

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS160-14-AR
Tim E. Thompson
Marion Utilities, Inc.
710 N.E. 30th Avenue
Ocala, FL 34470-6460

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Public Service Commission
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Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE
COMMISSION
DIVISION OF
ACCOUNTING & FINANCE
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FOR THE

YEAR ENDED DECEMBER 31, 2014

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, 2014

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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Accountants' Compilation Report

April 28, 2015

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, 2014 and December 31, 2013, and the related operating statement and statement of retained earnings for the year ended December 31, 2014 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 & Co.

**EXECUTIVE
SUMMARY**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--|--------------------------------|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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, 2014

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: marionut@aol.com

WEB Site: marionut.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, 2014

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, 2014
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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.

YEAR OF REPORT December 31, 2014
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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%	\$ 196,894
Linda L. Thompson	Secretary/ Treasurer	100%	196,894

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Tim E. Thompson	President	4	\$ 2,100
Linda L. Thompson	Secretary/ Treasurer	4	2,100

**FINANCIAL
SECTION**

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)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,383,171	\$ 5,472,426
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,707,670	2,814,972
Net Plant			\$ 2,675,501	\$ 2,657,454
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(19,328)	(18,336)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,656,173	\$ 2,639,118
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization		0	0
Net Nonutility Property			\$ 0	\$ 0
123	Investment In Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 366,531	\$ 342,777
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	37,566	19,928
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies		8,007	5,835
161	Stores Expense			
162	Prepayments		1,527	1,456
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			\$ 413,631	\$ 369,996

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

**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	\$ 1,282	\$ 854
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			\$ 3,944	\$ 3,516
TOTAL ASSETS AND OTHER DEBITS			\$ 3,073,748	\$ 3,012,630

* 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.

YEAR OF REPORT
December 31, 2014

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
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	629,202	687,268
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 630,202	\$ 688,268
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	188,044	110,694
Total Long Term Debt			\$ 188,044	\$ 110,694
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		515,211	516,953
232	Notes Payable	F-18	92,630	100,255
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		109,500	116,185
236	Accrued Taxes	W/S-3	2,533	2,533
237	Accrued Interest	F-19	2,216	2,213
238	XXXX Accrued regulatory fees		34,962	35,337
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	51,525	68,342
Total Current & Accrued Liabilities			\$ 808,577	\$ 841,818

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	132,286	132,286
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		2,571	2,338
Total Deferred Credits			\$ <u>134,857</u>	\$ <u>134,624</u>
OPERATING RESERVES				
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>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,128,532	\$ 3,128,532
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,893,493	1,989,394
Total Net C.I.A.C.			\$ <u>1,235,039</u>	\$ <u>1,139,138</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 184,185	\$ 191,135
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		(87,951)	(93,047)
Total Accumulated Deferred Income Tax			\$ <u>96,234</u>	\$ <u>98,088</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>3,092,953</u>	\$ <u>3,012,630</u>

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,540,976	\$ 1,496,745
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 1,540,976	\$ 1,496,745
401	Operating Expenses	F-3(b)	\$ 1,239,080	\$ 1,250,726
403	Depreciation Expense:	F-3(b)	\$ 124,116	\$ 124,765
	Less: Amortization of CIAC	F-22	102,213	95,901
Net Depreciation Expense			\$ 21,903	\$ 28,864
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	681	681
408	Taxes Other Than Income	W/S-3	146,830	146,804
409	Current Income Taxes	W/S-3	0	0
410.10	Deferred Federal Income Taxes	W/S-3	7,575	-3,881
410.11	Deferred State Income Taxes	W/S-3	2636	-1,215
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-4,122	6,951
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	(233)	(233)
Utility Operating Expenses			\$ 1,414,350	\$ 1,428,697
Net Utility Operating Income			\$ 126,626	\$ 68,048
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		18,993	0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 145,619	\$ 68,048

* 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>1,457,220</u>	\$ <u>31,125</u>	\$ <u>8,400</u>
\$ <u>1,457,220</u>	\$ <u>31,125</u>	\$ <u>8,400</u>
\$ <u>1,212,423</u>	\$ <u>33,810</u>	\$ <u>4,493</u>
<u>123,730</u>	<u>1,035</u>	
<u>95,901</u>	<u>0</u>	
\$ <u>27,829</u>	\$ <u>1,035</u>	\$ _____
<u>0</u>	<u>0</u>	<u>0</u>
<u>681</u>	<u>0</u>	<u>0</u>
<u>144,679</u>	<u>1,999</u>	<u>126</u>
<u>0</u>	<u>0</u>	
<u>-3,881</u>	<u>0</u>	
<u>-1,215</u>	<u>0</u>	
<u>6,951</u>		
<u>(233)</u>		
\$ <u>1,387,234</u>	\$ <u>36,844</u>	\$ <u>4,619</u>
\$ <u>69,986</u>	\$ <u>(5,719)</u>	\$ <u>3,781</u>
<u>0</u>	<u>0</u>	
\$ <u>69,986</u>	\$ <u>(5,719)</u>	\$ <u>3,781</u>

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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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)]			\$ 145,619	\$ 68,048
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		948	912
421	Nonutility Income		1,990	2,387
426	Miscellaneous Nonutility Expenses		32	(8)
Total Other Income and Deductions			\$ 2,970	\$ 3,291
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		0	0
410.20	Provision for Deferred Income Taxes		0	0
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 16,262	\$ 13,277
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 16,262	\$ 13,277
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
			ROUNDING	
			-2	4
			\$ -2	\$ 4
NET INCOME			\$ 132,325	\$ 58,066

Explain Extraordinary Income:

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,287,618	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,617,644	173,419
110	Accumulated Amortization	F-8	23,909	0
271	Contributions In Aid of Construction	F-22	2,969,391	159,141
252	Advances for Construction	F-20	132,286	
Subtotal			\$ -455,612	\$ -147,752
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,834,122	155,272
Subtotal			\$ 1,378,510	\$ 7,520
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)		161,393	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 1,556,290	\$ 7,520
NET UTILITY OPERATING INCOME			\$ 69,986	\$ (5,719)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			4.50%	-76.05%

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 687,268	67.740%	10.72%	7.26%
Preferred Stock				
Long Term Debt	110,694	10.910%	4.64%	0.51%
Customer Deposits	116,185	11.452%	2.00%	0.23%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	98,088	9.668%	0.00%	0.00%
Other (Explain)				
Investment Tax Credits	2,338	0.230%	0.00%	0.00%
Total	\$ 1,014,573	100.000%		8.00%

(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:	_____ %
Commission order approving AFUDC rate:	_____

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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	\$ 5,066,716	\$ 184,808	\$ 0	\$ 5,251,524
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				
	Total Utility Plant	<u>\$ 5,287,618</u>	<u>\$ 184,808</u>	<u>\$ 0</u>	<u>\$ 5,472,426</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	\$ _____	\$ _____	\$ _____	\$ _____
		SEE SCHEDULE ATTACHED			
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

UTILITY NAME: Marion Utilities, Inc.

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**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition adjustment				
	Order #11568	\$ 164,972			\$ 164,972
	Balance after order #11568	113,399			113,399
	Woods & Meadows	(17,697)			(17,697)
	Spruce Creek	(58,554)			(58,554)
	Deer Creek	6,733			6,733
	Windgate	20,895			20,895
	Total Plant Acquisition Adjustments	\$ 229,748	\$ -	\$ -	\$ 229,748
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	12,646			12,646
	Spruce Creek	40,012			40,012
	Deer Creek	(4,461)			(4,461)
	Windgate	(17,910)			(17,910)
	Total Accumulated Amortization	\$ (248,084)	\$ -	\$ -	\$ (248,084)
	Net Aquisition Adjustments	\$ (18,336)	\$ -	\$ -	\$ (18,336)

UTILITY NAME: Marion Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 2,511,630	\$ 172,384	\$ 0	\$ 2,684,014
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 122,945	\$ 1,034	\$	\$ 123,979
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				

Salvage				
Other Credits (Specify):				

Total Credits	\$ 122,945	\$ 1,034	\$ 0	\$ 123,979
Debits during year:				
Book cost of plant retired	17,716	0		17,716
Cost of Removal				
Other Debits (specify):				

Total Debits	\$ 17,716	\$ 0	\$ 0	\$ 17,716
Balance end of year	\$ 2,617,644	\$ 173,419	\$ 0	\$ 2,791,063
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 23,656	\$ 0	\$ 0	\$ 23,656
Credit during year:				
Accruals charged to:				
Account 407	\$ 253	\$ 0	\$ 0	\$ 253
Account 110.2 (2)				
Other Accounts (specify):				

Total credits	\$ 253	\$ 0	\$ 0	\$ 253
Debits during year:				
Book cost of plant retired	0			
Other debits (specify):				

Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 23,909	\$ 0	\$ 0	\$ 23,909

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

UTILITY NAME: Marion Utilities, Inc.

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: Marion Utilities, Inc.

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

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

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

UTILITY NAME: Marion Utilities, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 19,928	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 19,928
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Returned check	\$ 0	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 19,928
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 16,300	
Collection of accounts previously written off	117	
Utility Accounts		
Others		
Total Additions		\$ 16417
Deduct accounts written off during year:		
Utility Accounts	16,417	
Others		
Total accounts written off		\$ 16417
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 19,928

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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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>854</u>
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>428</u>	\$ <u>854</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		0
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 629,202
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	\$ 58,066
436	Appropriations of Retained Earnings: _____	0
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	
438	Common Stock Dividends Declared _____	0
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 687,268
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	0
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 687,268
Notes to Statement of Retained Earnings:		

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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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 _____ _____ _____	\$ 286		\$ 11,315	\$ 11,363	\$ 238
Total Account 237.1	\$ <u>286</u>		\$ <u>11,315</u>	\$ <u>11,363</u>	\$ <u>238</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits - Water Customer Deposits - Sewer _____ _____	\$ 1,903 27	427	\$ 1,947 15	\$ 1,886 31	\$ 1,964 11
Total Account 237.2	\$ <u>1,930</u>		\$ <u>1,962</u>	\$ <u>1,917</u>	\$ <u>1,975</u>
Total Account 237 (1)	\$ <u>2,216</u>		\$ <u>13,277</u>	\$ <u>13,280</u>	\$ <u>2,213</u>
INTEREST EXPENSED: Total accrual Account 237		237	\$ 13,277	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Less Capitalized Interest Portion of AFUDC: _____ _____					
Net Interest Expensed to Account No. 427 (2)			\$ <u>13,277</u>		

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Marion Utilities, Inc.

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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>2,950,186</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,109,327</u>
Add credits during year:	\$ <u>19,205</u>	\$ <u>0</u>	\$ _____	\$ <u>19,205</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>2,969,391</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>3,128,532</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>1,738,221</u>	\$ <u>155,272</u>	\$ _____	\$ <u>1,893,493</u>
Debits during the year:	\$ <u>95,901</u>	\$ <u>0</u>	\$ _____	\$ <u>95,901</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,834,122</u>	\$ <u>155,272</u>	\$ <u>0</u>	\$ <u>1,989,394</u>

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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**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)	\$ 58,066
Add back income taxes		1,854
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Officer's life insurance premiums		12,400 *
Charitable contributions		100
Income recorded on books not included in return:		
Amortization of CIAC - pre 6/13/96	F-22	(31,937)
Amortization of CIAC - post 6/13/96	F-22	(63,966) *
ITC restored to income		(233) *
Net amortization of acquisition adjustments		(992)
Deduction on return not charged against book income:		
Excess of tax depreciation over book depreciation		(23,405)
Federal tax net income		\$ (48,113)
Computation of tax :		
Net income per books	59,921	
less, Permanent differences	<u>51,800 *</u>	
Taxable income per books	<u>8,121</u>	
State income tax - 8,121-5,000 x 5.5% =	172	
Federal income tax 8121-172 x 15% =	<u>1,193</u>	
Income tax benefit of NOL	1,365	

**WATER
OPERATION
SECTION**

GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
--

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service 4,923,157+143,559	W-4(b)	\$ 5,066,716
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation 2,532,480+85,164	W-6(b)	2,617,644
110	Accumulated Amortization 23,909+0	F-8	23,909
271	Contributions In Aid of Construction 2,902,344+67,047	W-7	2,969,391
252	Advances for Construction 132,286+0	F-20	132,286
Subtotal			\$ -676,514
272	Add: Accumulated Amortization of Contributions in Aid of Construction 1,771,651+62,471	W-8(a)	\$ 1,834,122
Subtotal			\$ 1,157,608
	Plus or Minus:		
114	Acquisition Adjustments (2) Order #11568 only	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)
	Working Capital Allowance (3)		161,393
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		0
105	Construction work in process		220,902
WATER RATE BASE			\$ <u>1,556,290</u>
WATER OPERATING INCOME		W-3	\$ <u>71,841</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>4.62%</u>

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

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

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

YEAR OF REPORT December 31, 2014
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UTILITY NAME: Marion Utilities, Inc.

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)	\$ 4,923,157
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,532,480
110	Accumulated Amortization	F-8	23,909
271	Contributions In Aid of Construction	W-7	2,902,344
252	Advances for Construction	F-20	132,286
	Subtotal		\$ -667,862
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,771,651
	Subtotal		\$ 1,103,789
	Plus or Minus:		
114	Acquisition Adjustments (2) Order #11568 only	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)
	Working Capital Allowance (3)		161,393
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		0
105	Construction work in process		220,902
	WATER RATE BASE		\$ 1,502,471
	WATER OPERATING INCOME	W-3	\$ 71,841
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)		4.78%

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, 2014

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 1,457,220
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 1,457,220
401	Operating Expenses	W-10(a)	\$ 1,212,423
403	Depreciation Expense 120,889+2841	W-6(a)	123,730
	Less: Amortization of CIAC 95,280+621	W-8(a)	95,901
Net Depreciation Expense			\$ 27,829
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		65,575
408.11	Property Taxes		24,741
408.12	Payroll Taxes		42,812
408.13	Other Taxes and Licenses		11,551
408	Total Taxes Other Than Income		\$ 144,679
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			\$ 1,385,379
Utility Operating Income			\$ 71,841
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 71,841

YEAR OF REPORT December 31, 2014
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UTILITY NAME: Marion Utilities, Inc.

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	9,925		94,150
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	308,204			308,204
320	Water Treatment Equipment	30,528			30,528
330	Distribution Reservoirs and Standpipes	207,379		(2)	207,377
331	Transmission and Distribution Mains	2,823,311	6,983		2,830,294
333	Services	502,595	0		502,595
334	Meters and Meter Installations	304,534	6,357	(976)	309,915
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	97,356	24,780	(535)	121,601
341	Transportation Equipment	165,435	26,707	(16,205)	175,937
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	24,285	0		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	3,078		38,597
TOTAL WATER PLANT		\$ 4,863,045	\$ 77,830	\$ (17,718)	\$ 4,923,157

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

YEAR OF REPORT
December 31, 2014

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	94,150					94,150
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	308,204		308,204			
320	Water Treatment Equipment	30,528			30,528		
330	Distribution Reservoirs and Standpipes	207,377				207,377	
331	Transmission and Distribution Mains	2,830,294				2,830,294	
333	Services	502,595				502,595	
334	Meters and Meter Installations	309,915				309,915	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	121,601					121,601
341	Transportation Equipment	175,937					175,937
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	38,597					38,597
TOTAL WATER PLANT		\$ 4,923,157	\$ 25,391	\$ 452,876	\$ 30,528	\$ 3,850,181	\$ 564,181

YEAR OF REPORT

December 31, 2014

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, 2014

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	\$ 66,815	\$ 1,929	\$	\$ 1,929
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	116,167	3,256		3,256
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	264,008	6,374		6,374
320	Water Treatment Equipment	26,583	878		878
330	Distribution Reservoirs and Standpipes	108,339	5,188		5,188
331	Transmission and Distribution Mains	1,189,702	61,355		61,355
333	Services	205,714	11,269		11,269
334	Meters and Meter Installations	253,588	6,127		6,127
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	76,049	5,279		5,279
341	Transportation Equipment	70,190	17,785		17,785
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	13,336	1,251		1,251
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,295	121		121
347	Miscellaneous Equipment				
348	Other Tangible Plant	35,521	77		77
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,429,307	\$ 120,889	\$	\$ 120,889

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

YEAR OF REPORT
December 31, 2014

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ 68,744
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	119,423
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	0	270,382
320	Water Treatment Equipment	_____	_____	_____	_____	27,461
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	113,527
331	Transmission and Distribution Mains	_____	_____	_____	_____	1,251,057
333	Services	_____	_____	_____	_____	216,983
334	Meters and Meter Installations	976	_____	_____	976	258,739
335	Hydrants	_____	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	535	_____	_____	535	80,793
341	Transportation Equipment	16,205	_____	_____	16,205	71,770
342	Stores Equipment	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	14,587
344	Laboratory Equipment	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____	3,416
347	Miscellaneous Equipment	_____	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____	35,598
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>17,716</u>	\$ <u>0</u>	\$ _____	\$ <u>17,716</u>	\$ <u>2,532,480</u>

YEAR OF REPORT
December 31, 2014

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	13	\$ 250 - 605	\$ 7,660
Construction			11,545
Total Credits			\$ 19,205

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,676,371
Debits during the year:	
Accruals charged to Account 272	\$ 95,280
Other debits (specify):	
Total debits	\$ 95,280
Credits during the year (specify):	
	\$ 0
Total credits	\$ 0
Balance end of year	\$ 1,771,651

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	6,158	5,613	1,369,796
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	6,158	5,613	\$ 1,369,796
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	6,158	5,613	\$ 1,369,796
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			47,305
471	Miscellaneous Service Revenues			18,160
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			21,959
	Total Other Water Revenues			\$ 87,424
	Total Water Operating Revenues			\$ 1,457,220

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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	\$ 272,650	\$ 43,711	\$ 32,297
603	Salaries and Wages - Officers, Directors and Majority Stockholders	393,788	19,689	9,845
604	Employee Pensions and Benefits	14,761	1,405	934
610	Purchased Water	0		
615	Purchased Power	75,825	72,057	
616	Fuel for Power Purchased	3,155		
618	Chemicals	14,213		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	26,239		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	27,633		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	40,192		
642	Rental of Equipment			
650	Transportation Expenses	23,084	4,243	2,122
656	Insurance - Vehicle	9,185		
657	Insurance - General Liability	8,568		
658	Insurance - Workman's Comp.	8,820		
659	Insurance - Other	59,155		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	16,534		
675	Miscellaneous Expenses	218,621	19,258	9,629
Total Water Utility Expenses		\$ 1,212,423	\$ 160,363	\$ 54,827

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
--

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		34,407	1,642	32,765	32,765
February		30,636	300	30,336	30,336
March		37,030	232	36,798	36,798
April		42,885	8,765	34,120	34,116
May		50,234	5,418	44,816	44,816
June		42,569	2,665	39,904	39,904
July		42,731	3,123	39,608	39,608
August		44,454	7,151	37,303	37,303
September		36,988	1,716	35,272	35,272
October		41,713	9,916	31,797	31,797
November		39,004	2,567	36,437	36,437
December		36,309	7,520	28,789	28,789
Total for Year		478,960	51,015	427,945	427,941

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery _____

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

Not applicable

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

SUPPORTING SCHEDULE FOR PAGE W-11

Marion Utilities, Inc.

Year of Report - December 31, 2014

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

YEAR OF REPORT
December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : All Systems/Marion County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

SUPPORTING SCHEDULE FOR PAGE W-12

Marion Utilities, Inc.

Year of Report - December 31, 2014

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

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	5,575	5,575
3/4"	Displacement	1.5		
1"	Displacement	2.5	32	80
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				5,694

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:

$$427,945,000 / 5,694 / 365 = 206$$

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

YEAR OF REPORT
December 31, 2014

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 211

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

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

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

5. Estimated annual increase in ERCs *. 3

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 3421018

12. Water Management District Consumptive Use Permit / None

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

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

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

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

YEAR OF REPORT
December 31, 2014

OTHER WATER SYSTEM INFORMATION

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

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

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

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

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

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 3420162

12. Water Management District Consumptive Use Permit / None

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

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

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

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

YEAR OF REPORT
December 31, 2014

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.
SYSTEM NAME / COUNTY : Golden Holiday/Marion County

YEAR OF REPORT
December 31, 2014

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.
SYSTEM NAME / COUNTY : Fort King/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 94

2. Maximum number of ERCs * which can be served. 100

3. Present system connection capacity (in ERCs *) using existing lines. 94

4. Future connection capacity (in ERCs *) upon service area buildout. 94

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 3420419

12. Water Management District Consumptive Use Permit None

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

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

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

UTILITY NAME: Marion Utilities, Inc.
SYSTEM NAME / COUNTY: Hi-Cliff/Marion County

YEAR OF REPORT
December 31, 2014

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 servc. 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, 2014

SYSTEM NAME / COUNTY : Rainbow Lakes Estates/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 539
2. Maximum number of ERCs * which can be served. 1,347
3. Present system connection capacity (in ERCs *) using existing lines. 726
4. Future connection capacity (in ERCs *) upon service area buildout. 1,000
5. Estimated annual increase in ERCs *. 15
6. Is the utility required to have fire flow capacity? Yes - 750 gpm
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. 20 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6424083
12. Water Management District Consumptive Use Permit # 202999.02
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

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

YEAR OF REPORT
December 31, 2014

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, 2014

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.

YEAR OF REPORT
December 31, 2014

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 ERCs * 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, 2014

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

YEAR OF REPORT
December 31, 2014

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, 2014

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.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY : International Villas/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. 41

2. Maximum number of ERC's * which can be served. 308

3. Present system connection capacity (in ERCs *) using existing lines. 41

4. Future connection capacity (in ERCs *) upon service area buildout. 308

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 # 6424589

12. Water Management District Consumptive Use Permit # 6884.01

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.
SYSTEM NAME / COUNTY : Sheri Oaks/Marion County

YEAR OF REPORT
December 31, 2014

OTHER WATER SYSTEM INFORMATION

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

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

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

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

4. Future connection capacity (in ERCs *) upon service area buildout. 133

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

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

12. Water Management District Consumptive Use Permit / None _____

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

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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

YEAR OF REPORT
December 31, 2014

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

YEAR OF REPORT
December 31, 2014

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

YEAR OF REPORT
December 31, 2014

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 ERC's * 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, 2014

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 49

2. Maximum number of ERCs * which can be served. 59

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

4. Future connection capacity (in ERCs *) upon service area buildout. 50

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 6424653

12. Water Management District Consumptive Use Permit # None

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

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY: Turning Pointe/Marion County

OTHER WATER SYSTEM INFORMATION

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

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

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

W-14
GROUP 1
SYSTEM _____

**WATER
OPERATION
SECTION**

GROUP 2

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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)	\$ 143,559
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	85,164
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
Subtotal			\$ (8,652)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 62,471
Subtotal			\$ 53,819
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		
	Other (Specify):		
103	Property held for future use		0
105	Construction work in process		0
WATER RATE BASE			\$ 53,819
WATER OPERATING INCOME		W-3	\$ Not Available
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			

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

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	
Net Operating Revenues			\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	
	Less: Amortization of CIAC	W-8(a)	
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ _____

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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	29,142	_____	37,596
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		\$ <u>114,417</u>	\$ <u>29,142</u>	\$ _____	\$ <u>143,559</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

YEAR OF REPORT December 31, 2014
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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	\$	\$	\$	\$	\$	\$
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	37,596				37,596	
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		\$ <u>143,559</u>	\$	\$ <u>26,651</u>	\$ <u>2,575</u>	\$ <u>102,946</u>	\$ <u>11,387</u>

UTILITY NAME: Marion Utilities, Inc.

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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	\$ 5,987	\$ 188		\$ 188
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8,073	257		257
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	12,361	605		605
320	Water Treatment Equipment	2,037	100		100
330	Distribution Reservoirs and Standpipes	8,085	360		360
331	Transmission and Distribution Mains	30,324	1,118		1,118
333	Services	4,960	163		163
334	Meters and Meter Installations	10,496	50		50
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 ACCUMULATED DEPRECIATION		\$ 82,323	\$ 2,841		\$ 2,841

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

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

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

ACCT. NO. (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	6,175
305	Collecting and Impounding Reservoirs				0	
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	8,330
308	Infiltration Galleries and Tunnels				0	
309	Supply Mains				0	
310	Power Generation Equipment				0	
311	Pumping Equipment				0	12,966
320	Water Treatment Equipment				0	2,137
330	Distribution Reservoirs and Standpipes				0	8,445
331	Transmission and Distribution Mains				0	31,442
333	Services				0	5,123
334	Meters and Meter Installations				0	10,546
335	Hydrants				0	
336	Backflow Prevention Devices				0	
339	Other Plant Miscellaneous Equipment				0	
340	Office Furniture and Equipment				0	
341	Transportation Equipment				0	
342	Stores Equipment				0	
343	Tools, Shop and Garage Equipment				0	
344	Laboratory Equipment				0	
345	Power Operated Equipment				0	
346	Communication Equipment				0	
347	Miscellaneous Equipment				0	
348	Other Tangible Plant				0	
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$	\$	\$	\$ 85,164

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 61,850
Debits during the year:	
Accruals charged to Account 272	\$ 621
Other debits (specify):	_____
_____	_____
Total debits	\$ 621
Credits during the year (specify):	
_____	\$ 0
_____	_____
Total credits	\$ 0
Balance end of year	\$ 62,471

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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	136	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		136	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
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SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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		782	114		668
February		703	69		634
March		921	247		674
April		990	28		962
May		1,277	313		964
June		1,013	17		995
July		972	141		831
August		947	2		945
September		850	5		845
October		998	53		945
November		926	163		763
December		796	132		664
Total for Year		11,175	1,284		9,890

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

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
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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>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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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	137	137
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				137

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:

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

<p>ERC Calculation:</p> $11,175,000 / 137 / 365 = 223$

UTILITY NAME: Marion Utilities, Inc.

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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 149
2. Maximum number of ERCs * which can be served. 207
3. Present system connection capacity (in ERCs *) using existing lines. 155
4. Future connection capacity (in ERCs *) upon service area buildout. 155
5. Estimated annual increase in ERCs *. 2
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3421576
12. Water Management District Consumptive Use Permit # 4581
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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)	173,419
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (147,752)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 7,520
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 7,520
WASTEWATER OPERATING INCOME		S-3	\$ (5,719)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			None

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 31,125
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 31,125
401	Operating Expenses	S-10(a)	\$ 33,810
403	Depreciation Expense	S-6(a)	1,035
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 1,035
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,401
408.11	Property Taxes		598
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,999
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 36,844
Utility Operating Income			\$ (5,719)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (5,719)

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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.

YEAR OF REPORT
December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(j)	(k)	(l)	(m)	(n)
351	Organization	S	S	S	S	S	S	S
352	Franchises							
353	Land and Land Rights		3,869					
354	Structures and Improvements				9,606			
355	Power Generation Equipment							
360	Collection Sewers - Force		88,575					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		2,097					
363	Services to Customers		17,363					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,717				
371	Pumping Equipment			4,003				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				45,745			
381	Plant Sewers							
382	Outfall Sewer Lines				102			
389	Other Plant Miscellaneous Equipment				1,656			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							1,397
396	Communication Equipment							
397	Miscellaneous Equipment							1,478
398	Other Tangible Plant							1,200
	Total Wastewater Plant	S	S 111,904	S 11,720	S 57,109	S	S	S 4,075

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, 2014

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, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS + (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 4,886	\$ 292	\$	\$ 292
355	Power Generation Equipment				
360	Collection Sewers - Force	88,576	-1		-1
361	Collection Sewers - Gravity				
362	Special Collecting Structures	870	54		54
363	Services to Customers	17,364	-1		-1
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,717	0		0
371	Pumping Equipment	3,296	186		186
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	45,450	159		159
381	Plant Sewers				
382	Outfall Sewer Lines	51	6		6
389	Other Plant Miscellaneous Equipment	1,631	14		14
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	898	138		138
394	Laboratory Equipment				
395	Power Operated Equipment	949	148		148
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	696	40		40
Total Depreciable Wastewater Plant in Service		\$ 172,384	\$ 1,035	\$	\$ 1,035

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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	\$ 5,178
355	Power Generation Equipment	_____	_____	_____	0	_____
360	Collection Sewers - Force	_____	_____	_____	0	88,575
361	Collection Sewers - Gravity	_____	_____	_____	0	_____
362	Special Collecting Structures	_____	_____	_____	0	924
363	Services to Customers	_____	_____	_____	0	17,363
364	Flow Measuring Devices	_____	_____	_____	0	_____
365	Flow Measuring Installations	_____	_____	_____	0	_____
366	Reuse Services	_____	_____	_____	0	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	0	_____
370	Receiving Wells	_____	_____	_____	0	7,717
371	Pumping Equipment	_____	_____	_____	0	3,482
375	Reuse Transmission and Distribution System	_____	_____	_____	0	_____
380	Treatment and Disposal Equipment	_____	_____	_____	0	45,609
381	Plant Sewers	_____	_____	_____	0	_____
382	Outfall Sewer Lines	_____	_____	_____	0	57
389	Other Plant Miscellaneous Equipment	_____	_____	_____	0	1,645
390	Office Furniture and Equipment	_____	_____	_____	0	_____
391	Transportation Equipment	_____	_____	_____	0	_____
392	Stores Equipment	_____	_____	_____	0	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	0	1,036
394	Laboratory Equipment	_____	_____	_____	0	_____
395	Power Operated Equipment	_____	_____	_____	0	1,097
396	Communication Equipment	_____	_____	_____	0	_____
397	Miscellaneous Equipment	_____	_____	_____	0	_____
398	Other Tangible Plant	_____	_____	_____	0	736
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ 0	\$ 173,419

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

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.

YEAR OF REPORT
December 31, 2014

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)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	109	109	\$ 31,125
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	109	109	\$ 31,125
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		109	109	\$ 31,125
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
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
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 31,125

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

YEAR OF REPORT
December 31, 2014

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	239						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	6,822			341		6,481	
716	Fuel for Power Purchased							
718	Chemicals	3,860					3,860	
720	Materials and Supplies							
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,836					0	7,836
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,253				425		3,828
Total Wastewater Utility Expenses		\$ 33,810	\$	\$	\$ 341	\$ 425	\$ 10,341	\$ 11,664

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. (a)	ACCOUNT NAME (b)	.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)
701	Salaries and Wages - Employees	\$	\$ 10,800	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		239				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$	\$ 11,039	\$	\$	\$	\$

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

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.

ERC Calculation: $5,751,000/109/365=144$

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.0270		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MARLOF		
Type (2)	Advance Treatment		
Hydraulic Capacity	Unknown		
Average Daily Flow	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.

YEAR OF REPORT
December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 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.

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

Water Operations

Class A & B

Company: Marion Utilities, Inc.

For the Year Ended December 31, 2014

(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)	1,369,796	1,369,796	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)	87,424	87,424	0
Total Water Operating Revenue	\$ 1,457,220	\$ 1,457,220	0
Less, Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenue	\$ 1,457,220	\$ 1,457,220	\$ 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, 2014

(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)	31,125	31,125	0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 31,125	\$ 31,125	0
Less, Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenue	\$ 31,125	\$ 31,125	\$ 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).