

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS160-19-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
2020 JUL - 7 AM 5:32
MARION UTILITIES, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2019

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, 2019 and 2018, 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. We do not express an opinion, a conclusion, nor provide any 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 25, 2020

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EXECUTIVE SUMMARY

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

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

Items Certified			
1.	2.	3.	4.
x	x	x	x



(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
x	x	x	x

(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2019
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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: marionutilitiesinc@gmail.com

WEB Site: marionutl.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:
Austin Davis
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, 2019

**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OR COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Tim E. Thompson	President	Marion Utilities, Inc.	Various
Linda Thompson	Vice President Secretary/Treasurer	Marion Utilities, Inc.	Various
Austin Davis	Vice President- Operations	Marion Utilities, Inc.	Various
Elsie V. Crippen	CPA	Elsie V. Crippen, CPA	Various
Jeffery P. Crippen	CPA	Crippen CPAs (352-732-4260)	Various

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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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.
- F3 We had 105 new connections in 2017.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2019

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

There are no parent or subsidiary companies.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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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%	\$ 201,820
Linda L. Thompson	Vice President Secretary/Treasurer	100%	201,820
Austin Davis	Vice President- Operations	50%	99,609

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Tim E. Thompson	Rent		Lou Earl Properties
Linda L. Thompson	Rent		Lou Earl Properties
Both partners in the affiliate	Rent	\$ 43,404	23664 NE 124th Place Road, Salt Springs Florida 32634

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT
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UTILITY NAME: Marion Utilities, Inc.

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	\$		\$			
NONE						

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land, and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
Lou Earl Properties	Rent	November, 1983	P	\$ 43,404
Austin Davis	Compensation	N/A	P	99,609
Kelly M. Davis	Compensation	N/A	P	83

UTILITY NAME: Marion Utilities, Inc.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Asset
 1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
 2. Below are examples of some types of transactions to include:
 (a) Enter name of related party or company.
 (b) Describe briefly the type of assets purchased, sold or transferred.
 (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 (d) Enter the net book value for each item reported.
 (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.
 -purchase, sale or transfer of equipment
 -purchase, sale or transfer of land and structures
 -purchase, sale or transfer of securities
 -non-cash transfers of assets
 -non-cash dividends other than stock dividends
 -write-off of bad debts or loans

NAME OF COMPANY/DESCRIPTION OF RELATED PARTY/PRICE VALUE (a)(b)(c)(d)(e) (f)	ITEM PURCHASE NET BOOK VALUE	SALE OR BOOK GAIN OR LOSS F.I.R. MARKET	SALE OR BOOK GAIN OR LOSS F.I.R. MARKET
None		\$\$\$\$	



FINANCIAL SECTION

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,845,583	\$ 5,896,779
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,226,739	3,372,957
Net Plant			\$ 2,618,844	\$ 2,523,822
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(14,370)	(12,631)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,604,474	\$ 2,511,191
OTHER PROPERTY AND INVESTMENTS				
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
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 171,081	\$ 189,435
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	20,919	16,772
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		6,200	6,041
161	Stores Expense			
162	Prepayments		0	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			\$ 198,200	\$ 212,248

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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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
TOTAL ASSETS AND OTHER DEBITS			\$ 2,805,336	\$ 2,726,101

* Not Applicable for Class B Utilities

<p><u>NOTES TO THE BALANCE SHEET</u></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, 2019

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 10	\$ 10
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		990	990
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	663,737	748,466
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 664,737	\$ 749,466
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	32,379	22,148
Total Long Term Debt			\$ 32,379	\$ 22,148
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		419,282	360,000
232	Notes Payable	F-18	30,164	14,431
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		178,564	187,494
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	3,128	3,260
238	XXXX Accrued regulatory fees		1,490	0
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	89,955	24,358
Total Current & Accrued Liabilities			\$ 722,583	\$ 589,543

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____ 0	_____ 0
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____ 1,636	_____ 1,636
Total Deferred Credits			\$ _____ 1,636	\$ _____ 1,636
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____ 3,666,726	\$ _____ 3,751,665
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 2,355,725	_____ 2,442,357
Total Net C.I.A.C.			\$ _____ 1,311,001	\$ _____ 1,309,308
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____ 143,000	\$ _____ 106,000
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____ (70,000)	_____ (52,000)
Total Accumulated Deferred Income Tax			\$ _____ 73,000	\$ _____ 54,000
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 2,805,336	\$ _____ 2,726,101

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,753,403	\$ 1,881,520
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 1,753,403	\$ 1,881,520
401	Operating Expenses	F-3(b)	\$ 1,624,634	\$ 1,560,134
403	Depreciation Expense:	F-3(b)	\$ 148,210	\$ 156,659
	Less: Amortization of CIAC	F-22	87,822	86,632
Net Depreciation Expense			\$ 60,388	\$ 70,027
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	163,827	174,487
409	Current Income Taxes	W/S-3	0	19,302
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	(25,087)	(38,302)
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	0	0
Utility Operating Expenses			\$ 1,824,002	\$ 1,785,888
Net Utility Operating Income			\$ (70,599)	\$ 95,632
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		(56,430)	(5,158)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ -127,029	\$ 90,474

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,841,084	\$ 33,086	\$ 7,350
\$ 1,841,084	\$ 33,086	\$ 7,350
\$ 1,516,322	\$ 39,362	\$ 4,450
156,272	387	
86,632	0	
\$ 69,640	\$ 387	\$
0	0	0
240	0	0
170,740	3,612	135
19,302	0	
0	0	
0	0	
(34,312)	(3,990)	
\$ 1,741,932	\$ 39,371	\$ 4,585
\$ 99,152	\$ (6,285)	\$ 2,765
(5,158)	0	
\$ 93,994	\$ (6,285)	\$ 2,765

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

UTILITY NAME: Marion Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (127,029)	\$ 90,474
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		574	360
421	Nonutility Income		0	0
426	Miscellaneous Nonutility Expenses		(22)	(2,054)
Total Other Income and Deductions			\$ 552	\$ (1,694)
TAXES APPLICABLE TO OTHER INCOME				
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
INTEREST EXPENSE				
427	Interest 3,918+6	F-19	\$ 4,019	\$ 4,051
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 4,019	\$ 4,051
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ _____
			ROUNDING	0
NET INCOME			\$ (130,496)	\$ 84,729

Explain Extraordinary Income:

UTILITY NAME: Marion Utilities, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 5,711,971	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	3,171,069	176,767
110	Accumulated Amortization	F-8	25,121	0
271	Contributions In Aid of Construction	F-22	3,592,524	159,141
252	Advances for Construction	F-20	0	
Subtotal			\$ (1,076,743)	\$ (151,100)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,287,085	155,272
Subtotal			\$ 1,210,342	\$ 4,172
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	229,748	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(242,379)	
	Working Capital Allowance (3)		(251,107)	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 962,991	\$ 4,172
NET UTILITY OPERATING INCOME			\$ 93,994	\$ (6,285)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.76%	-150.65%

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 748,466	73.832%	10.72%	7.915%
Preferred Stock				
Long Term Debt	22,148	2.185%	0.90%	0.020%
Customer Deposits	187,494	18.495%	2.00%	0.370%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	54,000	5.327%	0.00%	0.000%
Other (Explain)				
Investment Tax Credits	1,636	0.161%	0.00%	0.000%
Total	\$ <u>1,013,744</u>	<u>100.000%</u>		<u>8.30%</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.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 748,456	\$	\$	\$	\$	\$ 748,466
Preferred Stock						
Long Term Debt	22,148					22,148
Customer Deposits	187,494					187,494
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes	54,000					54,000
Other (Explain)						
Investment Tax Credits	1,636					1,636
Total	\$ 1,013,744	\$	\$	\$	\$	\$ 1,013,744

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

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 5,711,971	\$ 184,808	\$ 0	\$ 5,896,779
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$ 5,711,971	\$ 184,808	\$ 0	\$ 5,896,779

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

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		SEE SCHEDULE ATTACHED			
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

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

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition adjustment				
	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	<u>\$ 229,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,748</u>
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	14,858			14,858
	Spruce Creek	47,331			47,331
	Deer Creek	(5,302)			(5,302)
	Windgate	(20,895)			(20,895)
	Total Accumulated Amortization	<u>\$ (242,379)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (242,379)</u>
	Net Aquisition Adjustments	<u>\$ (12,631)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,631)</u>

UTILITY NAME: Marion Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 3,025,477	\$ 176,380	\$ 0	\$ 3,201,857
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 156,272	\$ 387	\$	\$ 156,659
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Rounding	0			
Salvage				
Other Credits (Specify):				
Total Credits	\$ 156,272	\$ 387	\$ 0	\$ 156,659
Debits during year:				
Book cost of plant retired	10,680	0		10,680
Cost of Removal				
Other Debits (specify):				
Rounding	0			
Total Debits	\$ 10,680	\$ 0	\$ 0	\$ 10,680
Balance end of year	\$ 3,171,069	\$ 176,767	\$ 0	\$ 3,347,836
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 24,882	\$ 0	\$ 0	\$ 24,882
Credit during year:				
Accruals charged to:				
Account 407	\$ 240	\$ 0	\$ 0	\$ 240
Account 110.2 (2)				
Other Accounts (specify):				
Rounding	-1			-1
Total credits	\$ 239	\$ 0	\$ 0	\$ 239
Debits during year:				
Book cost of plant retired	0			
Other debits (specify):				
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 25,121	\$ 0	\$ 0	\$ 25,121

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

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**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

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

UTILITY NAME: Marion Utilities, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 16,772
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	
	\$ 16,772
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Returned checks	\$ 0
_____	_____
_____	_____
Total Other Accounts Receivable	
	\$ 0
NOTES RECEIVABLE (Account 144):	
_____	\$ 0
_____	_____
_____	_____
Total Notes Receivable	
	\$ 0
Total Accounts and Notes Receivable	
	\$ 16,772
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ 0
Add: Provision for uncollectibles for current year	\$ 2,882
Collection of accounts previously written off	757
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	
	\$ 3639
Deduct accounts written off during year:	
Utility Accounts	3,639
Others	_____
_____	_____
Total accounts written off	
	\$ 3639
Balance end of year	
	\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	
	\$ 16,772

UTILITY NAME: Marion Utilities, Inc.

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
Total	\$ 0

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ 0
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ 0

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

UTILITY NAME: Marion Utilities, Inc.

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		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):		0
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
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.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

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

UTILITY NAME: Marion Utilities, Inc.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 10
Dividends declared per share for year	%	\$ 0
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

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STATEMENT OF RETAINED EARNINGS

- 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	\$ 663,737
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	\$ 84,729
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	\$ 748,466
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		\$ 748,466
Notes to Statement of Retained Earnings:		

UTILITY NAME: Marion Utilities, Inc.

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
Total	\$ 0

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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)	
Note on vehicle Issue date 5/15/17 - Maturity 2/15/21	2.94 %	Fixed	11,028
Note on vehicle Issue date 12/28/18 - Maturity 12/28/21	0.90 %	Fixed	25,551
	%		
	%		
	%		
	%		
	%		
Less, Current Portion on page F-18	%		(14,431)
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 22,148

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
<u>Current portion of long term debt</u>	%		\$ 14,431
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
Total Account 232			\$ 14,431
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
_____	%		\$ 0
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
Total Account 234			\$ 0

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately

DESCRIPTION (a)	TOTAL (b)
_____	\$ 0

Total	\$ 0

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 18		\$ 746	\$ 753	\$ 11
Total Account 237.1	\$ 18		\$ 746	\$ 753	\$ 11
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits - Water	\$ 3,079	427	\$ 3,437	\$ 3,294	\$ 3,222
Customer Deposits - Sewer	31		0	4	27
Total Account 237.2	\$ 3,110		\$ 3,437	\$ 3,298	\$ 3,249
Total Account 237 (1)	\$ 3,128		\$ 4,183	\$ 4,051	\$ 3,260
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 4,183		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 4,183		

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

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UTILITY NAME: Marion Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Profit Sharing Plan contribution payable	\$ -
Accrued professional fees	20,158
Customer prepayments	-
Directors Fees	4,200
Total Miscellaneous Current and Accrued Liabilitic	\$ 24,358

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR *OF YEAR DEBIT AMOUNT (a)(b)(c)(d)(e)	BALANCE DEBIT'S BEGINNING ACCT.	BALANCE END OF YEAR (f)
\$ \$ \$ \$		
Southern Multicapital Corp 0271000		
Total	\$0\$0\$0	

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

**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>3,507,585</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,666,726</u>
Add credits during year:	\$ <u>84,939</u>	\$ <u>0</u>	\$ _____	\$ <u>84,939</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>3,592,524</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>3,751,665</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>2,200,453</u>	\$ <u>155,272</u>	\$ _____	\$ <u>2,355,725</u>
Debits during the year:	\$ <u>86,632</u>	\$ <u>0</u>	\$ _____	\$ <u>86,632</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>2,287,085</u>	\$ <u>155,272</u>	\$ <u>0</u>	\$ <u>2,442,357</u>

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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)	\$ 84,729
Add back income taxes		17,392
Reconciling items for the year:		
Taxable income not reported on books:		
CIAC Collections		84,939
Deductions recorded on books not deducted for return:		
Officer's life insurance premiums		12,120 *
Charitable contributions		0
State Income Tax Expense		1,910
Excess of book loss over tax loss on asset disposal		157
Excess of book depreciation over tax depreciation		34,232
Penalties		2,412 *
Income recorded on books not included in return:		
Amortization of CIAC - pre 6/13/96	F-22	(7,050)
Amortization of CIAC - post 6/13/96	F-22	(76,729) *
Amortization of CIAC - post 12/22/17	F-22	(2,859)
Deferred Tax Benefit on NOL		(38,302)
Net amortization of acquisition adjustments		(1,738)
Deduction on return not charged against book income:		
Accrued Directors Fees-related party-not paid this year		(4,200)
Excess of tax depreciation over book depreciation		0
Excess of tax loss over book loss on asset disposals		0
Federal tax net income		\$ 107,013
Computation of tax :		
Net income (loss) per books	84,729	
less, Permanent differences	* (62,197)	
Taxable income per books	<u>22,532</u>	
State income tax	1,910	
Federal income tax	17,392	
Income tax benefit of NOL	<u>19,302</u>	

**WATER
OPERATION
SECTION**

GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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 5,549,429+143,892	W-4(b)	\$ 5,693,321
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation 3,071,891+99,178	W-6(b)	3,171,069
110	Accumulated Amortization 25,121+0	F-8	25,121
271	Contributions In Aid of Construction 3,525,477+67,047	W-7	3,592,524
252	Advances for Construction 0+0	F-20	0
Subtotal			\$ (1,095,393)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction 2,221,950+65,135	W-8(a)	\$ 2,287,085
Subtotal			\$ 1,191,692
	Plus or Minus:		
114	Acquisition Adjustments (2) Order #11568 only	F-7	229,748
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(242,379)
	Working Capital Allowance (3)		(251,107)
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		10,125
105	Construction work in process		0
WATER RATE BASE			\$ 954,466
WATER OPERATING INCOME		W-3	\$ 93,994
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			9.8478%

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, 2019
--

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)	\$ 5,549,429
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,071,891
110	Accumulated Amortization	F-8	25,121
271	Contributions In Aid of Construction	W-7	3,525,477
252	Advances for Construction	F-20	0
Subtotal			\$ -1,073,060
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,221,950
Subtotal			\$ 1,148,890
	Plus or Minus:		
114	Acquisition Adjustments (2) Order #11568 only	F-7	229,748
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(242,379)
	Working Capital Allowance (3)		-251,107
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		10,125
105	Construction work in process		0
WATER RATE BASE			\$ 911,664
WATER OPERATING INCOME		W-3	\$ 93,994
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			10.3102%

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, 2019

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	\$ 1,841,084
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 1,841,084
401	Operating Expenses	W-10(a)	\$ 1,516,322
403	Depreciation Expense 153,634+2,638	W-6(a)	156,272
	Less: Amortization of CIAC 86,217+415	W-8(a)	86,632
Net Depreciation Expense			\$ 69,640
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		82,849
408.11	Property Taxes		24,125
408.12	Payroll Taxes		52,941
408.13	Other Taxes and Licenses		10,825
408	Total Taxes Other Than Income		\$ 170,740
409.1	Income Taxes		19,302
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		-34,312
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 1,741,932
Utility Operating Income			\$ 99,152
Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(5,158)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 93,994

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT. PREVIOUS YEAR	NO. ACCOUNT NAME YEAR ADDITIONS	RETIREMENTS	YEAR			
(a)	(b)(c)	(d)(e)(f)				
301	Originalization	\$25,391	\$25,391			
302	Franchises					
303	Land and Rights	105,417	105,417			
304	Structures and Improvements	81,205	0081,205			
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	0342,395			
320	Water Treatment Equipment	30,528	30,528			
330	Distribution Reservoirs and Standpipes	289,395	00289,395			
331	Transmission and Distribution Mains	3,065,364	03,065,364			
333	Services	528,880				
334	Meters and Meter Installations	437,113	56,485(15,138)		78,460	
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment	88,242	0088,242			
341	Transportation Equipment	284,542	00284,542			
342	Store Equipment					
343	Tools Shop and Garage Equipment	36,285	036,285			
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment	10,056	10,056			
347	Miscellaneous Equipment					
348	Other Tangible Plant	38,597	038,597			
TOTAL WATER PLANT				\$56,485	\$(15,138)	\$549,429

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

W-4(a)
GROUP 1

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY PLANT MATRIX						
ACCT. CH. / CURRENT NO. ACCT. / ACCOUNT NAME	DESCRIPTION	TREATMENT PLANT	INTANGIBLES AND PUMPING TREATMENT	SOURCE OF SUPPLY / WATER PLANT	REPLACEMENT PLANT	TRANSMISSION AND GENERAL DISTRIBUTION PLANT
(a)(b)(c)(d)(e)(f)(g)(h)		YEAR	1.2.3.4.5			
		\$25,391	\$25,391	\$\$\$\$		
301	Organization					
302	Franchises					
303	Land and Land Rights	105,417				
304	Structures and Improvements	81,205				
305	Collecting and Impounding Reservoirs					
306	Lake River and Other Intakes					
307	Wells and Springs	144,672				
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment	342,395				
320	Water Treatment Equipment	30,528				
330	Distribution Reservoirs and Standpipes	289,395				
331	Transmission and Distribution Mains	3,065,364				
333	Services		528,880			
334	Meters and Meter Installations	478,460				
335	Hydrants					
336	Backflow Prevention Device					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment	284,542				
342	Stores Equipment					
343	Tool, Shop and Garage Equipment	36,285				
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment		10,056			
348	Other Tangible Plant	38,597				
TOTAL WATER PLANT		\$5,549,429	\$25,391	\$48,067	\$30,528	\$4,362,099
					644,344	

W-4(b)
GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019

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, 2019

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. #	BEGINNING BALANCE	DEBITS	CREDITS	BALANCE OTHER	TOTAL
NO. ACCOUNT NAME OF YEAR (d + e)	(a)	(b)	(c)	(d)	(f)
304 Structures and Improvements	\$64,442	\$1,402	\$1,402	\$1,402	\$64,442
305 Collecting and Impounding Reservoirs					
306 Lake River and Other Intakes					
307 Wells and Springs	131,365	2,082	2,082	2,082	131,365
308 Infiltration Galleries and Tunnels					
309 Supply Mains					
310 Power Generation Equipment					
311 Pumping Equipment	291,469	3,523	3,523	3,523	291,469
320 Water Treatment Equipment	30,213	323	323	323	30,213
330 Distribution Reservoirs and Standpipes	125,779	8,692	8,692	8,692	125,779
331 Transmission and Distribution Mains	1,515,052	267,727	267,727	267,727	1,515,052
333 Services	264,296	12,020	12,020	12,020	264,296
334 Meters and Meter Installations	255,043	13,918	13,918	13,918	255,043
335 Hydrants					
336 Backflow Prevention Devices					
339 Other Plant Miscellaneous Equipment					
340 Office Furniture and Equipment	68,545	674	674	674	68,545
341 Transportation Equipment	121,361	37,546	37,546	37,546	121,361
342 Store Equipment					
343 Tools, Shop and Garage Equipment	19,209	1,793	1,793	1,793	19,209
344 Laboratory Equipment					
345 Power Operated Equipment					
346 Communication Equipment	4,633	707	707	707	4,633
347 Miscellaneous Equipment					
348 Other Tangible Plant	36,830	308	308	308	36,830
TOTAL WATER ACCUMULATED DEPRECIATION	\$2,928,237	\$153,634	\$153,634	\$153,634	\$2,928,237

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

W-6(a)
GROUP 1

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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

ACCT. PLANT SALVAGE AND REMOVAL TOTAL BALANCE AT	OTHER CHARGES END OF YEAR	COST OF	CHARGES (g-h+i)(c+f-k)	
NO. ACCOUNT NAME RETIRE INSURANCE				
(a)(b)(g)(h)(i)(j)(l)				
304 Structures and Improvements \$65,844				
305 Collecting and Impounding Reservoirs				
306 Lake, River and Other Intakes				133,447
307 Well and Springs				
308 Infiltration Galleries and Tunnels				
309 Supply Mains				
310 Power Generation Equipment			0295 001	
311 Pumping Equipment				30,446
320 Water Treatment Equipment				
330 Distribution Reservoirs and Standpipes 00134,471				1,582,779
331 Transmission and Distribution Mains				276,316
333 Services				
334 Meters and Meter Installations 9,980(9,980)258,981				
335 Hydrants				
336 Backflow Prevention Devices				
339 Other Plant Miscellaneous Equipment				
340 Office Furniture and Equipment 0072,219				
341 Transportation Equipment 00158,907				
342 Stores Equipment				
343 Tools, Shop and Garage Equipment				21,002
344 Laboratory Equipment				
345 Power Operated Equipment				
346 Communication Equipment				
347 Miscellaneous Equipment				5,340
348 Other Tangible Plant				37,138
TOTAL WATER ACCUMULATED DEPRECIATION	\$9,980 \$(9,980) \$3,071,891			

W-6(b)
GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Marion Utilities/Marion

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>3,440,538</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>84,939</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>84,939</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>3,525,477</u>

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees	105	\$ 250 - 605	\$ 62,600
Construction			22,339
Total Credits			\$ 84,939

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 2,135,733
Debits during the year:	
Accruals charged to Account 272	\$ 86,217
Other debits (specify) :	
Rounding	0
Total debits	\$ 86,217
Credits during the year (specify) :	
	\$ 0
Total credits	\$ 0
Balance end of year	\$ 2,221,950

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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.

YEAR OF REPORT

December 31, 2019

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	6,522	6,627	1,637,872
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		6,522	6,627	\$ 1,637,872
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		6,522	6,627	\$ 1,637,872
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			44,259
471	Miscellaneous Service Revenues			32,900
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			126,053
Total Other Water Revenues				\$ 203,212
Total Water Operating Revenues				\$ 1,841,084

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

YEAR OF REPORT December 31, 2019
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UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER UTILITY EXPENSE ACCOUNTS

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	\$ 354,291	\$ 54,576	\$ 43,768
603	Salaries and Wages - Officers, Directors and Majority Stockholders	403,640	20,182	10,091
604	Employee Pensions and Benefits	34,650	3,119	2,426
610	Purchased Water	0		
615	Purchased Power	93,835	87,215	
616	Fuel for Power Purchased	3,031		
618	Chemicals	16,307		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	3,000		
632	Contractual Services - Accounting	73,134		
633	Contractual Services - Legal	26,102		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	20,046		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	43,404		
642	Rental of Equipment	7,324		
650	Transportation Expenses	21,218	3,607	1,804
656	Insurance - Vehicle	5,073		
657	Insurance - General Liability	15,101		
658	Insurance - Workman's Comp.	32,136		
659	Insurance - Other	83,445		
660	Advertising Expense	64		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	2,124		
675	Miscellaneous Expenses	278,397	30,624	13,920
Total Water Utility Expenses		\$ 1,516,322	\$ 199,323	\$ 72,009

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATION (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 87,537	\$	\$ 30,622	\$	\$ 137,788	\$ 0
		40,364		222,002	111,001
3,465		3,811		16,285	5,544
					6,620
2,590					441
16,307					
					0
		3,000			73,134
					26,102
20,046					0
		0			43,404
7,324					
3,607		4,456		2,695	5,050
					5,073
					15,101
					32,136
					83,445
					64
				2,124	
30,624		72,383		64,031	66,815
\$ 171,500	\$	\$ 154,636	\$	\$ 444,925	\$ 473,930

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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		39,435	2,000	37,435	33,896
February		37,977	2,000	35,977	30,871
March		50,596	2,000	48,596	35,396
April		47,633	2,000	45,633	57,821
May		58,309	2,000	56,309	46,733
June		51,429	2,000	49,429	52,611
July		44,968	2,000	42,968	45,626
August		42,559	2,000	40,559	39,188
September		49,242	2,000	47,242	40,847
October		48,635	2,000	46,635	47,974
November		43,954	2,000	41,954	37,052
December		43,731	2,000	41,731	38,246
Total for Year		558,468	24,000	534,468	506,261

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, 2019

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

SYSTEM NAME / COUNTY : All Systems/Marion County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

SUPPORTING SCHEDULE FOR PAGE W-12

Marion Utilities, Inc.

Year of Report - December 31, 2019

Subdivision	Permitted Capacity of Plant GPD	Location of Measurement of Capacity	Type of Treatment
Pine Ridge	220,000	Storage Tank	Hypo-Chlorination
Cedar Hills	264,000	Storage Tank	Hypo-Chlorination
Fore Acres	540,000	Storage Tank	Hypo-Chlorination
Golden Holiday	208,000	Storage Tank	Hypo-Chlorination
Fort King	360,000	Storage Tank	Hypo-Chlorination
Hi-Cliff	360,000	Storage Tank	Hypo-Chlorination
Rainbow Lakes Est.	547,000	Storage Tank	Hypo-Chlorination
Stone Oaks	158,000	Storage Tank	Hypo-Chlorination
Ponderosa	34,000	Storage Tank	Hypo-Chlorination
Waldbusser	34,000	Storage Tank	Hypo-Chlorination
Buckskin	64,000	Storage Tank	Hypo-Chlorination
Libra Oaks	17,000	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	149,000	Storage Tank	Hypo-Chlorination
Spruce Creek	835,000	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

YEAR OF REPORT December 31, 2019
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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	6,523	6,523
3/4"	Displacement	1.5		
1"	Displacement	2.5	33	83
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				6,645

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 style="text-align: center;">$506,301,000 / 6,645 / 365 = 209$</p>
--

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Pine Ridge/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. 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, 2019

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. 405

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

3. Present system connection capacity (in ERCs *) using existing lines. 405

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

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3420162

12. Water Management District Consumptive Use Permit ; None

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

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

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

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

YEAR OF REPORT
December 31, 2019

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. 498

2. Maximum number of ERCs * which can be served. 639

3. Present system connection capacity (in ERCs *) using existing lines. 500

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

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, 2019

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. 95

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.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Hi-Cliff/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. 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, 2019

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. 624

2. Maximum number of ERCs * which can be served. 1,347

3. Present system connection capacity (in ERCs *) using existing lines. 726

4. Future connection capacity (in ERCs *) upon service area buildout. 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, 2019

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.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Ponderosa/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently 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, 2019

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, 2019

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 106

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

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

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

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 6424590

12. Water Management District Consumptive Use Permit 6574.01

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

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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. 522
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.

W-14
GROUP 1
SYSTEM _____

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Sheri Oaks/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 21

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

3. Present system connection capacity (in ERCs *) using existing lines. 21

4. Future connection capacity (in ERCs *) upon service area buildout. 133

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424637 (non-community)

12. Water Management District Consumptive Use Permit None

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

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

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

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

YEAR OF REPORT
December 31, 2019

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 46

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

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

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

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? 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.
SYSTEM NAME / COUNTY : McAteer Acres/Marion County

YEAR OF REPORT
December 31, 2019

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 67

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

3. Present system connection capacity (in ERCs *) using existing lines. 70

4. Future connection capacity (in ERCs *) upon service area buildout. 70

5. Estimated annual increase in ERCs *. 1

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424643

12. Water Management District Consumptive Use Permit ; None

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

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

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

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

YEAR OF REPORT
December 31, 2019

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. 700

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

5. Estimated annual increase in ERCs *. 10

6. Is the utility required to have fire flow capacity? No
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, 2019

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. 3,753

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

3. Present system connection capacity (in ERCs *) using existing lines. 4,000

4. Future connection capacity (in ERCs *) upon service area buildout. 4,000

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.

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 6424652

12. Water Management District Consumptive Use Permit : 208481.03

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

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

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

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

YEAR OF REPORT
December 31, 2019

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, 2019

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 85

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

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

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

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3424841

12. Water Management District Consumptive Use Permit : 20830296 AN

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

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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)	\$ 143,892
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	99,178
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
Subtotal			\$ (22,333)
272	Add: Accumulated Amortization of Contributions in Aid of Constructor	W-8(a)	\$ 65,135
Subtotal			\$ 42,802
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		
	Other (Specify):		0
103	Property held for future use		0
105	Construction work in process		0
WATER RATE BASE			\$ 42,802
WATER OPERATING INCOME		W-3	\$ Not Available
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 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 AFP	W-9	
Net Operating Revenues			\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	
	Less: Amortization of CIAC	W-8(a)	
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
408.11	Utility Regulatory Assessment Fee		
408.12	Property Taxes		
408.13	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ _____

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc

SYSTEM NAME / COUNTY : Windgate Estates/Marion Count 3

WATER UTILITY PLANT ACCOUNTS

ACCT. PREVIOUS YEAR	NO. AC(COUNT NAME) YEAR ADDITIONS	RETIREMENTS	YEAR		
(a)(b)(c)(d)(e)(f)					
301 Organizations	\$				
302 Franchises					
303 Land and Land Rights	1,710	710			
304 Structures and Improvements	9,677	9,677			
305 Collecting and Impounding Reservoirs					
306 Lake River and Other Intakes					
307 Wells and Springs	1,500	1,500			
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	1,360	423(700)	11,083		
335 Hydrants					
336 Backflow Prevention Devices					
339 Other Plant Miscellaneous Equipment					
340 Office Furniture and Equipment					
341 Transportation Equipment					
342 Storage Equipment					
343 Tool Shop and Garage Equipment					
344 Laboratory Equipment					
345 Power Operated Equipment					
346 Communication Equipment					
347 Miscellaneous Equipment					
348 Other Tangible Plant					
TOTAL WATER PLANTS	\$144,169			\$423	\$(700) 143,892

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

W-4(a)
GROUP 2

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY PLANT MATRIX

ACCT. CURRENT NO. ACCOUNT NAME	DEBIT	YEAR PLANT	INTANGIBLE OF SUPPLY WATER PLANT	SOURCE OF TREATMENT PLANT	RETIREMENT	TRANSMISSION AND GENERAL DISTRIBUTION PLANT	
(a)(b)(c)(d)(e)(f)(g)(h)	(\$)		1.2.3.4.5				
301 Organization							
302 Franchises							
303 Land and Land Rights	1,710						
304 Structures and Improvements	9,677						
305 Collecting and Impounding Reservoirs							
306 Lake River and Other Intakes							
307 Wells and Springs	1,500						
308 Infiltration Galleries and Tunnels							
309 Supply Mains							
310 Power Generation Equipment							
311 Pumping Equipment	15,151						
320 Water Treatment Equipment	2,572						
330 Distribution Reservoirs and Standpipes	37,596						
331 Transmission and Distribution Mains	48,069						
333 Services	6,531						
334 Meters and Meter Installations	11,083						
335 Hydrants							
336 Backflow Prevention Devices							
339 Other Plant Miscellaneous Equipment							
340 Office Furniture and Equipment							
341 Transportation Equipment							
342 Stores Equipment							
343 Tool Shop and Garage Equipment							
344 Laboratory Equipment							
345 Power Operated Equipment							
346 Communication Equipment							
347 Miscellaneous Equipment							
348 Other Tangible Plant							
TOTAL WATER PLANT		\$143,892	\$26,651	\$2,515	\$103,279	\$11,387	

W-4(b)
GROUP 2

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. AT NO. ACCOUNT (a)(b)(c) NAME OF YEAR (d)(e)(f)	BEGINNING ACCRUAL CREDITS * CREDITS (d + e)	BALANCE OTHER TOTAL	TOTAL
304 Structures and Improvements	\$6,928,188		
305 Collecting and Impounding Reservoirs			
306 Lake River and Other Intakes			
307 Wells and Springs	9,359,258		
308 Infiltration Galleries and Tunnels			
309 Supply Mains			
310 Power Generation Equipment			
311 Pumping Equipment	14,585,606		
320 Water Treatment Equipment	2,533,414		
330 Distribution Reservoirs and Standpipes	11,737,788		
331 Transmission and Distribution Mains	35,914,118		
333 Services	5,757,110		
334 Meters and Meter Installations	10,427,507		
335 Hydrants			
336 Backflow Prevention Devices			
339 Other Plant Miscellaneous Equipment			
340 Office Furniture and Equipment			
341 Transportation Equipment			
342 Storage Equipment			
343 Tools Shop and Garage Equipment			
344 Laboratory Equipment			
345 Power Operated Equipment			
346 Communication Equipment			
347 Miscellaneous Equipment			
348 Other Tangible Plant			
TOTAL WATER ACCUMULATED DEPRECIATION	\$97,240,528	\$2,638	\$97,240,528

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

W-6(a)
GROUP 2

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY: Windgate Estates/Marion County

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

ACCT. PLANT SALVAGE AND REMOVAL TOTAL BALANCE AT NO. ACCOUNT NAME RETIRE INSURANCE AND OTHER CHARGE END OF YEAR	COST OF CHARGES (g-h+i)(c+f-k)		
(a)(b)(g)(h)(i)(j)(l)			
304 Structures and Improvements			7,116
305 Collecting and Impounding Reservoirs	0		
306 Lake River and Other Intakes	0		
307 Wells and Springs	09,617		
308 Infiltration Galleries and Tunnels	0		
309 Supply Mains	0		
310 Power Generation Equipment	0		
311 Pumping Equipment	014,445		
320 Water Treatment Equipment	02,514		
330 Distribution Reservoirs and Standpipes	012,525		
331 Transmission and Distribution Mains	037,132		
333 Services	05,817		
334 Meters and Meter Installations (700)09,802			
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 Storage Equipment	0		
343 Tool Shop and Garage Equipment	0		
344 Laboratory Equipment	0		
345 Power Operated Equipment	0		
346 Communication Equipment	0		
347 Miscellaneous Equipment	0		
348 Other Tangible Plant	0		
TOTAL WATER ACCUMULATED DEPRECIATIONS (700)		\$\$\$\$	99,178

W-6(b)
GROUP 2

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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	\$ 64,720
Debits during the year:	
Accruals charged to Account 272	\$ 415
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 415
Credits during the year (specify) :	
_____	\$ 0
_____	_____
Total credits	\$ 0
Balance end of year	\$ 65,135

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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.

YEAR OF REPORT December 31, 2019
--

SYSTEM NAME / COUNTY :

Windgate Estates/Marion County

WATER UTILITY EXPENSE ACCOUNTS			NOT AVAILABLE	
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Purchased	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY : Windgate Estates/Marion County *NOT AVAILABLE*

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATION (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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		883	3	880	812
February		853	3	850	746
March		1,104	3	1,101	670
April		962	3	959	954
May		1,246	3	1,243	1,072
June		1,148	3	1,145	1,177
July		1,118	3	1,115	884
August		1,070	3	1,067	1,169
September		1,080	3	1,077	930
October		988	3	985	893
November		962	3	959	755
December		1,011	3	1,008	804
Total for Year		12,425	36	12,389	10,866

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
<u>See attached schedule</u>			

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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

ERC Calculation: $10,866,000 / 145 / 365 = 205$
--

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

YEAR OF REPORT
December 31, 2019

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.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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)	176,767
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (151,100)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 4,172
	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			\$ 4,172
WASTEWATER OPERATING INCOME		S-3	\$ (6,285)
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, 2019
--

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)	\$ 33,086
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 33,086
401	Operating Expenses	S-10(a)	\$ 39,362
403	Depreciation Expense	S-6(a)	387
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 387
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		553
408.12	Payroll Taxes		535
408.13	Other Taxes and Licenses		1,035
408	Total Taxes Other Than Income		\$ 3,612
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		(3,990)
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 39,371
Utility Operating Income			\$ (6,285)
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			\$ (6,285)

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. PREVIOUS CURRENT	E	YEAR ADDED	DEPRECIATION	S	T
NO. ACCOUNT NAME					YEAR
(a)(b)(c)(d)(e)(f)					
351 Organization		\$\$\$\$			
352 Franchises					
353 Land and Land Rights	3,869,869				
354 Structures and Improvements	9,606,606				
355 Power Generation Equipment					
360 Collection Sewers - Force		88,575,885			
361 Collection Sewers - Gravity					
362 Special Collecting Structures		2,097,017			
363 Services to Customer		17,363,163			
364 Flow Measuring Device					
365 Flow Measuring Installation					
366 Reuse Service					
367 Reuse Meters and Meter Installations					
370 Receiving Well		7,717,717			
371 Pumping Equipment	4,003,403				
374 Reuse Distribution Reservoir					
375 Reuse Transmission and Distribution System					
380 Treatment and Disposal Equipment	45,745,457				
381 Plant Sewers					
382 Outfall Sewer Lines		102,102			
389 Other Plant Miscellaneous Equipment		1,656,656			
390 Office Furniture and Equipment					
391 Transportation Equipment					
392 Stores Equipment					
393 Tools Shop and Garage Equipment					
394 Laboratory Equipment					
395 Power Operated Equipment	1,397,139				
396 Communication Equipment					
397 Miscellaneous Equipment		1,478,178			
398 Other Tangible Plant	1,200,200				
Total Wastewater Plant	\$184,808,808				

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT NO.	ACCOUNT NAME	TANGIBLE	COLLECTIONS	SYSTEM	TREATMENT	WASTEWATER	PLANT DISPOSAL	RECLAIMED	RECLAIMED	GENERAL
PLANT NO.	PUMP AND TREATMENT	PLANT	DISTRIBUTION	PLANT	PLANT	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
351	Organization			1,234,567					0(m)(o)	
352	Franchise			5555555						
353	Land and Land Rights				3,869					
354	Structures and Improvements								9,606	
355	Power Generation Equipment									
360	Collection Sewers - Force				88,575					
361	Collection Sewers - Gravity									
362	Special Collecting Structure				2,097					
363	Services to Customer				17,363					
364	Flow Measuring Device									
365	Flow Measuring Installation									
366	Reuse Services									
367	Reuse Meters and Meter Installation									
370	Receiving Well						7,717			
371	Pumping Equipment						4,003			
374	Reuse Distribution Reservoir									
375	Reuse Transmission and Distribution System									
380	Treatment and Disposal Equipments								45,745	
381	Plant Sewers									
382	Outfall Sewer Lines								102	
389	Other Plant Miscellaneous Equipments								1,656	
390	Office Furniture and Equipments									
391	Transportation Equipments									
392	Stores Equipments									
393	Tool Shop and Garage Equipments									
394	Laboratory Equipments									
395	Power Operated Equipments									1,397
396	Communication Equipments									1,478
397	Miscellaneous Equipments									1,200
398	Other Tangible Plant									
	Total Wastewater Plant			\$511,904	\$11,720	\$57,095	\$4,075			

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
--

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, 2019

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	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)(b)(c)(d)(e)(f)					
354	Structures and Improvements \$6,343,291				
355	Power Generation Equipment				
360	Collection Sewers - Force	88,575	0		0
361	Collection Sewers - Gravity				
362	Special Collecting Structures	1,152	57		57
363	Services to Customers	17,363	0		0
364	Flow Measuring Device				
365	Flow Measuring Installation				
366	Reuses				
367	Reuses Meters and Meter Installations				
370	Receiving Well	7,717	0		0
371	Pumping Equipment	4,002	0		0
375	Reuses Transmission and Distribution System				
380	Treatment and Disposal Equipment	45,746	0		0
381	Plant Sewers				
382	Outfall Sewer Line	69	3		3
389	Other Plant Miscellaneous Equipment	1,656	0		0
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Storage 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	881	36		36
Total Depreciable Wastewater Plant in Service		\$176,380	387		\$ 387

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

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. PLANT SALVAGE AN NO. ACCT. NAME	RETIRED	INSURANCE	COST OF REMOVAL, TOTAL BALANCE AND OTHER CHARGES	DEPRECIATION	REMAINING BALANCE	END OF YEAR
(a)(b)(g)(h)(i)(j)(k)	(\$\$\$\$)		(g-h+i)(c+f-j)			
354 Structures and Improvements					6,634	
355 Power Generation Equipment						
360 Collection Sewers - Force Mains						
361 Collection Sewers - Gravity						
362 Special Collecting Structures						
363 Services to Customers						
364 Flow Measuring Devices						
365 Flow Measuring Installations						
366 Reuse Services						
367 Reuse Meters and Meter Installations						
370 Receiving Well						
371 Pumping Equipment						
375 Reuse Transmission and Distribution System						
380 Treatment and Disposal Equipment						
381 Plant Sewers						
382 Outfall Sewer Lines						
389 Other Plant Miscellaneous Equipment						
390 Office Furniture and Equipment						
391 Transportation Equipment						
392 Storage Equipment						
393 Tool Shop and Garage Equipment						
394 Laboratory Equipment						
395 Power Operated Equipment						
396 Communication Equipment						
397 Miscellaneous Equipment						
398 Other Tangible Plant						
Total Depreciable Wastewater Plant in Service	\$\$\$\$				176,767	

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2019

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, 2019
--

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	128	111	\$ 33,086
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	128	111	\$ 33,086
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		128	111	\$ 33,086
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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				\$ 33,086

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

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion Count

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. CURRENT COLLECTION NO. ACCOUNT NAME	COLLECTION	PUMPING & DISPOSAL OPERATIONS MAINTENANCE	EXPENSES - OPERATIONS	EXPENSES - MAINTENANCE	EXPENSES - OPERATIONS	TREATMENT	TREATMENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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						
715	Purchased Power	8,25341					
716	Fuel for Power Purchase						
718	Chemical	2,664				2,664	
720	Materials and Supply						
731	Contractual Services-Engineer	0					0
732	Contractual Services - Accountin						
733	Contractual Services - Lega						
734	Contractual Services - Mgt. Fee						
735	Contractual Services - Testin	5,982					5,982
736	Contractual Services - Othe						
741	Rent of Building/Real Propert						
742	Rent of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liabilit						
758	Insurance - Workman's Comp						
759	Insurance - Othe						
760	Advertising Expense						
766	Regulatory Commission Expense - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Othe						
770	Bad Debt Expense						
775	Miscellaneous Expense	11,313					
Total Wastewater Utility Expenses		\$13,811,313	\$10,504,164				

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. CUSTOME NO. ACCOUNT NAME	DESCRIPTION	RECLAIMED WATER TREATMENT EXPENSES	RECLAIMED WATER DISTRIBUTION MAINTENANCE	RECLAIMED WATER DISTRIBUTION EXPENSES	RECLAIMED WATER DISTRIBUTION MAINTENANCE	7.8.9.10.11.12	
						ADMIN. & GENERAL EXPENSES	RECLAIMED WATER DISTRIBUTION EXPENSES
(a)(b)(k)	(l)(m)	(n)	(o)	(p)	(q)	(r)	(s)
701	Salaries and Wages - Employee	\$10,800					
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	350					
710	Purchased Sewage Treatment						
711	Included 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	Rent of Building/Real Property						
742	Rent of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$11,150					

S-10(b)
GROUP 1

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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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:

$$6,452,000 / 111 / 365 = 159$$

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2019
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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	Unknowr		
Average Daily Flow	17,676		
Total Gallons of Wastewater Treated	6,452,000		
Method of Effluent Disposal	PONDS		

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

(2) Contact stabilization, advanced treatment, etc

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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	<u>111</u>
2. Maximum number of ERCs* which can be served	<u>117</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>117</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>0</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
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?	<u>No</u>
If so, when?	<u></u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u></u>
10. When did the company last file a capacity analysis report with the DEP?	<u>Never</u>
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?	<u></u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA 010771</u>

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

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

Company: Marion Utilities, Inc.

For the Year Ended December 31, 2019

(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)	1,637,872	1,637,872	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)	203,212	203,212	0
Total Water Operating Revenue	\$ 1,841,084	\$ 1,841,084	0
Less, Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenue	\$ 1,841,084	\$ 1,841,084	\$ 0
Explanations:			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences in column (d).			

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

Company: Marion Utilities, Inc.
For the Year Ended December 31, 2019

(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)	33,086	33,086	0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (524)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 33,086	\$ 33,086	0
Less, Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenue	\$ 33,086	\$ 33,086	\$ 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).			