

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS160-18-AR

Marion Utilities, Inc.

---

Exact Legal Name of Respondent

347 W and 336 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

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Public Service Commission  
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FLORIDA PUBLIC SERVICE COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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

*Water Operations*

*Class A & B*

**Company:** Marion Utilities, Inc.

**For the Year Ended December 31, 2018**

(a)	(b)	(c)	(d)
Accounts:	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	\$	\$	\$
Unmetered Water Revenues (460)			
Total Metered Sales (461.1 - 461.5)	1,566,522	1,566,522	0
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Other Water Revenues (469 - 474)	146,386	146,386	0
<b>Total Water Operating Revenue</b>	<b>\$ 1,712,908</b>	<b>\$ 1,712,908</b>	<b>0</b>
<b>Less, Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenue</b>	<b>\$ 1,712,908</b>	<b>\$ 1,712,908</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 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, 2018**

(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)	33,103	33,103	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>	\$ 33,103	\$ 33,103	0
<b>Less, Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenue</b>	\$ 33,103	\$ 33,103	\$ 0
Explanations:			
Instructions:			
For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences in column (d).			

## 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 Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.



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

Management is responsible for the accompanying financial statements of Marion Utilities, Inc. (a corporation), which comprise the balance sheets as of December 31, 2018 and 2017, and the related operating statement and statement of retained earnings for the years then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Florida Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Marion Utilities, Inc. and the Florida Public Service Commission, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Marion Utilities, Inc.

*Crippen & Co. LLP*

Ocala, Florida  
June 26, 2019

## 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.	E-10
Parent / Affiliate Organization Chart	E-5	Part I and II	
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, 2018

**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**

<b>YEAR OF REPORT</b> December 31, 2018
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Marion Utilities, Inc. County: Marion  
 \_\_\_\_\_  
 (Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:  
710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

E Mail Address: marionut@aol.com

WEB Site: marionut.com

Sunshine State One-Call of Florida, Inc. Member Number MU 1408

Name and address of person to whom correspondence concerning this report should be addressed:  
Tim E. Thompson  
710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

List below the address of where the utility's books and records are located:  
710 NE 30th Avenue  
Ocala, Florida 34470

Telephone: 352-622-1171

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

Date of original organization of the utility: November 25, 1980

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

Individual     
  Partnership     
  Sub S Corporation     
  1120 Corporation

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

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



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

### COMPANY PROFILE

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

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

A. Marion Utilities, Inc. was organized in 1980 to provide water and wastewater service in Marion County. The officers and shareholders are Tim and Linda Thompson. The utility originally acquired 11 systems and 1,150 customers. Growth has been steady through expansion and new acquisitions.

B. The Company provides water and wastewater services.

C. The Utility's goals are to provide quality service and earn a fair rate of return on its investment.

D. The Utility has only two divisions of operation: administrative and field operations.

E. The local economic conditions seem to be improving slowly.

F1 The Utility had an over-earnings investigation by the Florida Public Service Commission in 1994 and 1995. The order was final November 30, 1995. Refunds were made in December, 1995.  
In 2003 the Quadvilla system was sold to Silver Springs Regional Water & Sewer System.  
On December 21, 2011 a final order was issued allowing the deletion of Logan's Run/International Villas from the Utility's tariff.

F2 New home construction is on the come back. This should help us in 2017. Two long time employees are retiring at the end of 2017. We are in the process of hiring and training replacements.

F3 We did have 2 employees retire, and both have been replaced. We had 104 new connections in 2017.

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

### **PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of December 31, 2018**

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.

<b>YEAR OF REPORT</b> December 31, 2018
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Tim E. Thompson	President	100%	\$ 210,000
Linda L. Thompson	Vice President Secretary/Treasurer	100%	210,192
Austin Davis	Vice President- Operations	50%	94,073

**COMPENSATION OF DIRECTORS**

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













**FINANCIAL  
SECTION**

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

**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	\$ 5,700,478	\$ 5,845,583
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,096,143	3,226,739
Net Plant			\$ 2,604,335	\$ 2,618,844
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(15,361)	(14,370)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,588,974	\$ 2,604,474
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization		0	0
Net Nonutility Property			\$ 0	\$ 0
123	Investment In Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 313,193	\$ 171,081
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	21,325	20,919
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		556	6,200
161	Stores Expense			
162	Prepayments		6,253	0
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 341,327	\$ 198,200

\* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
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**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	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	1,050	1,050
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		1,612	1,612
Total Deferred Debits			\$ 2,662	\$ 2,662
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,932,963</b>	<b>\$ 2,805,336</b>

\* Not Applicable for Class B Utilities

<p><b><u>NOTES TO THE BALANCE SHEET</u></b></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
---

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

**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	794,233	663,737
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 795,233	\$ 664,737
<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	24,388	32,379
<b>Total Long Term Debt</b>			\$ 24,388	\$ 32,379
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		357,610	419,282
232	Notes Payable	F-18	25,602	30,164
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		164,274	178,564
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	2,826	3,128
238	XXXX Accrued regulatory fees		39,937	1,490
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	93,000	89,955
<b>Total Current &amp; Accrued Liabilities</b>			\$ 683,249	\$ 722,583

\* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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	0	0
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		1,636	1,636
Total Deferred Credits			\$ <u>1,636</u>	\$ <u>1,636</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	\$ <u>3,598,271</u>	\$ <u>3,666,726</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,267,902	2,355,725
Total Net C.I.A.C.			\$ <u>1,330,369</u>	\$ <u>1,311,001</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ <u>191,135</u>	\$ <u>143,000</u>
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		(93,047)	(70,000)
Total Accumulated Deferred Income Tax			\$ <u>98,088</u>	\$ <u>73,000</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>2,932,963</u>	\$ <u>2,805,336</u>



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 1,791,954	\$ 1,753,403
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 1,791,954	\$ 1,753,403
401	Operating Expenses	F-3(b)	\$ 1,536,249	\$ 1,624,634
403	Depreciation Expense:	F-3(b)	\$ 146,602	\$ 148,210
	Less: Amortization of CIAC	F-22	90,864	87,822
Net Depreciation Expense			\$ 55,738	\$ 60,388
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	240	240
408	Taxes Other Than Income	W/S-3	166,983	163,827
409	Current Income Taxes	W/S-3	0	0
410.10	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	0	-25,087
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(233)	0
Utility Operating Expenses			\$ 1,758,977	\$ 1,824,002
Net Utility Operating Income			\$ 32,977	\$ -70,599
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property		-14,933	-56,430
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 18,044	\$ -127,029

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

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,712,908</u>	\$ <u>33,103</u>	\$ <u>7,392</u>
\$ <u>1,712,908</u>	\$ <u>33,103</u>	\$ <u>7,392</u>
\$ <u>1,559,185</u>	\$ <u>55,908</u>	\$ <u>9,541</u>
<u>147,809</u>	<u>401</u>	<u>          </u>
<u>87,822</u>	<u>0</u>	<u>          </u>
\$ <u>59,987</u>	\$ <u>401</u>	\$ <u>          </u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>240</u>	<u>0</u>	<u>0</u>
<u>159,440</u>	<u>4,105</u>	<u>282</u>
<u>0</u>	<u>0</u>	<u>          </u>
<u>0</u>	<u>0</u>	<u>          </u>
<u>0</u>	<u>0</u>	<u>          </u>
<u>(19,819)</u>	<u>(5,268)</u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>
\$ <u>1,759,033</u>	\$ <u>55,146</u>	\$ <u>9,823</u>
\$ <u>(46,125)</u>	\$ <u>(22,043)</u>	\$ <u>(2,431)</u>
<u>          </u>	<u>          </u>	<u>          </u>
<u>(56,430)</u>	<u>0</u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>
\$ <u>(102,555)</u>	\$ <u>(22,043)</u>	\$ <u>(2,431)</u>

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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)]			\$ 18,044	\$ -127,029
<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		435	574
421	Nonutility Income		321	0
426	Miscellaneous Nonutility Expenses		(13)	(22)
Total Other Income and Deductions			\$ 743	\$ 552
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$ 0
409.20	Income Taxes		0	0
410.20	Provision for Deferred Income Taxes		0	0
411.20	Provision for Deferred Income Taxes - Credit			0
412.20	Investment Tax Credits - Net			0
412.30	Investment Tax Credits Restored to Operating Income			0
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest 3,918+6	F-19	\$ 3,924	\$ 4,019
428	Amortization of Debt Discount & Expense	F-13		0
429	Amortization of Premium on Debt	F-13		0
Total Interest Expense			\$ 3,924	\$ 4,019
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			ROUNDING 0	
			\$ 0	\$
<b>NET INCOME</b>			\$ 14,863	\$ (130,496)

Explain Extraordinary Income:

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UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,660,775	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	3,025,479	176,380
110	Accumulated Amortization	F-8	24,882	0
271	Contributions In Aid of Construction	F-22	3,507,585	159,141
252	Advances for Construction	F-20	0	
Subtotal			\$ (897,171)	\$ (150,713)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,200,453	155,272
Subtotal			\$ 1,303,282	\$ 4,559
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	164,972	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)	
	Working Capital Allowance (3)		-91,942	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 1,227,727	\$ 4,559
NET UTILITY OPERATING INCOME			\$ -102,555	\$ (22,043)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-8.35%	-483.51%

**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.

<b>YEAR OF REPORT</b> December 31, 2018
--

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 663,737	69.917%	10.72%	7.495%
Preferred Stock				
Long Term Debt	32,379	3.411%	0.90%	0.031%
Customer Deposits	178,564	18.810%	2.00%	0.376%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	73,000	7.690%	0.00%	0.000%
Other (Explain)				
Investment Tax Credits	1,636	0.172%	0.00%	0.000%
<b>Total</b>	\$ <u>949,316</u>	<u>100.000%</u>		<u>7.90%</u>

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

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

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

NOT APPLICABLE

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 5,660,775	\$ 184,808	\$ 0	\$ 5,845,583
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				
	<b>Total Utility Plan</b>	<b>\$ 5,660,775</b>	<b>\$ 184,808</b>	<b>\$ 0</b>	<b>\$ 5,845,583</b>

**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	\$ _____	\$ _____	\$ _____	\$ _____
		<b>SEE SCHEDULE ATTACHED</b>			
	<b>Total Plant Acquisition Adjustments</b>	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Total Accumulated Amortization</b>	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Net Acquisition Adjustment:</b>	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

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

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition adjustment				
	Order #11568	\$ 164,972			\$ 164,972
	Balance after order #11568	113,399			113,399
	Woods & Meadows	(17,697)			(17,697)
	Spruce Creek	(58,554)			(58,554)
	Deer Creek	6,733			6,733
	Windgate	20,895			20,895
	Total Plant Acquisition Adjustments	\$ 229,748	\$ -	\$ -	\$ 229,748
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	14,415			14,415
	Spruce Creek	45,867			45,867
	Deer Creek	(5,134)			(5,134)
	Windgate	(20,895)			(20,895)
	Total Accumulated Amortization	\$ (244,118)	\$ -	\$ -	\$ (244,118)
	Net Acquisition Adjustments	\$ (14,370)	\$ -	\$ -	\$ (14,370)



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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	\$ 2,895,522	\$ 175,979	\$ 0	\$ 3,071,501
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 147,810	\$ 401	\$	\$ 148,211
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Rounding	-1			-1
Salvage				
Other Credits (Specify):				
<b>Total Credits</b>	\$ 147,809	\$ 401	\$ 0	\$ 148,210
Debits during year:				
Book cost of plant retired	17,855	0		17,855
Cost of Removal				
Other Debits (specify):				
Rounding	-1			-1
<b>Total Debits</b>	\$ 17,854	\$ 0	\$ 0	\$ 17,854
<b>Balance end of year</b>	\$ 3,025,477	\$ 176,380	\$ 0	\$ 3,201,857
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ 24,642	\$ 0	\$ 0	\$ 24,642
Credit during year:				
Accruals charged to:				
Account 407	\$ 240	\$ 0	\$ 0	\$ 240
Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>	\$ 240	\$ 0	\$ 0	\$ 240
Debits during year:				
Book cost of plant retired	0			
Other debits (specify):				
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance end of year</b>	\$ 24,882	\$ 0	\$ 0	\$ 24,882

- (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.

<b>YEAR OF REPORT</b> December 31, 2018
--

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

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

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

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

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

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

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

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ 20,830
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	\$ 20,830
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
Returned checks	\$ 89
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 89
<b>NOTES RECEIVABLE (Account 144 ):</b>	
_____	\$ 0
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 20,919
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ 0
Add: Provision for uncollectibles for current year	\$ 84
Collection of accounts previously written off	598
Utility Accounts	_____
Others	_____
_____	_____
_____	_____
Total Additions	\$ 682
Deduct accounts written off during year:	
Utility Accounts	682
Others	_____
_____	_____
_____	_____
Total accounts written off	\$ 682
Balance end of year	\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 20,919</b>



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

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

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

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

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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		1,000
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 10
Dividends declared per share for year	%	\$ 0
<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)	
	%		\$ 0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total</b>			\$ 0

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



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 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	\$ 794,233
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ 0
	Total Credits:	\$ 0
	Debits: _____	\$ 0
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ -130,496
436	Appropriations of Retained Earnings: _____	0
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	
438	Common Stock Dividends Declared _____	0
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 663,737
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	0
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 663,737
Notes to Statement of Retained Earnings:		



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			
Current portion of long term debt	%		\$ 30,164
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
<b>Total Account 232</b>			\$ <u>30,164</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
_____	%		\$ 0
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
<b>Total Account 234</b>			\$ <u>0</u>

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**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	\$ 33		\$ 764	\$ 779	\$ 18
Total Account 237.1	\$ 33		\$ 764	\$ 779	\$ 18
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits - Water	\$ 2,763	427	\$ 3,556	\$ 3,240	\$ 3,079
Customer Deposits - Sewer	30		1	0	31
Total Account 237.2	\$ 2,793		\$ 3,557	\$ 3,240	\$ 3,110
Total Account 237 (1)	\$ 2,826		\$ 4,321	\$ 4,019	\$ 3,128
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 4,321		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 4,321		

(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, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

<b>DESCRIPTION - Provide Itemized listing</b> <b>(a)</b>	<b>BALANCE END</b> <b>OF YEAR</b> <b>(b)</b>
Profit Sharing Plan contribution payable	\$ 35,000
Accrued professional fees	46,555
Customer prepayments	-
Directors Fees	8,400
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>\$ 89,955</b>

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

<b>NAME OF PAYOR *</b> <b>(a)</b>	<b>BALANCE</b> <b>BEGINNING</b> <b>OF YEAR</b> <b>(b)</b>	<b>DEBITS</b>		<b>CREDITS</b> <b>(e)</b>	<b>BALANCE END</b> <b>OF YEAR</b> <b>(f)</b>
		<b>ACCT.</b> <b>DEBIT</b> <b>(c)</b>	<b>AMOUNT</b> <b>(d)</b>		
Southern Multicapital Corp	\$ 0	271	0	0	0
<b>Total</b>	<b>\$</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 0</b>

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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.

<b>YEAR OF REPORT</b> December 31, 2018
--

**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>3,439,130</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,598,271</u>
Add credits during year:	\$ <u>68,455</u>	\$ <u>0</u>	\$ _____	\$ <u>68,455</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>3,507,585</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>3,666,726</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>2,112,630</u>	\$ <u>155,272</u>	\$ _____	\$ <u>2,267,902</u>
Debits during the year:	\$ <u>87,823</u>	\$ <u>0</u>	\$ _____	\$ <u>87,823</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>2,200,453</u>	\$ <u>155,272</u>	\$ <u>0</u>	\$ <u>2,355,725</u>

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on 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.
- 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)	\$ (130,496)
Add back income taxes		(25,087)
Reconciling items for the year:		
Taxable income not reported on books:		
CIAC Collections		68,455
Deductions recorded on books not deducted for return:		
Officer's life insurance premiums		24,240 *
Charitable contributions		0
Accrued Directors Fees-related party-not paid this year		4,200
Excess of book loss over tax loss on asset disposal		
Income recorded on books not included in return:		
Amortization of CIAC - pre 6/13/96	F-22	(10,061)
Amortization of CIAC - post 6/13/96	F-22	(76,729) *
Amortization of CIAC - post 12/22/17	F-22	(1,032) *
ITC restored to income		0
Net amortization of acquisition adjustments		(992)
Deduction on return not charged against book income:		
Excess of tax depreciation over book depreciation		(65,979)
Excess of tax loss over book loss on asset disposals		(1,961)
Federal tax net income		\$ (215,442)

Computation of tax :	Net income (loss) per books	(130,496)
	less, Permanent differences	* (53,521)
	Taxable income per books	<u>(209,105)</u>
	State income tax	-
	Federal income tax	-
	Income tax benefit of NOL	<u>-</u>



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**WATER  
OPERATION  
SECTION**

*GROUP 1*

**UTILITY NAME:**

Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
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**WATER LISTING OF SYSTEM GROUPS**

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

UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service 5,508,082+144,169	W-4(b)	\$ 5,652,251
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation 2,928,237+97,240	W-6(b)	3,025,477
110	Accumulated Amortization 24,882+0	F-8	24,882
271	Contributions In Aid of Construction 3,440,538+67,047	W-7	3,507,585
252	Advances for Construction 0+0	F-20	0
Subtotal			\$ -905,693
272	Add: Accumulated Amortization of Contributions in Aid of Construction 2,135,733+64,720	W-8(a)	\$ 2,200,453
Subtotal			\$ 1,294,760
114	Plus or Minus: Acquisition Adjustments (2) <b>Order #11568 only</b>	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)
	Working Capital Allowance (3)		-91,942
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		8,522
105	Construction work in process		0
WATER RATE BASE			\$ 1,227,727
WATER OPERATING INCOME		W-3	\$ -102,555
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-8.3532%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 5,508,082
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,928,237
110	Accumulated Amortization	F-8	24,882
271	Contributions In Aid of Construction	W-7	3,440,538
252	Advances for Construction	F-20	0
Subtotal			\$ -885,575
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,135,733
Subtotal			\$ 1,250,158
	Plus or Minus:		
114	Acquisition Adjustments (2) <b>Order #11568 only</b>	F-7	164,972
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(164,972)
	Working Capital Allowance (3)		-91,942
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		8,522
105	Construction work in process		0
WATER RATE BASE			\$ 1,183,125
WATER OPERATING INCOME		W-3	\$ -102,555
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-8.6681%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2018
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SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 1,712,908
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 1,712,908
401	Operating Expenses	W-10(a)	\$ 1,559,185
403	Depreciation Expense 145,074+2,735	W-6(a)	147,809
	Less: Amortization of CIAC 87,284+538	W-8(a)	87,822
Net Depreciation Expense			\$ 59,987
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	240
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		77,081
408.11	Property Taxes		20,905
408.12	Payroll Taxes		47,587
408.13	Other Taxes and Licenses		13,867
408	Total Taxes Other Than Income		\$ 159,440
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		-19,819
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 1,759,033
Utility Operating Income			\$ (46,125)
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		(56,430)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (102,555)

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Marion Utilities/Marion

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 25,391	\$	\$	\$ 25,391
302	Franchises				
303	Land and Land Rights	105,417			105,417
304	Structures and Improvements	81,205	0	0	81,205
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	144,672			144,672
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	342,395	0		342,395
320	Water Treatment Equipment	30,528			30,528
330	Distribution Reservoirs and Standpipes	259,249	30,146	0	289,395
331	Transmission and Distribution Mains	3,059,561	5,803		3,065,364
333	Services	528,880	0		528,880
334	Meters and Meter Installations	408,296	103,057	(74,240)	437,113
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	88,242	0	0	88,242
341	Transportation Equipment	216,387	68,155	0	284,542
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	24,285	12,000		36,285
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	10,056			10,056
347	Miscellaneous Equipment				
348	Other Tangible Plant	38,597	0		38,597
	<b>TOTAL WATER PLANT</b>	<b>\$ 5,363,161</b>	<b>\$ 219,161</b>	<b>\$ (74,240)</b>	<b>\$ 5,508,082</b>

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

**YEAR OF REPORT**  
December 31, 2018

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

**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	\$ 25,391	\$ 25,391				
302	Franchises						
303	Land and Land Rights	105,417					105,417
304	Structures and Improvements	81,205					81,205
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	144,672		144,672			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	342,395		342,395			
320	Water Treatment Equipment	30,528			30,528		
330	Distribution Reservoirs and Standpipes	289,395				289,395	
331	Transmission and Distribution Mains	3,065,364				3,065,364	
333	Services	528,880				528,880	
334	Meters and Meter Installations	437,113				437,113	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	88,242					88,242
341	Transportation Equipment	284,542					284,542
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	36,285					36,285
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	10,056					10,056
347	Miscellaneous Equipment						
348	Other Tangible Plant	38,597					38,597
TOTAL WATER PLANT		\$ 5,508,082	\$ 25,391	\$ 487,067	\$ 30,528	\$ 4,320,752	\$ 644,344

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2018
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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.



**YEAR OF REPORT**  
December 31, 2018

**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	\$ 62,804	\$ 1,638	\$	\$ 1,638
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	128,762	2,603		2,603
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	287,241	4,228		4,228
320	Water Treatment Equipment	29,762	451		451
330	Distribution Reservoirs and Standpipes	118,663	7,116		7,116
331	Transmission and Distribution Mains	1,447,401	67,651		67,651
333	Services	252,276	12,020		12,020
334	Meters and Meter Installations	260,913	11,942		11,942
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	64,541	4,004		4,004
341	Transportation Equipment	90,121	31,240		31,240
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	18,042	1,167		1,167
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	3,926	707		707
347	Miscellaneous Equipment				
348	Other Tangible Plant	36,522	308		308
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,800,974</b>	<b>\$ 145,075</b>	<b>\$</b>	<b>\$ 145,075</b>

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

**YEAR OF REPORT**  
December 31, 2018

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

**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) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$ 0	\$	\$	\$ 0	\$ 64,442
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					131,365
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment				0	291,469
320	Water Treatment Equipment					30,213
330	Distribution Reservoirs and Standpipes	0			0	125,779
331	Transmission and Distribution Mains					1,515,052
333	Services					264,296
334	Meters and Meter Installations	(17,812)			(17,812)	255,043
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment	0			0	68,545
341	Transportation Equipment	0			0	121,361
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					19,209
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					4,633
347	Miscellaneous Equipment					
348	Other Tangible Plant					36,830
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ (17,812)</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ (17,812)</b>	<b>\$ 2,928,237</b>

W-6(b)  
GROUP 1

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Marion Utilities/Marion

<b>YEAR OF REPORT</b> December 31, 2018
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**CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 3,372,083
<b>Add credits during year:</b>		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 68,455
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
<b>Total Credits</b>		<b>\$ 68,455</b>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ 0
<b>Total Contributions In Aid of Construction</b>		<b>\$ 3,440,538</b>

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.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

<b>YEAR OF REPORT</b> December 31, 2018
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**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	91	\$ 250 - 605	\$ 53,400
Construction			15,055
Total Credits			\$ 68,455

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 2,048,448
Debits during the year:	
Accruals charged to Account 272	\$ 87,285
Other debits (specify):	
Total debits	\$ 87,285
Credits during the year (specify):	
	\$ 0
Total credits	\$ 0
Balance end of year	\$ 2,135,733

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2018

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ 0
Total Credits		\$

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	6,321	6,522	1,566,522
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		6,321	6,522	\$ 1,566,522
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		6,321	6,522	\$ 1,566,522
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			43,318
471	Miscellaneous Service Revenues			32,130
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			70,938
Total Other Water Revenues				\$ 146,386
Total Water Operating Revenues				\$ 1,712,908

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

**YEAR OF REPORT**  
December 31, 2018

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 345,784	\$ 52,192	\$ 41,861
603	Salaries and Wages - Officers, Directors and Majority Stockholders	420,192	21,000	10,500
604	Employee Pensions and Benefits	34,650	3,119	2,426
610	Purchased Water	0		
615	Purchased Power	101,103	95,216	
616	Fuel for Power Purchased	2,914		
618	Chemicals	17,899		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	7,540		
632	Contractual Services - Accounting	55,000		
633	Contractual Services - Legal	3,559		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	35,576		
636	Contractual Services - Other	2,925		
641	Rental of Building/Real Property	43,404		
642	Rental of Equipment	5,630		
650	Transportation Expenses	31,683	5,386	2,693
656	Insurance - Vehicle	15,366		
657	Insurance - General Liability	15,285		
658	Insurance - Workman's Comp.	22,936		
659	Insurance - Other	92,737		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	84		
675	Miscellaneous Expenses	304,918	33,607	15,276
Total Water Utility Expenses		\$ 1,559,185	\$ 210,520	\$ 72,756

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Marion Utilities/Marion County

WATER EXPENSE ACCOUNT MATRIX					
<b>.3</b> WATER TREATMENT EXPENSES - OPERATION (f)	<b>.4</b> WATER TREATMENT EXPENSES - MAINTENANCE (g)	<b>.5</b> TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	<b>.6</b> TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	<b>.7</b> CUSTOMER ACCOUNTS EXPENSE (j)	<b>.8</b> ADMIN. & GENERAL EXPENSES (k)
\$ 83,723	\$	\$ 36,100	\$	\$ 131,908	\$ 0
		42,000		231,173	115,519
3,465		3,811		16,285	5,544
					5,887
2,456					458
17,899					
		7,540			0
					55,000
					3,559
35,576					
		2,925			0
					43,404
5,630					
5,386		6,653		4,024	7,541
					15,366
					15,285
					22,936
					92,737
					0
33,607		79,434		84	
				69,670	73,324
\$ 187,742	\$	\$ 178,463	\$	\$ 453,144	\$ 456,560



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		42,314	300	39,314	31,975
February		40,712	300	39,712	34,414
March		50,386	300	49,386	39,960
April		48,522	300	45,522	40,138
May		52,138	300	49,138	51,503
June		44,807	300	41,807	33,624
July		41,774	300	38,774	37,437
August		46,290	300	43,290	35,992
September		46,009	300	43,009	37,556
October		51,332	300	48,332	43,030
November		43,787	300	40,787	44,207
December		39,441	300	36,441	32,058
Total for Year		547,512	3,600	515,512	461,894

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery \_\_\_\_\_

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

Not applicable

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

**SUPPORTING SCHEDULE FOR PAGE W-11**

Marion Utilities, Inc.

Year of Report - December 31, 2018

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.  
**SYSTEM NAME / COUNTY :** All Systems/Marion County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>See Supporting Schedule</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>See Supporting Schedule</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<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, 2018

<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	Storage Tank	Hypo-Chlorination
Fore Acres	540,000	Storage Tank	Hypo-Chlorination
Golden Holiday	208,000	Storage Tank	Hypo-Chlorination
Fort King	360,000	Storage Tank	Hypo-Chlorination
Hi-Cliff	360,000	Storage Tank	Hypo-Chlorination
Rainbow Lakes Est.	547,000	Storage Tank	Hypo-Chlorination
Stone Oaks	158,000	Storage Tank	Hypo-Chlorination
Ponderosa	34,000	Storage Tank	Hypo-Chlorination
Waldbusser	34,000	Storage Tank	Hypo-Chlorination
Buckskin	64,000	Storage Tank	Hypo-Chlorination
Libra Oaks	61,000	Storage Tank	Hypo-Chlorination
Greenfields	547,000	Storage Tank	Hypo-Chlorination
Sheri Oaks	54,000	Storage Tank	Hypo-Chlorination
Oak Creek	54,000	Storage Tank	Hypo-Chlorination
McAteers	61,000	Storage Tank	Hypo-Chlorination
Woods & Meadows	370,000	Storage Tank	Hypo-Chlorination
Spruce Creek	1,500,000	Storage Tank	Hypo-Chlorination
Deer Creek	24,000	Storage Tank	Hypo-Chlorination
Windgate	84,000	Storage Tank	Hypo-Chlorination
Turning Point	66,150	Storage Tank	Hypo-Chlorination

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

<b>YEAR OF REPORT</b> December 31, 2018
--

**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	6,419	6,419
3/4"	Displacement	1.5		
1"	Displacement	2.5	32	80
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				6,538

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

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

<p>ERC Calculation:</p>  <p align="center"><math>461,894,000 / 6538 / 365 = 193</math></p>
--

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

YEAR OF REPORT  
December 31, 2018

**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. 220

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

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

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

5. Estimated annual increase in ERCs \*. 3

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

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

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

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3421018

12. Water Management District Consumptive Use Permit # None

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

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

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

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

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 405

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

3. Present system connection capacity (in ERCs \*) using existing lines. 402

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

5. Estimated annual increase in ERCs \*. 1

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 3420162

12. Water Management District Consumptive Use Permit # None

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

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

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

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2018

SYSTEM NAME / COUNTY :

Fore Acres/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

- 1. Present ERC's \* the system can efficiently serve. 495
- 2. Maximum number of ERCs \* which can be served. 639
- 3. Present system connection capacity (in ERCs \*) using existing lines. 497
- 4. Future connection capacity (in ERCs \*) upon service area buildout. 650
- 5. Estimated annual increase in ERCs \*. 0
- 6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 750 GPM
- 7. Attach a description of the fire fighting facilities. 5 hydrants - 1,280 GPM
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
- 9. When did the company last file a capacity analysis report with the DEP? None filed
- 10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
- 11. Department of Environmental Protection ID # 3420608
- 12. Water Management District Consumptive Use Permit # 3094
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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



UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Golden Holiday/Marion County

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 183

2. Maximum number of ERCs \* which can be served. 512

3. Present system connection capacity (in ERCs \*) using existing lines. 184

4. Future connection capacity (in ERCs \*) upon service area buildout. 190

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 3420456

12. Water Management District Consumptive Use Permit # None

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

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

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Fort King/Marion County

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

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

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

3. Present system connection capacity (in ERCs \*) using existing lines. 97

4. Future connection capacity (in ERCs \*) upon service area buildout. 97

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 3420419

12. Water Management District Consumptive Use Permit # None

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

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

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

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

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve, 299

2. Maximum number of ERCs \* which can be served, 299

3. Present system connection capacity (in ERCs \*) using existing lines, 307

4. Future connection capacity (in ERCs \*) upon service area buildout, 320

5. Estimated annual increase in ERCs \*, 0

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 3420533

12. Water Management District Consumptive Use Permit # None

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

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2018

SYSTEM NAME / COUNTY : Rainbow Lakes Estates/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 622
2. Maximum number of ERCs \* which can be served. 1,347
3. Present system connection capacity (in ERCs \*) using existing lines. 622
4. Future connection capacity (in ERCs \*) upon service area buildout. 1,000
5. Estimated annual increase in ERCs \*. 15
6. Is the utility required to have fire flow capacity? Yes - 750 gpm  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. 20 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6424083
12. Water Management District Consumptive Use Permit # 202999.02
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

YEAR OF REPORT  
December 31, 2018

**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. 389

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 # 3421283

12. Water Management District Consumptive Use Permit? None

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

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

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

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

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 22

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

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

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

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 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.  
SYSTEM NAME / COUNTY : Waldbusser/Marion County

YEAR OF REPORT  
December 31, 2018

**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 County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 73

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

3. Present system connection capacity (in ERCs \*) using existing lines. 73

4. Future connection capacity (in ERCs \*) upon service area buildout. 73

5. Estimated annual increase in ERCs \*, 0

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

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

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

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3420124

12. Water Management District Consumptive Use Permit / None

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

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

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



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

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 106

2. Maximum number of ERCs \* which can be served. 150

3. Present system connection capacity (in ERCs \*) using existing lines. 128

4. Future connection capacity (in ERCs \*) upon service area buildout. 128

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

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

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

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 6424590

12. Water Management District Consumptive Use Permit # 6574,01

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

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

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : International Villas/Marion County

SYSTEM RETURNED TO PROPERTY OWNER'S CONTROL IN 2018  
OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. 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? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Green Fields-Indian Pines/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 522
2. Maximum number of ERCs \* which can be served. 1,347
3. Present system connection capacity (in ERCs \*) using existing lines. 472
4. Future connection capacity (in ERCs \*) upon service area buildout. 522
5. Estimated annual increase in ERCs \*. 5
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 750 GPM
7. Attach a description of the fire fighting facilities. 8 hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3425006
12. Water Management District Consumptive Use Permit # 3101
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERCs * the system can efficiently serve.	<u>21</u>
2. Maximum number of ERCs * which can be served.	<u>133</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>21</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>133</u>
5. Estimated annual increase in ERCs *.	<u>1</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u>
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.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None filed</u>
10. If the present system does not meet the requirements of DEP rules:	<u>N/A</u>
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>3424637 (non-community)</u>
12. Water Management District Consumptive Use Permit #	<u>None</u>
a. Is the system in compliance with the requirements of the CUP?	<u>N/A</u>
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 County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 46
2. Maximum number of ERCs \* which can be served. 133
3. Present system connection capacity (in ERCs \*) using existing lines. 44
4. Future connection capacity (in ERCs \*) upon service area buildout. 46
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. \_\_\_\_\_
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? N/A
11. Department of Environmental Protection ID # 3424638
12. Water Management District Consumptive Use Permit # None
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2018

SYSTEM NAME / COUNTY : McAteer Acres/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 75

2. Maximum number of ERCs \* which can be served. 150

3. Present system connection capacity (in ERCs \*) using existing lines. 69

4. Future connection capacity (in ERCs \*) upon service area buildout. 75

5. Estimated annual increase in ERCs \*. 1

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 3424643

12. Water Management District Consumptive Use Permit / None

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

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

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Woods & Meadows/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 510

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

3. Present system connection capacity (in ERCs \*) using existing lines. 510

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

5. Estimated annual increase in ERCs \*. 10

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 6424632

12. Water Management District Consumptive Use Permit # 207849.03

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

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

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

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Spruce Creek/Marion County

**YEAR OF REPORT**  
December 31, 2018

**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, 3,652

2. Maximum number of ERCs \* which can be served, 4,000

3. Present system connection capacity (in ERCs \*) using existing lines, 2,532

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

5. Estimated annual increase in ERCs \*, 200

6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 1,350 GPM

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

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

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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? \_\_\_\_\_

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



UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Deer Creek/Marion County

YEAR OF REPORT  
December 31, 2018

**OTHER WATER SYSTEM INFORMATION**

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

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

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

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

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

5. Estimated annual increase in ERCs \*. 0

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

7. Attach a description of the fire fighting facilities. \_\_\_\_\_

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

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

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

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

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

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

d. Attach plans for funding the required upgrading. \_\_\_\_\_

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

11. Department of Environmental Protection ID # 6424653

12. Water Management District Consumptive Use Permit # None

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

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

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

UTILITY NAME: Marion Utilities, Inc.  
SYSTEM NAME / COUNTY : Turning Pointe/Marion County

YEAR OF REPORT  
December 31, 2018

**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. 87

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

3. Present system connection capacity (in ERCs \*) using existing lines. 82

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, 2018

SYSTEM NAME / COUNTY : Turning Pointe/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 87
2. Maximum number of ERCs \* which can be served. 163
3. Present system connection capacity (in ERCs \*) using existing lines. 82
4. Future connection capacity (in ERCs \*) upon service area buildout. 87
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
None
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3424841
12. Water Management District Consumptive Use Permit # 20830296 AN
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

W-14  
GROUP 1  
SYSTEM \_\_\_\_\_



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 144,169
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	97,240
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
Subtotal			\$ (20,118)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 64,720
Subtotal			\$ 44,602
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		0
	Other (Specify):		0
103	Property held for future use		0
105	Construction work in process		0
<b>WATER RATE BASE</b>			<b>\$ 44,602</b>
<b>WATER OPERATING INCOME</b>		W-3	<b>\$ Not Available</b>
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, 2018
-------------------------------------

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

*INFORMATION NOT AVAILABLE*

**WATER OPERATING STATEMENT**

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

**YEAR OF REPORT**  
December 31, 2018

ME: Marion Utilities, Inc.

ME / COUNTY : Windgate Estates/Marion County

**WATER UTILITY PLANT ACCOUNTS**

ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
	\$	\$	\$	\$
Organization				
Franchises				
Land and Land Rights	1,710			1,710
Structures and Improvements	9,677			9,677
Collecting and Impounding Reservoirs				
Lake, River and Other Intakes				
Wells and Springs	11,500			11,500
Infiltration Galleries and Tunnels				
Supply Mains				
Power Generation Equipment				
Pumping Equipment	15,151			15,151
Water Treatment Equipment	2,575			2,575
Distribution Reservoirs and Standpipes	37,596			37,596
Transmission and Distribution Mains	48,069			48,069
Services	6,531			6,531
Meters and Meter Installations	11,177	228	(45)	11,360
Hydrants				
Backflow Prevention Devices				
Other Plant Miscellaneous Equipment				
Office Furniture and Equipment				
Transportation Equipment				
Stores Equipment				
Tools, Shop and Garage Equipment				
Laboratory Equipment				
Power Operated Equipment				
Communication Equipment				
Miscellaneous Equipment				
Other Tangible Plant				
<b>TOTAL WATER PLANT</b>	<b>\$ 143,986</b>	<b>\$ 228</b>	<b>\$ (45)</b>	<b>\$ 144,169</b>

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

W-4(a)  
GROUP 2

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Windgate Estates/Marion County

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$				
302	Franchises						
303	Land and Land Rights	1,710					1,710
304	Structures and Improvements	9,677					9,677
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	11,500		11,500			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	15,151		15,151			
320	Water Treatment Equipment	2,575			2,575		
330	Distribution Reservoirs and Standpipes	37,596				37,596	
331	Transmission and Distribution Mains	48,069				48,069	
333	Services	6,531				6,531	
334	Meters and Meter Installations	11,360				11,360	
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>	<b>\$ 144,169</b>	<b>\$</b>	<b>\$ 26,651</b>	<b>\$ 2,575</b>	<b>\$ 103,556</b>	<b>\$ 11,387</b>

W-4(b)  
GROUP 2



UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2018

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Windgate Estates/Marion County

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 6,740	188		\$ 188
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	9,102	257		257
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	14,504	81		81
320	Water Treatment Equipment	2,437	96		96
330	Distribution Reservoirs and Standpipes	10,949	788		788
331	Transmission and Distribution Mains	34,796	1,118		1,118
333	Services	5,612	145		145
334	Meters and Meter Installations	10,408	62	0	62
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>\$ 94,548</b>	<b>\$ 2,735</b>	<b>\$</b>	<b>\$ 2,735</b>

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Windgate Estates/Marion County

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
(a)	(b)	(e)	(h)	(i)	(j)	(f)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				0	6,928
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	
308	Infiltration Galleries and Tunnels				0	9,359
309	Supply Mains				0	
310	Power Generation Equipment				0	
311	Pumping Equipment				0	14,585
320	Water Treatment Equipment				0	2,533
330	Distribution Reservoirs and Standpipes				0	11,737
331	Transmission and Distribution Mains				0	35,914
333	Services				0	5,757
334	Meters and Meter Installations	(43)			0	10,427
335	Hydrants				0	
336	Backflow Prevention Devices				0	
339	Other Plant Miscellaneous Equipment				0	
340	Office Furniture and Equipment				0	
341	Transportation Equipment				0	
342	Stores Equipment				0	
343	Tools, Shop and Garage Equipment				0	
344	Laboratory Equipment				0	
345	Power Operated Equipment				0	
346	Communication Equipment				0	
347	Miscellaneous Equipment				0	
348	Other Tangible Plant				0	
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ (43)	\$	\$	\$	\$ 97,240



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**WATER CIAC SCHEDULE "A"**

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

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

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>64,182</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>538</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>538</u>
Credits during the year (specify) :	
_____	\$ <u>0</u>
_____	_____
Total credits	\$ <u>0</u>
Balance end of year	\$ <u>64,720</u>



UTILITY NAME:

Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

NOT AVAILABLE

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	136	136	
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		136	136	\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY EXPENSE ACCOUNTS			NOT AVAILABLE	
ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE
(a)	(b)	(c)	(d)	(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 - Mt. 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.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		907	10	897	496
February		843	10	833	895
March		1,025	10	1,015	707
April		959	10	949	813
May		1,042	10	1,032	1,061
June		822	10	812	768
July		846	10	836	854
August		1,037	10	1,027	780
September		994	10	984	942
October		1,210	10	1,200	1,015
November		961	10	951	1,047
December		847	10	837	754
Total for Year		11,493	120	11,373	10,132

If water is purchased for resale, indicate the following:

Vendor Not applicable

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

Not applicable

\_\_\_\_\_

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2018

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>See Supporting Schedule for W-12 Group 1</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>See Supporting Schedule for W-12 Group 1</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>See Supporting Schedule for W-12 Group 1</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.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY :

Windgate Estates

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	145	145
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				145

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

ERC Calculation:

$$11,493,000 / 145 / 365 = 217$$

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

**OTHER WATER SYSTEM INFORMATION**

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

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

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

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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 184,808
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	176,380
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (150,713)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 4,559
	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			\$ 4,559
WASTEWATER OPERATING INCOME		S-3	\$ (22,043)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			None

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

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

(3) Calculation consistent with last rate proceeding.

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



UTILITY NAME: Marion Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2018

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 33,103
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 33,103
401	Operating Expenses	S-10(a)	\$ 55,908
403	Depreciation Expense	S-6(a)	401
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 401
406	Amortization of Utility Plant Acquisition Adjustmen	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		1,489
408.11	Property Taxes		683
408.12	Payroll Taxes		898
408.13	Other Taxes and Licenses		1,035
408	Total Taxes Other Than Income		\$ 4,105
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		(5,268)
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 55,146
Utility Operating Income			\$ (22,043)
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			\$ (22,043)

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY:** Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization				
352	Franchises				
353	Land and Land Rights	3,869			3,869
354	Structures and Improvements	9,606			9,606
355	Power Generation Equipment				
360	Collection Sewers - Force	88,575			88,575
361	Collection Sewers - Gravity				
362	Special Collecting Structures	2,097			2,097
363	Services to Customers	17,363			17,363
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Well	7,717			7,717
371	Pumping Equipment	4,003			4,003
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	45,745			45,745
381	Plant Sewers				
382	Outfall Sewer Lines	102			102
389	Other Plant Miscellaneous Equipment	1,656			1,656
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	1,397			1,397
396	Communication Equipment	0			0
397	Miscellaneous Equipment	1,478			1,478
398	Other Tangible Plant	1,200			1,200
	Total Wastewater Plant	\$ 184,808	\$	\$	\$ 184,808

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY PLANT MATRIX**

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

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

S-4(b)  
GROUP 1

UTILITY NAME:

Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY :

Cedar Hills Sewer/Marion County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Cedar Hills Sewer/Marion County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
(a)	(b)	(c)	(d)	(e)	(f)
354	Structures and Improvements	\$ 6,052	\$ 291	\$	\$ 291
355	Power Generation Equipment				
360	Collection Sewers - Force	88,575	0		0
361	Collection Sewers - Gravity				
362	Special Collecting Structures	1,095	57		57
363	Services to Customers	17,363	0		0
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,717	0		0
371	Pumping Equipment	4,002	0		0
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	45,733	13		13
381	Plant Sewers				
382	Outfall Sewer Lines	66	3		3
389	Other Plant Miscellaneous Equipment	1,656	0		0
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,397	0		0
394	Laboratory Equipment				
395	Power Operated Equipment	1,479	0		0
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	844	37		37
Total Depreciable Wastewater Plant in Service		\$ 175,979	\$ 401	\$	\$ 401

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

**YEAR OF REPORT**  
December 31, 2018

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

**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) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
(a)		\$	\$	\$	\$	\$
354	Structures and Improvements				0	6,343
355	Power Generation Equipment				0	
360	Collection Sewers - Force				0	88,575
361	Collection Sewers - Gravity				0	
362	Special Collecting Structures				0	1,152
363	Services to Customers				0	17,363
364	Flow Measuring Devices				0	
365	Flow Measuring Installations				0	
366	Reuse Services				0	
367	Reuse Meters and Meter Installations				0	
370	Receiving Wells				0	7,717
371	Pumping Equipment				0	4,002
375	Reuse Transmission and Distribution System				0	
380	Treatment and Disposal Equipment				0	45,746
381	Plant Sewers				0	
382	Outfall Sewer Lines				0	69
389	Other Plant Miscellaneous Equipment				0	1,656
390	Office Furniture and Equipment				0	
391	Transportation Equipment				0	
392	Stores Equipment				0	
393	Tools, Shop and Garage Equipment				0	1,397
394	Laboratory Equipment				0	
395	Power Operated Equipment				0	1,479
396	Communication Equipment				0	
397	Miscellaneous Equipment				0	
398	Other Tangible Plant				0	881
Total Depreciable Wastewater Plant in Service						\$ 176,380

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



UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
--

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ None
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

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

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





UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT  
December 31, 2018

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	111	128	\$ 33,103
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	111	128	\$ 33,103
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		111	128	\$ 33,103
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Marion Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2018
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SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
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				\$ 33,103

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

**YEAR OF REPORT**  
December 31, 2018

UTILITY NAME: **Marion Utilities, Inc.**

SYSTEM NAME / COUNTY: **Cedar Hills Sewer/Marion County**

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees:	10,800						
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefit:	350						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense				399		7,573	
715	Purchased Power	7,972						
716	Fuel for Power Purchased							
718	Chemicals	2,507					2,507	
720	Materials and Supplies:							
731	Contractual Services-Engineering	500						500
732	Contractual Services - Accountin							
733	Contractual Services - Lega							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testin	6,660						6,660
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 Expense							
767	- Amortization of Rate Case Expense							
770	Regulatory Commission Exp.-Other							
775	Bad Debt Expense	27,119				2,712		24,407
	Miscellaneous Expense:							
	<b>Total Wastewater Utility Expense</b>	<b>55,908</b>			<b>399</b>	<b>2,712</b>	<b>10,080</b>	<b>31,567</b>

S-10(a)  
GROUP 1

**YEAR OF REPORT**  
December 31, 2018

**UTILITY NAME:** Marion Utilities, Inc.

**SYSTEM NAME / COUNTY :** Cedar Hills Sewer/Marion County

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 10,800	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		350				
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						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$	\$ 11,150	\$	\$	\$	\$

S-10(b)  
GROUP 1

YEAR OF REPORT  
December 31, 2018

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	111	111
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				111

**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:

$$6.332,000 / 111 / 365 = 156$$

<b>YEAR OF REPORT</b> December 31, 2018
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UTILITY NAME: Marion Utilities, Inc.  
 SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.0270		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MARLOF		
Type (2)	Advance Treatment		
Hydraulic Capacity	Unknown		
Average Daily Flow	16,200		
Total Gallons of Wastewater Treated	6,332,000		
Method of Effluent Disposal	PONDS		

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

(2) Contact stabilization, advanced treatment, etc.

YEAR OF REPORT

December 31, 2018

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served 111
2. Maximum number of ERCs\* which can be served 117
3. Present system connection capacity (in ERCs\*) using existing lines 109
4. Future connection capacity (in ERCs\*) upon service area buildout 0
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? Never
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 010771

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