

CLASS "A" OR "B"

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**Public Service Commission**  
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**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

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

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 MAY - 2 AM 10:00  
DIVISION OF  
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2012



**CRIPPEN • TRICE • FORD • TORRES, LLP**  
*Certified Public Accountants*

### **Accountants' Compilation Report**

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

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

[www.ocalacpa.com](http://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  
Donna E. Blaes, CPA  
Paul F. Brune, CPA

**April 18, 2013**

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

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

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

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

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

*Crippen Trice Ford Torres, LLP*

Members:

American Institute of  
Certified Public Accountants

Florida Institute of  
Certified Public Accountants

## 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.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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**EXECUTIVE  
SUMMARY**

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

**CERTIFICATION OF ANNUAL REPORT**

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

YES      NO  
     

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES      NO  
     

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

YES      NO  
     

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

YES      NO  
     

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

Items Certified

1.	2.	3.	4.
x	x	x	x

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
x	x	x	x

  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2012

Marion Utilities, Inc.  
(Exact Name of Utility)

County: Marion

List below the exact mailing address of the utility for which normal correspondence should be sent:

710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

E Mail Address:

WEB Site:

Sunshine State One-Call of Florida, Inc. Member Number MU 1408

Name and address of person to whom correspondence concerning this report should be addressed:

Tim E. Thompson  
710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

List below the address of where the utility's books and records are located:

710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

List below any groups auditing or reviewing the records and operations:

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

Date of original organization of the utility: November 25, 1980

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Tim E. Thompson	51%
2.	Linda L. Thompson	49%
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

### COMPANY PROFILE

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

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

- A. Marion Utilities, Inc. was organized in 1980 to provide water and wastewater service in Marion County. The officers and shareholders are Tim and Linda Thompson. The utility originally acquired 11 systems and 1,150 customers. Growth has been steady through expansion and new 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. We have only two division of operation: administrative and field operations.
- E. The Utility experienced rapid growth in the past, but due to current economic conditions future growth cannot be predicted.
- F. The Utility had an over-earnings investigation by the Florida Public Service Commission in 1994 and 1995. The order was final November 30, 1995. Refunds were made December, 1995. In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System. Final order was issued December 21, 2011 allowing the deletion of Logan's Run/International Villas from our tariff.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of December 31, 2012**

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

There are no parent or subsidiary companies.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Tim E. Thompson	President	100%	\$ 187,034
Linda L. Thompson	Secretary/ Treasurer	100%	187,034

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Tim E. Thompson	President	4	\$ 2,100
Linda L. Thompson	Secretary/ Treasurer	4	2,100











**FINANCIAL**

**SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 5,324,828	\$ 5,339,830
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,502,897	2,629,097
Net Plant			\$ 2,821,931	\$ 2,710,733
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(21,311)	(20,320)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,800,620	\$ 2,690,413
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 269,422	\$ 419,452
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	29,641	19,776
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies		3,680	1,938
161	Stores Expense			
162	Prepayments		1,438	1,495
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			\$ 304,181	\$ 442,661

\* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

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

\* Not Applicable for Class B Utilities

<p><u><b>NOTES TO THE BALANCE SHEET</b></u></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

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

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**COMPARATIVE OPERATING STATEMENT**

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

\* 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)
\$ <u>1,507,931</u>	\$ <u>31,468</u>	\$ <u>8,211</u>
\$ <u>1,507,931</u>	\$ <u>31,468</u>	\$ <u>8,211</u>
\$ <u>1,268,210</u>	\$ <u>32,446</u>	\$ <u>5,317</u>
<u>124,515</u>	<u>1,432</u>	
<u>104,542</u>	<u>0</u>	
\$ <u>19,973</u>	\$ <u>1,432</u>	\$ _____
<u>0</u>	<u>0</u>	<u>0</u>
<u>253</u>	<u>0</u>	<u>0</u>
<u>143,834</u>	<u>3,075</u>	<u>285</u>
<u>2,533</u>	<u>0</u>	
<u>6,782</u>	<u>0</u>	
<u>2,340</u>	<u>0</u>	
<u>(3,216)</u>		
<u>(234)</u>		
\$ <u>1,440,475</u>	\$ <u>36,953</u>	\$ <u>5,602</u>
\$ <u>67,456</u>	\$ <u>(5,485)</u>	\$ <u>2,609</u>
<u>0</u>	<u>0</u>	
\$ <u><u>67,456</u></u>	\$ <u><u>(5,485)</u></u>	\$ <u><u>2,609</u></u>

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

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

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

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,155,022	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,434,478	171,216
110	Accumulated Amortization	F-8	23,403	0
271	Contributions In Aid of Construction	F-22	2,934,784	159,141
252	Advances for Construction	F-20	132,286	
Subtotal			\$ -369,929	\$ -145,549
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,636,008	155,272
Subtotal			\$ 1,266,079	\$ 9,723
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)	
	Working Capital Allowance (3)		155,834	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 1,438,300	\$ 9,723
NET UTILITY OPERATING INCOME			\$ 67,456	\$ (5,485)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			4.69%	-56.41%

**NOTES :**

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

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

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

(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 EQUITY**

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

**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:	<u>                    </u>

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.



UTILITY NAME: Marion Utilities, Inc.

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

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

**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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		<b>SEE SCHEDULE ATTACHED</b>			
	<b>Total Plant Acquisition Adjustments</b>	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Total Accumulated Amortization</b>	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Net Acquisition Adjustments</b>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

UTILITY NAME: Marion Utilities, Inc.

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**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. (a)	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 Plant Acquisition Adjustment	\$ 229,748	\$ -	\$ -	\$ 229,748
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	11,761			11,761
	Spruce Creek	37,084			37,084
	Deer Creek	(4,124)			(4,124)
	Windgate	(16,418)			(16,418)
	Total Accumulated Amortization	\$ (250,068)	\$ -	\$ -	\$ (250,068)
	Net Aquisition Adjustments	\$ (20,320)	\$ -	\$ -	\$ (20,320)



UTILITY NAME: Marion Utilities, Inc.

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

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

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

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**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)
<b>INVESTMENT IN ASSOCIATED COMPANIES (Account 123):</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ 0 _____ _____ _____ _____ _____
<b>Total Investment in Associated Companies</b>		\$ _____ 0
<b>UTILITY INVESTMENTS (Account 124):</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ 0 _____ _____ _____ _____ _____
<b>Total Utility Investment</b>		\$ _____ 0
<b>OTHER INVESTMENTS (Account 125):</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ 0 _____ _____ _____ _____ _____
<b>Total Other Investment</b>		\$ _____ 0
<b>SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ 0 _____ _____ _____ _____ _____
<b>Total Special Funds</b>		\$ _____ 0

UTILITY NAME: Marion Utilities, Inc.

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**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)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 19,747	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 19,747
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
Dividend declared	\$ 29	
Total Other Accounts Receivable		\$ 29
NOTES RECEIVABLE (Account 144 ):		
	\$ 0	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 19,776
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 8,948	
Collection of accounts previously written off	233	
Utility Accounts		
Others		
Total Additions		\$ 9181
Deduct accounts written off during year:		
Utility Accounts	9,181	
Others		
Total accounts written off		\$ 9181
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 19,776</b>



UTILITY NAME: Marion Utilities, Inc.

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**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):		0
<u>Loan costs</u>	\$ <u>0</u>	\$ <u>1,710</u>
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ <u>          </u>	\$ <u>1,710</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		0
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ <u>          </u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ <u>0</u>
_____	_____
_____	_____
<b>Total Extraordinary Property Losses</b>	\$ <u>          </u>

UTILITY NAME: Marion Utilities, Inc.

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

UTILITY NAME: Marion Utilities, Inc.

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

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





**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 215	427	\$ 2,862	\$ 2,798	\$ 279
Total Account 237.1	\$ <u>215</u>		\$ <u>2,862</u>	\$ <u>2,798</u>	\$ <u>279</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits - Water	\$ 6,919	427	\$ 6,005	\$ 11,114	\$ 1,810
Customer Deposits - Sewer	86	427	85	133	38
Total Account 237.2	\$ <u>7,005</u>		\$ <u>6,090</u>	\$ <u>11,247</u>	\$ <u>1,848</u>
Total Account 237 (1)	\$ <u>7,220</u>		\$ <u>8,952</u>	\$ <u>14,045</u>	\$ <u>2,127</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 8,952	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  (2) Must agree to F-3 (c), Current Year Interest Expense	
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ <u>8,952</u>		

UTILITY NAME: Marion Utilities, Inc.

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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

UTILITY NAME: Marion Utilities, Inc.

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**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):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>0</u>	\$ <u>0</u>

**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	\$ <u>2,925,774</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,084,915</u>
Add credits during year:	\$ <u>9,010</u>	\$ <u>0</u>	\$ _____	\$ <u>9,010</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,934,784</u></u>	\$ <u><u>159,141</u></u>	\$ <u><u>0</u></u>	\$ <u><u>3,093,925</u></u>

**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	\$ <u>1,531,466</u>	\$ <u>155,272</u>	\$ _____	\$ <u>1,686,738</u>
Debits during the year:	\$ <u>104,542</u>	\$ <u>0</u>	\$ _____	\$ <u>104,542</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,636,008</u></u>	\$ <u><u>155,272</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,791,280</u></u>

**WATER  
OPERATION  
SECTION**

*GROUP 1*



UTILITY NAME: Marion Utilities, Inc.

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SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service 4,819,703+114,417	W-4(b)	\$ 4,934,120
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation 2,354,879+79,599	W-6(b)	2,434,478
110	Accumulated Amortization 23,403+0	F-8	23,403
271	Contributions In Aid of Construction 2,867,737+67,047	W-7	2,934,784
252	Advances for Construction 132,286+0	F-20	132,286
Subtotal			\$ -590,831
272	Add: Accumulated Amortization of Contributions in Aid of Construction 1,575,314+60,694	W-8(a)	\$ 1,636,008
Subtotal			\$ 1,045,177
	Plus or Minus:		
114	Acquisition Adjustments (2) <b>Order #11568 only</b>	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)
	Working Capital Allowance (3)		155,834
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		0
105	Construction work in process		220,902
<b>WATER RATE BASE</b>			\$ <b>1,438,300</b>
<b>WATER OPERATING INCOME</b>		W-3	\$ <b>67,456</b>
<b>ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)</b>			<b>4.69%</b>

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.

YEAR OF REPORT December 31, 2012
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SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

**WATER OPERATING STATEMENT**

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Marion Utilities/Marion

**WATER UTILITY PLANT ACCOUNTS**

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

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

**YEAR OF REPORT**  
December 31, 2012

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.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)
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						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	308,787		308,787			
320	Water Treatment Equipment	30,528			30,528		
330	Distribution Reservoirs and Standpipes	207,379				207,379	
331	Transmission and Distribution Mains	2,823,311				2,823,311	
333	Services	500,795				500,795	
334	Meters and Meter Installations	302,800				302,800	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	82,174					82,174
341	Transportation Equipment	140,226					140,226
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	24,285					24,285
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	4,194					4,194
347	Miscellaneous Equipment						
348	Other Tangible Plant	35,519					35,519
<b>TOTAL WATER PLANT</b>		<b>\$ 4,819,703</b>	<b>\$ 25,391</b>	<b>\$ 453,459</b>	<b>\$ 30,528</b>	<b>\$ 3,834,285</b>	<b>\$ 476,040</b>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Marion Utilities/Marion

**BASIS FOR WATER DEPRECIATION CHARGES**

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Marion Utilities/Marion

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 63,074	\$ 1,871		\$ 1,871
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	109,638	3,262		3,262
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	261,803	6,485		6,485
320	Water Treatment Equipment	24,678	984		984
330	Distribution Reservoirs and Standpipes	97,949	5,202		5,202
331	Transmission and Distribution Mains	1,067,003	61,414		61,414
333	Services	183,004	11,369		11,369
334	Meters and Meter Installations	241,009	6,530		6,530
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	72,384	1,951		1,951
341	Transportation Equipment	63,753	20,758		20,758
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	10,819	1,244		1,244
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,053	121		121
347	Miscellaneous Equipment				
348	Other Tangible Plant	34,929	592		592
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,233,096</b>	<b>\$ 121,783</b>	<b>\$</b>	<b>\$ 121,783</b>

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

**YEAR OF REPORT**  
December 31, 2012

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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

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



**YEAR OF REPORT**

December 31, 2012

UTILITY NAME: 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 YEA

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees	8	\$ 350 - 610	\$ 4,590
Construction			2,620
Fire Hydrant			1,800
Total Credits			\$ 9,010

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

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



UTILITY NAME:

Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	6,159	6,150	1,427,512
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		6,159	6,150	\$ 1,427,512
462.1	Fire Protection Revenue: 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		6,159	6,150	\$ 1,427,512
Other Water Revenues:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFP)			\$
470	Forfeited Discounts			45,870
471	Miscellaneous Service Revenues			15,730
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			18,819
Total Other Water Revenues				\$ 80,419
Total Water Operating Revenues				\$ 1,507,931

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

**YEAR OF REPORT**  
December 31, 2012

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**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	\$ 247,128	\$ 39,370	\$ 32,458
603	Salaries and Wages - Officers, Directors and Majority Stockholders	374,068	18,703	9,352
604	Employee Pensions and Benefits	110,142	10,453	7,526
610	Purchased Water	0		
615	Purchased Power	92,207	88,731	
616	Fuel for Power Purchased	4,553		
618	Chemicals	14,362		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	800		
632	Contractual Services - Accounting	23,164		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	46,816		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	39,372		
642	Rental of Equipment			
650	Transportation Expenses	21,775	4,148	2,074
656	Insurance - Vehicle	8,949		
657	Insurance - General Liability	9,232		
658	Insurance - Workman's Comp.	9,093		
659	Insurance - Other	53,946		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	8,948		
675	Miscellaneous Expenses	203,655	20,616	10,308
Total Water Utility Expenses		\$ 1,268,210	\$ 182,021	\$ 61,718

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2012

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)
\$ 53,195	\$	\$ 32,137	\$	\$ 82,794	\$ 7,174
		37,407		205,737	102,869
9,575		12,518		50,262	19,808
					3,476
4,055					498
14,362					
					800
					23,164
					0
46,816					0
					39,372
4,149		5,186		3,112	3,106
					8,949
					9,232
					9,093
					53,946
				8,948	
20,615		51,539		46,150	54,427
\$ 152,767	\$	\$ 138,787	\$	\$ 397,003	\$ 335,914

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		39,491	2	37,491	35,529
February		35,775	3	32,775	31,139
March		46,788	5	41,788	35,747
April		59,844	5	54,844	52,779
May		59,768	3	56,768	53,593
June		41,519	1	40,591	38,769
July		44,924	3	41,924	39,447
August		40,272	3	37,272	34,152
September		40,490	3	37,490	35,342
October		43,672	4	39,672	34,569
November		46,142	2	44,142	42,249
December		40,468	2	38,468	36,166
Total for Year	less, Windgate	539,153 -13,629 525,524	36	503,225 -13,629 489,596	469,481 -12,396 457,085

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery \_\_\_\_\_

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

Not applicable

List for each source of supply	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
<u>See attached schedule</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**SUPPORTING SCHEDULE FOR PAGE W-11**

Marion Utilities, Inc.

Year of Report - December 31, 2012

<b>Subdivision</b>	<b>Capacity of Well</b>	<b>Gallons Per Day From Source</b>	<b>Type of Source</b>
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**  
December 31, 2012

UTILITY NAME: Marion Utilities, Inc.

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**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 Residential		1.0		
5/8"	Displacement	1.0	6,110	6,110
3/4"	Displacement	1.5		
1"	Displacement	2.5	32	80
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				6,229

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:  
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:

$$469,481,000/6,229/365 = 206$$

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY: Pine Ridge/Marion County

YEAR OF REPORT  
December 31, 2012

**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. 211

2. Maximum number of ERCs \* which can be served. 542

3. Present system connection capacity (in ERCs \*) using existing lines. 241

4. Future connection capacity (in ERCs \*) upon service area buildout. 241

5. Estimated annual increase in ERCs \*. 3

6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or 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 # 3421018

12. Water Management District Consumptive Use Permit # None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2012

SYSTEM NAME / COUNTY :

Cedar Hills/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 405

2. Maximum number of ERCs \* which can be served. 650

3. Present system connection capacity (in ERCs \*) using existing lines. 405

4. Future connection capacity (in ERCs \*) upon service area buildout. 405

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3420162

12. Water Management District Consumptive Use Permit # None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY :

Fore Acres/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

- 1. Present ERC's \* the system can efficiently serve. 495
- 2. Maximum number of ERCs \* which can be served. 639
- 3. Present system connection capacity (in ERCs \*) using existing lines. 500
- 4. Future connection capacity (in ERCs \*) upon service area buildout. 500
- 5. Estimated annual increase in ERCs \*. 0
- 6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 750 GPM
- 7. Attach a description of the fire fighting facilities. 5 hydrants - 1,280 GPM
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
- 9. When did the company last file a capacity analysis report with the DEP? None filed
- 10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
- 11. Department of Environmental Protection ID # 3420608
- 12. Water Management District Consumptive Use Permit # 094
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2012

SYSTEM NAME / COUNTY :

Golden Holiday/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 183

2. Maximum number of ERCs \* which can be served. 512

3. Present system connection capacity (in ERCs \*) using existing lines. 183

4. Future connection capacity (in ERCs \*) upon service area buildout. 183

5. Estimated annual increase in ERCs \*. 0

6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? 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.

UTILITY NAME: Marlon Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Fort King/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 94
2. Maximum number of ERCs \* which can be served. 100
3. Present system connection capacity (in ERCs \*) using existing lines. 94
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.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3420419
12. Water Management District Consumptive Use Permit # None
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3420533

12. Water Management District Consumptive Use Permit #None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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.

1. Present ERC's \* the system can efficiently serve. 539

2. Maximum number of ERCs \* which can be served. 1,347

3. Present system connection capacity (in ERCs \*) using existing lines. 726

4. Future connection capacity (in ERCs \*) upon service area buildout. 1,000

5. Estimated annual increase in ERCs \*. 15

6. Is the utility required to have fire flow capacity? Yes - 750 gpm  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities. 20 Hydrants

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 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? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY :

Stone Oaks/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 85

2. Maximum number of ERCs \* which can be served. 389

3. Present system connection capacity (in ERCs \*) using existing lines. 85

4. Future connection capacity (in ERCs \*) upon service area buildout. 85

5. Estimated annual increase in ERCs \*. 0

6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3421283

12. Water Management District Consumptive Use Permit # None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Ponderosa/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 22
2. Maximum number of ERCs \* which can be served. 84
3. Present system connection capacity (in ERCs \*) using existing lines. 22
4. Future connection capacity (in ERCs \*) upon service area buildout. 22
5. Estimated annual increase in ERCs \*. 0
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424808
12. Water Management District Consumptive Use Permit # None
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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. 22
5. Estimated annual increase in ERCs \*. 0
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424807 (non-community)
12. Water Management District Consumptive Use Permit # None
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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. 73
2. Maximum number of ERCs \* which can be served. 158
3. Present system connection capacity (in ERCs \*) using existing lines. 73
4. Future connection capacity (in ERCs \*) upon service area buildout. 73
5. Estimated annual increase in ERCs \*. 0
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3420124
12. Water Management District Consumptive Use Permit # None
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

UTILITY NAME: 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.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6424590
12. Water Management District Consumptive Use Permit # 6574.01
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Green Fields-Indian Pines/Marion County

### OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 522
2. Maximum number of ERCs \* which can be served. 1,347
3. Present system connection capacity (in ERCs \*) using existing lines. 522
4. Future connection capacity (in ERCs \*) upon service area buildout. 522
5. Estimated annual increase in ERCs \*. 5
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. 8 hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3425006
12. Water Management District Consumptive Use Permit # 101
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

UTILITY NAME:

Marlon Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY :

Sheri Oaks/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 21

2. Maximum number of ERCs \* which can be served. 133

3. Present system connection capacity (in ERCs \*) using existing lines. 21

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3424637 (non-community)

12. Water Management District Consumptive Use Permit #None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # 3424638

12. Water Management District Consumptive Use Permit #None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 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? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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.

1. Present ERC's \* the system can efficiently serve. 510

2. Maximum number of ERCs \* which can be served. 911

3. Present system connection capacity (in ERCs \*) using existing lines. 700

4. Future connection capacity (in ERCs \*) upon service area buildout. 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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 6424632

12. Water Management District Consumptive Use Permit # 207849.03

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Spruce Creek/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 2,359

2. Maximum number of ERCs \* which can be served. 4,000

3. Present system connection capacity (in ERCs \*) using existing lines. 2,359

4. Future connection capacity (in ERCs \*) upon service area buildout. 3,632

5. Estimated annual increase in ERCs \*. 200

6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 1,350 GPM

7. Attach a description of the fire fighting facilities. 42 hydrants

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Additional 623 lots permitted. Lines will be extended with developer and builders needs.

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. 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? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

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

3. Present system connection capacity (in ERCs \*) using existing lines. 50

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.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 6424653

12. Water Management District Consumptive Use Permit # None

a. Is the system in compliance with the requirements of the CUP? N/A

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Turning Pointe/Marion County

### OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 85
2. Maximum number of ERCs \* which can be served. 163
3. Present system connection capacity (in ERCs \*) using existing lines. 87
4. Future connection capacity (in ERCs \*) upon service area buildout. 87
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424841
12. Water Management District Consumptive Use Permit #20830296 AN
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

**WATER  
OPERATION  
SECTION**

*GROUP 2*

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**SCHEDULE OF YEAR END WATER RATE BASE**

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

- 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.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

INFORMATION NOT AVAILABLE

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
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	W-6(a)	
	Less: Amortization of CIAC	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	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____
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			\$ _____

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
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	0	_____	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	0	_____	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	_____	_____	_____	_____
<b>TOTAL WATER PLANT</b>		\$ <u>114,417</u>	\$ _____	\$ _____	\$ <u>114,417</u>

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

**YEAR OF REPORT**  
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UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$	\$	\$	\$	\$	\$
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						
<b>TOTAL WATER PLANT</b>		<b>\$ 114,417</b>	<b>\$</b>	<b>\$ 26,651</b>	<b>\$ 2,575</b>	<b>\$ 73,804</b>	<b>\$ 11,387</b>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
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 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.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 5,609	\$ 188		\$ 188
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,557	257		257
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	11,150	605		605
320	Water Treatment Equipment	1,837	100		100
330	Distribution Reservoirs and Standpipes	7,629	229		229
331	Transmission and Distribution Mains	28,089	1,118		1,118
333	Services	4,632	163		163
334	Meters and Meter Installations	10,364	72		72
335	Hydrants				
336	Backflow Prevention Devices				
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				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 76,867</b>	<b>\$ 2,732</b>	<b>\$</b>	<b>\$ 2,732</b>

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

**YEAR OF REPORT**  
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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	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
(a)	(b)	(g)	(h)	(i)	(j)	(l)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 5,797
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____ 0	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____ 0	_____
307	Wells and Springs	_____	_____	_____	_____ 0	_____ 7,814
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____ 0	_____
309	Supply Mains	_____	_____	_____	_____ 0	_____
310	Power Generation Equipment	_____	_____	_____	_____ 0	_____
311	Pumping Equipment	_____	_____	_____	_____ 0	_____ 11,755
320	Water Treatment Equipment	_____	_____	_____	_____ 0	_____ 1,937
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0	_____ 7,858
331	Transmission and Distribution Mains	_____	_____	_____	_____ 0	_____ 29,207
333	Services	_____	_____	_____	_____ 0	_____ 4,795
334	Meters and Meter Installations	_____	_____	_____	_____ 0	_____ 10,436
335	Hydrants	_____	_____	_____	_____ 0	_____
336	Backflow Prevention Devices	_____	_____	_____	_____ 0	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____
340	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____
341	Transportation Equipment	_____	_____	_____	_____ 0	_____
342	Stores Equipment	_____	_____	_____	_____ 0	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____
344	Laboratory Equipment	_____	_____	_____	_____ 0	_____
345	Power Operated Equipment	_____	_____	_____	_____ 0	_____
346	Communication Equipment	_____	_____	_____	_____ 0	_____
347	Miscellaneous Equipment	_____	_____	_____	_____ 0	_____
348	Other Tangible Plant	_____	_____	_____	_____ 0	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ _____ 0	\$ _____	\$ _____	\$ _____	\$ _____ 79,599



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
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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)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 59,057
Debits during the year:	
Accruals charged to Account 272	\$ 1,637
Other debits (specify):	_____
_____	_____
Total debits	\$ 1,637
Credits during the year (specify):	
_____	\$ 0
_____	_____
Total credits	\$ 0
Balance end of year	\$ 60,694



**YEAR OF REPORT**  
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UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

NOT AVAILABLE

**WATER OPERATING REVENUE**

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

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

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

**WATER UTILITY EXPENSE ACCOUNTS**

*NOT AVAILABLE*

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	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Purchased	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____



**YEAR OF REPORT**  
December 31, 2012

UTILITY NAME: Marion Utilities, Inc.

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		1,049			1,014
February		923			806
March		1,193			941
April		1,326			1,395
May		1,415			1,252
June		1,084			1,083
July		1,095			1,168
August		966			704
September		1,106			1,000
October		1,110			854
November		1,223			1,149
December		1,139			1,030
Total for Year		13,629		13,629	12,396

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
 \_\_\_\_\_  
Not applicable  
 \_\_\_\_\_

For each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
<u>See attached schedule</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**YEAR OF REPORT**  
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UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Windgate Estates

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:  
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:

$13,629,000/140/365 = 267$

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
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SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 149

2. Maximum number of ERCs \* which can be served. 207

3. Present system connection capacity (in ERCs \*) using existing lines. 155

4. Future connection capacity (in ERCs \*) upon service area buildout. 155

5. Estimated annual increase in ERCs \*. 2

6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3421576

12. Water Management District Consumptive Use Permit # 4581

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

**WASTEWATER  
OPERATING  
SECTION**



UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**

December 31, 2012

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 184,808
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	171,216
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (145,549)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 9,723
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 9,723
WASTEWATER OPERATING INCOME		S-3	\$ (5,485)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			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.

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2012

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 31,468
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 31,468
401	Operating Expenses	S-10(a)	\$ 32,446
403	Depreciation Expense	S-6(a)	1,432
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 1,432
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,416
408.11	Property Taxes		664
408.12	Payroll Taxes		995
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,075
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 36,953
Utility Operating Income			\$ (5,485)
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
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			\$ (5,485)

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY PLANT ACCOUNTS**

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

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(j)	(k)	(l)	(m)	(n)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		3,869					
354	Structures and Improvements				9,606			
355	Power Generation Equipment							
360	Collection Sewers - Force		88,575					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		2,097					
363	Services to Customers		17,363					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,717				
371	Pumping Equipment			4,003				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				45,745			
381	Plant Sewers							
382	Outfall Sewer Lines				102			
389	Other Plant Miscellaneous Equipment				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
396	Communication Equipment							
397	Miscellaneous Equipment							1,478
398	Other Tangible Plant							1,200
	Total Wastewater Plant	\$	\$ 111,904	\$ 11,720	\$ 57,109	\$	\$	\$ 4,075

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	33		3.03%
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity			
362	Special Collecting Structures	37		2.70%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33%
371	Pumping Equipment	20		5.00%
375	Reuse Transmission and Distribution System			
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 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.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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

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



UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

**WASTEWATER CIAC SCHEDULE "A"**

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

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

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

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



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER OPERATING REVENUE**

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

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER OPERATING REVENUE**

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

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 10,800						
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	1,944						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	4,938			247		4,691	
716	Fuel for Power Purchased							
718	Chemicals	1,914					1,914	
720	Materials and Supplies							
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,939						7,939
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,911				491		4,420
Total Wastewater Utility Expenses		\$ 32,446	\$	\$	\$ 247	\$ 491	\$ 6,605	\$ 12,359

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$ _____	\$ 10,800	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	1,944	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	0	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
<b>Total Wastewater Utility Expenses</b>		\$ _____	\$ 12,744	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**

December 31, 2012

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQ UIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQ UIVALENTS (c x d) (e)
All Residential		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 Equivalents				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:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

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

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

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

ERC Calculation:

$$6,590,000 / 109 / 365 = 166$$

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

<b>YEAR OF REPORT</b> December 31, 2012
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

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

(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.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs* now being served	<u>109</u>
2. Maximum number of ERCs* which can be served	<u>117</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>109</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>0</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u></u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u></u>
10. When did the company last file a capacity analysis report with the DEP?	<u>Never</u>
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?	<u></u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA 010771</u>

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

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue**  
*Water Operations*  
*Class A & B*

**Company:** Marion Utilities, Inc.  
**For the Year Ended December 31, 2012**

(a)	(b)	(c)	(d)
Accounts:	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	\$	\$	\$
Unmetered Water Revenues (460)			0
Total Metered Sales (461.1 - 461.5)	1,427,512	1,427,512	
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Other Water Revenues (469 - 474)	80,419	80,419	
<b>Total Water Operating Revenue</b>	\$ 1,507,931	\$ 1,507,931	0
<b>Less, Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenue</b>	\$ 1,507,931	\$ 1,507,931	\$ 0

Explanations:

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).

