

# Sunshine Utilities

10230 E. Hwy 25, Belleview FL 34420-5531  
Office (352) 347-8228 - Fax (352) 347-6915

September 14, 2012

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RECEIVED-FPSC  
12 SEP 24 AM 9:01  
COMMISSION  
CLERK

RE: Docket No. 100048-WU, Sunshine Utilities of Central Florida, Inc.  
Application for an Increase in Water rates in Marion County, Florida

Dear Ms. Cole:

Commission Order No. PSC-12-0357-PAA-WU requires that Sunshine Utilities of Central Florida Inc. verify that the Commission Ordered Adjustments ("COAs") have been made on its book and records. Enclosed is a Notice of Filing and a copy of the Journal Adjustments reflecting the COA's.

Should you have any questions, please do not hesitate to give me a call.

Thank you,



Dewaine Christmas  
Sunshine Utilities

Enclosures

DOCUMENT NUMBER-DATE

06403 SEP 24 12

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
Sunshine Utilities of Central Florida, Inc.  
For an increase in water rates in  
Marion County, Florida

Docket No. 100048-WU

**NOTICE OF FILING**

Sunshine Utilities of Central Florida, Inc. hereby gives notice of filing in the above-referenced docket the verification that the Commission Ordered Adjustments ("COAs") required in Order No. PSC-12-0357-PAA-WU, have been made on its books and records

Sunshine Utilities of Central Florida, Inc.  
10230 East Highway 25  
Bellevue, FL 34420

DOCUMENT NUMBER-DATE

06403 SEP 24 2012

FPSC-COMMISSION CLERK

**Sunshine Utilities of Central  
Journal  
All Transactions**

Date	Num	Memo	Account	Class	Debit	Credit
01/01/2011	CPA01	Audit Control Number 11-161-2-1 Finding 1 - Adjustment to Rate Base - Sandy Acres	3030200 - Land		290.00	
		Audit Control Number 11-161-2-1 Finding 1 - Adjustment to Rate Base - Sandy Acres	3310400 - Capital T&D		37,144.00	
		Audit Control Number 11-161-2-1 Finding 1 - Adjustment to Rate Base - Sandy Acres	2150000 - Retained Earnings		52,251.00	
		Audit Control Number 11-161-2-1 Finding 1 - Adjustment to Rate Base - Sandy Acres	1080000 - Accumulated Depreciation			89,685.00
					<u>89,685.00</u>	<u>89,685.00</u>
01/01/2011	CPA02	Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	1080000 - Accumulated Depreciation		7,629.00	
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	2710000 - Hook UP Sunshine CIAC		40,851.00	
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	3070200 - Wells			22,000.00
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	3110200 - Pumping Equipment			2,302.00
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	3340400 - Meters			6,549.00
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	2150000 - Retained Earnings			8,118.00
		Audit Control Number 11-161-2-1 Finding 2 Adjustment to Rate BAse -Ponderosa Pines	2720000 - A/A CIAC			9,511.00
					<u>48,480.00</u>	<u>48,480.00</u>
01/01/2011	CPA03	Audit Control Number 11-161-2-1 Finding 3 - Land and Land Rights - Marion County	2150000 - Retained Earnings		250.00	
		Audit Control Number 11-161-2-1 Finding 3 - Land and Land Rights - Marion County	3030200 - Land			250.00
					<u>250.00</u>	<u>250.00</u>
01/01/2011	CPA04	Audit Control Number 11-161-2-1 Finding 4 - Contributions in Aid of Construcion Quail Run	2710000 - Hook UP Sunshine CIAC	Marion County:Quail Run	24,738.00	
		Audit Control Number 11-161-2-1 Finding 4 - Contributions in Aid of Construcion Quail Run	2710000 - Hook UP Sunshine CIAC	Marion County:Other		24,738.00
					<u>24,738.00</u>	<u>24,738.00</u>
01/01/2011	CPA05	Audit Control Number 11-161-2-1 Finding 5 - Accumulated Depreciation and Amortization - Quail Run	2150000 - Retained Earnings		20,515.00	
		Audit Control Number 11-161-2-1 Finding 5 - Accumulated Depreciation and Amortization - Quail Run	1080000 - Accumulated Depreciation			20,515.00
		Audit Control Number 11-161-2-1 Finding 5 - Accumulated Depreciation and Amortization - Quail Run	2720000 - A/A CIAC	Marion County:Other	6,739.00	
		Audit Control Number 11-161-2-1 Finding 5 - Accumulated Depreciation and Amortization - Quail Run	2720000 - A/A CIAC	Marion County:Quail Run		6,739.00
					<u>27,254.00</u>	<u>27,254.00</u>
12/31/2011	CPA06	Reclass misposting per Jane	2370200 - Cust Dep M/C	Marion County	3.85	
		Reclass misposting per Jane	2370210 - Cust Dep CC			3.85
					<u>3.85</u>	<u>3.85</u>
12/31/2011	CPA07	Adj to subledger balance	2370200 - Cust Dep M/C	Marion County		232.88
		Adj to subledger balance	4270400 - Interest Cust Dep MC	Marion County	232.88	
		Adj to subledger balance	2370210 - Cust Dep CC	Citrus County		3.67
		Adj to subledger balance	4270410 - Interest Cust Dep CC	Citrus County	3.67	
					<u>236.55</u>	<u>236.55</u>
12/31/2011	CPA08	Reclass misposting per Jane	2321400 - Cannon Copier			127.42
		Reclass misposting per Jane	232160 - Kyocera Copier		127.42	
					<u>127.42</u>	<u>127.42</u>

DOCUMENT NUMBER - DATE

06403 SEP 24 12

FPSC-COMMISSION CLERK



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12/31/2011	CPA12	Adj Depr to Schedules Adj Depr to Schedules Adj Depr to Schedules Adj Depr to Schedules	1080000 · Accumulated Depreciation 4030000 · Depreciation Expense 1080010 · Accumulated Depreciation CC 4030010 · Depreciation Expense CC	Marion County  Citrus County	366.37 381.88  748.25	366.37 381.88  748.25
12/31/2011	CPA13	Close to accounts receivable Close to accounts receivable Close to accounts receivable Close to accounts receivable	1430100 · Uncollected Funds 1410100 · Accounts Receivable 1430110 · Uncollected Funds CC 1410110 · Accounts Receivable CC		6,465.32  293.29 6,758.61	6,465.32  293.29 6,758.61
12/31/2011	CPA14	Adjust Tri-annual testing to schedule Adjust Tri-annual testing to schedule Adjust Tri-annual testing to schedule Adjust Tri-annual testing to schedule	1860200 · Tri-Annual Testing 6350300 · Contract Services Testing 1860210 · Tri-Annual Testing CC 6350010 · Contract Services Testing CC	Marion County Marion County Citrus County Citrus County	638.42   0.02 638.44	638.42  0.02 638.44
12/31/2011	CPA15	Adj tank testing to schedule Adj tank testing to schedule Adj tank testing to schedule Adj tank testing to schedule	1860500 · Tank Inspections - 5 yr 6350300 · Contract Services Testing 1860510 · Tank Inspections - 5 yr CC 6350010 · Contract Services Testing CC	Marion County  Citrus County	7,113.57  150.52 7,264.09	7,113.57  150.52 7,264.09
12/31/2011	CPA16	Adj amort. acq. adj. to schedule Adj amort. acq. adj. to schedule Adj amort. acq. adj. to schedule Adj amort. acq. adj. to schedule Adj amort. acq. adj. to schedule Adj amort. acq. adj. to schedule	1150000 · A/A Acq Adj 1150200 · A/A of Acq Adj Quail 4060000 · Amort Acq Adj 1150010 · A/A Acq Adj CC 4060010 · Amort Acq Adj-CC 1150100 · A/A of Acq Adj Sandy Acres	Marion County Marion County:Sandy Acres Marion County Citrus County Citrus County Marion County:Sandy Acres	  0.01 0.02  0.02 0.01 0.06	0.04   0.02  0.01 0.06
12/31/2011	CPA17	Adj CIAC amortization to schedule Adj CIAC amortization to schedule Adj CIAC amortization to schedule	2720000 · A/A CIAC 4040000 · Amortization Income CIAC 4210000 · Non Utility Income	Marion County Marion County	 77.18  77.18	77.17  0.01 77.18
12/31/2011	CPA18	Allocate Accounting Fees to CC Allocate Accounting Fees to CC	6320800 · Contract Services Acctg 6320800 · Contract Services Acctg	Marion County Citrus County	 238.55 238.55	238.55  238.55
12/31/2011	CPA19	Reclass rate case costs Reclass rate case costs	6660000 · Amortization Rate Case 1860100 · Rate Case Expense	Marion County	 17,789.39 17,789.39	17,789.39  17,789.39

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12/31/2011	CPA20	Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County:Ponderosa Pines	34,572.98	✓ 34,572.98
		Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County	34,572.98	
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County:Ponderosa Pines		727.13
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County	727.13	
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County:Ponderosa Pines		67.68
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County	67.68	
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County:Ponderosa Pines		21.92
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County	21.92	
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County:Ponderosa Pines	0.00	
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County	0.00	
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County:Ponderosa Pines	2,728.66	
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County		2,728.66
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County:Ponderosa Pines	208.05	
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County		208.05
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County:Ponderosa Pines	2,626.08	
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County		2,626.08
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County:Ponderosa Pines	1,870.58	
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County		1,870.58
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County:Ponderosa Pines	4,348.76	
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County		4,348.76
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County:Ponderosa Pines	6,378.61	
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County		6,378.61
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County:Ponderosa Pines	3,219.64	
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County		3,219.64
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County:Ponderosa Pines	729.73	
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County		729.73
		Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County:Ponderosa Pines	0.00	
		Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County	0.00	
		Allocation of Marion County P&L	6150100 · Electric	Marion County:Ponderosa Pines	2,850.08	
		Allocation of Marion County P&L	6150100 · Electric	Marion County		2,850.08
		Allocation of Marion County P&L	6150800 · Office Electric	Marion County:Ponderosa Pines	133.98	
		Allocation of Marion County P&L	6150800 · Office Electric	Marion County		133.98
		Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County:Ponderosa Pines	0.00	
		Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County	0.00	
		Allocation of Marion County P&L	6180300 · Chemicals	Marion County:Ponderosa Pines	453.67	
		Allocation of Marion County P&L	6180300 · Chemicals	Marion County		453.67
		Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County:Ponderosa Pines	595.22	
		Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County		595.22
		Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County:Ponderosa Pines	0.00	
		Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County	0.00	
		Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County:Ponderosa Pines	581.10	
		Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County		581.10 ✓
		Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County:Ponderosa Pines	0.00	
		Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County	0.00	

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Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County:Ponderosa Pines	✓ 545.19	
Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County		545.19
Allocation of Marion County P&L	6330800 · Contractural Services Legal	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6330800 · Contractural Services Legal	Marion County	0.00	
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County:Ponderosa Pines	667.22	
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County		667.22
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County	0.00	
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County:Ponderosa Pines	1,486.40	
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County		1,486.40
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County	0.00	
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County:Ponderosa Pines	113.02	
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County		113.02
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County:Ponderosa Pines	22.31	
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County		22.31
Allocation of Marion County P&L	6410100 · Land Lease	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6410100 · Land Lease	Marion County	0.00	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County:Ponderosa Pines	482.02	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County		482.02
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County:Ponderosa Pines	243.65	
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County		243.65
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County	0.00	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County:Ponderosa Pines	2,130.81	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County		2,130.81
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County:Ponderosa Pines	370.64	
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County		370.64
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County:Ponderosa Pines	0.00	
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County	0.00	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County:Ponderosa Pines	428.18	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County		428.18
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County:Ponderosa Pines	716.00	
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County		716.00
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County:Ponderosa Pines	478.30	
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County		478.30
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County:Ponderosa Pines	3.58	
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County		3.58
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County:Ponderosa Pines	874.01	
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County		874.01
Allocation of Marion County P&L	6750800 · Office Exp	Marion County:Ponderosa Pines	1,133.09	
Allocation of Marion County P&L	6750800 · Office Exp	Marion County		1,133.09
Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County:Ponderosa Pines	✓ 2,233.00	

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	Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County	✓ 2,233.00	
	Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County:Ponderosa Pines	✓ 1,631.22	
	Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County	1,631.22	
	Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County:Ponderosa Pines	250.00	
	Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County	250.00	
	Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County:Ponderosa Pines	1,578.77	
	Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County	1,578.77	
	Allocation of Marion County P&L	4081100 · Property Taxes	Marion County:Ponderosa Pines	688.03	
	Allocation of Marion County P&L	4081100 · Property Taxes	Marion County	688.03	
	Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County:Ponderosa Pines	1,395.77	
	Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County	1,395.77	
	Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County:Ponderosa Pines	29.51	
	Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County	29.51	
	Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County:Ponderosa Pines	37.98	
	Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County	37.98	
	Allocation of Marion County P&L	4190000 · Interest Income	Marion County:Ponderosa Pines	0.00	
	Allocation of Marion County P&L	4190000 · Interest Income	Marion County	0.00	
	Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County:Ponderosa Pines	0.00	
	Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County	0.00	
	Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County:Ponderosa Pines	121.49	
	Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County	121.49	
	Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County:Ponderosa Pines	0.00	
	Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County	0.00	
	Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County:Ponderosa Pines	0.00	
	Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County	0.00	
	Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County:Ponderosa Pines	0.00	
	Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County	0.00	
	Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County:Ponderosa Pines	1,101.71	
	Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County	1,101.71	
			<u>80,875.77</u>	<u>80,875.77</u>	
12/31/2011	CPA21	Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County:Quail Run	16,819.61
		Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County	16,819.61
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County:Quail Run	376.10
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County	376.10
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County:Quail Run	802.48
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County	802.48
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County:Quail Run	67.68
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County	67.68
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County:Quail Run	0.00
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County	0.00
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County:Quail Run	0.00
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County	0.00
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County:Quail Run	792.95
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County	✓ 792.95



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Allocation of Marion County P&L	6010400 - Maintenance Water Treat	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6010400 - Maintenance Water Treat	Marion County	0.00	
Allocation of Marion County P&L	6010600 - Maintenance T&D	Marion County:Quail Run	1,396.03	
Allocation of Marion County P&L	6010600 - Maintenance T&D	Marion County		1,396.03
Allocation of Marion County P&L	6010700 - Cust Expense	Marion County:Quail Run	1,092.99	
Allocation of Marion County P&L	6010700 - Cust Expense	Marion County		1,092.99
Allocation of Marion County P&L	6010800 - Admin & General	Marion County:Quail Run	2,705.38	
Allocation of Marion County P&L	6010800 - Admin & General	Marion County		2,705.38
Allocation of Marion County P&L	6030800 - Officers MC	Marion County:Quail Run	3,968.14	
Allocation of Marion County P&L	6030800 - Officers MC	Marion County		3,968.14
Allocation of Marion County P&L	6040000 - Employee Benefits	Marion County:Quail Run	2,002.95	
Allocation of Marion County P&L	6040000 - Employee Benefits	Marion County		2,002.95
Allocation of Marion County P&L	6040100 - Health Ins - Shareholders	Marion County:Quail Run	454.01	
Allocation of Marion County P&L	6040100 - Health Ins - Shareholders	Marion County		454.01
Allocation of Marion County P&L	6040200 - Health Ins CoPay	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6040200 - Health Ins CoPay	Marion County	0.00	
Allocation of Marion County P&L	6150100 - Electric	Marion County:Quail Run	1,587.52	
Allocation of Marion County P&L	6150100 - Electric	Marion County		1,587.52
Allocation of Marion County P&L	6150800 - Office Electric	Marion County:Quail Run	83.35	
Allocation of Marion County P&L	6150800 - Office Electric	Marion County		83.35
Allocation of Marion County P&L	6160000 - Fuel for Power Production	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6160000 - Fuel for Power Production	Marion County	0.00	
Allocation of Marion County P&L	6180300 - Chemicals	Marion County:Quail Run	117.26	
Allocation of Marion County P&L	6180300 - Chemicals	Marion County		117.26
Allocation of Marion County P&L	6200200 - Source of Supply Maint	Marion County:Quail Run	276.07	
Allocation of Marion County P&L	6200200 - Source of Supply Maint	Marion County		276.07
Allocation of Marion County P&L	6200400 - Water Treat Maint	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6200400 - Water Treat Maint	Marion County	0.00	
Allocation of Marion County P&L	6200600 - Trans & Dist Maint	Marion County:Quail Run	238.79	
Allocation of Marion County P&L	6200600 - Trans & Dist Maint	Marion County		238.79
Allocation of Marion County P&L	670080 - Bad Debt Collection Expense	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	670080 - Bad Debt Collection Expense	Marion County	0.00	
Allocation of Marion County P&L	6320800 - Contract Services Acctg	Marion County:Quail Run	339.16	
Allocation of Marion County P&L	6320800 - Contract Services Acctg	Marion County		339.16
Allocation of Marion County P&L	6330800 - Contractual Services Legal	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6330800 - Contractual Services Legal	Marion County	0.00	
Allocation of Marion County P&L	6350300 - Contract Services Testing	Marion County:Quail Run	439.76	
Allocation of Marion County P&L	6350300 - Contract Services Testing	Marion County		439.76
Allocation of Marion County P&L	6360200 - Contract Svcs Source of Supply	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6360200 - Contract Svcs Source of Supply	Marion County	0.00	
Allocation of Marion County P&L	6360400 - Contract Svcs Water Treat Maint	Marion County:Quail Run	2,014.40	
Allocation of Marion County P&L	6360400 - Contract Svcs Water Treat Maint	Marion County		2,014.40
Allocation of Marion County P&L	6360600 - Contract Services T&D	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6360600 - Contract Services T&D	Marion County	0.00	
Allocation of Marion County P&L	6360700 - Contract Svcs Cust Acct	Marion County:Quail Run	70.30	

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Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County		70.30
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County:Quail Run	13.86	
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County		13.86
Allocation of Marion County P&L	6410100 · Land Lease	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6410100 · Land Lease	Marion County	0.00	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County:Quail Run	299.93	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County		299.93
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County:Quail Run	151.58	
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County		151.58
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County	0.00	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County:Quail Run	1,317.25	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County		1,317.25
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County:Quail Run	229.10	
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County		229.10
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County	0.00	
Allocation of Marion County P&L	6580800 · Wkrs Comp Ins	Marion County:Quail Run	293.30	
Allocation of Marion County P&L	6580800 · Wkrs Comp Ins	Marion County		293.30
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County:Quail Run	15.76	
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County		15.76
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County:Quail Run	478.30	
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County		478.30
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County:Quail Run	2.22	
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County		2.22
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County:Quail Run	430.63	
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County		430.63
Allocation of Marion County P&L	6750800 · Office Exp	Marion County:Quail Run	718.43	
Allocation of Marion County P&L	6750800 · Office Exp	Marion County		718.43
Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County:Quail Run	1,928.00	
Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County		1,928.00
Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County:Quail Run	0.00	
Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County	0.00	
Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County:Quail Run		492.13
Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County	492.13	
Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County:Quail Run	674.14	
Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County		674.14
Allocation of Marion County P&L	4081100 · Property Taxes	Marion County:Quail Run	445.49	
Allocation of Marion County P&L	4081100 · Property Taxes	Marion County		445.49
Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County:Quail Run	780.55	
Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County		780.55
Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County:Quail Run	16.50	
Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County		16.50

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	Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County:Quail Run	21.26	
	Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County		21.26
	Allocation of Marion County P&L	4190000 · Interest Income	Marion County:Quail Run	0.00	
	Allocation of Marion County P&L	4190000 · Interest Income	Marion County	0.00	
	Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County:Quail Run	0.00	
	Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County	0.00	
	Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County:Quail Run	115.36	
	Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County		115.36
	Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County:Quail Run	0.00	
	Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County	0.00	
	Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County:Quail Run	0.00	
	Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County	0.00	
	Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County:Quail Run	0.00	
	Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County	0.00	
				<u>44,068.72</u>	<u>44,068.72</u>
12/31/2011	CPA22	Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County:Sandy Acres	41,088.59
		Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County	41,088.59
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County:Sandy Acres	1,389.08
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County	1,389.08
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County:Sandy Acres	2,201.47
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County	2,201.47
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County:Sandy Acres	203.05
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County	203.05
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County:Sandy Acres	259.86
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County	259.86
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County:Sandy Acres	0.00
		Allocation of Marion County P&L	471060 · Meter Installation	Marion County	0.00
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County:Sandy Acres	1,460.91
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County	1,460.91
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County:Sandy Acres	19.25
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County	19.25
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County:Sandy Acres	5,792.85
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County	5,792.85
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County:Sandy Acres	2,892.95
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County	2,892.95
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County:Sandy Acres	3,852.63
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County	3,852.63
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County:Sandy Acres	5,650.90
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County	5,650.90
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County:Sandy Acres	2,855.33
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County	2,855.33
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County:Sandy Acres	646.51
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County	646.51
		Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County:Sandy Acres	0.00

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Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County	0.00	
Allocation of Marion County P&L	6150100 · Electric	Marion County:Sandy Acres	6,068.15	
Allocation of Marion County P&L	6150100 · Electric	Marion County		6,068.15
Allocation of Marion County P&L	6150800 · Office Electric	Marion County:Sandy Acres	118.68	
Allocation of Marion County P&L	6150800 · Office Electric	Marion County		118.68
Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County	0.00	
Allocation of Marion County P&L	6180300 · Chemicals	Marion County:Sandy Acres	432.65	
Allocation of Marion County P&L	6180300 · Chemicals	Marion County		432.65
Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County:Sandy Acres	337.34	
Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County		337.34
Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County	0.00	
Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County:Sandy Acres	1,578.77	
Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County		1,578.77
Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County	0.00	
Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County:Sandy Acres	483.00	
Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County		483.00
Allocation of Marion County P&L	6330800 · Contractural Services Legal	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6330800 · Contractural Services Legal	Marion County	0.00	
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County:Sandy Acres	830.24	
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County		830.24
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County	0.00	
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County:Sandy Acres	1,425.40	
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County		1,425.40
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County	0.00	
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County:Sandy Acres	100.12	
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County		100.12
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County:Sandy Acres	113.08	
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County		113.08
Allocation of Marion County P&L	6410100 · Land Lease	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6410100 · Land Leasa	Marion County	0.00	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County:Sandy Acres	427.00	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County		427.00
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County:Sandy Acres	215.87	
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County		215.87
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County	0.00	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County:Sandy Acres	1,884.65	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County		1,884.65

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Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County:Sandy Acres	✓ 326.23	
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County		326.23
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County	0.00	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County:Sandy Acres	373.61	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County		373.61
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County:Sandy Acres	1,341.82	
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County		1,341.82
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County:Sandy Acres	478.30	
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County		478.30
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County:Sandy Acres	3.17	
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County		3.17
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County:Sandy Acres	1,223.40	
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County		1,223.40
Allocation of Marion County P&L	6750800 · Office Exp	Marion County:Sandy Acres	1,629.71	
Allocation of Marion County P&L	6750800 · Office Exp	Marion County		1,629.71
Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County:Sandy Acres	3,742.00	
Allocation of Marion County P&L	4030000 · Depreciation Expense	Marion County		3,742.00
Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County:Sandy Acres		43.27
Allocation of Marion County P&L	4040000 · Amortization Income CIAC	Marion County	43.27	
Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County:Sandy Acres	988.07	
Allocation of Marion County P&L	4060000 · Amort Acq Adj	Marion County		988.07
Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County:Sandy Acres	1,908.70	
Allocation of Marion County P&L	4081000 · Gross Receipts Taxes	Marion County		1,908.70
Allocation of Marion County P&L	4081100 · Property Taxes	Marion County:Sandy Acres	1,101.12	
Allocation of Marion County P&L	4081100 · Property Taxes	Marion County		1,101.12
Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County:Sandy Acres	1,471.88	
Allocation of Marion County P&L	4081200 · Payroll Taxes FICA	Marion County		1,471.88
Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County:Sandy Acres	31.12	
Allocation of Marion County P&L	4081400 · 940 Taxes	Marion County		31.12
Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County:Sandy Acres	40.07	
Allocation of Marion County P&L	4081500 · UCT6 Taxes	Marion County		40.07
Allocation of Marion County P&L	4190000 · Interest Income	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	4190000 · Interest Income	Marion County	0.00	
Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	4210000 · Non Utility Income	Marion County	0.00	
Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County:Sandy Acres	85.76	
Allocation of Marion County P&L	4270400 · Interest Cust Dep MC	Marion County		✓ 85.76
Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	4270500 · Interest Expense - Other	Marion County	0.00	
Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	4275100 · S/H Interest 08 Ford Pickup	Marion County	0.00	
Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County:Sandy Acres	0.00	
Allocation of Marion County P&L	4275200 · Interest Loan Hodges	Marion County	0.00	
			97,116.56	97,116.56

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12/31/2011	CPA23	Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County:Other	816,520.70
		Allocation of Marion County P&L	4610100 · Base & Gallon Chg Sunshine	Marion County	816,520.70
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County:Other	12,847.69
		Allocation of Marion County P&L	4710100 · Reconnect Sunshine	Marion County	12,847.69
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County:Other	25,676.34
		Allocation of Marion County P&L	4710200 · Service Chg & Collec Chg Sunshi	Marion County	25,676.34
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County:Other	1,511.59
		Allocation of Marion County P&L	4710300 · Return Ck Chg Sunshine	Marion County	1,511.59
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County:Other	299.79
		Allocation of Marion County P&L	4710400 · Misc Income Sunshine	Marion County	299.79
		Allocation of Marion County P&L	4710600 · Meter Installation	Marion County:Other	200.00
		Allocation of Marion County P&L	4710600 · Meter Installation	Marion County	200.00
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County:Other	26,698.81
		Allocation of Marion County P&L	6010200 · Maintenance Supply	Marion County	26,698.81
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County:Other	1,460.31
		Allocation of Marion County P&L	6010400 · Maintenance Water Treat	Marion County	1,460.31
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County:Other	47,338.84
		Allocation of Marion County P&L	6010600 · Maintenance T&D	Marion County	47,338.84
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County:Other	53,381.80
		Allocation of Marion County P&L	6010700 · Cust Expense	Marion County	53,381.80
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County:Other	91,069.28
		Allocation of Marion County P&L	6010800 · Admin & General	Marion County	91,069.28
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County:Other	97,245.21
		Allocation of Marion County P&L	6030800 · Officers MC	Marion County	97,245.21
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County:Other	41,026.83
		Allocation of Marion County P&L	6040000 · Employee Benefits	Marion County	41,026.83
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County:Other	11,177.79
		Allocation of Marion County P&L	6040100 · Health Ins - Shareholders	Marion County	11,177.79
		Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County:Other	5,792.09
		Allocation of Marion County P&L	6040200 · Health Ins CoPay	Marion County	5,792.09
		Allocation of Marion County P&L	6150100 · Electric	Marion County:Other	53,720.02
		Allocation of Marion County P&L	6150100 · Electric	Marion County	53,720.02
		Allocation of Marion County P&L	6150800 · Office Electric	Marion County:Other	2,052.10
		Allocation of Marion County P&L	6150800 · Office Electric	Marion County	2,052.10
		Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County:Other	1,697.35
		Allocation of Marion County P&L	6160000 · Fuel for Power Production	Marion County	1,697.35
		Allocation of Marion County P&L	6180300 · Chemicals	Marion County:Other	18,654.94
		Allocation of Marion County P&L	6180300 · Chemicals	Marion County	18,654.94
		Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County:Other	8,316.12
		Allocation of Marion County P&L	6200200 · Source of Supply Maint	Marion County	8,316.12
		Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County:Other	473.53
		Allocation of Marion County P&L	6200400 · Water Treat Maint	Marion County	473.53
		Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County:Other	14,924.04
		Allocation of Marion County P&L	6200600 · Trans & Dist Maint	Marion County	14,924.04

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Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County:Other	0.00	
Allocation of Marion County P&L	670080 · Bad Debt Collection Expense	Marion County	0.00	
Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County:Other	7,229.16	
Allocation of Marion County P&L	6320800 · Contract Services Acctg	Marion County		7,229.16
Allocation of Marion County P&L	6330800 · Contractual Services Legal	Marion County:Other	125.00	
Allocation of Marion County P&L	6330800 · Contractual Services Legal	Marion County		125.00
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County:Other	29,836.59	
Allocation of Marion County P&L	6350300 · Contract Services Testing	Marion County		29,836.59
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County:Other	5,674.21	
Allocation of Marion County P&L	6360200 · Contract Svcs Source of Supply	Marion County		5,674.21
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County:Other	40,841.80	
Allocation of Marion County P&L	6360400 · Contract Svcs Water Treat Maint	Marion County		40,841.80
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County:Other	3,574.95	
Allocation of Marion County P&L	6360600 · Contract Services T&D	Marion County		3,574.95
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County:Other	1,731.06	
Allocation of Marion County P&L	6360700 · Contract Svcs Cust Acct	Marion County		1,731.06
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County:Other	9,115.22	
Allocation of Marion County P&L	6360800 · Contract Svcs Admin & Gen	Marion County		9,115.22
Allocation of Marion County P&L	6410100 · Land Lease	Marion County:Other	38,053.80	
Allocation of Marion County P&L	6410100 · Land Lease	Marion County		38,053.80
Allocation of Marion County P&L	6410800 · Office Rent	Marion County:Other	7,383.41	
Allocation of Marion County P&L	6410800 · Office Rent	Marion County		7,383.41
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County:Other	3,731.40	
Allocation of Marion County P&L	6410200 · 1997 Ford P/U Lease	Marion County		3,731.40
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County:Other	383.40	
Allocation of Marion County P&L	6420200 · Supply Exp	Marion County		383.40
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County:Other	1,162.23	
Allocation of Marion County P&L	6420600 · T&D Maint	Marion County		1,162.23
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County:Other	33,644.13	
Allocation of Marion County P&L	6500800 · Transportation Exp	Marion County		33,644.13
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County:Other	5,638.22	
Allocation of Marion County P&L	6560700 · Vehicle Insurance	Marion County		5,638.22
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County:Other	0.00	
Allocation of Marion County P&L	6570700 · Ins Gen Liability	Marion County	0.00	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County:Other	7,308.64	
Allocation of Marion County P&L	6580800 · Wrkrs Comp Ins	Marion County		7,308.64
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County:Other	4,347.38	
Allocation of Marion County P&L	6700700 · Bad Debt Exp	Marion County		4,347.38
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County:Other	7,565.10	
Allocation of Marion County P&L	6750100 · Misc Assoc Dues	Marion County		7,565.10
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County:Other	2,351.33	
Allocation of Marion County P&L	6750600 · T&D Exp Maint	Marion County		2,351.33
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County:Other	18,085.37	
Allocation of Marion County P&L	6750700 · Customer Accts	Marion County		18,085.37
Allocation of Marion County P&L	6750800 · Office Exp	Marion County:Other	23,526.17	

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	Allocation of Marion County P&L	6750800 - Office Exp	Marion County	23,526.17
	Allocation of Marion County P&L	4030000 - Depreciation Expense	Marion County:Other	123,263.37
	Allocation of Marion County P&L	4030000 - Depreciation Expense	Marion County	123,263.37
	Allocation of Marion County P&L	4040000 - Amortization Income CIAC	Marion County:Other	44,070.45
	Allocation of Marion County P&L	4040000 - Amortization Income CIAC	Marion County	44,070.45
	Allocation of Marion County P&L	4060000 - Amort Acq Adj	Marion County:Other	0.00
	Allocation of Marion County P&L	4060000 - Amort Acq Adj	Marion County	0.00
	Allocation of Marion County P&L	4081000 - Gross Receipts Taxes	Marion County:Other	38,892.38
	Allocation of Marion County P&L	4081000 - Gross Receipts Taxes	Marion County	38,892.38
	Allocation of Marion County P&L	4081100 - Property Taxes	Marion County:Other	15,567.78
	Allocation of Marion County P&L	4081100 - Property Taxes	Marion County	15,567.78
	Allocation of Marion County P&L	4081200 - Payroll Taxes FICA	Marion County:Other	24,466.22
	Allocation of Marion County P&L	4081200 - Payroll Taxes FICA	Marion County	24,466.22
	Allocation of Marion County P&L	4081400 - 940 Taxes	Marion County:Other	517.31
	Allocation of Marion County P&L	4081400 - 940 Taxes	Marion County	517.31
	Allocation of Marion County P&L	4081500 - UCT6 Taxes	Marion County:Other	666.05
	Allocation of Marion County P&L	4081500 - UCT6 Taxes	Marion County	666.05
	Allocation of Marion County P&L	4190000 - Interest Income	Marion County:Other	143.30
	Allocation of Marion County P&L	4190000 - Interest Income	Marion County	143.30
	Allocation of Marion County P&L	4210000 - Non Utility Income	Marion County:Other	3,910.04
	Allocation of Marion County P&L	4210000 - Non Utility Income	Marion County	3,910.04
	Allocation of Marion County P&L	4270400 - Interest Cust Dep MC	Marion County:Other	2,467.78
	Allocation of Marion County P&L	4270400 - Interest Cust Dep MC	Marion County	2,467.78
	Allocation of Marion County P&L	4270500 - Interest Expense - Other	Marion County:Other	111.16
	Allocation of Marion County P&L	4270500 - Interest Expense - Other	Marion County	111.16
	Allocation of Marion County P&L	4275100 - S/H Interest 08 Ford Pickup	Marion County:Other	1,005.82
	Allocation of Marion County P&L	4275100 - S/H Interest 08 Ford Pickup	Marion County	1,005.82
	Allocation of Marion County P&L	4275200 - Interest Loan Hodges	Marion County:Other	846.72
	Allocation of Marion County P&L	4275200 - Interest Loan Hodges	Marion County	846.72
	Allocation of Marion County P&L	6420800 - G&A	Marion County:Other	541.97
	Allocation of Marion County P&L	6420800 - G&A	Marion County	541.97
			1,839,864.09	1,839,864.09
12/31/2011	CPA24	Reclassify a liability account to asset account	2650000 - Interim Rate Reserves	15,012.51
		Reclassify a liability account to asset account	1330000 - Interim Rate Reserves w/PSC	15,012.51
			15,012.51	15,012.51
01/01/2011	CPA25	Reclassify prior year CC earnings to Retained Earnings CC	2150000 - Retained Earnings	13,877.00
		Reclassify prior year CC earnings to Retained Earnings CC	2150010 - Retained Earnings CC	13,877.00
			13,877.00	13,877.00
01/01/2011	CPA26	Audit Control Number 11-161-2-1 Finding 6 - No Adjustment Necessary		0.00
		Audit Control Number 11-161-2-1 Finding 7 - No Adjustment Necessary		0.00
			0.00	0.00