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

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



COUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2014

Form PSC/AFD 003-W (Rev. 12/99)

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

<u>347 W and 336 S</u> Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2014

Form PSC/WAW 3 (Rev. 12/99)

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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

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The fourth copy should be retained by the utility.

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Strategic. Innovative. Accountable.

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.

Ocala 1900 SE 18¹¹ Avenue Ocala, FL 34471 The Villages 561 Fieldcrest Drive The Villages, FL 32162 www.CrippenCPA.com T 352.732.4260 F 352.732.1180 Members American Institute of Certified Public Accountants Florida Institute of Certified Public Accountants

EXECUTIVE SUMMARY

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CERTIFICATION OF ANNUAL REPORT

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

YES X				
YES x	NO	2.		

the Florida Public Service Commission.

The utility is in substantial compliance with the Uniform System of Accounts prescribed by

- The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO 3.

NŰ

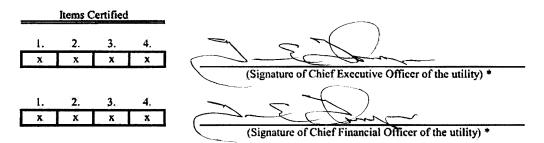
4.

YES

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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.

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



* 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
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YEAR OF REPORT December 31, 2014

Marion Utilitics, In	c.	County:	Marion
	(Exact Name of Utility)		
	t mailing address of the utility for which normal 30th Avenue	correspondence should be sent:	
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	
	of person to whom correspondence concerning the Thompson	his report should be addressed:	
710 NI	30th Avenue		
Ocala,	Florida 34470		
Telephone:	352-622-1171		
List below the addr	ess of where the utility's books and records are le	ocated:	
	30th Avenue		
	Florida 34470		
Talanhana	352-622-1171		
Telephone:	352-622-11/1		
List below any grou	ps auditing or reviewing the records and operati	ons:	
		······································	
Date of original org	anization of the utility: Nov	vember 25, 1980	
Check the appropria	te business entity of the utility as filed with the	Internal Revenue Service	
Individ	ual Partnership Sub S Corporation	1120 Corporation	
		x	
List below every co of the utility:	rporation or person owning or holding directly o	r indirectly 5% or more of the voting s	ecurities
-			Percent
1.	Tim E. Thompson		<u>Ownership</u> 51%
2.	Linda L. Thompson		49%
3.			
4.			
5.			
6. 7.			
8.			

E-2

9. 10.

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OR COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Tim E. Thompson	President	Marion Utilities, Inc.	Various
Elsie V. Crippen	СРА	Crippen & Co. CPAs	Various
Jeffery P. Crippen	СРА	Crippen & Co. CPAs	Various
		(352) 732-4260	

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.

(2) Provide individual telephone numbers if the person is not normally reached at the company.

(3) Name of company employed by if not on general payroll.

COMPANY PROFILE

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

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

A. Marion Utilities, Inc. was organized in 1980 to provide water and wastewater service in Marion County. The officers and shareholders are Tim and Linda Thompson. The utility originally acquired 11 systems and 1,150 customers. Growth has been steady through expansion and new 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 Commision in 1994 and 1995. The order was final November 30, 1995. Refunds were made in December, 1995.
In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System.
On December 21, 2011 a final order was issued allowing the delection of Logan's Run/International Villas from the Utility's tariff.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2013

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

There are no parent or subsidiary companies.

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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. % OF TIME SPENT NAME TITLE AS OFFICER OF OFFICERS' THE UTILITY COMPENSATION **(a)** (b) (c) (d) 100% Tim E. Thompson President \$ 196,894 Secretary/ Linda L. Thompson Treasurer 196,894 100%

COMPENSATION OF OFFICERS

COMPENSATION OF DIRECTORS

For each director, list the number of dir received as a director from the respondent.		by each director and the compo	ensation
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
			-

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NUMBAR			
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(8)	(b)	(c)	(d)
Tim E. Thompson	Rent		Lou Earl Properties
Linda L. Thompson	Rent		Lou Earl Properties
			Lou Earl Properties 23664 NE 124th Place
Both partners in the affiliate	Rent	\$ 40,192	Road, Salt Springs
Boin partices in the armitate		40,172	Florida 32634
			Fiolida 52054
		-	

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

E-8

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

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES		EXPENSI	EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)	
NONE	s		s		s		
		-					
		L	I				

E-9

YEAR OF REPORT December 31, 2014 ٠,

Marion Utilities, Inc.

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:

 -management, legal and accounting services

 -computer services

 -conjucter services

 -conjucter services

 -conjucter services

 -conjucter services

 -conjucter services

 -repairing and servicing of equipment

 -repairing and servicing of equipment

 -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR		AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
Lou Earl Properties	Rent	November, 1983	P	\$40,192
				·
	· · · · · · · · · · · · · · · · · · ·			
				······································
				·····
				•

E-10(a)

YEAR OF REPORT December 31, 2014

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	Part I	II. Specific Instructions: Sale, Purcha	se and Transfer of Asset	e		
1.	Enter in this part all transactions relation	ng 3.				
 to the purchase, sale, or transfer of assets. Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans 			 (c) Enter the total received (d) Enter the net book volume (e) Enter the net profit of (f) Enter the fair market 	type of assets purchased, s ved or paid. Indicate purch value for each item reported or loss for each item reported	ase with "P" and sale with " l. ed. (column (c) - column (d) ed. In space below or in a si))
	NAME OF COMPANY OR RELATED PARTY (2)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (C)	NET BOOK Value (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	None		\$	s	\$	\$

FINANCIAL SECTION

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	ASSETS AND OTHE		_		_	
ACCT.		REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
(a)	UTILITY PLANT					
101 106	Utility Plant	F-7	\$	5,383,171	\$	5,472,426
101-106 108-110	Less: Accumulated Depreciation and Amortization	F-8	ľ –	2,707,670		2,814,972
108-110	Less. Accumulated Depreciation and Amortization					
	Net Plant		\$_	2,675,501	s	2,657,454
114-115	Utility Plant Acquisition adjustment (Net)	F-7	⊢	(19,328)		(18,336)
116 *	Other Utility Plant Adjustments		1 -			
	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		1 -	0		0
	Net Nonutility Property		\$	0	\$	0
123	Investment In Associated Companies	F-10	I _	0	- 1	0
124	Utility Investments	F-10	」_	0	I	0
125	Other Investments	F-10		0		0
126-127	Special Funds	F-10		0		0
	Total Other Property & Investments		\$_	0	\$	0
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	366,531	\$	342,777
132	Special Deposits	F-9	1 -			0
133	Other Special Deposits	F-9	1 -		-	0
134	Working Funds		1 -		-	
135	Temporary Cash Investments	1	1 -		-	
141-144	Accounts and Notes Receivable, Less Accumulated		1 -		-	
	Provision for Uncollectible Accounts	F-11		37,566		19,928
145	Accounts Receivable from Associated Companies	F-12	1 -	- ,		0
146	Notes Receivable from Associated Companies	F-12	1 -			0
151-153	Material and Supplies		1 -	8,007		5,835
161	Stores Expense	<u> </u>	1 -		1 -	
162	Prepayments		1 -	1,527	-	1,456
171	Accrued Interest and Dividends Receivable		1 -	1,527		.,
172 *	Rents Receivable		1 -		-	
172 *	Accrued Utility Revenues		1 -		-	
174	Misc. Current and Accrued Assets	F-12	1 -	0	-	0
A / T			+			
	Total Current and Accrued Assets		\$_	413,631	\$	369,996

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

* Not Applicable for Class B Utilities

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		REF.	PREVIOUS	CURRENT
ACCT.				
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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
			3,015,110	5,012,050

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

F-1(b)

	EQUITY CAPITAL ANI	LIAB			
ACCT.		REF.	PREVIOUS	CURRENT	
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR	
(a)	(b)	(c)	(d)	(e)	
(a)	EQUITY CAPITAL				
	-	F-15	\$ 10	\$ 10	
201	Common Stock Issued		\$ <u>10</u>		
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	
211	Discount On Capital Stock				
213	Capital Stock Expense	516	(00.000	(97.2(9	
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			
233	Notes Payable to Associated Companies	F-18			
234	Customer Deposits	1.10	109,500	116,185	
		11/0 0			
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	

COMPARATIVE BALANCE SHEET

* Not Applicable for Class B Utilities

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	P	PREVIOUS YEAR (d)		CURRENT YEAR (e)
251 252	DEFERRED CREDITS Unamortized Premium On Debt Advances For Construction	F-13 F-20	\$	132,286	\$	132,286
253 255	Other Deferred Credits Accumulated Deferred Investment Tax Credits	F-21		2,571	-	2,338
	Total Deferred Credits		\$	134,857	\$	134,624
261 262 263 265	OPERATING RESERVES Property Insurance Reserve Injuries & Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves		s		\$	
	Total Operating Reserves		\$	0	\$	(
271 272	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction	N F-22 F-22	\$	3,128,532 1,893,493	\$	3,128,532
	Total Net C.I.A.C.		\$	1,235,039	\$	1,139,13
281	ACCUMULATED DEFERRED INCOME TAXE Accumulated Deferred Income Taxes - Accelerated Depreciation	s	\$	184,185	\$	191,13
282	Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other			(87,951)		(02.047)
283	Accumulated Deferred Income Taxes - Other Total Accumulated Deferred Income T	fax (\$	<u>(87,951)</u> 96,234	s	(93,047) 98,088
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$	3,092,953	\$	3,012,630

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

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ACCT. NO. (a)	ACCOUNT NAME	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
(4)	UTILITY OPERATING INCOME		(3)	(9)
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: Less: Amortization of CIAC	F-3(b) F-22	\$ <u>124,116</u> 102,213	\$ <u>124,765</u> 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

COMPARATIVE OPERATING STATEMENT

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

YEAR OF REPORT

December 31, 2014

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$1,457,220	\$31,125	\$8,400
\$1,457,220	\$31,125	\$8,400
\$ 1,212,423	\$ 33,810	\$ 4,493
<u> </u>	<u> </u>	
\$27,829	\$1,035_	\$
0 681 144,679 0 -3,881 -1,215 6,951 (233)	0 0 1,999 0 0 0	0 0 126
\$1,387,234	\$ <u>36,844</u>	\$4,619
\$69,986	\$(5,719)	\$3,781
0	0	
\$69,986	\$(5,719)	\$3,781

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

ACCT. NO.	ACCOUNT NAME	REF. PAGE		CURRENT YEAR
(a) (b)		(C)	(d)	(e)
Total Utility	Operating Income [from page F-3(a)]		\$145,619	\$68,048
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		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		s	\$
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 Incom	e	\$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		
1	Total Interest Expense		\$16,262	\$13,277
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$0	\$ <u>0</u>
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Re Total Extraordinary Items	OUNDIN	G -2 \$2	\$4
	NET INCOME		\$ <u>132,325</u>	\$58,066

COMPARATIVE OPERATING STATEMENT (Cont'd)

Explain Extraordinary Income:

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Marion Utilities, Inc. UTILITY NAME:

SCHEDULE OF YEAR END RATE BASE						
ACCT. NO. (a)	ACCOUNT NAME (b)			WATER UTILITY (d)	WASTEWATER UTILITY (c)	
101	Utility Plant In Service	F-7	\$	5,287,618	S	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	s	-147,752
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		1,834,122		155,272
	Subtotal		s_	1,378,510	s	7,520
<u>114</u> 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7 F-7	_	164,972 (164,972)		
	Working Capital Allowance (3)			161,393		
	Other (Specify): Deferred income tax on C IAC	-		16,387		
	RATE BASE		s_	١,556,290	\$	7,520
	NET UTILITY OPERATING INCOME		s_	69,986	\$	(5,719)
ACHI	EVED RATE OF RETURN (Operating Income / Rate F	Base)	_	4.50%		-76.05%

NOTES :

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

Marion Utilities, Inc.

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YEAR OF REPORT December 31, 2014

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

CLASS OF CAPITAL (2)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock	\$ <u>687,268</u>	67.740%	10.72%	7.26%
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	\$ <u>1,014,573</u>	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:	10.72%
Commission order approving Return on Equity:	95-1193-FOF-W/S

NOT APPLICABLE

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

%

Current Commission Approved AFUDC rate:

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.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

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

CLASS OF CAPITAL (2)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Investment Tax Credits	\$ <u>687,268</u> <u>110,694</u> <u>116,185</u> <u>0</u> <u>2,338</u>	S	۶	S	S	S687,268 110,694 116,185 0 0 0 2,338
Total	\$ <u>916,485</u>	s	s	s	s	\$916,485

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

F-6

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Marion Utilities, Inc.

ACCOUNTS 101 - 106							
ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (1)		
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$5,066,716	S <u>184,808</u>	\$ <u>0</u>	S <u>5,251,524</u>		
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	S5,287,618	\$ <u>184,808</u>	\$	\$5,472,426		

UTILITY PLANT ACCOUNTS 101 - 106

UTILITY PLANT ACQUISITION ADJUSTMENTS

ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

tments approved by the Commission	

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (1)
114	Acquisition Adjustment		S		\$
Total P	lant Acquisition Adjustments	\$	s	s	s
115	Accumulated Amortization	\$	s	s	s
Total A	ccumulated Amortization	\$	s	\$	s
Nct Acc	quisition Adjustments	S	S	\$	S

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

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

				OTHER THAN REPORTING	
ACCT.	DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL
(a)	(b)	(c)	(d)	(e)	(f)
114	Acquisition adjustment				
	Order #11568	\$ 164,972			\$ 164,972
	Balance after order #11568	113,399			113,399
	Woods & Meadows	(17,697)			(17,697)
	Spruce Creek	(58,554)			(58,554)
	Deer Creek	6,733			6,733
	Windgate	20,895			20,895
Total P	lant Acquisition Adjustments	<u>\$ 229,748</u>	<u>\$</u>	<u>\$</u>	<u>\$ 229,748</u>
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 Ad	ccumulated Amortization	<u>\$ (248,084</u>)	<u>\$</u>	<u>s </u>	<u>\$ (248,084</u>)
Net Aqu	isition Adjustments	<u>\$ (18,336</u>)	<u>s </u>	<u>\$</u>	<u>\$ (18,336</u>)

YEAR OF REPORT December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)								
DESCRIPTION (a)		WATER (b)	WA	STEWATER (c)	R	THER THAN EPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108								
Balance first of year	\$	2,511,630	S	172,384	s	0	S	2,684,014
Credit during year: Accruals charged to:								
Account 108.1 (1)	S	122,945	\$	1,034	s		<u>s</u>	123,979
Account 108.2 (2)							_	
Account 108.3 (2)			[
Other Accounts (specify):					_			
Salvage	7 -		-					
Other Credits (Specify):						#		
Total Credits	\$	122,945	s	1,034	s	0	s	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	s	0	s	0	s	17,716
Balance end of year	s	2,617,644	s	173,419	s	0	s	2,791,063
ACCUMULATED AMORTIZATION								
Account 110			1					
Balance first of year	S	23,656	\$	0	S	0	S	23,656
Credit during year:								
Accruals charged to:								
Account 407	s	253	s	0	s	0	s	253
Account 110.2 (2)			I					
Other Accounts (specify):								
Total credits	s	253	\$	0	s	0	s	253
Debits during year:								
Book cost of plant retired		0						
Other debits (specify):								
Total Debits	\$	0	s	0	s	0	\$	0
Balance end of year	s	23,909	s	0	s	0	s	23,909

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

(1) Account 108 for Class B utilities.

(2) Not applicable for Class B utilities.

(3) Account 110 for Class B utilities.

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Marion Utilities, Inc.

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

	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. AMOUNT (d) (e)			
	s <u> </u>		S0		
	·				
Total	\$		\$		

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)
	\$	\$	\$	\$
Total Nonutility Property	S0	S0	s <u> </u>	\$ <u>0</u>

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):	\$	
Total Special Deposits	s0	
OTHER SPECIAL DEPOSITS (Account 133):	S	
Total Other Special Deposits	S0_	

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YEAR OF REPORT	
December 31, 2014	

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127

Report hereunder all investments and special funds carrie	d in Accounts 123 throu	gh 127.	
DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)	ſ
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	s	s	0
Total Investment in Associated Companies		s	0
UTILITY INVESTMENTS (Account 124):	s	\$	0
Total Utility Investment		\$	0
OTHER INVESTMENTS (Account 125):	s	\$	0
	·····		
Total Other Investment		\$	0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities	: Account 127):	s	0
Total Special Funds		\$	0

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ACCOUNTS AND NOTES RECEIVABLE - NET

ACCOUNTS 141 - 144

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

(a) (b) CUSTOMER ACCOUNTS RECEIVABLE (Account 141): (b) Water S Wastewater (b) Other S Total Customer Accounts Receivable S OTHER ACCOUNTS RECEIVABLE (Account 142): S Returned check S	Amounts included in Accounts 142 and 14 DESCRIPTION	4 should be liste	a individually.	T	
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water \$ 19,928 Watewater					
Water \$					<u>(b)</u>
Wastewater					
Other		\$	19,928	1	
Total Customer Accounts Receivable \$ 19,928 OTHER ACCOUNTS RECEIVABLE (Account 142): \$ 0 Returned check \$ 0					
OTHER ACCOUNTS RECEIVABLE (Account 142): s 0	Other				
OTHER ACCOUNTS RECEIVABLE (Account 142): s 0	Total Customer Accounts Receivable			5	19 978
Returned check \$ 0				<u> </u> [₩]	17,720
Total Other Accounts Receivable \$ 0 NOTES RECEIVABLE (Account 144): \$ 0		6	0		
NOTES RECEIVABLE (Account 144): \$			<u> </u>		
NOTES RECEIVABLE (Account 144): \$					
NOTES RECEIVABLE (Account 144): \$					
S 0 Total Notes Receivable S 0 Total Accounts and Notes Receivable S 19,928 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) S 0 Balance first of year S 0 Add: Provision for uncollectibles for current year S 16,300 Collection of accounts previously written off 117 117 Utility Accounts 0 117 Others	Total Other Accounts Receivable			\$	0
S 0 Total Notes Receivable S 0 Total Accounts and Notes Receivable S 19,928 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) S 0 Balance first of year S 0 Add: Provision for uncollectibles for current year S 16,300 Collection of accounts previously written off 117 117 Utility Accounts 0 117 Others	NOTES RECEIVABLE (Account 144):				
Total Notes Receivable S 0 Total Accounts and Notes Receivable S 19,928 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) S 0 Balance first of year S 0 Add: Provision for uncollectibles for current year S 16,300 Collection of accounts previously written off 117 Utility Accounts		s	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 \$0 Collection of accounts previously written off					
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 \$0 Collection of accounts previously written off					
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 \$0 Collection of accounts previously written off					
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) \$ 0 Balance first of year \$ 0 Add: Provision for uncollectibles for current year \$ 16,300 Collection of accounts previously written off 117 Utility Accounts 117 Others	Total Notes Receivable			\$	0
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) \$ 0 Balance first of year \$ 0 Add: Provision for uncollectibles for current year \$ 16,300 Collection of accounts previously written off 117 Utility Accounts 117 Others	Total Accounts and Notes Receivable			\$	19,928
UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year S 0 Add: Provision for uncollectibles for current year Collection of accounts previously written off 117 Utility Accounts Others Total Additions S 16417 Deduct accounts written off during year: Utility Accounts I 6,417 Others I 6,417 I 6,417 Balance end of year S 0					······································
Balance first of year \$ 0 Add: Provision for uncollectibles for current year \$ 16,300 Collection of accounts previously written off 117 Utility Accounts	ACCUMULATED PROVISION FOR				
Balance first of year \$ 0 Add: Provision for uncollectibles for current year \$ 16,300 Collection of accounts previously written off 117 Utility Accounts					
Add: Provision for uncollectibles for current year \$ 16,300 Collection of accounts previously written off 117 Utility Accounts		s	0		
Collection of accounts previously written off 117 Utility Accounts		S	16,300		
Utility Accounts			and the second		
Others					
Total Additions \$ 16417 Deduct accounts written off during year: 16,417 Utility Accounts 16,417 Others 16,417 Total accounts written off \$ 16417 Balance end of year \$ 0					
Deduct accounts written off during year: 16,417 Utility Accounts 16,417 Others 16,417 Total accounts written off \$ 16417 Balance end of year \$ 0					
Deduct accounts written off during year: 16,417 Utility Accounts 16,417 Others 16,417 Total accounts written off \$ 16417 Balance end of year \$ 0					
Utility Accounts 16,417 Others	Total Additions	\$	16417		
Others					
Total accounts written off \$ 16417 Balance end of year \$ 0			16,417		
Balance end of year \$0	Others				
Balance end of year \$0					
	Total accounts written off	s	16417		
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET \$19,928	Balance end of year	\$	0		
	TOTAL ACCOUNTS AND NOTES RECEIVARI	\$	19 978		
	TO THE ACCOUNTS AND NOTES RECEIVABLE				17,720

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	S0
Τοταί	\$ <u>0</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION	INTEREST	TOTAL
DESCRIPTION	RATE	TOTAL
(â)	(b)	(c)
	%	
	% %	
	%	
	%	
Total		s <u> </u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

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

Report the net discount and expense or premium separately for each security issue.				
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)		
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Loan costs	\$ <u>428</u>	0 \$854 		
Total Unamortized Debt Discount and Expense	\$428	\$ <u>854</u>		
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$ 		
Total Unamortized Premium on Debt	\$	\$		

EXTRAORDINARY PROPERTY LOSSES

ACCOUNT 182

Report each item separately.

DESCRIPTION (a)		
	\$	0
	······	
Total Extraordinary Property Losses	\$	0

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UTILITY NAME: Marion Utilities, Inc.

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MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

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

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

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	%	s
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)	IN ANNUAL RATE (b)	TEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
			\$
Total			s <u> </u>

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

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

YEAR OF REPORT December 31, 2014

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.	
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ACCT. NO. (a)	DESCRIPTION (b)		MOUNTS (c)
215	Unappropriated Retained Earnings:		
439	Balance Beginning of Year Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$	<u>629,202</u> 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 Ret	ained Earnings	s	687,268
Notes to a	Statement of Retained Earnings:		

YEAR OF REPORT December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

ADVANCES FROM ASSOCIATED COMPANIES

ACCOUNT 223

Report each advance separately.			
DESCRIPTION (a)	TOTAL (b)		
	\$0		
Total	\$0		

OTHER LONG-TERM DEBT ACCOUNT 224

		IN	TEREST	PRINCIPAL
DESCI	RIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATI	E OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
	(2)	(b)	(c)	(d)
Loan for upgrades	Issue date 12/27/12 - Maturity 12/27/16	4.625 %	Fixed	\$ 156,969
Note on vehicle	Issue date 11/01/14 - Maturity 11/01/19	6.74 %	Fixed	22,871
Note on vehicle	Issue date 12/30/11 - Maturity 1/30/16	3.99 %	Fixed	22,847
Note on vehicle	Issue date 12/30/11 - Maturity 1/30/16	6.422 %	Fixed	8,262
······		%		
		%		
Less,	Current Portion on page F-18	%		(100,255)
		%		
		%		
•	·	%		
General States of Contract of		%		
		%		
		%		
		%		
		%		
Total				\$ 110,694
rotat				¢ 110,074

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

ACCRUED INTEREST AND EXPENSE

YEAR OF REPORT December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

ACCOUNTS 237 AND 427 **INTEREST ACCRUED** BALANCE DURING YEAR INTEREST BEGINNING PAID DURING DESCRIPTION ACCT. BALANCE END **OF DEBIT** OF YEAR DEBIT AMOUNT YEAR OF YEAR (a) **(b)** (c) (d) (e) (f) ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt 286 238 11,315 S 11,363 238 Total Account 237.1 286 11,315 11,363 ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities 1,903 427 1,947 1,886 Customer Deposits - Water S 1,964 27 15 31 **Customer Deposits - Sewer** 11 Total Account 237.2 1,930 1,962 1,917 1,975 S 13,277 Total Account 237 (1) S 2,216 S 13,280 S 2,213 INTEREST EXPENSED: Total accrual Account 237 237 S 13,277 (1) Must agree to F-2 (a), Beginning and Less Capitalized Interest Portion of AFUDC: Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense Net Interest Expensed to Account No. 427 (2) 13,277 S

F-19

YEAR OF REPORT December 31, 2014

UTILITY NAME: Marion Utilities, Inc.

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(2)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): Current portion of long term debt	% % % %		S
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		s0
·····	%		
	%		
	%		
	%		
	%		
Total Account 234			\$0

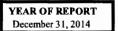
* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

ACCOUNT 233

Report each account payable separately.

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



UTILITY NAME: Marion Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

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ACCOUNT 241

DESCRIPTION - Provide itemized listing (a) Profit Sharing Plan contribution payable Accrued professional fees Customer prepayments					BALANCE END OF YEAR (b) \$ 15,000 18,125 35,217	
	Total Miscellaneous Current and Accrued Liabilities ADVANCES FOR CONSTRUCTION					
	ACCOUNT 252 BALANCE		DEBITS			
NAME OF PAYOR * (a)	BEGINNING ACCT. NAME OF PAYOR * OF YEAR DEBIT AMOUNT CREDITS					
Southern Multicapital Corp	\$	231	\$0 	\$ 	\$ 	
Total	\$ 132,286		\$	\$	\$132,286	

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

UTILITY NAME: Marion Utilities, Inc.

ACCOUNT 253		
DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$0	\$0
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$ <u></u>	\$
TOTAL OTHER DEFERRED CREDITS	\$ <u> 0</u>	\$

OTHER DEFERRED CREDITS

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Marion Utilities, Inc.

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	\$2,950,186	\$ <u>159,141</u>	s	\$3,109,327
Add credits during year:	\$19,205	s0	s	\$ <u> </u>
Less debit charged during the year	\$ <u>0</u>	s	\$	\$
Total Contribution In Aid of Construction	\$	\$159,141	S0	S <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	\$1,738,221	\$ <u>155,272</u>	s	\$ <u>1,893,493</u>
Debits during the year:	\$ <u>95,901</u>	\$0	s	\$ <u> </u>
Credits during the year	\$ <u>0</u>	s	s	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,834,122</u>	\$155,272	\$ <u>0</u>	\$ <u> </u>

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

 The reconciliation should include the same detail as furnished on Schedulc 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 y	ear .		F-3(c)	s	58,066
Add back income tax			(*)	-1°	1,854
Reconciling items fo					
	come not reported on books:				
	-				
Deductions	recorded on books not deducted for return:				
	er's life insurance premiums				12,400
	table contributions				12,400
		······································			100
Income rec	orded on books not included in return:				
Amor	tization of CIAC - pre 6/13/96		F-22		(31,937)
	tization of CIAC - post 6/13/96		F-22		(63,966)
	estored to income				(233)
Net a	mortization of acquisition adjustments				(992)
Deduction	on return not charged against book income:				
Exces	s of tax depreciation over book depreciation				(23,405)
				\neg	
Federal tax net incon				s	(48,113)
reacrai tax net incon	ne			°—	(48,113)
Computation of tax :					
computation of tax i	Net income per books	59,921			
	less, Permanent differences	51,800	*		
	Taxable income per books	8,121			
	State income tax - 8,121-5,000 x 5.5% =	172			
	Federal income tax 8121-172 x 15% =	1,193			
	Income tax benefit of NOL	1,365			

WATER OPERATION SECTION

GROUP 1

Marion Utilities, Inc.

1

WATER LISTING OF SYSTEM GROUPS

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

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

SCHEDULE OF YEAR END WATER RATE BASE

YEAR OF REPORT December 31, 2014

ACCT. NO. (2)	ACCOUNT NAM (b)	E	REFERENCE PAGE (c)		WATER UTILITY (d)	
101	Utility Plant In Service	4,923,157+143,559	W-4(b)	s	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		s	-676,514	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	1,771,651+62,471	W-8(a)	s	1,834,122	
		Subtotal		s	1,157,608	
	Plus or Minus:	0-1	6.7		164.070	
114	Acquisition Adjustments (2)	Order #11568 only	<u>F-7</u>		164,972	
115	Accumulated Amortization of Acquisitio Working Capital Allowance (3)	n Adjustments (2)	F-7		(164,972)	
	Other (Specify): Deferred income tax	m on CIAC		1-	161,393	
103	Property held for future use	es on CIAC			16,387	
105	Construction work in process				220,902	
	WATER RATE BASE			s	1,556,290	
WA	TER OPERATING INCOME		W-3	s	71,841	
4	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)					

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

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

(3) Calculation consistent with last rate proceeding.

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

SCHEDULE OF YEAR END WATER RATE BASE

			1			
ACCT. NO.	ACCOUNT NAME PAGE (b) (c)			WATER UTILITY (d)		
(a)	(b)	(6)		(4)		
101	Utility Plant In Service	W-4(b)	s	4,923,157		
	Less: Nonused and Useful Plant (1)					
108	Accumulated Depreciation		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		
	Subiotal		s	-667,862		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s	1,771,651		
	Subiotal		s	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	7 —	(164,972)		
	Working Capital Allowance (3)		1 —	161,393		
	Other (Specify): Deferred income taxes on CIAC		1 -	16,387		
103	Property held for future use			0		
105	Construction work in process			220,902		
	WATER RATE BASE		\$	1,502,471		
WA	\$	71,841				
1	_	4.78%				
	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 Onc-eighth Operating and Maintenance Expense Method.

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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)	CURRENT YEAR (d)				
UTI	LITY OPERATING INCOME					
400	Operating Revenues	W-9	\$ 1,457,220			
469	Less: Guaranteed Revenue and AFPI	W-9	0			
	Net Operating Revenues					
401	Operating Expenses	W-10(a)	\$ 1,212,423			
403	Depreciation Expense120,889+2841Less: Amortization of CIAC95,280+621	W-6(a) W-8(a)	<u>123,730</u> 95,901			
	Net Depreciation Expense					
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0			
407	Amortization Expense (Other than CIAC)	F-8	681			
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses		<u>65,575</u> <u>24,741</u> <u>42,812</u> <u>11,551</u> \$ 144,679 <u>0</u> <u>0</u> <u>0</u> <u>0</u> (233) \$ 1,385,379			
	Utility Operating Income					
	Add Back:					
469	Guaranteed Revenue (and AFPI)	W-9	\$\$			
413	Income From Utility Plant Leased to Others		0			
414	Gains (losses) From Disposition of Utility Property		0			
420	Allowance for Funds Used During Construction					
	Total Utility Operating Income					

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY : Marion Utilities/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 25,391	S	\$	\$ 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	Miscellancous 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.

W-4(a) GROUP __1___ UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER UTILITY PLANT MATRIX

			.1	.2	.3	.4	.5
1				SOURCE		TRANSMISSION	
ACCT.		CURRENT	INTANGIBLE	OF SUPPLY	WATER	AND	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	AND PUMPING	TREATMENT	DISTRIBUTION	PLANT
				PLANT	PLANT	PLANT	a)
(೩)	(b)	(c)	(d)	(e)	(1)	(g)	<u>(h)</u>
301	Organization	\$25,391	\$25,391		\$ <u></u>	S	S
302	Franchises			And a second sec			
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					1	the second s
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		1. S. S. S. S. S. S.		2,830,294	
333	Services	502,595				502,595	
334	Meters and Meter Installations	309,915			40 J	309,915	
335	Hydrants						<i>2</i>
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	121,601			in the second		121,601
341	Transportation Equipment	175,937					175,937
342	Stores Equipment					-	
343	Tools, Shop and Garage Equipment	24,285		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			24,285
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	4,194			2		4,194
347	Miscellaneous Equipment			100			
348	Other Tangible Plant	38,597					38,597
	TOTAL WATER PLANT	\$ <u>4,923,157</u>	S <u>25,391</u>	\$ <u>452,876</u>	\$ <u>30,528</u>	S <u>3,850,181</u>	\$ <u>564,181</u>

W-4(b) GROUP <u>1</u>____

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 Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Marion Utilities/Marion

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			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	<u></u>	4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	· · · · · · · · · · · · · · · · · · ·		
345	Power Operated Equipment			
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment			
348	Other Tangible Plant	10		10.00%
Water P	Plant Composite Depreciation Rate *	180.485-8411		Dommer källeliset säite

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

YEAR OF REPORT

December 31, 2014

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(a)	(b)	(c)	(d)	(e)	(f)
304	Structures and Improvements	\$ 66,815	\$1,929	\$	\$ <u>1,929</u>
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	e	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 W	ATER ACCUMULATED DEPRECIATION	\$	\$ <u>120,889</u>	s	\$ <u>120,889</u>

* Specify nature of transaction

Use () to denote reversal entries.

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$	\$	\$	\$	\$ 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 W	ATER ACCUMULATED DEPRECIATION	\$ <u> </u>	\$ <u> 0 </u>	\$	\$ <u> </u>	\$

W-6(b) GROUP __1___

Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Marion Utilities/Marion

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

YEAR OF REPORT December 31, 2014

Account 27	-		
DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		s	2,883,139
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	_ s	19,205 0
Total Credits			19,205
Less debits charged during the year (All debits charged during the year must be explained below)		s	0
Total Contributions In Aid of Construction		s	2,902,344

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees Construction	<u> </u>	\$ 	\$ <u>7,660</u> <u>11,545</u>
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 Other debits (specify) :	\$ 95,280
Total debits	\$ 95,280
Credits during the year (specify) :	\$ 0
Total credits	\$ 0
Balance end of year	\$ 1,771,651

W-8(a) GROUP _1___

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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		\$

W-8(b) GROUP <u>1</u>

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Marion Utilitics, Inc.

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)
(4)	Water Sales:	(0)	(u)	(6)
460	Unmetered Water Revenue			s
400	Metered Water Revenue:			
461.1	Sales to Residential Customers	6,158	5,613	1,369,796
461.2	Sales to Commercial Customers		5,015	1,505,750
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
101.0				
	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 Allowa	nce for Funds Prudently Ir	vested or AFPI)	\$
470	Forfeited Discounts			47,305
471 Miscellaneous Service Revenues				18,160
472				
473				
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.

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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w	ATER UTILITY EXPENSE ACC			
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,	100 500	10.000	
(01	Directors and Majority Stockholder		19,689	9,845
604	Employee Pensions and Benefits	14,761	1,405	934
610	Purchased Water Purchased Power		72.057	
615		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		
632 633	Contractual Services - Accounting	26,239		
000	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 Expens	e		
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	16,534		
675	Miscellaneous Expenses	218,621	19,258	9,629
То	tal Water Utility Expenses	\$1,212,423	\$ <u>160,363</u>	\$ <u>54,827</u>

W-10(a) GROUP <u>1</u>____

YEAR OF REPORT December 31, 2014

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

	WATER EXPENSE ACCOUNT MATRIX					
	.3 WATER TREATMENT EXPENSES - OPERATION (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$	66,538	s	\$ <u>31,777</u> <u>39,379</u>	s	\$ <u>98,327</u> 216,583	S0 108,292
	1,473 11,475 11,		1,576		6,975	2,398 3,768 493
	27,633					0 26,239 0
	4,244		5,304		3,183	3,988 9,185 8,568 8,820 59,155
					16,534	
s	19,257 136,020	s	48,144 \$	s	59,224 S 400,826	63,109 \$334,207

W-10(b) GROUP __1___

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

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)] (c)	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

PUMPING AND PURCHASED WATER STATISTICS

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery

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

Not applicable

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

W-11 GROUP __1___ SYSTEM __All plants____

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SUPPORTING SCHEDULE FOR PAGE W-11

Marion Utilities, Inc.

Year of Report - December 31, 2014

Subdivision	Capacity of Well	Gallons Per Day From Source	Turne of Ocumen
Subulaision	Capacity of weil	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

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

W-12 GROUP <u>1</u> SYSTEM <u>Marion Utilities</u>

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

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Marion Utilities/Marion County

METER SIZE (2)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residenti	al	1.0		
5/8"	Displacement	1.0	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 M	leter Equivalents	5,694

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:

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

W-13 GROUP __1___ SYSTEM <u>Marion Utilities</u>____

UTILITY NAME:

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Marion Utilities, Inc.

Pine Ridge/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sho	uld be supplied where necessary.
1. Present ERC's * the system can efficiently serve211	
2. Maximum number of ERCs * which can be served542	hadran ann a fa an ann an Anna an Anna an Anna an Anna an Anna ann an Anna ann an Anna an Anna an Anna an Anna
3. Present system connection capacity (in ERCs *) using existing lines.	241
 Future connection capacity (in ERCs *) upon service area buildout. 	241
5. Estimated annual increase in ERCs *. 3	an <u></u>
6. Is the utility required to have fire flow capacity?No	
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or i None	mprovements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DE	P rules.
b. Have these plans been approved by DEP?	
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
c. Is this system under any Consent Order with DEP?	No
11. Department of Environmental Protection ID #3421018	
12. Water Management District Consumptive Use Permit / None	
a. Is the system in compliance with the requirements of the CUP?	N/A
b. If not, what are the utility's plans to gain compliance?	

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

W-14
GROUPI
SYSTEM

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 Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Cedar Hills/Marlon County

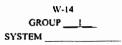
OTHER WATER SYSTEM INFORMATION

YEAR OF REPORT

December 31, 2014

1. Present ERC's * the system can efficiently serve. 405 2. Maximum number of ERC's * which can be served. 650 3. Present system connection capacity (in ERC's *) using existing lines. 405 4. Future connection capacity (in ERC's *) upon service area buildout. 405 5. Estimated annual increase in ERC's *. 1 6. Is the utility required to have fire flow capacity? No 11 fso, how much capacity is required? No 7. Attach a description of the fire flighting facilities. 8 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None	Furnish information below for each system. A separate page should be	supplied where necessary.
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 11 6. Is the utility required to have fire flow capacity? No 7. Attach a description of the fire fighting facilities. 8. 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. b. Have these plans been approved by DEP?	1. Present ERC's * the system can efficiently serve 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 1f so, how much capacity is required? No 7. Attach a description of the fire flighting 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?	2. Maximum number of ERCs * which can be served650	
5. Estimated annual increase in ERCs *.	3. Present system connection capacity (in ERCs *) using existing lines. 40	5
6. Is the utility required to have fire flow capacity? No If so, how much capacity is required?	4. Future connection capacity (in ERCs *) upon service area buildout. 40	5
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 None None None None None None None	5. Estimated annual increase in ERCs •	
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. N/A b. Have these plans been approved by DEP?	7. Attach a description of the fire fighting facilities.	
10. If the present system does not meet the requirements of DEP rules: N/A a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. c. Is this system under any Consent Order with DEP? 11. Department of Environmental Protection ID # 3420162 12. Water Management District Consumptive Use Permit # None a. Is the system in compliance with the requirements of the CUP?		ments of this system.
10. If the present system does not meet the requirements of DEP rules: N/A a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. c. Is this system under any Consent Order with DEP? 11. Department of Environmental Protection ID # 3420162 12. Water Management District Consumptive Use Permit # None a. Is the system in compliance with the requirements of the CUP?		
 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? <u>No</u> 11. Department of Environmental Protection ID # <u>3420162</u> 12. Water Management District Consumptive Use Permit (<u>None</u> a. Is the system in compliance with the requirements of the CUP? <u>N/A</u> 	9. When did the company last file a capacity analysis report with the DEP?No	nc filed
b. Have these plans been approved by DEP?	10. If the present system does not meet the requirements of DEP rules: $N \space{-1.5mm} N \space{-1.5mm}$	A
c. When will construction begin? d. Attach plans for funding the required upgrading. c. Is this system under any Consent Order with DEP? <u>No</u> 11. Department of Environmental Protection ID # <u>3420162</u> 12. Water Management District Consumptive Use Permit # <u>None</u> a. Is the system in compliance with the requirements of the CUP? <u>N/A</u>	a. Attach a description of the plant upgrade necessary to meet the DEP rules	
d. Attach plans for funding the required upgrading. c. Is this system under any Consent Order with DEP? No 11. Department of Environmental Protection ID # 3420162 12. Water Management District Consumptive Use Permit # None a. Is the system in compliance with the requirements of the CUP?	b. Have these plans been approved by DEP?	
c. Is this system under any Consent Order with DEP? <u>No</u> 11. Department of Environmental Protection ID # <u>3420162</u> 12. Water Management District Consumptive Use Permit # None a. Is the system in compliance with the requirements of the CUP? <u>N/A</u>	c. When will construction begin?	
11. Department of Environmental Protection ID #	d. Attach plans for funding the required upgrading.	
12. Water Management District Consumptive Use Permit # None a. Is the system in compliance with the requirements of the CUP?	c. Is this system under any Consent Order with DEP? No	
a. Is the system in compliance with the requirements of the CUP? <u>N/A</u>	11. Department of Environmental Protection ID # 3420162	
	12. Water Management District Consumptive Use Permit / None	
b. If not, what are the utility's plans to gain compliance?	a. Is the system in compliance with the requirements of the CUP?N/	۸
	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.



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Marion Utilities, Inc.

Fore Acres/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should	be supplied where necessary.
Present ERC's * the system can efficiently serve 495	
2. Maximum number of ERCs * which can be served639	
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 impro None	vements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DEP ru	es.
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.

W-14
GROUP
SYSTEM

Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Golden Holiday/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 183
2. Maximum number of ERCs * which can be served512
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? <u>No</u> 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
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 7. None
a. Is the system in compliance with the requirements of the CUP? <u>N/A</u>
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
SYSTEM

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UTILITY NAME:

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Marion Utilities, Inc.

Fort King/Marion County

SYSTEM NAME / 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 served100
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
9. When did the company last file a capacity analysis report with the DEP?None filed
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3420419
12. Water Management District Consumptive Use Permit / None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

W-14
GROUP
SYSTEM

UTILITY NAME:

Marion Utilities, Inc.

Hi-Cliff/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve 299
2. Maximum number of ERCs * which can be served 299
3. Present system connection capacity (in ERCs *) using existing lines. 299
4. Future connection capacity (in ERCs *) upon service area buildout. 299
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity?No
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
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3420533
12. Water Management District Consumptive Use Permit / None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

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

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W-14	
GROUP	
SYSTEM	

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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
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.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID #6424083
12. Water Management District Consumptive Use Permit # 202999.02
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?

W-14	
GROUP	
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UTILITY NAME:

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Marion Utilities, Inc.

Stone Oaks/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sho	uld be supplied where necessary.
1. Present ERC's * the system can efficiently serve85	
2. Maximum number of ERCs * which can be served	
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 in None	mprovements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DE	P rules.
b. Have these plans been approved by DEP?	
c. When will construction begin?	·····
d. Attach plans for funding the required upgrading.	
c. 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?	

W-14	
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UTILITY NAME:

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 Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Ponderosa/Marion County

OTHER	WATER	SYSTEM	INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve22
2. Maximum number of ERCs * which can be served84
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
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
9. When did the company last file a capacity analysis report with the DEP?None filed
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424808
12. Water Management District Consumptive Use Permit + None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

W-14	
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Marion Utilities, Inc.

Waldbusser/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION	01	ГНER	WATER	SYSTEM	INFORMATION	N
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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
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
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? <u>N/A</u>
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.

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Buckskin/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 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.
c. Is this system under any Consent Order with DEP? NoNo
11. Department of Environmental Protection ID # 3420124
12. Water Management District Consumptive Use Permit # None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

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Marion Utilities, Inc.

Libra Oaks/Marion County

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 106
2. Maximum number of ERCs * which can be served150
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? <u>No</u> If so, how much capacity is required?
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system None
9. When did the company last file a capacity analysis report with the DEP?None filed
10. If the present system does not meet the requirements of DEP rules; N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID #6424590
12. Water Management District Consumptive Use Permit (6574.0)
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?

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Green Fields-Indian Pines/Marion County

Furnish information below for each syst	tem. A separate page sh	ould 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 *) usi	ng existing lines.	522
4. Future connection capacity (in ERCs *) upon service	e area buildout.	522
5. Estimated annual increase in ERCs *.	5	
6. Is the utility required to have fire flow capacity?	Ycs 750 GPM	
7. Attach a description of the fire fighting facilities.	8 hydranis	
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 r	report with the DEP?	None filed
10. If the present system does not meet the requirement	ts of DEP rules:	N/A
a. Attach a description of the plant upgrade	necessary to meet the D	EP rules.
b. Have these plans been approved by DEP?		
c. When will construction begin?		
d. Attach plans for funding the required upg	rading.	
c. Is this system under any Consent Order w	ith DEP?	No
11. Department of Environmental Protection ID #	3425006	
12. Water Management District Consumptive Use Perm	nit / <u>3101</u>	
a. Is the system in compliance with the requ	irements of the CUP?	Ycs
b. If not, what are the utility's plans to gain o	compliance?	Norman and the second and

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Marion Utilities, Inc.

International Villas/Marion County

YEAR OF REPORT December 31, 2014

SYSTEM NAME / 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 serve41
2. Maximum number of ERCs * which can be served308
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.
c. 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.

W-14 GROUP _____ SYSTEM _____

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 Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Sheri Oaks/Marion County

OTHER	WATER	SYSTEM	INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 21
2. Maximum number of ERCs * which can be served133
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
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
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424637 (non-community)
12. Water Management District Consumptive Use Permit / None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?

W-14	
GROUP	
SYSTEM	

UTILITY NAME:

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Oak Creek Caverns/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page show	uld be supplied where necessary.
1. Present ERC's * the system can efficiently serve43	
2. Maximum number of ERCs * which can be served133	
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	e a calorado
6. Is the utility required to have fire flow capacity?No	
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or in None	nprovements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DEF	rules.
b. Have these plans been approved by 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?	

W-14
GROUP
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UTILITY NAME:

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

McAteer Acres/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve67
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines. 70
4. Future connection capacity (in ERCs *) upon service area buildout. 7070
5. Estimated annual increase in ERCs *. 1
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system None
9. When did the company last file a capacity analysis report with the DEP?None filed
10. If the present system does not meet the requirements of DEP rules; N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424643
12. Water Management District Consumptive Use Permit # None
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?
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 <u># None</u> a. Is the system in compliance with the requirements of the CUP?

W-14
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UTILITY NAME:

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Woods & Meadows/Marion County

OTHER	WATER	SYSTEM	INFORM	IATION

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 served911
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
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
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.

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W-14
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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Spruce Creek/Marion County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.		
1. Present ERC's * the system can efficiently serve.	2,359	
2. Maximum number of ERCs * which can be served.	4,000	
3. Present system connection capacity (in ERCs *) usin	ng existing lines.	2,359
4. Future connection capacity (in ERCs *) upon service	c area buildout.	3.632
5. Estimated annual increase in ERCs *.	200	
 Is the utility required to have fire flow capacity?	Ycs 1,350 GPM	
7. Attach a description of the fire fighting facilities.	42 hydrants	
8. Describe any plans and estimated completion dates 1 Additional 623 lots permitted. Lines w	· •	
9. When did the company last file a capacity analysis n	eport with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules: N/A		
a. Attach a description of the plant upgrade necessary to meet the DEP rules.		
b. Have these plans been approved by DEP?		
c. When will construction begin?		
d. Attach plans for funding the required upg	rading.	
e. Is this system under any Consent Order w	ith DEP?	No
11. Department of Environmental Protection ID #	6424652	
12. Water Management District Consumptive Use Perm	nit # 208481.03	
a. Is the system in compliance with the requi	irements of the CUP?	Ycs
b. If not, what are the utility's plans to gain compliance?		

W-14
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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Deer Creek/Marion County

OTHER WATER SYSTEM INFORMATION

YEAR OF REPORT

December 31, 2014

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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 served59
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
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
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?
b. If not, what are the utility's plans to gain compliance?

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Marion Utilities, Inc.

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 served163
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? <u>No</u> 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
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
c. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424841
12. Water Management District Consumptive Use Permit # 20830296 AN
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?

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

WATER OPERATION SECTION

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GROUP 2

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

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

The water engineering schedules (W-11 through W-15) must be filed for each system in the group. All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Marion Utilities/Marion	347 W	1
*Windgate Estates/Marion	347 W	2
*Includes Bordering Oaks Estates and Colebrook		

Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	s	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		s	(8,652)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s	62,471
	Subtotal		s	53,819
114	Plus or Minus: Acquisition Adjustments (2)	F-7		0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		0
115	Working Capital Allowance (3)	1-/		
	Other (Specify):			0
103	Property held for future use			0
105	Construction work in process			0
	WATER RATE BASE		s	53,819
WA	TER OPERATING INCOME	W-3	S_Not	Available
A	CHIEVED RATE OF RETURN (Water Operating Income / Water F	tate Base)		e gebole - trade - Mercel - e - Se anne

SCHEDULE OF YEAR END 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.



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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

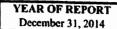
INFORMATION NOT AVAILABLE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (¢)	CURRENT YEAR (d)
UTI	LITY OPERATING INCOME		
400	Operating Revenues	W-9	S
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$
401	Operating Expenses	W-10(a)	S
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	
	Net Depreciation Expense		S
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fec Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		s
	Utility Operating Expenses		s
	Utility Operating Income		s
460	Add Back:	W-9	s
469	Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others	W-9	-l'
413	Gains (losses) From Disposition of Utility Property		
414	Allowance for Funds Used During Construction		
	Total Utility Operating Income	-	s

WATER OPERATING STATEMENT

W-3 GROUP _____

Marion Utilities, Inc.



SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(2)	(b)	(c)	(d)	(e)	(ſ)
301	Organization	s	S	S	S
302	Franchises				
303	Land and Land Rights	1,710			1,710
304	Structures and Improvements	9,677			9,677
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	11,500			11,500
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	15,151			15,151
320	Water Treatment Equipment	2,575			2,575
330	Distribution Reservoirs and Standpipes	8,454	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	S114,417_	\$ <u>29,142</u>	s	S <u> </u>

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

W-4(a) GROUP 2

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (1)	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT (5)
(a) 301	(b)	(c) S	(u)			(g)	(h)
301	Organization Franchiscs	3	3	S	S)
302	Land and Land Rights	1,710			The cost of the second		1,710
303	Structures and Improvements	9,677					9,677
304	Collecting and Impounding Reservoirs						7,011
305	Lake, River and Other Intakes						
300	Wells and Springs	11,500		11,500			
308	Infiltration Galleries and Tunnels						
308	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	15,151		15,151	**************************************	*	
320	Water Treatment Equipment	2,575			2,575	10 · · · · · · · · · · · · · · · · · · ·	
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			et			
346	Communication Equipment			54 - C			
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	S143,559_	s	\$ <u>26,651</u>	\$ <u>2,575</u>	\$102,946	\$11,387

W-4(b) GROUP <u>2</u>

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME		BALANCE F BEGINNING OF YEAR		ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(2)	(b)		(c)		(d)	(e)	(f)
304	Structures and Improvements	_\$	5,987	\$	188	S	\$188
305	Collecting and Impounding Reservoirs] _		Ι.			
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	1 ~					
346	Communication Equipment	7 -					
347	Miscellaneous Equipment	7 -					
348	Other Tangible Plant] =				*****	
TOTAL V	VATER ACCUMULATED DEPRECIATION	s_	82,323	s	2,841	\$	\$ <u>2,841</u>

* Specify nature of transaction

Use () to denote reversal entries.

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

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	S	s (iii)	s	\$ 0	\$ 6,175
305	Collecting and Impounding Reservoirs	°			<u> </u>	·
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	8,330
308	Infiltration Galleries and Tunnels				0	0,550
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	10,510
336	Backflow Prevention Devices				0	
339	Other Plant Miscellaneous Equipment				0	
340	Office Furniture and Equipment				0	
341	Transportation Equipment				0	
342	Stores Equipment				0	
343	Tools, Shop and Garage Equipment				0	
344	Laboratory Equipment				0	
345	Power Operated Equipment				0	
346	Communication Equipment				0	
347	Miscellaneous Equipment				0	
348	Other Tangible Plant				0	
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$ <u> 0</u>	s	s	s	S85,164

W-6(b) GROUP _2___

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Marion Utilities, Inc.

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		\$	67,047
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	_ \$	0
Fotal Credits		s	0
Less debits charged during the year (All debits charged during the year must be explained below)		s	0
Fotal Contributions In Aid of Construction		\$	67,047

W-7 GROUP_2___

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

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 Other debits (specify) :	\$ <u>621</u>
Total debits	\$621
Credits during the year (specify) :	\$
Total credits	\$ <u>0</u>
Balance end of year	\$62,471

W-8(a) GROUP _2__

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Marion Utilities, Inc.

Windgate Estates/Marion County

SYSTEM NAME/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		<u>s</u>
Total Credits		S

W-8(b) Group <u>2</u>____

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

NOT AVAILABLE

WATER OPERATING REVENUE

		BROWNING.		
		BEGINNING	YEAR END	
ACCT.	DECODURTION	YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b) Water Sales:	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			s
100	Metered Water Revenue:			·
461.1	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		And the second diversity of th	·
	butes wanipre r anny b wennigs			
	Total Metered Sales	136	136	\$
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466				
467	Interdepartmental Sales			
	T			
	Total Water Sales			\$
	Other Water Revenues:			
469		nce for Funds Prudently	invested or A FPI)	s
	469 Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) 470 Forfeited Discounts		J	
	470 Foreited Discounts 471 Miscellaneous Service Revenues			
	472 Rents From Water Property			
	473 Interdepartmental Rents			
	473 Interdepartmental Kents 474 Other Water Revenues			
	Other Water Revenues			
	Total Other Water Revenues			s
		6		
Total Water Operating Revenues		s		

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



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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

v	WATER UTILITY EXPENSE ACCOUNTS		NOT AV	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	\$	S	\$	
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			10 10 1 C 1	
	- Amortization of Rate Case Expense				
667	Regulatory Commission ExpOther				
668	Water Resource Conservation Exp.				
670	Bad Debt Expense				
675	Miscellancous Expenses				
T	otal Water Utility Expenses	\$	\$	\$	

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

NOT AVAILABLE

		WATER EXPENSE	ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATION (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$	\$	\$	\$	\$	\$
	ing a fina a china ta 1949 - Anna Angara Anna ang				
					0
\$	\$	\$	\$	\$	\$

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

MONTH	WATER PURCHASED FOR RESALE (Omit 000's)	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)] (c)	WATER SOLD TO CUSTOMERS (Omit 000's) (1)
(a) January	(b)	782	114	()	668
February	• <u> </u>	703	69		634
March		921	247		674
April		990	247		962
Мау		1,277	313		964
June		1,013	17		995
July	<u></u>	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
Vendor Point of del			names of such utilities be	łow:	

PUMPING	AND	PURCHASED	WATER	STA	TISTICS

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

W-11 GROUP 2 SYSTEM <u>All plants</u>

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP _2___ SYSTEM __Windgate Estates____

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Windgate Estates

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (2)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residenti	al	1.0		
5/8"	Displacement	1.0	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 M	eter 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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:

11,175,000 / 137 / 365 = 223

W-13 GROUP _2____ SYSTEM Windgate Estates

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Marion Utilities, Inc.

Windgate Estates/Marion County

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page s	should be supplied where necessary.
1. Present ERC's * the system can efficiently serve149	
2. Maximum number of ERCs * which can be served	
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? <u>No</u> 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 on None	r improvements of this system.
9. When did the company last file a capacity analysis report with the DEP?	None filed
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the E	DEP rules.
b. Have these plans been approved by DEP?	
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
c. Is this system under any Consent Order with DEP?	No
11. Department of Environmental Protection ID # 3421576	
12. Water Management District Consumptive Use Permit #4581	Vac
 a. Is the system in compliance with the requirements of the CUP? b. If not, what are the utility's plans to gain compliance? 	

W-14
GROUP
SYSTEM

WASTEWATER OPERATION SECTION

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Marion Utilities, Inc.

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group. All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.				
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER		
Cedar Hills Sewer/Marion County	336 S	I		
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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)	s	184,808
	Less: Nonused and Useful Plant (1)			104,000
108	Accumulated Depreciation	S-6(b)	1	173,419
110	Accumulated Amortization			
271	Contributions In Aid of Construction	S-7		159,141
252	Advances for Construction	F-20		
	Subtotal		s	(147,752)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s	155,272
	Subtotal		s	7,520
<u>114</u> 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7		
WASTEWATER RATE BASE				7,520
WASTEWATER OPERATING INCOME S-3			s	(5,719)
ACHI	EVED RATE OF RETURN (Wastewater Operating Income / Waste		Nonc	

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.

> S-2 GROUP _1___

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WASTEWATER UTILITY (d)
	LITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	S	31,125
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		
	Net Operating Revenues		s	31,125
401	Operating Expenses	S-10(a)	S	33,810
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)		1,035
		5-0(4)	+	Ū
	Net Depreciation Expense		s	1,035
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1	
407	Amortization Expense (Other than CIAC)	F-8	1 —	
108 10	Taxes Other Than Income			1,401
408.10	Utility Regulatory Assessment Fee Property Taxes	_		598
408.12	Payroll Taxes			0
408.12	Other Taxes and Licenses		1 —	
408	Total Taxes Other Than Income		s	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		1 —	
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		s	36,844
	Utility Operating Income		s	(5,719)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	s	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income	.	s	(5,719)

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YEAR OF REPORT December 31, 2014

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT MATRIX

 $(\mathbf{x}, \mathbf{x}, \mathbf{x$

		.1	.2	.3	.4	.5	.6	.7
						RECLAIMED	RECLAIMED	
АССТ.	ACCOUNT NAME	INTANGIBLE	COLLECTION	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	GENERAL
NO.		PLANT	PLANT	PUMPING	AND	TREATMENT	DISTRIBUTION	PLANT
				PLANT	DISPOSAL	PLANT	PLANT	
(a)	(b)	(g)	(h)	(i)	(k)	(1)	(m)	(n)
351	Organization	S	S	S	S	S	S	S
352	Franchises		500 A		1. Construction of the second seco			<pre>control control c</pre>
353	Land and Land Rights		3,869					
354	Structures and Improvements	VE Mile for the second se			9,606			
355	Power Generation Equipment	And and a second s						
360	Collection Sewers - Force		88,575					Marris and Annual Annua
361	Collection Sewers - Gravity	 Annual Construction (Construction) Annua Construction (Construction) Annua Construction		the second se	And the second sec	A T A MARK TO A T A MARK TO A MARK T		The S gay of S submit and the second se
362	Special Collecting Structures	and a second sec	2,097				a france and the second s	and the second s
363	Services to Customers		17,363	Anna Anga Anga Anga Anga Anga Anga Anga	And the second s		A DECEMBER OF A	
364	Flow Measuring Devices			The first second				1 2000 1 21 1 1 1 1 1 1 1 1 1 1 1 1 1 1
365	Flow Measuring Installations							
366	Reuse Services	an a						
367	Reuse Meters and Meter Installations							
370	Receiving Wells		· · · · · · · · · · · · · · · · · · ·	7,717				1
371	Pumping Equipment			4,003				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and							
	Distribution System		100 B					
380	Treatment and Disposal Equipment	P			45,745			44 a.
381	Plant Sewers	, " w						12.1
382	Outfall Sewer Lines				102	A 1 - A		
389	Other Plant Miscellaneous Equipment				1,656			
390	Office Furniture and Equipment			A ANY PA A				
391	Transportation Equipment							
392	Stores Equipment	the second se						
393	Tools, Shop and Garage Equipment			5.5 GP			المراجع والمعالي المعال	
394	Laboratory Equipment							
395	Power Operated Equipment							1,397
396	Communication Equipment			No. 20		11 A. 1997		
397	Miscellancous Equipment				~ 2 、			1,478
398	Other Tangible Plant							1,200
	Total Wastewater Plant	S	SII1,904	s <u> </u>	S57,109	s	s	S4.075

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

YEAR OF REPORT

December 31, 2014

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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			and the second
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.

S-5 GROUP __1___

YEAR OF REPORT December 31, 2014

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
(a) 354	Structures and Improvements	\$ 4,886	\$ 292	\$	\$ 292
355	Power Generation Equipment				
360	Collection Sewers - Force	88,576	-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	Rcuse 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 I	Depreciable Wastewater Plant in Service	\$172,384	\$ <u>1,035</u>	\$	\$1,035

* Specify nature of transaction.

Use () to denote reversal entries.

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.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	<u>(j)</u>	(k)
354	Structures and Improvements	\$	\$	s	\$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				0	
	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 I	Depreciable Wastewater Plant in Service	s	s	s	\$ <u>0</u>	\$ <u>173,419</u>

* Specify nature of transaction.

Use () to denote reversal entries.

Marion Utilities, Inc.

Cedar Hills Sewer/Marion County

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$
Add credits during year: Contributions received from Capacity, <u>Main Extension and Customer Connection Charges</u> Contributions received from Developer or Contractor Agreements in cash or property	S-8(a) S-8(b)	s
Total Credits		S0
Less debits charged during the year (All debits charged during the year must be explained below)		S0
Total Contributions In Aid of Construction	• • • • • • • • • • • • • • • • • • •	S <u>159,141</u>

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

S-7 GROUP __1___

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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)
		s	S
Total Credits	s		

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
Total Credits		s

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Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY :

TY : 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					
	Flat Rate Revenues:					
521.1	Residential Revenues	109	109	S31,125		
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	S31,125		
	Measured Revenues:					
522.1	Residential Revenues					
522.2	Commercial Revenues					
522.3	Industrial Revenues					
522.4	Revenues From Public Authorities					
522.5	Multiple Family Dwelling Revenues					
522	Total Measured Revenues	0	0	S0		
523	Revenues From Public Authorities					
524	Revenues From Other Systems					
525	Interdepartmental Revenues					
	Total Wastewater Sales	109	109	\$ <u>31,125</u>		
OTHER WASTEWATER REVENUES						
530	Guaranteed Revenues			\$		
531	Sale of Sludge					
532	Forfcited Discounts					
534	Rents From Wastewater Property					
535	Interdepartmental Rents					
536	Other Wastewater Revenues					
	(Including Allowance for Funds Pruden					
	Total Other Wastewater Revenues	S0				

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

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Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

WASTEWATER OPERATING REVENUE

		BEOMMING		
ACCT.	DECODIDEION	BEGINNING	YEAR END	
NO.	DESCRIPTION	YEAR NO.	NUMBER OF	AMOUNTS
	<i>a</i> .	CUSTOMERS *	CUSTOMERS *	
(8)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			s
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From		······	
	Public Authoritics			
540.5	Other Revenues			
51015				
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	s0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			S0
	Total Wastewater Operating Revenues	\$31,125		

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

S-9(b) GROUP_1____

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
ACCT. NO. (a)	ACCOUNT NAME	CURRENT YEAR (c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (1)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (b)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salarics and Wages - Employees	S 10,800	S	S	S	S	S	S
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		The second s	341	ی مرکز کی در کار مرکز میں راجم راجمی راجم	6,481	
716	Fuel for Power Purchased							And Constant
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							94
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense		· · · ·					the second s
767	Regulatory Commission ExpOther							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,253				425		3,828
Te	otal Wastewater Utility Expenses	S <u>33,810</u>	s	s	S341	S425	S <u> </u>	S11,664

S-10(a) GROUP _1___ UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2014

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		.7	.8	.9	.10	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
АССТ.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
		EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(2)	(b)	(i)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees	S	\$ 10,800	S	S	S	S
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits		239				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense				and a second sec		
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 ExpOther						
770	Bad Debt Expense			- 1	. PR	1 <u>1</u> <u>1</u>	
775	Miscellancous Expenses						
То	tal Wastewater Utility Expenses	s	\$ <u>11,039</u>	s	s	s	s

S-10(b) GROUP __1____

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2014

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) (c)
All Residentia	ai	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"	Turbinc	215.0		
	Total Wastewater System Meter Equival	ents		109

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use one of the following methods:

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

period and divide the result by 365 days.

(b) If no historical flow data are available, use:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

5,751,000/109/365=144

S-11 GROUP ____I SYSTEM _____

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	<u></u>	· · ··································
Турс (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.

S-12 GROUP __1___ SYSTEM _____

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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	r improvements of this system				
None					
 7. If the utility uses reuse as a means of effluent disposal, attach a list of the r provided to each, if known. 8. If the utility does not engage in reuse, has a reuse feasibility study been cor If so, when? 					
9. Has the utility been required by the DEP or water management district to implement reuse? No					
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 E b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. 	DEP rules.				
c. 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.

S-13 GROUP_1__ SYSTEM_____

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

Company: Marion Utilities, Inc. For the Year Ended December 31, 2014

(8) (b) (c) (d) **Gross Water Gross Water Revenues Per** Revenues Per Difference Accounts: Sch. W-9 **RAF Return** (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 (46 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 S 0 Less, Expense for Puchased Water from FPSC-Regulated Utility Net Water Operating Revenue S 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:	s	s	s
Total Flat-Rate Revenues (521.1 - 521.6)	31,12	31,125	0
Total Measured Revenues (522.1 - 522.5)			······································
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (52:			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	S 31,125	\$ 31,125	0
Less, Expense for Puchased 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).