

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS160-13-AR  
Tim E. Thompson  
Marion Utilities, Inc.  
710 N.E. 30th Avenue  
Ocala, FL 34470-6460

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Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE  
COMMISSION  
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DIVISION OF  
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2013

CLASS "A" OR "B"  
WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

Marion Utilities, Inc.  
Exact Legal Name of Respondent

---

347 W and 336 S  
Certificate Number(s)

Submitted To The  
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

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

*Water Operations*

*Class A & B*

**Company:** Marion Utilities, Inc.

**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts:	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	\$	\$	\$
Unmetered Water Revenues (460)			
Total Metered Sales (461.1 - 461.5)	1,417,264	1,417,264	0
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)	83,116	83,116	0
<b>Total Water Operating Revenue</b>	\$ 1,500,380	\$ 1,500,380	0
<b>Less, Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenue</b>	\$ 1,500,380	\$ 1,500,380	\$ 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).

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

**Company:** Marion Utilities, Inc.  
**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts:	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	\$	\$	\$
Total Flat-Rate Revenues (521.1 - 521.6)	32,028	32,028	0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
<b>Total Wastewater Operating Revenue</b>	\$ 32,028	\$ 32,028	0
<b>Less, Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenue</b>	\$ 32,028	\$ 32,028	\$ 0

Explanations:

Instructions:

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

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
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 Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

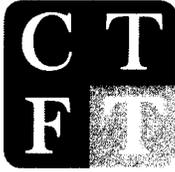
The fourth copy should be retained by the utility.

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**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:  
361 Fieldcrest Drive  
The Villages, FL 32162

[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  
Paul F. Brune, CPA  
Mathew J. White, CPA  
Joanne L. Harris, CPA

**April 28, 2014**

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

We have compiled the accompanying balance sheets of Marion Utilities, Inc. (a corporation) as of December 31, 2013 and December 31, 2012, and the related operating statement and statement of retained earnings for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Florida Public Service Commission.

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

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

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

*Crippen, Trice, Ford, Torres, LLP*

Members:

American Institute of  
Certified Public Accountants

Florida Institute of  
Certified Public Accountants

**EXECUTIVE  
SUMMARY**

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

**CERTIFICATION OF ANNUAL REPORT**

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

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

Items Certified

1.	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, 2013

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: www.marionutl.com

WEB Site: marionutl@aol.com

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, 2013

## 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. The Utility has only two divisions of operation: administrative and field operations.

E. The Utility experienced rapid growth in the past, but due to current economic conditions future growth cannot be predicted.

F. The Utility had an over-earnings investigation by the Florida Public Service Commission in 1994 and 1995. The order was final November 30, 1995. Refunds were made in December, 1995.

In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System.

On December 21, 2011 a final order was issued allowing the deletion of Logan's Run/International Villas from the Utility's tariff.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of December 31, 2013**

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

There are no parent or subsidiary companies.

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

**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%	\$ 187,515
Linda L. Thompson	Secretary/ Treasurer	100%	187,515

**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



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

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







**FINANCIAL  
SECTION**

UTILITY NAME: Marion Utilities, Inc.

**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	\$ 5,339,830	\$ 5,383,171
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,629,097	2,707,670
Net Plant			\$ 2,710,733	\$ 2,675,501
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(20,320)	(19,328)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,690,413	\$ 2,656,173
<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		\$ 419,452	\$ 366,531
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	19,776	37,566
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies		1,938	8,007
161	Stores Expense			
162	Prepayments		1,495	1,527
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 442,661	\$ 413,631

\* Not Applicable for Class B Utilities

**YEAR OF REPORT**  
December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 1,710	\$ 1,282
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	1,050	1,050
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		1,612	1,612
	Total Deferred Debits		\$ 4,372	\$ 3,944
	TOTAL ASSETS AND OTHER DEBITS		\$ 3,137,446	\$ 3,073,748

\* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: Marion Utilities, Inc.

**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	496,877	629,202
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 497,877	\$ 630,202
<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	246,458	188,044
<b>Total Long Term Debt</b>			\$ 246,458	\$ 188,044
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		511,179	515,211
232	Notes Payable	F-18	86,141	92,630
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		103,215	109,500
236	Accrued Taxes	W/S-3	2,533	2,533
237	Accrued Interest	F-19	2,127	2,216
238	XXXX Accrued regulatory fees		34,845	34,962
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	125,191	51,525
<b>Total Current &amp; Accrued Liabilities</b>			\$ 865,231	\$ 808,577

\* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

**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		2,805	2,571
Total Deferred Credits			\$ <u>135,091</u>	\$ <u>134,857</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	\$ 3,093,925	\$ 3,109,327
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,791,280	1,893,493
Total Net C.I.A.C.			\$ <u>1,302,645</u>	\$ <u>1,215,834</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 188,306	\$ 184,185
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		(98,162)	(87,951)
Total Accumulated Deferred Income Tax			\$ <u>90,144</u>	\$ <u>96,234</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>3,137,446</u>	\$ <u>3,073,748</u>

UTILITY NAME: Marion Utilities, Inc.

**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)	\$ 1,547,610	\$ 1,540,976
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 1,547,610	\$ 1,540,976
401	Operating Expenses	F-3(b)	\$ 1,305,973	\$ 1,239,080
403	Depreciation Expense:	F-3(b)	\$ 125,947	\$ 124,116
	Less: Amortization of CIAC	F-22	104,542	102,213
Net Depreciation Expense			\$ 21,405	\$ 21,903
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	253	681
408	Taxes Other Than Income	W/S-3	147,194	146,830
409	Current Income Taxes	W/S-3	2,533	0
410.10	Deferred Federal Income Taxes	W/S-3	6,782	7,575
410.11	Deferred State Income Taxes	W/S-3	2340	2,636
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-3,216	-4,122
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(234)	(233)
Utility Operating Expenses			\$ 1,483,030	\$ 1,414,350
Net Utility Operating Income			\$ 64,580	\$ 126,626
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property		0	18,993
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 64,580	\$ 145,619

\* For each account, Column e should agree with Columns 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>1,500,380</u>	\$ <u>32,028</u>	\$ <u>8,568</u>
\$ <u>1,500,380</u>	\$ <u>32,028</u>	\$ <u>8,568</u>
\$ <u>1,194,875</u>	\$ <u>37,400</u>	\$ <u>6,805</u>
<u>122,948</u>	<u>1,168</u>	_____
<u>102,213</u>	<u>0</u>	_____
\$ <u>20,735</u>	\$ <u>1,168</u>	\$ _____
<u>0</u>	<u>0</u>	<u>0</u>
<u>681</u>	<u>0</u>	<u>0</u>
<u>136,139</u>	<u>10,411</u>	<u>280</u>
<u>0</u>	<u>0</u>	_____
<u>7,575</u>	<u>0</u>	_____
<u>2,636</u>	<u>0</u>	_____
<u>-4,122</u>	_____	_____
<u>(233)</u>	_____	_____
\$ <u>1,358,286</u>	\$ <u>48,979</u>	\$ <u>7,085</u>
\$ <u>142,094</u>	\$ <u>(16,951)</u>	\$ <u>1,483</u>
_____	_____	_____
<u>18,993</u>	<u>0</u>	_____
\$ <u>161,087</u>	\$ <u>(16,951)</u>	\$ <u>1,483</u>

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

UTILITY NAME: Marion Utilities, Inc.

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**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)]			\$ 64,580	\$ 145,619
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		520	948
421	Nonutility Income		4,343	1,990
426	Miscellaneous Nonutility Expenses		(905)	32
Total Other Income and Deductions			\$ 3,958	\$ 2,970
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		0	0
410.20	Provision for Deferred Income Taxes		0	0
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 8,952	\$ 16,262
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 8,952	\$ 16,262
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ -2
				ROUNDING -2
NET INCOME			\$ 59,586	\$ 132,325

Explain Extraordinary Income:

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UTILITY NAME: Marion Utilities, Inc.

**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	\$ 5,198,363	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,511,630	172,384
110	Accumulated Amortization	F-8	23,656	0
271	Contributions In Aid of Construction	F-22	2,950,186	159,141
252	Advances for Construction	F-20	132,286	
Subtotal			\$ -419,395	\$ -146,717
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,738,221	155,272
Subtotal			\$ 1,318,826	\$ 8,555
114	Plus or Minus: Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)	
	Working Capital Allowance (3)		206,168	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 1,541,381	\$ 8,555
NET UTILITY OPERATING INCOME			\$ 161,087	\$ (16,951)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			10.45%	-198.14%

**NOTES :**

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

UTILITY NAME: Marion Utilities, Inc.

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**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) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 630,202	61.390%	10.72%	6.58%
Preferred Stock				
Long Term Debt	188,044	18.318%	4.64%	0.85%
Customer Deposits	109,500	10.667%	2.00%	0.21%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	96,234	9.374%	0.00%	0.00%
Other (Explain)				
Investment Tax Credits	2,571	0.250%	0.00%	0.00%
<b>Total</b>	<b>\$ 1,026,551</b>	<b>100.000%</b>		<b>7.64%</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.



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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	\$ 4,977,461	\$ 184,808	\$ 0	\$ 5,162,269
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	220,902			220,902
106	Completed Construction Not Classified				
	<b>Total Utility Plant</b>	<u>\$ 5,198,363</u>	<u>\$ 184,808</u>	<u>\$ 0</u>	<u>\$ 5,383,171</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
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 229,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,748</b>
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	12,203			12,203
	Spruce Creek	38,548			38,548
	Deer Creek	(4,292)			(4,292)
	Windgate	(17,164)			(17,164)
	<b>Total Accumulated Amortization</b>	<b>\$ (249,076)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (249,076)</b>
	<b>Net Aquisition Adjustments</b>	<b>\$ (19,328)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (19,328)</b>



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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

UTILITY NAME: Marion Utilities, Inc.

**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

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

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

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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)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Water	\$ 37,391	
Wastewater		
Other		
<b>Total Customer Accounts Receivable</b>		\$ 37,391
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>		
Returned check	\$ 175	
<b>Total Other Accounts Receivable</b>		\$ 175
<b>NOTES RECEIVABLE (Account 144 ):</b>		
	\$ 0	
<b>Total Notes Receivable</b>		\$ 0
<b>Total Accounts and Notes Receivable</b>		\$ 37,566
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 15,173	
Collection of accounts previously written off	8	
Utility Accounts		
Others		
<b>Total Additions</b>		\$ 15181
<b>Deduct accounts written off during year:</b>		
Utility Accounts	15,181	
Others		
<b>Total accounts written off</b>		\$ 15181
<b>Balance end of year</b>		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ 37,566

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____ 0
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ _____ 0

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____ 0
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
<b>Total</b>		\$ _____ 0

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

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

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>428</u>	\$ <u>1,282</u>
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ <u>428</u>	\$ <u>1,282</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		0
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ _____	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

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UTILITY NAME: Marion Utilities, Inc.

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

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UTILITY NAME: Marion Utilities, Inc.

**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	%	\$ 0
<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.

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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	\$ 496,877
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ 0
	Total Credits:	\$ 0
	Debits: _____	\$ _____ 0
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 132,325
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 629,202
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	Total Appropriated Retained Earnings	\$ 0
	<b>Total Retained Earnings</b>	\$ <u>629,202</u>
Notes to Statement of Retained Earnings:		



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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
<b>Total</b>	\$ <u>0</u>

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**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	\$ 279		\$ 14,245	\$ 14,238	\$ 286
Total Account 237.1	\$ 279		\$ 14,245	\$ 14,238	\$ 286
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits - Water	\$ 1,810	427	\$ 2,002	\$ 1,909	\$ 1,903
Customer Deposits - Sewer	38		15	26	27
Total Account 237.2	\$ 1,848		\$ 2,017	\$ 1,935	\$ 1,930
Total Account 237 (1)	\$ 2,127		\$ 16,262	\$ 16,173	\$ 2,216
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 16,262		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 16,262		

(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



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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>

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**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>2,934,784</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,093,925</u>
Add credits during year:	\$ <u>15,402</u>	\$ <u>0</u>	\$ _____	\$ <u>15,402</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>2,950,186</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>3,109,327</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>1,636,008</u>	\$ <u>155,272</u>	\$ _____	\$ <u>1,791,280</u>
Debits during the year:	\$ <u>102,213</u>	\$ <u>0</u>	\$ _____	\$ <u>102,213</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,738,221</u>	\$ <u>155,272</u>	\$ <u>0</u>	\$ <u>1,893,493</u>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

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

**WATER  
OPERATION  
SECTION**

*GROUP 1*



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

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	W-4(b)	\$ 4,863,044
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,429,307
110	Accumulated Amortization	F-8	23,656
271	Contributions In Aid of Construction	W-7	2,883,139
252	Advances for Construction	F-20	132,286
Subtotal			\$ -605,344
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,676,371
Subtotal			\$ 1,071,027
	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)		206,168
	Other (Specify): <b>Deferred income taxes on CIAC</b>		16,387
103	Property held for future use		0
105	Construction work in process		220,902
<b>WATER RATE BASE</b>			\$ <b>1,514,484</b>
<b>WATER OPERATING INCOME</b>		W-3	\$ 129,189
<b>ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)</b>			<b>8.53%</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, 2013

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	\$ 1,500,380
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 1,500,380
401	Operating Expenses	W-10(a)	\$ 1,194,875
403	Depreciation Expense 120,224+2724	W-6(a)	122,948
	Less: Amortization of CIAC 101,057+1,156	W-8(a)	102,213
Net Depreciation Expense			\$ 20,735
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	681
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		67,517
408.11	Property Taxes		24,412
408.12	Payroll Taxes		39,865
408.13	Other Taxes and Licenses		4,345
408	Total Taxes Other Than Income		\$ 136,139
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(233)
Utility Operating Expenses			\$ 1,352,197
Utility Operating Income			\$ 148,183
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		(18,994)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 129,189

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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			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	10,125	(10,709)	308,203
320	Water Treatment Equipment	30,528			30,528
330	Distribution Reservoirs and Standpipes	207,379			207,379
331	Transmission and Distribution Mains	2,823,311			2,823,311
333	Services	500,795	1,800		502,595
334	Meters and Meter Installations	302,800	1,734		304,534
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	82,174	15,182		97,356
341	Transportation Equipment	140,226	62,802	(37,593)	165,435
342	Stores Equipment				
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>\$ 91,643</b>	<b>\$ (48,302)</b>	<b>\$ 4,863,044</b>

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

**YEAR OF REPORT**  
December 31, 2013

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	308,203		308,203			
320	Water Treatment Equipment	30,528			30,528		
330	Distribution Reservoirs and Standpipes	207,379				207,379	
331	Transmission and Distribution Mains	2,823,311				2,823,311	
333	Services	502,595				502,595	
334	Meters and Meter Installations	304,534				304,534	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	97,356					97,356
341	Transportation Equipment	165,435					165,435
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>\$ 4,863,044</b>	<b>\$ 25,391</b>	<b>\$ 452,875</b>	<b>\$ 30,528</b>	<b>\$ 3,837,819</b>	<b>\$ 516,431</b>

**YEAR OF REPORT**  
December 31, 2013

**UTILITY NAME:** Marion Utilities, Inc.

**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, 2013

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	\$ 64,945	\$ 1,870		\$ 1,870
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	112,900	3,267		3,267
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	268,288	6,429		6,429
320	Water Treatment Equipment	25,662	921		921
330	Distribution Reservoirs and Standpipes	103,151	5,188		5,188
331	Transmission and Distribution Mains	1,128,417	61,285		61,285
333	Services	194,373	11,341		11,341
334	Meters and Meter Installations	247,539	6,049		6,049
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	74,335	1,714		1,714
341	Transportation Equipment	84,511	20,766		20,766
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	12,063	1,273		1,273
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,174	121		121
347	Miscellaneous Equipment				
348	Other Tangible Plant	35,521	0		0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,354,879</b>	<b>\$ 120,224</b>	<b>\$</b>	<b>\$ 120,224</b>

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

**YEAR OF REPORT**  
December 31, 2013

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



**YEAR OF REPORT**  
December 31, 2013

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 YEAR

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

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,575,314
Debits during the year:	
Accruals charged to Account 272	\$ 101,057
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 101,057
Credits during the year (specify):	
_____	\$ 0
_____	_____
Total credits	\$ 0
Balance end of year	\$ 1,676,371



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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	6,150	6,158	1,417,264
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		6,150	6,158	\$ 1,417,264
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		6,150	6,158	\$ 1,417,264
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			48,450
471	Miscellaneous Service Revenues			16,280
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			18,386
Total Other Water Revenues				\$ 83,116
Total Water Operating Revenues				\$ 1,500,380

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

**YEAR OF REPORT**

December 31, 2013

**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	\$ 227,668	\$ 32,742	\$ 27,717
603	Salaries and Wages - Officers, Directors and Majority Stockholders	375,030	18,752	9,376
604	Employee Pensions and Benefits	58,896	9,269	6,677
610	Purchased Water	0		
615	Purchased Power	84,722	80,716	
616	Fuel for Power Purchased	4,056		
618	Chemicals	13,955		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	29,830		
632	Contractual Services - Accounting	24,414		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	16,836		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	39,372		
642	Rental of Equipment			
650	Transportation Expenses	17,365	3,239	1,619
656	Insurance - Vehicle	7,692		
657	Insurance - General Liability	10,936		
658	Insurance - Workman's Comp.	10,077		
659	Insurance - Other	43,819		
660	Advertising Expense	445		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	15,181		
675	Miscellaneous Expenses	214,581	21,552	10,776
Total Water Utility Expenses		\$ 1,194,875	\$ 166,270	\$ 56,165

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

WATER EXPENSE ACCOUNT MATRIX					
<b>.3</b> WATER TREATMENT EXPENSES - OPERATION (f)	<b>.4</b> WATER TREATMENT EXPENSES - MAINTENANCE (g)	<b>.5</b> TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	<b>.6</b> TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	<b>.7</b> CUSTOMER ACCOUNTS EXPENSE (j)	<b>.8</b> ADMIN. & GENERAL EXPENSES (k)
\$ 42,794	\$	\$ 27,037	\$	\$ 89,664	\$ 7,714
		37,503		206,266	103,133
7,703		11,617		3,678	19,952
					4,006
3,558					498
13,955					
			29,830		0
					24,414
					0
16,836					0
					39,372
3,239		4,048		2,429	2,791
					7,692
					10,936
					10,077
					43,819
					445
				15,181	
21,552		53,881		52,664	54,156
\$ 109,637	\$	\$ 134,086	\$ 29,830	\$ 369,882	\$ 329,005

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
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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		40,302	8,398	31,904	31,904
February		36,812	2,305	34,507	34,507
March		43,083	3,426	39,657	39,657
April		48,977	2,558	46,419	46,419
May		53,536	3,599	49,937	49,937
June		42,131	8	42,123	42,123
July		39,860	41	39,819	39,819
August		39,471	5,105	34,366	34,366
September		42,491	3,128	39,363	39,363
October		43,922	728	43,194	43,194
November		38,235	185	38,050	38,050
December		37,276	176	37,100	37,100
Total for Year		506,096	29,657	476,439	476,439

If water is 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, 2013

<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

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

All Systems/Marion County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>See Supporting Schedule</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>See Supporting Schedule</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<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: _____

**SUPPORTING SCHEDULE FOR PAGE W-12**

Marion Utilities, Inc.

Year of Report - December 31, 2013

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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	6,120	6,120
3/4"	Displacement	1.5		
1"	Displacement	2.5	32	80
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
			6158	
Total Water System Meter Equivalents				6,239

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

$$476,439,000 / 6,158 / 365 = 211$$

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY: Pine Ridge/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. 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?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or 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.  
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: Marlon Utilities, Inc.  
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 # 3094
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

SYSTEM NAME / COUNTY : Golden Holiday/Marion County

### OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 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: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

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.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

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, 2013

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.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

SYSTEM NAME / COUNTY : Stone Oaks/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 85
2. Maximum number of ERCs \* which can be served. 389
3. Present system connection capacity (in ERCs \*) using existing lines. 85
4. Future connection capacity (in ERCs \*) upon service area buildout. 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.  
SYSTEM NAME / COUNTY : Ponderosa/Marion County

YEAR OF REPORT  
December 31, 2013

**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.

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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 22

2. Maximum number of ERCs \* which can be served. 84

3. Present system connection capacity (in ERCs \*) using existing lines. 22

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

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 ERCs \* 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.

UTILITY NAME: Marlon Utilities, Inc.  
SYSTEM NAME / COUNTY : Libra Oaks/Marlon 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, 2013

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 # 3101
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Sheri Oaks/Marion County

YEAR OF REPORT  
December 31, 2013

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.  
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.  
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.

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.

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.  
SYSTEM NAME / COUNTY : Deer Creek/Marion County

YEAR OF REPORT  
December 31, 2013

**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.

c. 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.  
SYSTEM NAME / COUNTY : Turning Pointe/Marion County

YEAR OF REPORT  
December 31, 2013

**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.

**WATER  
OPERATION  
SECTION**

*GROUP 2*



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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)	82,323
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
Subtotal			\$ (34,953)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 61,850
Subtotal			\$ 26,897
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		0
	Other (Specify):		0
103	Property held for future use		0
105	Construction work in process		0
<b>WATER RATE BASE</b>			\$ 26,897
<b>WATER OPERATING INCOME</b>		W-3	\$ <u>Not Available</u>
<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, 2013

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			\$ _____

**YEAR OF REPORT**  
December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

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	_____	_____	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>		\$ <u>114,417</u>	\$ _____	\$ _____	\$ <u>114,417</u>

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

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						
TOTAL WATER PLANT		\$ 114,417	\$	\$ 26,651	\$ 2,575	\$ 73,804	\$ 11,387

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

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.

**YEAR OF REPORT**  
December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

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	\$ 5,797	\$ 190		\$ 190
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,814	259		259
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	11,755	606		606
320	Water Treatment Equipment	1,937	100		100
330	Distribution Reservoirs and Standpipes	7,858	227		227
331	Transmission and Distribution Mains	29,207	1,117		1,117
333	Services	4,795	165		165
334	Meters and Meter Installations	10,436	60		60
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 79,599</b>	<b>\$ 2,724</b>	<b>\$</b>	<b>\$ 2,724</b>

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : Windgate Estates/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	\$ 5,987
305	Collecting and Impounding Reservoirs	_____	_____	_____	0	_____
306	Lake, River and Other Intakes	_____	_____	_____	0	_____
307	Wells and Springs	_____	_____	_____	0	8,073
308	Infiltration Galleries and Tunnels	_____	_____	_____	0	_____
309	Supply Mains	_____	_____	_____	0	_____
310	Power Generation Equipment	_____	_____	_____	0	_____
311	Pumping Equipment	_____	_____	_____	0	12,361
320	Water Treatment Equipment	_____	_____	_____	0	2,037
330	Distribution Reservoirs and Standpipes	_____	_____	_____	0	8,085
331	Transmission and Distribution Mains	_____	_____	_____	0	30,324
333	Services	_____	_____	_____	0	4,960
334	Meters and Meter Installations	_____	_____	_____	0	10,496
335	Hydrants	_____	_____	_____	0	_____
336	Backflow Prevention Devices	_____	_____	_____	0	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0	_____
340	Office Furniture and Equipment	_____	_____	_____	0	_____
341	Transportation Equipment	_____	_____	_____	0	_____
342	Stores Equipment	_____	_____	_____	0	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	0	_____
344	Laboratory Equipment	_____	_____	_____	0	_____
345	Power Operated Equipment	_____	_____	_____	0	_____
346	Communication Equipment	_____	_____	_____	0	_____
347	Miscellaneous Equipment	_____	_____	_____	0	_____
348	Other Tangible Plant	_____	_____	_____	0	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>0</u>	\$ _____	\$ _____	\$ _____	\$ <u>82,323</u>



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

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)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Credits</b>			\$ _____

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

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



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2008
--

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	136	
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		140	136	\$
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				\$
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**

December 31, 2013

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

**WATER UTILITY EXPENSE ACCOUNTS**

*NOT AVAILABLE*

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	NOT AVAILABLE	
			.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE
(a)	(b)	(c)	(d)	(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		\$ _____	\$ _____	\$ _____



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's )   (b)+(c)-(d)   (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,215			871
February		1,005			977
March		1,084			888
April		1,189			1,263
May		1,132			1,044
June		1,071			1,072
July		961			884
August		904			776
September		1,006			951
October		1,021			901
November		840			923
December		864			809
Total for Year		12,292			11,359

If water is 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>			

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2013

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<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.

<b>YEAR OF REPORT</b> December 31, 2013
--

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	149	149
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>149</u>

**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:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 149
2. Maximum number of ERCs \* which can be served. 207
3. Present system connection capacity (in ERCs \*) using existing lines. 155
4. Future connection capacity (in ERCs \*) upon service area buildout. 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  
OPERATION  
SECTION**



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

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)	172,384
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (146,717)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 8,555
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 8,555
WASTEWATER OPERATING INCOME		S-3	\$ (16,951)
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.

<b>YEAR OF REPORT</b> December 31, 2013
--

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)	\$ 32,028
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 32,028
401	Operating Expenses	S-10(a)	\$ 37,400
403	Depreciation Expense	S-6(a)	1,168
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 1,168
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		1,441
408.11	Property Taxes		8,970
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 10,411
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			\$ 48,979
Utility Operating Income			\$ (16,951)
530	Add Back: 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			\$ (16,951)

**YEAR OF REPORT**

December 31, 2013

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. 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.

**YEAR OF REPORT**  
December 31, 2013

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
<b>Total Wastewater Plant</b>		\$	\$ 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, 2013
--

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, 2013

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	\$ 4,595	\$ 291	\$	\$ 291
355	Power Generation Equipment				0
360	Collection Sewers - Force	88,577	-1		-1
361	Collection Sewers - Gravity				0
362	Special Collecting Structures	813	57		57
363	Services to Customers	17,364	0		
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	7,716	1		1
371	Pumping Equipment	3,104	192		192
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	45,175	275		275
381	Plant Sewers				0
382	Outfall Sewer Lines	48	3		3
389	Other Plant Miscellaneous Equipment	1,605	26		26
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	758	140		140
396	Communication Equipment				0
397	Miscellaneous Equipment	801	148		148
398	Other Tangible Plant	660	36		36
Total Depreciable Wastewater Plant in Service		\$ 171,216	\$ 1,168	\$	\$ 1,168

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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-j) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 4,886
355	Power Generation Equipment	_____	_____	_____	_____ 0	_____
360	Collection Sewers - Force	_____	_____	_____	_____ 0	_____ 88,576
361	Collection Sewers - Gravity	_____	_____	_____	_____ 0	_____
362	Special Collecting Structures	_____	_____	_____	_____ 0	_____ 870
363	Services to Customers	_____	_____	_____	_____ 0	_____ 17,364
364	Flow Measuring Devices	_____	_____	_____	_____ 0	_____
365	Flow Measuring Installations	_____	_____	_____	_____ 0	_____
366	Reuse Services	_____	_____	_____	_____ 0	_____ 7,717
367	Reuse Meters and Meter Installations	_____	_____	_____	_____ 0	_____ 3,296
370	Receiving Wells	_____	_____	_____	_____ 0	_____
371	Pumping Equipment	_____	_____	_____	_____ 0	_____ 45,450
375	Reuse Transmission and Distribution System	_____	_____	_____	_____ 0	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____ 0	_____ 51
381	Plant Sewers	_____	_____	_____	_____ 0	_____ 1,631
382	Outfall Sewer Lines	_____	_____	_____	_____ 0	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____
390	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____
391	Transportation Equipment	_____	_____	_____	_____ 0	_____
392	Stores Equipment	_____	_____	_____	_____ 0	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____ 898
394	Laboratory Equipment	_____	_____	_____	_____ 0	_____
395	Power Operated Equipment	_____	_____	_____	_____ 0	_____ 949
396	Communication Equipment	_____	_____	_____	_____ 0	_____
397	Miscellaneous Equipment	_____	_____	_____	_____ 0	_____
398	Other Tangible Plant	_____	_____	_____	_____ 0	_____ 696
<b>Total Depreciable Wastewater Plant in Service</b>		\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 172,384

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



**YEAR OF REPORT**

December 31, 2013

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Cedar Hills Sewer/Marion County

**WASTEWATER CIAC SCHEDULE "A"**

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 155,272
Debits during the year:	
Accruals charged to Account 272	\$ 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, 2013
--

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>				
	<b>Flat Rate Revenues:</b>			
521.1	Residential Revenues	109	109	\$ 32,028
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	<b>Total Flat Rate Revenues</b>	<u>109</u>	<u>109</u>	\$ <u>32,028</u>
	<b>Measured Revenues:</b>			
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	<b>Total Measured Revenues</b>	<u>0</u>	<u>0</u>	\$ <u>0</u>
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
<b>Total Wastewater Sales</b>		<u>109</u>	<u>109</u>	\$ <u>32,028</u>
<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)			
<b>Total Other Wastewater Revenues</b>				\$ <u>0</u>

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

<b>YEAR OF REPORT</b> December 31, 2013
--

UTILITY NAME: Marion Utilities, Inc.

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>				
540.1	Flat Rate Reuse Revenues: 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
541.1	Measured Reuse Revenues: 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				\$ 32,028

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2013

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	1,103						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	5,562			278		5,284	
716	Fuel for Power Purchased							
718	Chemicals	2,486					2,486	
720	Materials and Supplies							
731	Contractual Services-Engineering	1,750						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,666						7,666
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	8,033				803		7,230
<b>Total Wastewater Utility Expenses</b>		<b>\$ 37,400</b>			<b>\$ 278</b>	<b>\$ 803</b>	<b>\$ 7,770</b>	<b>\$ 14,896</b>

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

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
(a)	(b)						
701	Salaries and Wages - Employees	\$	\$ 10,800	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		1,103				
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		1,750				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
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>		\$	\$ 13,653	\$	\$	\$	\$

<b>YEAR OF REPORT</b> December 31, 2013
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UTILITY NAME: Marion Utilities, Inc.

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**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
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.

<p>ERC Calculation:</p> <p style="text-align: center;"><math>5,728,000/109/365=144</math></p>
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UTILITY NAME: Marion Utilities, Inc.

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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	16,200		
Total Gallons of Wastewater Treated	5,728,000		
Method of Effluent Disposal	PONDS		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Marion Utilities, Inc.  
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**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 \_\_\_\_\_ 109 \_\_\_\_\_

2. Maximum number of ERCs\* which can be served \_\_\_\_\_ 117 \_\_\_\_\_

3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 109 \_\_\_\_\_

4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_ 0 \_\_\_\_\_

5. Estimated annual increase in ERCs\* \_\_\_\_\_ 0 \_\_\_\_\_

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

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ No \_\_\_\_\_  
If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ No \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ Never \_\_\_\_\_

11. If the present system does not meet the requirements of DEP rules:  
a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
b. Have these plans been approved by DEP? \_\_\_\_\_  
c. When will construction begin? \_\_\_\_\_  
d. Attach plans for funding the required upgrading.  
e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA 010771 \_\_\_\_\_

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