 1			"	"	.,	"		۰,0
							TREATMENT	TREATMENT
ACCT.		CURRENT	COLLECTION	COLLECTION	PUMPING	PUMPING	& DISPOSAL	& DISPOSAL
NO.	ACCOUNT NAME	YEAR	EXPENSES-	EXPENSES-	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
NO.	ACCOUNT NAME	IEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	S 10,800	(u) S	ς (ε)	(1)	(8)	(II)	(1)
703	Salaries and Wages - Officers,	10,000			<u> </u>			
""	Directors and Majority Stockholders							
704	Employee Pensions and Benefits	1,103						
710	Purchased Sewage Treatment		Transition (Control of Control of	And the second s	THE COLUMN TWO IS NOT THE COLUMN TO SERVICE AND ADDRESS OF THE COLUMN TWO IS NOT THE COLUMN TO SERVICE AND ADDRESS OF THE COLUMN TWO IS NOT THE COLUMN TWO	ALL SHOP I WAS A STATE OF THE S		The second second second second
711	Sludge Removal Expense		(A)			1994 B. Carlo C. Carlo C. Carlo C.		THE RESERVE TO SERVE THE PARTY OF THE PARTY
715	Purchased Power	5,562	1977	State of the state	278	100 May 1 77 may 2 1	5,284	Market Market Committee Co
716	Fuel for Power Purchased							And the second s
718	Chemicals	2,486					2,486	
720	Materials and Supplies		***************************************					
731	Contractual Services-Engineering	1,750						
732	Contractual Services - Accounting							
733	Contractual Services - Legal	***************************************						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,666						7,666
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		AND THE CONTROL OF TH	The state of the s	AND THE RESERVE AND THE PARTY	See 2 Sept 1 Sept 2 Sep	And the second s	To me 100 helps ment will see a
766	Regulatory Commission Expenses		March 1996 have 1 to party fine party for the party for th	men con con con con con con con con con co	The same of the sa	and the said said	A CONTROL OF STATE OF THE STATE	The state of the s
	- Amortization of Rate Case Expense		Company and American States and American State	Service Council State Council Council	The state of the s	And the same of th	Company of the second of the s	1 1 1 1 1 1 1 1 1 1
767	Regulatory Commission ExpOther							
770	Bad Debt Expense		7 1984 2008 1 100	The second of th	The second of th	And the second s	Make the second of the second	
775	Miscellaneous Expenses	8,033				803		7,230
To	tal Wastewater Utility Expenses	\$37,400	s	s	\$ 278	\$ 803	\$ <u>7,770</u>	\$ 14,896

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

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-
		EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	(i)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees	S	\$ 10,800	\$	S	S	\$
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits		1,103				
710	Purchased Sewage Treatment	100 100	The second secon	to a page of morphology district the page of the page		92 2 100 1 1	100 1 100 1
711	Sludge Removal Expense		600 cm 200 cm	The second secon	September 2007 Septem		Mg
715	Purchased Power				A real property and the same of the same o		And a second sec
716	Fuel for Power Purchased				Transport of the control of the cont		And the control of th
718	Chemicals	CAST OF THE PARTY	merch Sature Sales Sa				
720	Materials and Supplies						
731	Contractual Services-Engineering		1,750				
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	AND THE PROPERTY OF THE PROPER		A to a company of the	Service of the servic	made V V PP (g) (PP C C C C C C C C C C C C C C C C C C	Seq. (Sep. 1) Sep. 1 Se
766	Regulatory Commission Expenses	The control of the co		Section 1 and 1 an	Special control of the control of th	Marie	The second secon
	- Amortization of Rate Case Expense	The state of the s		The same of the sa	Service Control of the Control of th	The second secon	The same of the sa
767	Regulatory Commission ExpOther						
770	Bad Debt Expense		100 100 100 100 100 100 100 100 100 100	The second of th	with the control of t		The second secon
775	Miscellaneous Expenses						
To	otal Wastewater Utility Expenses	s	\$13,653	s	\$	s	s

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion County

December 31, 2013

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
(-)				(9
All Residenti	al	1.0	109	109
5/8"	Displacement	1.0		
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 Wastewater System Meter Equival	lents		109

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:		
5,728,000/109/365=144		

S-11	
GROUP1	
CVCTEM	

YEAR OF REPORT	
December 31, 2013	

Marion Utilities, Inc.

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		
Турс (2)	Advance Treatment		
Hydraulic Capacity	Unknown		
Average Daily Flow	16,200		4400
Total Gallons of Wastewater Treated	5,728,000		
Method of Effluent Disposal	PONDS		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

S-12
GROUPI
SYSTEM

SYSTEM NAME / COUNTY:

Marion Utilities, Inc.

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	Mariana (1997)			
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 of	r improvements of this system				
None					
7. If the utility uses reuse as a means of effluent disposal, attach a list of the r provided to each, if known.8. If the utility does not engage in reuse, has a reuse feasibility study been con		t of reuse			
If so, when?	was a second of the second of				
Has the utility been required by the DEP or water management district to implement reuse?					
If so, what are the utility's plans to comply with this requirement?					
0. 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. c. Is this system under any Consent Order with DEP? No					
12. Department of Environmental Protection ID #	FLA 010771				

S-13	
GROUPI	
SYSTEM	

^{*} An ERC is determined based on the calculation on S-11.