

**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
**UTILITIES**  
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**WATER AND SEWER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

WS160-01-AR  
Marion Utilities, Inc.  
710 N.E. 30th Avenue  
Ocala, FL 34470-6460

Certificate Number(s) 347-W - 336-S

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001

02 FEB 28 11:05  
REGISTRATION  
PUBLIC SERVICE

# 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.

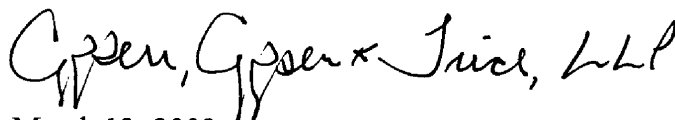
To the Board of Directors  
Marion Utilities, Inc.  
Ocala, Florida

We have compiled the balance sheets of Marion Utilities, Inc., as of December 31, 2001 and December 31, 2000 and the related statements of income and retained earnings for the year ended December 31, 2001 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.

  
March 13, 2002

Members:  
American Institute of  
Certified Public Accountants

Florida Institute of  
Certified Public Accountants



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

**Company:** Marion Utilities, Inc.  
**For the Year Ended December 31, 2001**

(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)	\$ 1,040,387	\$ 1,040,387	\$ 0
Total Metered Sales (461.1 - 461.5)			
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)	43,006	43,006	0
<b>Total Water Operating Revenue</b>	<b>\$ 1,083,393</b>	<b>\$ 1,083,393</b>	<b>\$ 0</b>
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
<b>Net Water Operating Revenues</b>	<b>\$ 1,083,393</b>	<b>\$ 1,083,393</b>	<b>\$ 0</b>

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  
Class A & B**

**Company:** Marion Utilities, Inc.  
**For the Year Ended December 31, 2001**

(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)	\$ 30,250	\$ 30,250	\$ 0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 30,250</b>	<b>\$ 30,250</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 30,250</b>	<b>\$ 30,250</b>	<b>\$ 0</b>

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).

## 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.

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13



**EXECUTIVE  
SUMMARY**



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001


### CERTIFICATION OF ANNUAL REPORT

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

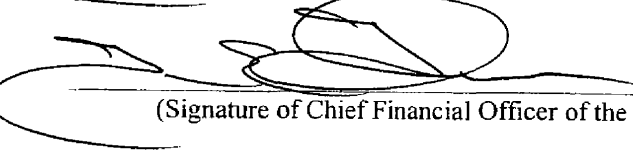
- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the 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, 2001

Marion Utilities, Inc.

(Exact Name of Utility)

County:

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.		



UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

### 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 that 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.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

### 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 it into service. We added additional storage facilities to Woods and 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 Department of Environmental Protection 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.

In 2001 we added 155 new customers. We installed distribution facilities to serve 180 future customers.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/01

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, 2001

**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%	\$ 119,129
Linda L. Thompson	Secretary/ Treasurer	100%	118,244

**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





UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

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









**FINANCIAL  
SECTION**

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 3,346,922	\$ 3,513,263
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,264,162	1,334,940
Net Plant			\$ 2,082,760	\$ 2,178,323
114-115	Utility Plant Acquisition adjustment (Net)	F-7	31,505	22,254
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,114,265	\$ 2,200,577
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 229,686	\$ 133,082
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	20,503	31,240
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		1,401	1,296
161	Stores Expense			
162	Prepayments		2,770	1,655
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	50,461	52,665
Total Current and Accrued Assets			\$ 304,821	\$ 219,938

\* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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		\$ 2,421,538	\$ 2,422,967

\* 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, 2001

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 10	\$ 10
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		990	990
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	631,510	652,329
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 632,510	\$ 653,329
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	59,586	32,305
Total Long Term Debt			\$ 59,586	\$ 32,305
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		311,316	275,241
232	Notes Payable	F-18	75,397	80,883
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		74,215	78,700
236	Accrued Taxes	W/S-3	54,092	50,114
237	Accrued Interest	F-19	3,539	3,903
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	105,232	111,477
Total Current & Accrued Liabilities			\$ 623,791	\$ 600,318

\* Not Applicable for Class B Utilities



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	\$ _____	\$ _____
253	Other Deferred Credits	F-21	\$ _____	\$ _____
255	Accumulated Deferred Investment Tax Credits		5,607	5,374
Total Deferred Credits			\$ <u>5,607</u>	\$ <u>5,374</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		\$ _____	\$ _____
263	Pensions and Benefits Reserve		\$ _____	\$ _____
265	Miscellaneous Operating Reserves		\$ _____	\$ _____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 1,851,881	\$ 1,949,719
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	700,114	771,237
Total Net C.I.A.C.			\$ <u>1,151,767</u>	\$ <u>1,178,482</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 170,207	\$ 168,083
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		\$ _____	\$ _____
283	Accumulated Deferred Income Taxes - Other		(221,930)	(214,924)
Total Accumulated Deferred Income Tax			\$ <u>(51,723)</u>	\$ <u>(46,841)</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>2,421,538</u>	\$ <u>2,422,967</u>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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)	\$ 1,171,432	\$ 1,119,363
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,171,432	\$ 1,119,363
401	Operating Expenses	F-3(b)	\$ 865,165	\$ 912,686
403	Depreciation Expense:	F-3(b)	\$ 114,265	\$ 115,889
	Less: Amortization of CIAC	F-22	(66,997)	(71,123)
Net Depreciation Expense			\$ 47,268	\$ 44,766
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	98,473	101,537
409	Current Income Taxes	W/S-3	36,401	3,650
410.10	Deferred Federal Income Taxes	W/S-3	(4,251)	(2,313)
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	6,794	7,473
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(233)	(233)
Utility Operating Expenses			\$ 1,056,619	\$ 1,074,568
Net Utility Operating Income			\$ 114,813	\$ 44,795
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		(18,814)	800
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 95,999	\$ 45,595

\* 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)
1,083,393	\$ 30,250	\$ 5,720
\$ 1,083,393	\$ 30,250	\$ 5,720
\$ 875,727	\$ 33,985	\$ 2,974
108,995 (65,145)	6,894 (5,978)	
\$ 43,850	\$ 916	\$ 0
6,156 846 98,129 3,650 (2,313)	3,163	245
7,473 (233)		
\$ 1,033,285	\$ 38,064	\$ 3,219
\$ 50,108	\$ (7,814)	\$ 2,501
800		
\$ 50,908	\$ (7,814)	\$ 2,501

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**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)]			\$ 95,999	\$ 45,595
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		2,231	2,204
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		(3,540)	(3,349)
Total Other Income and Deductions			\$ (1,309)	\$ (1,145)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		(10,610)	(3,650)
410.20	Provision for Deferred Income Taxes		391	189
411.20	Provision for Deferred Income Taxes - Credit		(735)	(467)
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ (10,954)	\$ (3,928)
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 17,417	\$ 13,559
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 17,417	\$ 13,559
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ 88,227	\$ 34,819

Explain Extraordinary Income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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	\$ 3,331,330	\$ 181,933
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,185,885	132,771
110	Accumulated Amortization	F-8	16,284	
271	Contributions In Aid of Construction	F-22	1,790,578	159,141
252	Advances for Construction	F-20		
Subtotal			\$ 338,583	\$ (109,979)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	642,893	128,344
Subtotal			\$ 981,476	\$ 18,365
114	Plus or Minus: Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(130,328)	
	Working Capital Allowance (3)			
	Other (Specify):			
RATE BASE			\$ 1,016,120	\$ 18,365
NET UTILITY OPERATING INCOME			\$ 50,908	\$ (7,814)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			5.01%	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, 2001

**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	\$ 653,329	72.80%	10.72%	7.80%
Preferred Stock				
Long Term Debt	113,188	12.61%	6.26%	.79%
Customer Deposits	78,700	8.77%	6.00%	.53%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	46,841	5.22%	0.00%	0.00%
Other (Explain)				
Investment Tax Credit	5,374	0.60%	0.00%	0.00%
<b>Total</b>	<b>\$ 897,432</b>	<b>100.00%</b>		<b>9.12%</b>

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

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

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

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

Current Commission Approved AFUDC rate:	_____ %
Commission order approving AFUDC rate:	_____

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



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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	\$ 3,331,330	\$ 181,933	\$ 0	\$ 3,513,263
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	\$ 3,331,330	\$ 181,933	\$ 0	\$ 3,513,263

**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	\$ _____	\$ _____	\$ _____	\$ _____



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**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
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 221,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 221,850</b>
115	Accumulated Amortization Quad Villa	\$ 4,146	\$	\$	\$ 4,146
	Order #11568	(130,328)			(130,328)
	Balance after order #11568	(90,809)			(90,809)
	Woods & Meadows	6,894			6,894
	Spruce Creek	20,982			20,982
	Deer Creek	(2,272)			(2,272)
	Windgate	(8,209)			(8,209)
	<b>Total Accumulated Amortization</b>	<b>\$ (199,596)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (199,596)</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 22,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,254</b>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 1,122,848	\$ 125,877	\$ 0	\$ 1,248,725
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 108,995	\$ 6,894	\$	\$ 115,889
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
<b>Total Credits</b>	\$ 108,995	\$ 6,894	\$ 0	\$ 115,889
Debits during year:				
Book cost of plant retired	45,958			45,958
Cost of Removal				
Other Debits (specify):				
<b>Total Debits</b>	\$ 45,958	\$ 0	\$ 0	\$ 45,958
Balance end of year	\$ <u>1,185,885</u>	\$ <u>132,771</u>	\$	\$ <u>1,318,656</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ 15,437	\$ 0	\$ 0	\$ 15,437
Credit during year:				
Accruals charged to:				
407	\$ 847	\$	\$	\$ 847
Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>	\$ 847	\$ 0	\$ 0	\$ 847
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>16,284</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>16,284</u>

- (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.

**YEAR OF REPORT**  
December 31, 2001

**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>

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**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): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/>	_____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 5,221	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 5,221
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
Returned checks receivable	\$ 66	
Income tax refunds receivable	25,953	
Total Other Accounts Receivable		\$ 26,019
NOTES RECEIVABLE (Account 144):		
		\$
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 31,240
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 3,550	
Collection of accounts previously written off	141	
Utility Accounts		
Others		
Total Additions		\$ 3,691
Deduct accounts written off during year:		
Utility Accounts	3,691	
Others		
Total accounts written off		\$ 3,691
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 31,240</b>



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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.

**YEAR OF REPORT**  
December 31, 2001

**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)	\$	\$
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Utility deposits	\$ 0	\$ 840
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>840</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$	\$
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>840</u>



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%\$	1.00
Shares authorized		1000
Shares issued and outstanding		100
Total par value of stock issued	%\$	10.
Dividends declared per share for year	%\$	140.
<b>PREFERRED STOCK</b>		
Par or stated value per share	%\$	
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%\$	
Dividends declared per share for year	%\$	

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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	\$ 631,510
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	\$ 34,819
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	14,000
	Total Dividends Declared	\$ 14,000
215	Year end Balance	\$ 652,329
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	_____ _____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 652,329
Notes to Statement of Retained Earnings:		





UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

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	\$ 218		\$ 9,241	\$ 9,320	\$ 139
Total Account 237.1	\$ 218		\$ 9,241	\$ 9,320	\$ 139
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ 3,321	427	\$ 4,305	\$ 3,862	\$ 3,764
Customer Deposits	0		13	13	0
Other					
Total Account 237.2	\$ 3,321		\$ 4,318	\$ 3,875	\$ 3,764
Total Account 237 (1)	\$ 3,539		\$ 13,559	\$ 13,195	\$ 3,903
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 13,559		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 13,559		

(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

YEAR OF REPORT  
December 31, 2001

UTILITY NAME: Marion Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Officer salaries	\$ 18,907
Other salaries	15,728
Professional fees	11,900
Profit sharing contribution payable	64,942
Total Miscellaneous Current and Accrued Liabilities	\$ 111,477

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).

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,692,740</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>1,851,881</u>
Add credits during year:	\$ <u>97,838</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>97,838</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>1,790,578</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>1,949,719</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>577,748</u>	\$ <u>122,366</u>	\$ <u>0</u>	\$ <u>700,114</u>
Debits during the year:	\$ <u>65,145</u>	\$ <u>5,978</u>	\$ <u>0</u>	\$ <u>71,123</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>642,893</u>	\$ <u>128,344</u>	\$ <u>0</u>	\$ <u>771,237</u>




UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

**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)	\$ 34,819
Reconciling items for the year:		
Taxable income not reported on books:		
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
See list below		54,641
_____		
_____		
Income recorded on books not included in return:		
CIAC amortization		71,121
_____		
_____		
Deduction on return not charged against book income:		
Prior accrued officer salaries paid		17,880
Amortization of refinance costs		459
_____		
_____		
Federal tax net income		\$ 0
Computation of tax: Deductions recorded on books not deducted for return:		
Depreciation	18,574	
Amortization	9,858	
Travel and meals (50%)	337	
Officer life insurance	2,304	
Accrued officer salaries	18,907	
Deferred income tax	4,648	
Penalties	13	
Total above		54,641



**WATER  
OPERATION  
SECTION**



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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)	\$ 3,222,758
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,140,617
110	Accumulated Amortization		16,284
271	Contributions In Aid of Construction	W-7	1,724,931
252	Advances for Construction	F-20	
Subtotal			\$ 340,926
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 605,159
Subtotal			\$ 946,085
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(130,328)
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 980,729
WATER OPERATING INCOME		W-3	\$ 50,908
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			* 5.19%

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 =  $50,908 \div 1,016,120 = 5.01\%$

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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)	\$ 108,572
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	45,268
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7.	65,647
252	Advances for Construction	F-20	
Subtotal			\$ (2,343)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 37,734
Subtotal			\$ 35,391
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 35,391
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, 2001

SYSTEM NAME / COUNTY: Marion Utilities/Marion

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	\$ 1,083,393
469	Less: Guaranteed Revenue and AFPI	W-9	
Net Operating Revenues			\$ 1,083,393
401	Operating Expenses	W-10(a)	\$ 875,727
403	Depreciation Expense	W-6(a)	108,995
	Less: Amortization of CIAC	W-8(a)	(65,145)
Net Depreciation Expense			\$ 43,850
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		48,753
408.11	Property Taxes		19,975
408.12	Payroll Taxes		28,236
408.13	Other Taxes and Licenses		1,165
408	Total Taxes Other Than Income		\$ 98,129
409.1	Income Taxes		3,650
410.10	Deferred Federal Income Taxes		(2,313)
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		7,473
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(233)
Utility Operating Expenses			\$ 1,033,285
Utility Operating Income			\$ 50,108
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		800
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 50,908

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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		
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ _____
	Utility Operating Income		\$ _____
469	Add Back:		
469	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, 2001

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	(1,565) *		89,513
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	150,296		1,647,848
331	Transmission and Distribution Mains	227,435	13,844		241,279
333	Services	233,184	6,888		240,072
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	50,270	1,801	2,524	49,547
341	Transportation Equipment	125,829	42,346	48,039	120,136
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	9,735		534	9,201
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	5,395		310	5,085
347	Miscellaneous Equipment				
348	Other Tangible Plant	24,907	3,081	643	27,345
	<b>TOTAL WATER PLANT</b>	<b>\$ 3,058,117</b>	<b>\$ 216,691</b>	<b>\$ 52,050</b>	<b>\$ 3,222,758</b>

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

\* Correction from prior year  
moved to Group 2

W-4(a)  
GROUP 1



**YEAR OF REPORT**  
December 31, 2001

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	1,565 *		6,571
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	135		10,569
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>TOTAL WATER PLANT</b>	\$ 106,872	\$ 1,700	\$ 0	\$ 108,572

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

\* Correction from prior year moved from Group 1

W-4(a) GROUP 2

YEAR OF REPORT  
December 31, 2001

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY: Marion Utilities/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	\$ 25,391	\$ 25,391				
302	Franchises						
303	Land and Land Rights	115,417					115,417
304	Structures and Improvements	89,512					89,512
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes			140,144			
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	302,990		302,990	39,244		
320	Water Treatment Equipment	39,244					
330	Distribution Reservoirs and Standpipes	169,546				169,546	
331	Transmission and Distribution Mains	1,647,848				1,647,848	
333	Services	241,279				241,279	
334	Meters and Meter Installations	240,072				240,072	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	49,547					49,547
341	Transportation Equipment	120,136					120,136
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	9,201					9,201
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	5,085					5,085
347	Miscellaneous Equipment						
348	Other Tangible Plant	27,345					27,345
	TOTAL WATER PLANT	\$ 3,222,757	\$ 25,391	\$ 443,134	\$ 39,244	\$ 2,298,745	\$ 416,243

W-4(b)  
GROUP 1

YEAR OF REPORT  
December 31, 2001

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization						
302	Franchises						
303	Land and Land Rights	1,710					1,710
304	Structures and Improvements	6,571					6,571
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	10,569				10,569	
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	\$ 108,572	\$ 0	\$ 24,093	\$ 2,575	\$ 73,623	\$ 8,281

W-4(b)  
GROUP 2

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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, 2001

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, 2001

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	\$ 42,936	\$ 2,649	\$	\$ 2,649
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	70,650	4,510		4,510
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	141,910	14,317		14,317
320	Water Treatment Equipment	15,782	1,630		1,630
330	Distribution Reservoirs and Standpipes	61,194	4,582		4,582
331	Transmission and Distribution Mains	430,221	36,163		36,163
333	Services	75,306	5,890		5,890
334	Meters and Meter Installations	147,895	9,777		9,777
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	14,522	5,230		5,230
341	Transportation Equipment	58,027	17,301		17,301
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	4,431	567		567
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,393	577		577
347	Miscellaneous Equipment				
348	Other Tangible Plant	14,624	2,676		2,676
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,080,891	\$ 105,869	\$ 0	\$ 105,869

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

YEAR OF REPORT  
December 31, 2001

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) (f)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$	\$	\$ 185	\$ 185	\$ 45,400
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					75,160
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					156,227
320	Water Treatment Equipment					17,412
330	Distribution Reservoirs and Standpipes					65,776
331	Transmission and Distribution Mains					466,384
333	Services					81,196
334	Meters and Meter Installations					157,672
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment	2,524			2,524	17,228
341	Transportation Equipment	41,947			41,947	33,381
342	Stores Equipment					
343	Tools, Shop and Garage Equipment	535			535	4,463
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment	309			309	3,661
347	Miscellaneous Equipment					
348	Other Tangible Plant	643			643	16,657
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 45,958	\$ 0	\$ 185	\$ 46,143	\$ 1,140,617

(Correction from prior year to Group 2)

W-6(b)  
GROUP 1

YEAR OF REPORT  
December 31, 2001

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	\$ 2,528	\$ 152	\$ 185	\$ 337
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,711	383		383
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	3,580	546		546
320	Water Treatment Equipment	737	100		100
330	Distribution Reservoirs and Standpipes	5,115	228		228
331	Transmission and Distribution Mains	15,792	1,118		1,118
333	Services	2,837	163		163
334	Meters and Meter Installations	7,657	436		436
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 41,957</b>	<b>\$ 3,126</b>	<b>\$ 185</b>	<b>\$ 3,311</b>

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

\* One asset was omitted from this schedule W-6(a) in prior year. This asset was included GROUP 2 in Group 1 in prior year. This amount will correct this error.



**YEAR OF REPORT**  
December 31, 2001

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) (l)
304	Structures and Improvements	\$	\$	\$	\$	\$ 2,865
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					4,094
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					4,126
311	Pumping Equipment					837
320	Water Treatment Equipment					5,343
330	Distribution Reservoirs and Standpipes					16,910
331	Transmission and Distribution Mains					3,000
333	Services					8,093
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		\$ 0	\$ 0	\$ 0	\$ 0	\$ 45,268

W-6(b)  
GROUP 2



**YEAR OF REPORT**  
December 31, 2001

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>64,597</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,050</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		\$ <u>1,050</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>65,647</u>

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

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

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UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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	153	\$ 250-500	\$ 96,788
Total Credits			\$ <u>96,788</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 542,396
Debits during the year:	
Accruals charged to Account 272	\$ 62,763
Other debits (specify):	
Total debits	\$ 62,763
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ <u>605,159</u>

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

SYSTEM NAME / COUNTY: Windgate Estates/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	3	\$ 350	\$ 1,050
Total Credits			\$ 1,050

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 35,352
Debits during the year:	
Accruals charged to Account 272	\$ 2,382
Other debits (specify):	
Total debits	\$ 2,382
Credits during the year (specify):	
Total credits	\$ 0
Balance end of year	\$ 37,734





UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

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	4,568	4,724	\$ 1,040,387
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		4,568	4,724	\$ 1,040,387
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		4,568	4,724	\$ 1,040,387
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			17,060
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			25,946
Total Other Water Revenues				\$ 43,006
Total Water Operating Revenues				\$ 1,083,393

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



UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

SYSTEM NAME / COUNTY :

Windgate Estates/Marion

**WATER OPERATING REVENUE**

NOT AVAILABLE

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 2001

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	\$ 185,947	\$ 28,068	\$ 15,994
603	Salaries and Wages - Officers, Directors and Majority Stockholders	237,373	11,913	5,957
604	Employee Pensions and Benefits	63,406		
610	Purchased Water			
615	Purchased Power	71,906	69,847	
616	Fuel for Power Purchased	4,667	4,259	
618	Chemicals	7,049		
620	Materials and Supplies			
631	Contractual Services-Engineering	6,970		
632	Contractual Services - Accounting	20,800		
633	Contractual Services - Legal	750		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	12,421		
636	Contractual Services - Other			
641	Rental of Building/Real Property	30,859		
642	Rental of Equipment			
650	Transportation Expenses	10,295	1,260	630
656	Insurance - Vehicle	6,643		
657	Insurance - General Liability	4,535		
658	Insurance - Workman's Comp.	11,829		
659	Insurance - Other	36,479		
660	Advertising Expense	673		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	3,691		
675	Miscellaneous Expenses	159,434	16,206	8,103
Total Water Utility Expenses		\$ 875,727	\$ 131,553	\$ 30,684

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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)
\$ 34,539	\$	\$ 21,872	\$	\$ 79,872	\$ 5,602
		23,826		130,245	65,432
					63,406
					2,059
7,049					408
					6,970
					20,800
					750
12,421					30,859
					4,623
1,261		1,576		945	6,643
					4,535
					11,829
					36,479
					673
16,205		40,514		3,691	
				33,329	45,077
\$ 71,475	\$ 0	\$ 87,788	\$ 0	\$ 248,082	\$ 306,145

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

SYSTEM NAME / COUNTY :

Windgate Estates/Marion

**WATER UTILITY EXPENSE ACCOUNTS**

NOT AVAILABLE

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



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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		38,008	7,998	30,010	30,010
February		36,024	5,710	30,314	30,314
March		38,586	5,169	33,417	33,417
April		47,909	4,679	43,230	43,230
May		61,581	10,043	51,538	51,538
June		46,100	2,003	44,097	44,097
July		37,986	3,089	34,897	34,897
August		42,733	6,189	36,544	36,544
September		37,538	7,500	30,038	30,038
October		45,902	7,427	38,475	38,475
November		41,875	3,609	38,266	38,266
December		41,569	7,006	34,563	34,563
Total for Year		515,811	70,422	445,389	445,389

If water is purchased for resale, indicate the following:

Vendor N/A  
Point of delivery N/A

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

N/A

List for each source of supply: <u>SEE ATTACHED SCHEDULE</u>	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

Windgate Estates/Marion

**PUMPING AND PURCHASED WATER STATISTICS**

NOT AVAILABLE

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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

GROUP 2

SYSTEM \_\_\_\_\_

**SUPPORTING SCHEDULE FOR PAGE W-11**

Marion Utilities, Inc.

Year of Report - December 31, 2001

<b>Subdivision</b>	<b>Capacity of Well</b>	<b>Gallons Per Day From Source</b>	<b>Type of Source</b>
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, 2001

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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

**SUPPORTING SCHEDULE FOR PAGE W-12**

Marion Utilities, Inc.

Year of Report - December 31, 2001

<b>Subdivision</b>	<b>Permitted Capacity of Plant GPD</b>	<b>Location of Measurement of Capacity</b>	<b>Type of Treatment</b>
Pine Ridge	220,000	Storage Tank	Hypo-Chlorination
Cedar Hills	264,000	"	"
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, 2001

SYSTEM NAME / COUNTY:

Marion Utilities/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	4,821	4,821
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	27	41
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				4,862

**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:

$$445,389,000 \div 4,862 \div 365 = 251$$

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	NOT AVAILABLE	
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.

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. 204

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

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

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

5. Estimated annual increase in ERCs \*. 3

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3421018

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

SYSTEM NAME / COUNTY: CEDAR HILLS/MARION

**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: MARTON UTILITIES, INC.

YEAR OF REPORT  
December 31, 2001

SYSTEM NAME / COUNTY : FORE ACRES/MARTON

### 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. 1330
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, 2001

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.

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. 88

2. Maximum number of ERCs \* which can be served. 88

3. Present system connection capacity (in ERCs \*) using existing lines. 88

4. Future connection capacity (in ERCs \*) upon service area buildout. 88

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3420419

12. Water Management District Consumptive Use Permit # NONE

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

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

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

UTILITY NAME: MARION UTILITIES, INC.

SYSTEM NAME / COUNTY: HI-CLIFF / MARION

**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.

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. 506
- 2. Maximum number of ERCs \* which can be served. 1347
- 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.

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.

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, 2001

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.

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.

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.

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. 62

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, 2001

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, 2001

SYSTEM NAME / COUNTY: GREEN FIELDS-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. 443
- 2. Maximum number of ERCs \* which can be served. 1347
- 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.

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. 14
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  
SYSTEM NAME / COUNTY: OAK CREEK CAVERNS/MARION

YEAR OF REPORT  
December 31, 2001

**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. 37
- 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, 2001

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. 67
2. Maximum number of ERCs \* which can be served. 150
3. Present system connection capacity (in ERCs \*) using existing lines. 70
4. Future connection capacity (in ERCs \*) upon service area buildout. 70
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity? no  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? NONE FILED
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3424643
12. Water Management District Consumptive Use Permit # NONE
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT  
December 31, 2001

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. 409
- 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 # 6424632
- 12. Water Management District Consumptive Use Permit # 207849.03
  - a. Is the system in compliance with the requirements of the CUP? YES
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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



UTILITY NAME: MARION UTILITIES, INC.

YEAR OF REPORT  
December 31, 2001

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. 997
2. Maximum number of ERCs \* which can be served. 2463
3. Present system connection capacity (in ERCs \*) using existing lines. 1634
4. Future connection capacity (in ERCs \*) upon service area buildout. 3632
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.

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. 47
2. Maximum number of ERCs \* which can be served. 59
3. Present system connection capacity (in ERCs \*) using existing lines. 59
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.  
SYSTEM NAME / COUNTY: TURNING POINTE/MARION

YEAR OF REPORT  
December 31, 2001

**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. 31

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, 2001

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. 139

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

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

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

5. Estimated annual increase in ERCs \*. 2

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

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


11. Department of Environmental Protection ID # 3421576

12. Water Management District Consumptive Use Permit # 4581

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

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

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



**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

### WASTEWATER LISTING OF SYSTEM GROUPS

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

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

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Cedar Hills Sewer/Marion County	336S	1

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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)	132,771
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (109,979)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 128,344
Subtotal			\$ 18,365
	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			\$ 18,365
WASTEWATER OPERATING INCOME		S-3	\$ (7,814)
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, 2001

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)	\$ 30,250
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 30,250
401	Operating Expenses	S-10(a)	\$ 33,985
403	Depreciation Expense	S-6(a)	6,894
	Less: Amortization of CIAC	S-8(a)	(5,978)
	Net Depreciation Expense		\$ 916
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		1,361
408.11	Property Taxes		919
408.12	Payroll Taxes		783
408.13	Other Taxes and Licenses		100
408	Total Taxes Other Than Income		\$ 3,163
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		\$ 38,064
	Utility Operating Income		\$ (7,814)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (7,814)



YEAR OF REPORT  
December 31, 2001

UTILITY 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	2,097			2,097
363	Services to Customers	17,363			17,363
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,717			7,717
371	Pumping Equipment	4,003			4,003
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	45,745			45,745
381	Plant Sewers				
382	Outfall Sewer Lines	102			102
389	Other Plant Miscellaneous Equipment	1,656			1,656
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	1,200			1,200
	Total Wastewater Plant	\$ 181,933	\$ 0	\$ 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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (b)	.3 SYSTEM PUMPING PLANT (f)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (f)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises		3,869					
353	Land and Land Rights							
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							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				45,745			
382	Outfall Sewer Lines				102			
389	Other Plant Miscellaneous Equipment				1,656			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	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.

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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.

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

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	\$ 1,103	291		\$ 291
355	Power Generation Equipment				
360	Collection Sewers - Force	66,426	2,952		2,952
361	Collection Sewers - Gravity				
362	Special Collecting Structures	130	57		57
363	Services to Customers	12,107	457		457
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	5,787	257		257
371	Pumping Equipment	656	204		204
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	38,473	2,541		2,541
381	Plant Sewers				
382	Outfall Sewer Lines	9	4		4
389	Other Plant Miscellaneous Equipment	959	94		94
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	227	37		37
Total Depreciable Wastewater Plant in Service		\$ 125,877	\$ 6,894	\$ 0	\$ 6,894

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

S-6(a)  
GROUP 1

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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-j) (k)
(a)		\$	\$	\$	\$	\$
354	Structures and Improvements					1,394
355	Power Generation Equipment					
360	Collection Sewers - Force					69,378
361	Collection Sewers - Gravity					
362	Special Collecting Structures					187
363	Services to Customers					
364	Flow Measuring Devices					12,564
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					6,044
371	Pumping Equipment					860
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					41,014
381	Plant Sewers					
382	Outfall Sewer Lines					13
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					1,053
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					264
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 132,771

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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

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UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits			\$ 0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 122,366
Debits during the year: Accruals charged to Account 272	\$ 5,978
Other debits (specify):	
Total debits	\$ 5,978
Credits during the year (specify):	\$
Total credits	\$ 0
Balance end of year	\$ 128,344





UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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)
<b>WASTEWATER SALES</b>				
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	\$ 30,250
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	\$ 30,250
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
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, 2001

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				\$ 0
Total Wastewater Operating Revenues				\$ 30,250

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2001

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	\$ 10,238						
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	1,536						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	6,004			300		5,704	
716	Fuel for Power Purchased							
718	Chemicals	4,015					4,015	
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	2,436						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	5,580						5,580
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							
767	- Amortization of Rate Case Expense							
770	Regulatory Commission Exp.-Other							
775	Bad Debt Expense	4,176						
	Miscellaneous Expenses					418		3,758
	Total Wastewater Utility Expenses	\$ 33,985	\$ 0	\$ 0	\$ 300	\$ 418	\$ 9,719	\$ 9,338

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (l)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (j)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 10,238	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		1,536				
704	Employee Pensions and Benefits						
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		2,436				
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	\$ 14,210	\$ 0	\$ 0	\$ 0	\$ 0

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

**YEAR OF REPORT**  
 December 31, 2001

**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				<u>118</u>

**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:  
 $7,999,340 \div 118 \div 365 = 186$

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2001

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	21,916		
Total Gallons of Wastewater Treated	7,999,340		
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, 2001

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.