

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
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ANNUAL REPORT

DEPARTMENT OF
ECONOMIC REGULATION

OF

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

42

347W / 336S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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MAR 22 2001

Florida Public Service Commission
Division of Water and Wastewater

WS160-00-AR

MARION UTILITIES, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 00

OFFICIAL COPY
DIVISION OF
WATER AND SEWER

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CRIPPEN, CRIPPEN & TRICE, LLP

CERTIFIED PUBLIC ACCOUNTANTS



40 Southeast 11th Avenue
Ocala, Florida 34471-2333
352-732-4260
Fax: 352-732-1180
www.ocalacpa.com

Jeffery P. Crippen
C.P.A.

Raymond L. Crippen
C.P.A., Retired

William L. Trice
C.P.A.

Brenda L. Ford
C.P.A.

Ted M. Reiter
C.P.A.

Debra L. Pilarczyk
C.P.A.

Lorri A. Carpenter
C.P.A.

Craig S. Silverman
C.P.A.

Deborah C. Lawson
C.P.A.

Gina M. Ritch
C.P.A.

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

We have compiled the balance sheets of Marion Utilities, Inc., as of December 31, 2000 and December 31, 1999 and the related statements of income and retained earnings for the year ended December 31, 2000 included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The financial statements have been prepared in conformity with the accounting practices prescribed for water and wastewater utilities by the Florida Public Service Commission, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Our compilation is limited to presenting in the form prescribed by the Florida Public Service Commission information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

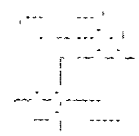
These financial statements are presented in accordance with the requirements of the Florida Public Service Commission, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Crippen, Crippen & Trice, LLP

February 28, 2001

Members:
American Institute of
Certified Public Accountants

Florida Institute of
Certified Public Accountants



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

Company: Marion Utilities, Inc.
For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	<u>1,096,879</u>	<u>1,096,879</u>	<u>0</u>
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	<u>40,759</u>	<u>40,759</u>	<u>0</u>
Total Water Operating Revenue	\$ _____	\$ _____	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	<u>0</u>	<u>0</u>	<u>0</u>
Net Water Operating Revenues	\$ 1,137,638	\$ 1,137,638	\$ 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 reported in column (d).

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

Company: Marion Utilities, Inc.
For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ 29,224	\$ 29,224	\$ 0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 29,224	\$ 29,224	\$ 0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$ 29,224	\$ 29,224	\$ 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 reported in column (d).

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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 Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000


CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1.	2.	3.	4.
X	X	X	X


(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
X	X	X	X


(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2000

Marion Utilities, Inc.
(Exact Name of Utility)

County: Marion

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

710 N. E. 30th Avenue
Ocala, Florida 34470

Telephone: 352-622-1171

E Mail Address:

WEB Site:

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

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

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

Telephone: 352-622-1171

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

710 N. E. 30th Avenue
Ocala, Florida 34470

Telephone: 352-622-1171

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

Date of original organization of the utility: 11/25/80

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

Individual Partnership Sub S Corporation 1120 Corporation

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

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

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.

Marion Utilities, Inc. was organized in 1980. The officers and shareholders are Tim and Linda Thompson. The utility originally had 11 systems and 1,150 customers. Our growth has been steady with the future outlook very promising.

We have only two divisions of operating; administrative and field operations.

We acquired another utility as planned in 1988. In addition, facilities to serve 500 customers were installed in 1988. In 1989, additional facilities were installed to serve 250 customers.

We acquired another utility in 1990 which will eventually serve 90 connections. Distribution facilities were installed to serve 100 additional connections. Four standby power units were installed bringing all systems in compliance with current requirements.

We acquired another utility containing 88 lots in 1991 and expanded its distribution system to serve another 65 lots. We installed additional distribution systems to serve another 100 connections. Plans for 1992 included the addition of facilities to serve another 374 customers. Although we anticipated installing capacity for 374 additional customers we were only able to receive permitting for 156. We have received the permits for the additional 218 that were planned to be installed in 1993.

In 1993 we installed lines and services for 110 of the 218 permitted. This was due to the developers downsizing their phase. The additional permitted areas should be done in 1994 and 1995.

There were no new expansions in 1994 due to developers having to cope with new regulations and the comprehensive land development plan. We are hoping for at least three new phases in existing subdivisions in 1995. We did increase our number of customers by 121.

In 1995 we completed the three new phases, adding 120 additional available connections. We upgraded our computer system to permit the use of a hand held meter reader system. It substantially increased performance of the system. We are planning construction of facilities to serve an additional 120 connections in 1996.

The utility had an over-earnings investigation in 1994 and 1995. The order was final November 30, 1995. All refunds were made in December 1995.

COMPANY PROFILE - CONTINUED

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.

In 1996 we completed distribution expansion in various subdivisions to add 197 future connections to our systems. We relocated our Greenfields' water plant and put in into service. We added additional storage facilities to Woods & Meadows Estates. We added 207 new customers to the system and are planning to add facilities for 600 new connections.

In 1997 we added 97 new customers. We completed installation of distribution facilities for 198 connections of the proposed 600 with the balance to be completed in 1998. We also plan an upgrade of our Spruce Creek Plant to enable us to provide fire flow. We added a back-up well at Quadvilla Estates to conform to DEP requirements.

In 1998 we added 108 customers. We completed the facilities for the additional 400 connections we had planned in 1997. The Spruce Creek water plant upgrade was completed. We are continuing the construction of the permitted areas served by the Spruce Creek Plant.

In 1999 we added 123 new customers. We installed distribution facilities to serve an additional 40 future customers. We provided and distributed our first Consumer Confidence Report in a timely manner.

In 2000 we added 117 new customers. We installed distribution facilities to serve 230 future customers. We completed all chemical testing required by the Department of Environmental Protection and distributed our second Consumer Confidence Report.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2000
--

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/00

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

There are no parent or subsidiary companies.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2000
--

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Tim E. Thompson	President	100%	\$ 113,189
Linda L. Thompson	Secretary/ Treasurer	100%	112,284

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Tim E. Thompson	President	4	\$ 1,500
Linda L. Thompson	Secretary/ Treasurer	4	1,500

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**FINANCIAL
SECTION**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 3,277,667	\$ 3,346,922
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,167,315	1,264,162
Net Plant			\$ 2,110,352	\$ 2,082,760
114-115	Utility Plant Acquisition adjustment (Net)	F-7	40,756	31,505
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,151,108	\$ 2,114,265
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 75,281	\$ 229,686
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments		2,897	
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	74,974	20,503
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		561	1,401
161	Stores Expense			
162	Prepayments		8,238	2,770
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	48,257	50,461
Total Current and Accrued Assets			\$ 210,208	\$ 304,821

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	840	840
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		1,612	1,612
	Total Deferred Debits		\$ 2,452	\$ 2,452
	TOTAL ASSETS AND OTHER DEBITS		\$ 2,363,768	\$ 2,421,538

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 10	\$ 10
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		990	990
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	575,283	631,510
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 576,283	\$ 632,510
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	27,176	59,586
Total Long Term Debt			\$ 27,176	\$ 59,586
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		360,696	311,316
232	Notes Payable	F-18	88,585	75,397
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		71,051	74,215
236	Accrued Taxes	W/S-3	49,001	54,092
237	Accrued Interest	F-19	3,728	3,539
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	92,151	105,232
Total Current & Accrued Liabilities			\$ 665,212	\$ 623,791

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		5,840	5,607
Total Deferred Credits			\$ <u>5,840</u>	\$ <u>5,607</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 1,776,296	\$ 1,851,881
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	633,117	700,114
Total Net C.I.A.C.			\$ <u>1,143,179</u>	\$ <u>1,151,767</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 174,067	\$ 170,207
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		(227,989)	(221,930)
Total Accumulated Deferred Income Tax			\$ <u>(53,922)</u>	\$ <u>(51,723)</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>2,363,768</u>	\$ <u>2,421,538</u>

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,093,173	\$ 1,171,432
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,093,173	\$ 1,171,432
401	Operating Expenses	F-3(b)	\$ 793,932	\$ 865,165
403	Depreciation Expense:	F-3(b)	\$ 111,216	\$ 114,265
	Less: Amortization of CIAC	F-22	(64,526)	(66,997)
Net Depreciation Expense			\$ 46,690	\$ 47,268
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	6,156	6,156
407	Amortization Expense (Other than CIAC)	F-3(b)	846	846
408	Taxes Other Than Income	W/S-3	93,967	98,473
409	Current Income Taxes	W/S-3	38,826	36,401
410.10	Deferred Federal Income Taxes	W/S-3	(4,910)	(4,251)
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	13,192	6,794
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(234)	(233)
Utility Operating Expenses			\$ 988,465	\$ 1,056,619
Net Utility Operating Income			\$ 104,708	\$ 114,813
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		(710)	(18,814)
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 103,998	\$ 95,999

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
<u>1,137,638</u>	\$ <u>29,224</u>	\$ <u>4,570</u>
\$ <u>1,137,638</u>	\$ <u>29,224</u>	\$ <u>4,570</u>
\$ <u>827,968</u>	\$ <u>33,482</u>	\$ <u>3,715</u>
<u>107,389</u> (61,019)	<u>6,876</u> (5,978)	
\$ <u>46,370</u>	\$ <u>898</u>	\$ <u>0</u>
<u>6,156</u> <u>846</u> <u>95,599</u> <u>36,401</u> : <u>(4,251)</u> <u>6,794</u> : <u>(233)</u>	<u>2,762</u>	<u>112</u>
\$ <u>1,015,650</u>	\$ <u>37,142</u>	\$ <u>3,827</u>
\$ <u>121,988</u>	\$ <u>(7,918)</u>	\$ <u>743</u>
<u>(18,814)</u>		
\$ <u>103,174</u>	\$ <u>(7,918)</u>	\$ <u>743</u>

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

UTILITY NAME: Marion Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 103,998	\$ 95,999
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		2,342	2,231
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		(3,812)	(3,540)
Total Other Income and Deductions			\$ (1,470)	\$ (1,309)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		(26,732)	(10,610)
410.20	Provision for Deferred Income Taxes		1,950	391
411.20	Provision for Deferred Income Taxes - Credit		(4,599)	(735)
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ (29,381)	\$ (10,954)
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 63,813	\$ 17,417
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 63,813	\$ 17,417
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 68,096	\$ 88,227

Explain Extraordinary Income:

UTILITY NAME: Marion Utilities, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 3,164,989	\$ 181,933
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,122,848	125,877
110	Accumulated Amortization	F-8	15,437	
271	Contributions In Aid of Construction	F-22	1,692,740	159,141
252	Advances for Construction	F-20		
Subtotal			\$ 333,964	\$ (103,085)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	577,748	122,366
Subtotal			\$ 911,712	\$ 19,281
114	Plus or Minus: Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(124,173)	
	Working Capital Allowance (3)			
	Other (Specify): Deferred federal income tax on CIAC (debit)		51,459	
RATE BASE			\$ 1,003,970	\$ 19,281
NET UTILITY OPERATING INCOME			\$ 103,174	\$ (7,918)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			10.28%	0

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 632,510	70.37%	10.72%	7.54%
Preferred Stock				
Long Term Debt	134,983	15.02%	8.25%	1.24%
Customer Deposits	74,215	8.26%	6.00%	.50%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	51,459	5.73%	0.00%	
Other (Explain)				
Investment tax credit	5,607	0.62%	0.00%	
Total	\$ 898,774	100.00%		9.28%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE - NOT APPLICABLE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u> %</u>
Commission order approving AFUDC rate:	<u> </u>

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

UTILITY NAME: Marion Utilities, Inc.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 3,164,989	\$ 181,933	\$ 0	\$ 3,346,922
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	<u>\$ 3,164,989</u>	<u>\$ 181,933</u>	<u>\$ 0</u>	<u>\$ 3,346,922</u>

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

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

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

UTILITY NAME: Marion Utilities, Inc.

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

Report each acquisition adjustment and related accumulated amortization separately.

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition adjustment				
	Quad Villa	\$ (7,897)	\$	\$	\$ (7,897)
	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	6,732			6,732
	Windgate	20,895			20,895
	Total Plant Acquisition Adjustments	\$ 221,850	\$ -	\$ -	\$ 221,850
115	Accumulated Amortization				
	Quad Villa	\$ 3,948	\$	\$	\$ 3,948
	Order #11568	(124,173)			(124,173)
	Balance after order #11568	(86,524)			(86,524)
	Woods & Meadows	6,452			6,452
	Spruce Creek	19,518			19,518
	Deer Creek	(2,104)			(2,104)
	Windgate	(7,462)			(7,462)
	Total Accumulated Amortization	\$ (190,345)	\$ -	\$ -	\$ (190,345)
	Net Aquisition Adjustments	\$ 31,505	\$ -	\$ -	\$ 31,505

UTILITY NAME: Marion Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 1,033,724	\$ 119,001	\$ 0	\$ 1,152,725
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 107,389	\$ 6,876	\$	\$ 114,265
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$ 107,389	\$ 6,876	\$ 0	\$ 114,265
Debits during year:				
Book cost of plant retired	18,265			18,265
Cost of Removal				
Other Debits (specify):				
Total Debits	\$ 18,265	\$ 0	\$ 0	\$ 18,265
Balance end of year	\$ 1,122,848	\$ 125,877	\$ 0	\$ 1,248,725
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$ 14,590	\$ 0	\$ 0	\$ 14,590
Credit during year:				
Accruals charged to:				
407	\$ 847	\$	\$	\$ 847
Account 110.2 (2)				
Other Accounts (specify):				
Total credits	\$ 847	\$ 0	\$ 0	\$ 847
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 15,437	\$ 0	\$ 0	\$ 15,437

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

UTILITY NAME: Marion Utilities, Inc.

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

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

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	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133):	
_____	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ <u>0</u>

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

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

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

UTILITY NAME: Marion Utilitites, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 8,358	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 8,358
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Returned checks receivable	\$ 62	
Receivable from developer	12,083	
Total Other Accounts Receivable		\$ 12,145
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 20,503
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 3,264	
Collection of accounts previously written off	59	
Utility Accounts		
Others		
Total Additions		\$ 3,323
Deduct accounts written off during year:		
Utility Accounts	3,323	
Others		
Total accounts written off		\$ 3,323
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 20,503

UTILITY NAME: Marion Utilities, Inc.

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

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Marion Utilities, Inc.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Utility deposits	\$ 0	\$ 840
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>840</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>840</u>

UTILITY NAME: Marion Utilities, Inc.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		100
Total par value of stock issued		\$ 10.
Dividends declared per share for year		\$ 320.
PREFERRED STOCK		
Par or stated value per share		\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		\$
Dividends declared per share for year		\$

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 575,283
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$ _____
	Total Credits:	\$ 0
	Debits:	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 88,227
436	Appropriations of Retained Earnings:	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared	_____
438	Common Stock Dividends Declared	32,000
	Total Dividends Declared	\$ 32,000
215	Year end Balance	\$ 631,510
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 631,510
Notes to Statement of Retained Earnings:		

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): Current portion of long term debt	%		\$ 75,397
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>75,397</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>0</u>

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 251		\$ 13,571	\$ 13,604	\$ 218
Total Account 237.1	\$ 251		\$ 13,571	\$ 13,604	\$ 218
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ 3,477	427	\$ 3,846	\$ 4,002	\$ 3,321
Total Account 237.2	\$ 3,477		\$ 3,846	\$ 4,002	\$ 3,321
Total Account 237 (1)	\$ 3,728		\$ 17,417	\$ 17,606	\$ 3,539
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 17,417		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 17,417		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Officer salaries	\$ 17,880
Other salaries	14,582
Professional fees	11,900
Profit sharing contribution payable	60,870
Total Miscellaneous Current and Accrued Liabilities	\$ 105,232

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$				
Total	\$ 0		\$ 0	\$ 0	\$ 0

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

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,617,155	\$ 159,141	\$ 0	\$ 1,776,296
Add credits during year:	\$ 75,585	\$ 0	\$ 0	\$ 75,585
Less debit charged during the year	\$ 0	\$ 0	\$ 0	\$ 0
Total Contribution In Aid of Construction	\$ 1,692,740	\$ 159,141	\$ 0	\$ 1,851,881

**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	\$ 516,729	\$ 116,388	\$ 0	\$ 633,117
Debits during the year:	\$ 61,019	\$ 5,978	\$ 0	\$ 66,997
Credits during the year	\$ 0	\$ 0	\$ 0	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 577,748	\$ 122,366	\$ 0	\$ 700,114

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 88,227
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
See list below		90,143
_____		_____
_____		_____
Income recorded on books not included in return:		
CIAC amortization		66,996
_____		_____
_____		_____
Deduction on return not charged against book income:		
Prior accrued officer salaries paid		15,917
Amortization of refinance cost		470
_____		_____
_____		_____
Federal tax net income		\$ 94,987

Computation of tax :

15% of 50,000 = 7,500

25% of 25,000 = 6,250

34% of 19,987 = 6,796

94,987 20,546

Deductions recorded on books not deducted for return.

Federal income tax	20,546
Depreciation	16,848
Amortization	9,858
Travel and meals (50%)	551
Officer life insurance	2,304
Accrued officer salaries	17,880
Refinance charges	1,376
Book/tax loss on assets junked	18,814
Deferred income tax	1,966

Total above 90,143

**WATER
OPERATION
SECTION**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Marion Utilities/Marion

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,058,117
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,080,891
110	Accumulated Amortization		15,437
271	Contributions In Aid of Construction	W-7	1,628,143
252	Advances for Construction	F-20	
Subtotal			\$ 333,646
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 542,396
Subtotal			\$ 876,042
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(124,173)
	Working Capital Allowance (3)		
	Other (Specify): Deferred federal income tax on CIAC (debit)		51,459
WATER RATE BASE			\$ 968,300
WATER OPERATING INCOME		W-3	\$ 103,174
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			* 10.66

- 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.

* Achieved Rate of Return for total company = $103,174 \div 1,003,970 = 10.28\%$

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Windgate Estates/Marion

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 106,872
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	41,957
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	64,597
252	Advances for Construction	F-20	
Subtotal			\$ 318
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 35,352
Subtotal			\$ 35,670
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 35,670
WATER OPERATING INCOME		W-3	\$ Not available
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : Marion Utilities/Marion

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	W-9	\$ 1,137,638
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 1,137,638
401	Operating Expenses	W-10(a)	\$ 827,968
403	Depreciation Expense	W-6(a)	107,389
	Less: Amortization of CIAC	W-8(a)	(61,019)
	Net Depreciation Expense		\$ 46,370
406	Amortization of Utility Plant Acquisition Adjustment	F-7	6,156
407	Amortization Expense (Other than CIAC)	F-8	846
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		51,194
408.11	Property Taxes		15,710
408.12	Payroll Taxes		26,569
408.13	Other Taxes and Licenses		2,126
408	Total Taxes Other Than Income		\$ 95,599
409.1	Income Taxes		36,401
410.10	Deferred Federal Income Taxes		(4,251)
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		6,794
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(233)
	Utility Operating Expenses		\$ 1,015,650
	Utility Operating Income		\$ 121,988
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(18,814)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 103,174

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : Windgate Estates/Marion

WATER OPERATING STATEMENT - Information Not Available

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

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Marion Utilities/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 25,391			\$ 25,391
302	Franchises				
303	Land and Land Rights	115,417			115,417
304	Structures and Improvements	91,078			91,078
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	140,144			140,144
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	302,040	950		302,990
320	Water Treatment Equipment	39,244			39,244
330	Distribution Reservoirs and Standpipes	169,546			169,546
331	Transmission and Distribution Mains	1,452,251	45,301		1,497,552
333	Services	204,969	22,466		227,435
334	Meters and Meter Installations	227,825	5,359		233,184
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	55,878	* 23,295	28,903	50,270
341	Transportation Equipment	115,560	10,269		125,829
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	12,336	* (2,433)	168	9,735
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	13,402		8,007	5,395
347	Miscellaneous Equipment				
348	Other Tangible Plant	24,907			24,907
TOTAL WATER PLANT		\$ 2,989,988	\$ 105,207	\$ 37,078	\$ 3,058,117

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

* Reclassify hand held meter reading equipment 2,433 from tools to computer equipment plus 20,862 in acquisitions.

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	1,710			1,710
304	Structures and Improvements	5,006			5,006
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	12,593			12,593
320	Water Treatment Equipment	2,575			2,575
330	Distribution Reservoirs and Standpipes	8,454			8,454
331	Transmission and Distribution Mains	48,069			48,069
333	Services	6,531			6,531
334	Meters and Meter Installations	10,389	45		10,434
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		106,827	45	0	106,872

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Marion Utilities/Marion

YEAR OF REPORT
December 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 25,391	\$ 25,391				
302	Franchises						
303	Land and Land Rights	115,417					115,417
304	Structures and Improvements	91,078					91,078
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	140,144		140,144			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment	302,990		302,990			
311	Pumping Equipment	39,244			39,244		
320	Water Treatment Equipment	169,546				169,546	
330	Distribution Reservoirs and Standpipes	1,497,552				1,497,552	
331	Transmission and Distribution Mains	227,435				227,435	
333	Services	233,184				233,184	
334	Meters and Meter Installations						
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	50,270					50,270
341	Transportation Equipment	125,829					125,829
342	Stores Equipment	9,735					9,735
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	5,395					5,395
347	Miscellaneous Equipment						
348	Other Tangible Plant	24,907					24,907
TOTAL WATER PLANT		\$ 3,058,117	\$ 25,391	\$ 443,134	\$ 39,244	\$ 2,127,717	\$ 422,631

W-4(b)
GROUP 1

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$	\$	\$	\$	\$	\$
302	Franchises						
303	Land and Land Rights	1,710					1,710
304	Structures and Improvements	5,006					5,006
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	12,593		12,593			
320	Water Treatment Equipment	2,575			2,575		
330	Distribution Reservoirs and Standpipes	8,454				8,454	
331	Transmission and Distribution Mains	48,069				48,069	
333	Services	6,531				6,531	
334	Meters and Meter Installations	10,434				10,434	
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	\$ 106,872	\$ 0	\$ 24,093	\$ 2,575	\$ 73,488	\$ 6,716

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, ²⁰⁰⁰

SYSTEM NAME / COUNTY: Marion Utilities/Marion

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Windgate Estates/Marion

BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2000

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 40,176	2,760		\$ 2,760
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	66,025	4,625		4,625
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	127,544	14,366		14,366
320	Water Treatment Equipment	14,060	1,722		1,722
330	Distribution Reservoirs and Standpipes	56,612	4,582		4,582
331	Transmission and Distribution Mains	396,020	34,201		34,201
333	Services	70,015	5,291		5,291
334	Meters and Meter Installations	137,566	10,329		10,329
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	20,087	4,411	240	4,651
341	Transportation Equipment	39,686	18,341		18,341
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	4,226	585	(240)	345
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	10,686	616		616
347	Miscellaneous Equipment				
348	Other Tangible Plant	12,198	2,426		2,426
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 994,901	\$ 104,255	\$ 0	\$ 104,255

(reclassify)

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

W-6(a)
GROUP 1

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,376	152		\$ 152
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,328	383		383
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	3,035	545		545
320	Water Treatment Equipment	637	100		100
330	Distribution Reservoirs and Standpipes	4,886	229		229
331	Transmission and Distribution Mains	14,674	1,118		1,118
333	Services	2,674	163		163
334	Meters and Meter Installations	7,213	444		444
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 38,823	\$ 3,134	\$ 0	\$ 3,134

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

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Marion Utilities/Marion

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 42,936
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					70,650
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					141,910
320	Water Treatment Equipment					15,782
330	Distribution Reservoirs and Standpipes					61,194
331	Transmission and Distribution Mains					430,221
333	Services					75,306
334	Meters and Meter Installations					147,895
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment	10,216			10,216	14,522
341	Transportation Equipment					58,027
342	Stores Equipment					
343	Tools, Shop and Garage Equipment	140			140	4,431
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment	7,909			7,909	3,393
347	Miscellaneous Equipment					
348	Other Tangible Plant					14,624
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 18,265	\$ 0	\$ 0	\$ 18,265	\$ 1,080,891

W-6(b)
GROUP 1

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 2,528
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					3,711
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					3,580
311	Pumping Equipment					737
320	Water Treatment Equipment					5,115
330	Distribution Reservoirs and Standpipes					15,792
331	Transmission and Distribution Mains					2,837
333	Services					7,657
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 41,957

W-6(b)2
GROUP

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Marion Utilities/Marion

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	119	\$ 250-500	\$ 74,855
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ 74,855

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 483,733
Debits during the year:	
Accruals charged to Account 272	\$ 58,663
Other debits (specify):	_____
_____	_____
_____	_____
Total debits	\$ 58,663
Credits during the year (specify):	\$ _____
_____	_____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 542,396

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Windgate Estates/Marion

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		\$ 0

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Marion Utilities/Marion

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	4,448	4,568	1,096,879
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales				\$ 1,096,879
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$ 1,096,879
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			15,450
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			25,309
Total Other Water Revenues				\$ 40,759
Total Water Operating Revenues				\$ 1,137,638

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

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

YEAR OF REPORT
December 31,2000

WATER OPERATING REVENUE This information not separately recorded.

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____	_____	\$ _____
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____	_____	\$ _____
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____	_____	\$ _____
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____
Total Water Operating Revenues				\$ _____

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY :

Marion Utilities/Marion

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 173,589	\$ 26,185	\$ 14,915
603	Salaries and Wages - Officers, Directors and Majority Stockholders	225,473	11,319	5,659
604	Employee Pensions and Benefits	59,439		
610	Purchased Water			
615	Purchased Power	72,431	70,425	
616	Fuel for Power Purchased	4,964	4,479	
618	Chemicals	7,255		
620	Materials and Supplies			
631	Contractual Services-Engineering	2,754		
632	Contractual Services - Accounting	20,551		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	19,720		
636	Contractual Services - Other			
641	Rental of Building/Real Property	30,367		
642	Rental of Equipment			
650	Transportation Expenses	15,226	2,334	1,167
656	Insurance - Vehicle	5,808		
657	Insurance - General Liability	6,829		
658	Insurance - Workman's Comp.	7,621		
659	Insurance - Other	33,120		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	3,264		
675	Miscellaneous Expenses	139,557	15,493	7,746
Total Water Utility Expenses		\$ 827,968	\$ 130,235	\$ 29,487

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY :

Windgate Estates/Marion

WATER UTILITY EXPENSE ACCOUNTS

This information not separately recorded.

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Purchased	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY:

Marion Utilities/Marion

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (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)
\$ 32,250	\$	\$ 20,651	\$	\$ 74,382	\$ 5,206
		22,638		123,693	62,164
					59,439
					2,006
7,255					485
					2,754
					20,551
19,720					30,367
2,334		2,918		1,751	4,722
					5,808
					6,829
					7,621
					33,120
15,493		38,732		3,264	
				26,890	35,203
\$ 77,052	\$ 0	\$ 84,939	\$ 0	\$ 229,980	\$ 276,275

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Marion Utilities/Marion

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		36,081	2,582	33,499	33,499
February		35,245	6,180	29,065	29,065
March		53,842	737	53,105	53,105
April		52,444	10,839	41,605	41,605
May		68,631	4,111	64,520	64,520
June		62,343	2,037	60,306	60,306
July		44,624	8,610	36,014	36,014
August		42,005	6,132	35,873	35,873
September		35,226	828	34,398	34,398
October		47,429	9,204	38,225	38,225
November		42,753	129	42,624	42,624
December		35,871	5,324	30,547	30,547
Total for Year	0	556,494	56,713	499,781	499,781

If water is purchased for resale, indicate the following:

Vendor _____ N/A
Point of delivery _____

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

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

SUPPORTING SCHEDULE FOR PAGE W-11

Marion Utilities, Inc.

Year of Report - December 31, 2000

Subdivision	Capacity of Well	Gallons Per Day From Source	Type of Source
Pine Ridge	604,000	94,547	Ground
Cedar Hills	1,173,000	145,068	“
Fore Acres	1,425,000	144,457	“
Golden Holiday	470,000	11,016	“
Fort King	604,000	70,043	“
Hi-Cliff	604,000	95,780	“
Rainbow Lakes Est.	1,238,000	113,732	“
Stone Oaks	316,000	17,481	“
Ponderosa	72,000	2,966	“
Waldbusser	72,000	2,600	“
Buckskin	201,000	15,232	“
Quadvilla	351,000	41,620	“
Libra Oaks	175,000	8,153	“
Logans Run	259,000	4,311	“
Greenfields	1,238,000	176,366	“
Sheri Oaks	129,000	1100	“
Oak Creek	129,000	33,587	“
McAteers	129,000	22,644	“
Woods & Meadows	979,000	151,025	“
Spruce Creek	2,736,000	291,518	“
Deer Creek	129,000	9,496	“
Windgate	518,000	54,443	“
Turning Pointe	518,000	5,308	“

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Windgate Estates/Marion

PUMPING AND PURCHASED WATER STATISTICS

This information not separately recorded.

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: ALL SYSTEMS/MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

SUPPORTING SCHEDULE FOR PAGE W-12

Marion Utilities, Inc.

Year of Report - December 31, 2000

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	"	"
Fore Acres	540,000	"	"
Golden Holiday	208,000	"	"
Fort King	360,000	"	"
Hi-Cliff	360,000	"	"
Rainbow Lakes Est.	547,000	"	"
Stone Oaks	158,000	"	"
Ponderosa	34,000	"	"
Waldbusser	34,000	"	"
Buckskin	64,000	"	"
Quadvilla	115,000	"	"
Libra Oaks	61,000	"	"
Logans Run	125,000	"	"
Greenfields	547,000	"	"
Sheri Oaks	54,000	"	"
Oak Creek	54,000	"	"
McAteers	61,000	"	"
Woods & Meadows	370,000	"	"
Spruce Creek	1,000,000	"	"
Deer Creek	24,000	"	"
Windgate	84,000	"	"
Turning Pointe	66,150	"	"

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : Windgate Estates/Marion

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: All Systems/Marion

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	4,667	4,667
5/8"	Displacement	1.0	26	39
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				4,706

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:

$$499,781 \div 4,706 \div 365 = 291$$

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY :

Windgate Estates/Marion

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	NOT AVAILABLE	
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation:

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : PINE RIDGE/MARION

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. 203
2. Maximum number of ERCs * which can be served. 542
3. Present system connection capacity (in ERCs *) using existing lines. 241
4. Future connection capacity (in ERCs *) upon service area buildout. 241
5. Estimated annual increase in ERCs *. 3
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3421018
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : CEDAR HILLS/MARION

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. 395

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

3. Present system connection capacity (in ERCs *) using existing lines. 400

4. Future connection capacity (in ERCs *) upon service area buildout. 400

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3420162

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

SYSTEM NAME / COUNTY: FORE ACRES / MARION

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. 440
2. Maximum number of ERCs * which can be served. 1,330
3. Present system connection capacity (in ERCs *) using existing lines. 440
4. Future connection capacity (in ERCs *) upon service area buildout. 440
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3420608
12. Water Management District Consumptive Use Permit # 3094
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : GOLDEN HOLIDAY/MARION

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. 173
2. Maximum number of ERCs * which can be served. 512
3. Present system connection capacity (in ERCs *) using existing lines. 173
4. Future connection capacity (in ERCs *) upon service area buildout. 173
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3420456
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: FORT KING/MARION

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. 86
2. Maximum number of ERCs * which can be served. 887
3. Present system connection capacity (in ERCs *) using existing lines. 86
4. Future connection capacity (in ERCs *) upon service area buildout. 86
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3420419
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : HI-CLIFF/MARION

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. 289
2. Maximum number of ERCs * which can be served. 887
3. Present system connection capacity (in ERCs *) using existing lines. 289
4. Future connection capacity (in ERCs *) upon service area buildout. 289
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3420533
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: RAINBOW LAKES ESTATES / MARION

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. 503
2. Maximum number of ERCs * which can be served. 1,347
3. Present system connection capacity (in ERCs *) using existing lines. 726
4. Future connection capacity (in ERCs *) upon service area buildout. 1000
5. Estimated annual increase in ERCs *. 15
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 6424083
12. Water Management District Consumptive Use Permit # 202999.02
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: STONE OAKS/MARION

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. 81
- 2. Maximum number of ERCs * which can be served. 389
- 3. Present system connection capacity (in ERCs *) using existing lines. 81
- 4. Future connection capacity (in ERCs *) upon service area buildout. 81
- 5. Estimated annual increase in ERCs *. 0
- 6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
- 7. Attach a description of the fire fighting facilities.
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
- 9. When did the company last file a capacity analysis report with the DEP? NONE FILED
- 10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
- 11. Department of Environmental Protection ID # 3421283
- 12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: PONDEROSA/MARION

OTHER WATER SYSTEM INFORMATION

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

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

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

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

4. Future connection capacity (in ERCs *) upon service area buildout. 22

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424808

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: WALDBUSSER/MARION

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 22
2. Maximum number of ERCs * which can be served. 84
3. Present system connection capacity (in ERCs *) using existing lines. 22
4. Future connection capacity (in ERCs *) upon service area buildout. 22
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3424807 (Non-Community)
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: BUCKSKIN/MARION

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. 60

2. Maximum number of ERCs * which can be served. 158

3. Present system connection capacity (in ERCs *) using existing lines. 60

4. Future connection capacity (in ERCs *) upon service area buildout. 60

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3420124

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: QUADVILLA/MARION

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. 260
2. Maximum number of ERCs * which can be served. 287
3. Present system connection capacity (in ERCs *) using existing lines. 268
4. Future connection capacity (in ERCs *) upon service area buildout. 268
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3424041
12. Water Management District Consumptive Use Permit # 50316
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: LIBRA OAKS/MARION

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. 60
2. Maximum number of ERCs * which can be served. 150
3. Present system connection capacity (in ERCs *) using existing lines. 128
4. Future connection capacity (in ERCs *) upon service area buildout. 128
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 6424590
12. Water Management District Consumptive Use Permit # 6574.01
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: INTERNATIONAL VILLAS/MARION

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. 27
2. Maximum number of ERCs * which can be served. 308
3. Present system connection capacity (in ERCs *) using existing lines. 100
4. Future connection capacity (in ERCs *) upon service area buildout. 100
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 6424589
12. Water Management District Consumptive Use Permit # 6884.01
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: GREENFIELDS-INDIAN PINES/MARION

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. 421
2. Maximum number of ERCs * which can be served. 1,347
3. Present system connection capacity (in ERCs *) using existing lines. 457
4. Future connection capacity (in ERCs *) upon service area buildout. 457
5. Estimated annual increase in ERCs *. 5
6. Is the utility required to have fire flow capacity? YES
If so, how much capacity is required? 750 GPM
7. Attach a description of the fire fighting facilities. 8 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3425006
12. Water Management District Consumptive Use Permit # 3101
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: SHERI OAKS/MARION

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. 5
2. Maximum number of ERCs * which can be served. 133
3. Present system connection capacity (in ERCs *) using existing lines. 23
4. Future connection capacity (in ERCs *) upon service area buildout. 23
5. Estimated annual increase in ERCs *. 1
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3424637 (Non Community)
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: OAK CREEK CAVERNS/MARION

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. 35

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

3. Present system connection capacity (in ERCs *) using existing lines. 46

4. Future connection capacity (in ERCs *) upon service area buildout. 46

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424638

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: MCATEER ACRES/MARION

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. 65
2. Maximum number of ERCs * which can be served. 150
3. Present system connection capacity (in ERCs *) using existing lines. 70
4. Future connection capacity (in ERCs *) upon service area buildout. 70
5. Estimated annual increase in ERCs *. 1
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3424643
12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: WOODS&MEADOWS/MARION

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. 400

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

3. Present system connection capacity (in ERCs *) using existing lines. 562

4. Future connection capacity (in ERCs *) upon service area buildout. 700

5. Estimated annual increase in ERCs *. 10

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 6424652

12. Water Management District Consumptive Use Permit # 207849.03

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: SPRUCE CREEK/MARION

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. 1,071

2. Maximum number of ERCs * which can be served. 2,463

3. Present system connection capacity (in ERCs *) using existing lines. 1,634

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

5. Estimated annual increase in ERCs *. 100

6. Is the utility required to have fire flow capacity? YES
If so, how much capacity is required? 1350 GPM

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

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 6424652

12. Water Management District Consumptive Use Permit # 208481.03

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: DEER CREEK/MARION

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. 46
- 2. Maximum number of ERCs * which can be served. 59
- 3. Present system connection capacity (in ERCs *) using existing lines. 50
- 4. Future connection capacity (in ERCs *) upon service area buildout. 50
- 5. Estimated annual increase in ERCs *. 0
- 6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? _____
- 7. Attach a description of the fire fighting facilities.
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
- 9. When did the company last file a capacity analysis report with the DEP? NONE FILED
- 10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
- 11. Department of Environmental Protection ID # 6424653
- 12. Water Management District Consumptive Use Permit # NONE
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: TURNING POINTE/MARION

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. 25

2. Maximum number of ERCs * which can be served. 163

3. Present system connection capacity (in ERCs *) using existing lines. 87

4. Future connection capacity (in ERCs *) upon service area buildout. 87

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424841

12. Water Management District Consumptive Use Permit # 20830296 AN

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: WINDGATE ESTATES/MARION

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. 135

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

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

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

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

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

9. When did the company last file a capacity analysis report with the DEP? NONE FILED

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3421576

12. Water Management District Consumptive Use Permit # 4581

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

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

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

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

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)	\$ 181,933
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	125,877
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (103,085)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 122,366
Subtotal			\$ 19,281
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 19,281
WASTEWATER OPERATING INCOME		S-3	\$ (7,918)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0

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

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

(3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 29,224
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 29,224
401	Operating Expenses	S-10(a)	\$ 33,482
403	Depreciation Expense	S-6(a)	6,876
	Less: Amortization of CIAC	S-8(a)	(5,978)
	Net Depreciation Expense		\$ 898
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		1,315
408.11	Property Taxes		717
408.12	Payroll Taxes		730
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,762
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 37,142
	Utility Operating Income		\$ (7,918)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (7,918)

YEAR OF REPORT
December 31, 2000

UILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	3,869			3,869
354	Structures and Improvements	9,606			9,606
355	Power Generation Equipment				
360	Collection Sewers - Force	88,575			88,575
361	Collection Sewers - Gravity				
362	Special Collecting Structures	1,583	514		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	45,178	567		45,745
381	Plant Sewers				
382	Outfall Sewer Lines	102			102
389	Other Plant Miscellaneous Equipment	1,656			1,656
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	1,200			1,200
Total Wastewater Plant		\$ 180,852	\$ 1,081	\$ 0	\$ 181,933

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

UTILITY NAME:

Marion Utilities, Inc.

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion

YEAR OF REPORT
December 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		3,869					
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		88,575					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		2,097					
363	Services to Customers		17,363					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,717				
371	Pumping Equipment			4,003				
374	Reuse Distribution Reservoirs				45,745			
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				102			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment				1,656			
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							1,200
	Total Wastewater Plant	\$ 0	\$ 111,904	\$ 11,720	\$ 57,109	\$ 0	\$ 0	\$ 1,200

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

S-4(b)
GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	33		3.03
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33
361	Collection Sewers - Gravity			
362	Special Collecting Structures	37		2.70
363	Services to Customers	38		2.63
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33
371	Pumping Equipment	20		5.00
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18		5.56
381	Plant Sewers			
382	Outfall Sewer Lines	30		3.33
389	Other Plant Miscellaneous Equipment	18		5.56
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	33		3.03
Wastewater Plant Composite Depreciation Rate *				

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

YEAR OF REPORT
December 31, 2000

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
354	Structures and Improvements	\$ 812	291		\$ 291
355	Power Generation Equipment				
360	Collection Sewers - Force	63,473	2,953		2,953
361	Collection Sewers - Gravity				
362	Special Collecting Structures	78	52		52
363	Services to Customers	11,650	457		457
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	5,530	257		257
371	Pumping Equipment	452	204		204
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	35,945	2,528		2,528
381	Plant Sewers				
382	Outfall Sewer Lines	6	3		3
389	Other Plant Miscellaneous Equipment	864	95		95
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	191	36		36
Total Depreciable Wastewater Plant in Service		\$ 119,001	\$ 6,876	\$ 0	\$ 6,876

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

S-6(a)
GROUP 1

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
(a)	(b)	\$	\$	\$	\$	\$
354	Structures and Improvements					1,103
355	Power Generation Equipment					
360	Collection Sewers - Force					66,426
361	Collection Sewers - Gravity					
362	Special Collecting Structures					130
363	Services to Customers					
364	Flow Measuring Devices					12,107
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					5,787
375	Reuse Transmission and Distribution System					656
380	Treatment and Disposal Equipment					
381	Plant Sewers					38,473
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					9
390	Office Furniture and Equipment					959
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					227
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 125,877

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$
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	118	118	\$ 29,224
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		118	118	\$ 29,224
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$
Total Wastewater Operating Revenues				\$ 29,224

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

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 9,540						
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	1,431						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	5,641			282		5,359	
716	Fuel for Power Purchased							
718	Chemicals	4,015					4,015	
720	Materials and Supplies							
731	Contractual Services-Engineering	2,024						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	5,200						5,200
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,631				563		5,068
Total Wastewater Utility Expenses		\$ 33,482	\$ 0	\$ 0	\$ 282	\$ 563	\$ 9,374	\$ 10,268

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY:

Cedar Hills Sewer/Marion

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 9,540	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		1,431				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		2,024				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 0	\$ 12,995	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)
GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	118	118
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				118

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

$$7,990,000 \div 118 \div 365 = 186$$

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.027		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MARLOF		
Type (2)	ADVANCED TREATMENT		
Hydraulic Capacity	UNKNOWN		
Average Daily Flow	21,891		
Total Gallons of Wastewater Treated	7,990,000		
Method of Effluent Disposal	PONDS		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion

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 118

2. Maximum number of ERCs* which can be served 118

3. Present system connection capacity (in ERCs*) using existing lines 118

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

5. Estimated annual increase in ERCs* 0

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

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

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

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

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

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

12. Department of Environmental Protection ID # FLA 010771

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

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