

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS160-20-AR

Marion Utilities, Inc.

Exact Legal Name of Respondent

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Public Service Commission
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Submitted To The

STATE OF FLORIDA

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COMM. REG. DIV.
TALLAHASSEE, FL

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2020



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, 2020 and 2019, 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 16, 2021

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.

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EXECUTIVE SUMMARY

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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, 2020

Marion Utilities, Inc.
(Exact Name of Utility)

County: Marion

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

710 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:

[Empty lines for auditing groups]

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
[] [] [] [x]

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

Table with 2 columns: Name, Percent Ownership. Row 1: Tim E. Thompson Irrevocable Trust UA 04.20.99, 51%. Row 2: Linda L. Thompson, 49%.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
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**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
Austin Davis	President	Marion Utilities, Inc.	Various
Linda Thompson	Vice President Secretary/Treasurer	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, 2020

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 are Linda Thompson and Austin Davis and the shareholders are Tim E. Thompson Irrev TR UA 04.20.99 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 189 new connections in 2020.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2020

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, 2020

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 (deceased 01/23/20)	President to DOD	100%	\$ 27,140
Linda L. Thompson	Vice President Secretary/Treasurer	100%	223,208
Austin Davis	Vice President- Operations/President	50%	196,820

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)
Austin Davis	President	4	\$ 2,100
Linda L. Thompson	Vice President Secretary/Treasurer	4	2,100

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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)
Linda Thompson	Rent	\$ 45,576	Lou Earl Properties 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, 2020
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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)
Linda L. Thompson	Vice President Secretary/Treasurer Marion Utilities, Inc.	Owner	Lou Earl Properties 23664 NE 124th Place Road, Salt Springs Florida 32634

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-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	\$ 45,576
Austin Davis	Compensation	N/A	P	196,820

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

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:
 -purchase, sale or transfer of equipment
 -purchase, sale or transfer of land and structures
 -purchase, sale or transfer of securities
 -noncash transfers of assets
 -noncash dividends other than stock dividends
 -write-off of bad debts or loans
3. The columnar instructions follow:
 (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.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
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		\$ _____	\$ _____	\$ _____	\$ _____
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		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____



FINANCIAL SECTION

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
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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)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,896,779	\$ 6,052,405
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,372,957	3,475,716
Net Plant			\$ 2,523,822	\$ 2,576,689
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(12,631)	(10,894)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,511,191	\$ 2,565,795
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		\$ 189,435	\$ 411,972
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	16,772	18,104
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		6,041	14,210
161	Stores Expense			
162	Prepayments		0	38,617
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			\$ 212,248	\$ 482,903

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

**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			\$ 2,726,101	\$ 3,051,360

* 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, 2020
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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)
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	748,466	843,852
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 749,466	\$ 844,852
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	22,148	129,602
Total Long Term Debt			\$ 22,148	\$ 129,602
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		360,000	350,002
232	Notes Payable	F-18	14,431	14,431
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		187,494	143,904
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	3,260	3,372
238	XXXX Accrued regulatory fees		0	0
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	24,358	155,317
Total Current & Accrued Liabilities			\$ 589,543	\$ 667,026

* Not Applicable for Class B Utilities

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

**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	\$ _____ 3,751,665	\$ _____ 3,897,481
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 2,442,357	_____ 2,530,237
Total Net C.I.A.C.			\$ _____ 1,309,308	\$ _____ 1,367,244
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____ 106,000	\$ _____ 80,000
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____ (52,000)	_____ (39,000)
Total Accumulated Deferred Income Tax			\$ _____ 54,000	\$ _____ 41,000
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 2,726,101	\$ _____ 3,051,360

UTILITY NAME: Marion Utilities, Inc.

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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)	\$ 1,881,520	\$ 2,038,821
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 1,881,520	\$ 2,038,821
401	Operating Expenses	F-3(b)	\$ 1,560,134	\$ 1,689,630
403	Depreciation Expense:	F-3(b)	\$ 156,659	\$ 153,964
	Less: Amortization of CIAC	F-22	86,632	87,880
Net Depreciation Expense			\$ 70,027	\$ 66,084
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	174,487	175,870
409	Current Income Taxes	W/S-3	19,302	22,003
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	(38,302)	(35,003)
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			\$ 1,785,888	\$ 1,918,824
Net Utility Operating Income			\$ 95,632	\$ 119,997
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		(5,158)	(21,946)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 90,474	\$ 98,051

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,998,331</u>	\$ <u>33,728</u>	\$ <u>6,762</u>
\$ <u>1,998,331</u>	\$ <u>33,728</u>	\$ <u>6,762</u>
\$ <u>1,649,529</u>	\$ <u>36,409</u>	\$ <u>3,692</u>
<u>153,576</u>	<u>388</u>	<u> </u>
<u>87,880</u>	<u>0</u>	<u> </u>
\$ <u>65,696</u>	\$ <u>388</u>	\$ <u> </u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>240</u>	<u>0</u>	<u>0</u>
<u>171,574</u>	<u>4,061</u>	<u>235</u>
<u>22,003</u>	<u>0</u>	<u> </u>
<u>0</u>	<u>0</u>	<u> </u>
<u>0</u>	<u>0</u>	<u> </u>
<u>(34,093)</u>	<u>(910)</u>	<u>0</u>
<u> </u>	<u> </u>	<u> </u>
\$ <u>1,874,949</u>	\$ <u>39,948</u>	\$ <u>3,927</u>
\$ <u>123,382</u>	\$ <u>(6,220)</u>	\$ <u>2,835</u>
<u> </u>	<u> </u>	<u> </u>
<u>(20,246)</u>	<u>(1,126)</u>	<u>(574)</u>
<u> </u>	<u> </u>	<u> </u>
\$ <u>103,136</u>	\$ <u>(7,346)</u>	\$ <u>2,261</u>

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

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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)]			\$ 90,474	\$ 98,051
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		360	302
421	Nonutility Income		0	0
426	Miscellaneous Nonutility Expenses		(2,054)	738
Total Other Income and Deductions			\$ (1,694)	\$ 1,040
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	F-19	\$ 4,051	\$ 3,705
428	Amortization of Debt Discount & Expense	F-13		0
429	Amortization of Premium on Debt	F-13		0
Total Interest Expense			\$ 4,051	\$ 3,705
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$
			ROUNDING	0
			\$ 0	\$
NET INCOME			\$ 84,729	\$ 95,386

Explain Extraordinary Income:

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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	\$ 5,867,597	\$ 184,808
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	3,273,200	177,155
110	Accumulated Amortization	F-8	25,121	0
271	Contributions In Aid of Construction	F-22	3,738,340	159,141
252	Advances for Construction	F-20	0	
Subtotal			\$ (1,169,064)	\$ (151,488)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	2,374,965	155,272
Subtotal			\$ 1,205,901	\$ 3,784
114	Plus or Minus: Acquisition Adjustments (2)	F-7	229,747	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(240,641)	
	Working Capital Allowance (3)		(67,031)	
	Other (Specify):			
	Deferred income tax on C IAC		16,387	
RATE BASE			\$ 1,144,363	\$ 3,784
NET UTILITY OPERATING INCOME			\$ 103,136	\$ (7,346)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.01%	-194.13%

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	\$ 843,852	72.746%	10.72%	7.798%
Preferred Stock				
Long Term Debt	129,602	11.173%	0.90%	0.101%
Customer Deposits	143,904	12.406%	2.00%	0.248%
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	41,000	3.535%	0.00%	0.000%
Other (Explain)				
Investment Tax Credits	1,636	0.141%	0.00%	0.000%
Total	\$ <u>1,159,994</u>	<u>100.000%</u>		<u>8.15%</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:	_____ %
Commission order approving AFUDC rate:	_____

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

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**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	\$ 843,852	\$ _____	\$ _____	\$ _____	\$ _____	\$ 843,852
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	129,602	_____	_____	_____	_____	129,602
Customer Deposits	143,904	_____	_____	_____	_____	143,904
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	41,000	_____	_____	_____	_____	41,000
Other (Explain)	_____	_____	_____	_____	_____	_____
Investment Tax Credits	1,636	_____	_____	_____	_____	1,636
Total	\$ 1,159,994	\$ _____	\$ _____	\$ _____	\$ _____	\$ 1,159,994

(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	\$ 5,867,597	\$ 184,808	\$ 0	\$ 6,052,405
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	\$ 5,867,597	\$ 184,808	\$ 0	\$ 6,052,405

**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	6,732			6,732
	Windgate	20,895			20,895
	Total Plant Acquisition Adjustments	<u>\$ 229,747</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,747</u>
115	Accumulated Amortization				
	Order #11568	\$ (164,972)	\$	\$	\$ (164,972)
	Balance after order #11568	(113,399)			(113,399)
	Woods & Meadows	15,300			15,300
	Spruce Creek	48,795			48,795
	Deer Creek	(5,470)			(5,470)
	Windgate	(20,895)			(20,895)
	Total Accumulated Amortization	<u>\$ (240,641)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (240,641)</u>
	Net Acquisition Adjustments	<u>\$ (10,894)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,894)</u>

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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	\$ 3,171,069	\$ 176,767	\$ 0	\$ 3,347,836
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 153,576	\$ 388	\$	\$ 153,964
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Rounding	0			
Salvage				
Other Credits (Specify):				
Total Credits	\$ 153,576	\$ 388	\$ 0	\$ 153,964
Debits during year:				
Book cost of plant retired	51,445	0		51,445
Cost of Removal				
Other Debits (specify):				
Rounding	0			
Total Debits	\$ 51,445	\$ 0	\$ 0	\$ 51,445
Balance end of year	\$ <u>3,273,200</u>	\$ <u>177,155</u>	\$ <u>0</u>	\$ <u>3,450,355</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 25,121	\$ 0	\$ 0	\$ 25,121
Credit during year:				
Accruals charged to:				
Account 407	\$ 240	\$ 0	\$ 0	\$ 240
Account 110.2 (2)				
Other Accounts (specify):				
Rounding	0			
Total credits	\$ 240	\$ 0	\$ 0	\$ 240
Debits during year:				
Book cost of plant retired	0			
Other debits (specify):				
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>25,361</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>25,361</u>

- (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 Deposit:	\$ _____ 0
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ 0
Total Other Special Deposit:	\$ _____ 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>_____</u> 0
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ 0 _____ _____ _____
Total Utility Investment		\$ <u>_____</u> 0
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ 0 _____ _____ _____
Total Other Investment		\$ <u>_____</u> 0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ 0 _____ _____ _____
Total Special Funds		\$ <u>_____</u> 0

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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	\$ 18,104	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 18,104
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Returned checks	\$ 0	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 18,104
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 684	
Collection of accounts previously written off	736	
Utility Accounts		
Others		
Total Additions		\$ 1420
Deduct accounts written off during year:		
Utility Accounts	1,420	
Others		
Total accounts written off		\$ 1420
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 18,104

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separate!

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separate!

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 Liabilitic	\$ 0

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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> </u>	\$ <u> 0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		0
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u> </u>	\$ <u> 0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

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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	\$ _____ 0	\$ _____ 0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Utility Deposits	\$ _____	\$ _____ 1,050
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____ 0	\$ _____ 1,050
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____ 0	\$ _____ 0
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____ 0	\$ _____ 0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____ 1,050

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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	\$ 748,466
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	\$ 95,386
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	\$ 843,852
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		\$ 843,852
Notes to Statement of Retained Earnings:		

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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	1,598
Note on vehicle Issue date 12/28/18 - Maturity 12/28/21	0.90 %	Fixed	12,833
PPP Loan Issue date 05/07/20 - Maturity 05.07.22	1.00 %	Fixed	129,602
	%		
	%		
	%		
Less, Current Portion on page F-18	%		(14,431)
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 129,602

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
Current portion of long term debt	%		\$ 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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Profit Sharing Plan contribution payable	\$ 64,484
Accrued professional fees	20,000
Officer Salaries	68,661
Rent	2,172
Total Miscellaneous Current and Accrued Liabilities	\$ 155,317

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

**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, 2020

**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>3,592,524</u>	\$ <u>159,141</u>	\$ _____	\$ <u>3,751,665</u>
Add credits during year:	\$ <u>145,816</u>	\$ <u>0</u>	\$ _____	\$ <u>145,816</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>3,738,340</u>	\$ <u>159,141</u>	\$ <u>0</u>	\$ <u>3,897,481</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>2,287,085</u>	\$ <u>155,272</u>	\$ _____	\$ <u>2,442,357</u>
Debits during the year:	\$ <u>87,880</u>	\$ <u>0</u>	\$ _____	\$ <u>87,880</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>2,374,965</u>	\$ <u>155,272</u>	\$ <u>0</u>	\$ <u>2,530,237</u>


UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 95,386
Add back income taxes		19,507
Reconciling items for the year:		
Taxable income not reported on books:		
CIAC Collections		145,816
Deductions recorded on books not deducted for return:		
Officer's Salaries		68,661 *
Charitable contributions		0
State Income Tax Expense		2,496
Excess of book loss over tax loss on asset disposal		594
Excess of book depreciation over tax depreciation		38,875
Penalties		0 *
Income recorded on books not included in return:		
Amortization of CIAC - pre 6/13/96	F-22	(5,376)
Amortization of CIAC - post 6/13/96	F-22	(76,729) *
Amortization of CIAC - post 12/22/17	F-22	(5,775)
Deferred Tax Benefits		(35,003)
Net amortization of acquisition adjustments		(1,738)
Deduction on return not charged against book income:		
Accrued Directors Fees-related party-not paid this year		0
Excess of tax depreciation over book depreciation		0
Excess of tax loss over book loss on asset disposals		0
Federal tax net income		\$ 246,714
Computation of tax :		
Net income (loss) per books	95,386	
less, Permanent differences	* (8,068)	
Taxable income per books	<u>87,318</u>	
State income tax	2,496	
Federal income tax	<u>19,507</u>	
Income tax benefit of NOL	<u>22,003</u>	



**WATER
OPERATION
SECTION**

GROUP 1

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

WATER LISTING OF SYSTEM GROUPS

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

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

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

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

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

YEAR OF REPORT December 31, 2020
--

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)	\$ 5,705,237
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,171,597
110	Accumulated Amortization	F-8	25,121
271	Contributions In Aid of Construction	W-7	3,671,293
252	Advances for Construction	F-20	0
Subtotal			\$ -1,162,774
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,309,499
Subtotal			\$ 1,146,725
114	Plus or Minus: Acquisition Adjustments (2) Order #11568 only	F-7	229,747
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(240,641)
	Working Capital Allowance (3)		-67,031
	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			\$ 1,095,312
WATER OPERATING INCOME		W-3	\$ 103,136
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			9.4161%

- 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, 2020
--

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)	\$ 5,705,237
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,171,597
110	Accumulated Amortization	F-8	25,121
271	Contributions In Aid of Construction	W-7	3,671,293
252	Advances for Construction	F-20	0
Subtotal			\$ -1,162,774
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,309,499
Subtotal			\$ 1,146,725
	Plus or Minus:		
114	Acquisition Adjustments (2) Order #11568 only	F-7	229,747
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(240,641)
	Working Capital Allowance (3)		-67,031
	Other (Specify): Deferred income taxes on CIAC		16,387
103	Property held for future use		10,125
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WATER RATE BASE			\$ 1,095,312
WATER OPERATING INCOME		W-3	\$ 103,136
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			9.4161%

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.

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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.

YEAR OF REPORT December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

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	\$ 1,998,331
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 1,998,331
401	Operating Expenses	W-10(a)	\$ 1,649,529
403	Depreciation Expense 150,970+2,606	W-6(a)	153,576
	Less: Amortization of CIAC 87,549+331	W-8(a)	87,880
Net Depreciation Expense			\$ 65,696
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		89,963
408.11	Property Taxes		15,008
408.12	Payroll Taxes		46,005
408.13	Other Taxes and Licenses		20,598
408	Total Taxes Other Than Income		\$ 171,574
409.1	Income Taxes		22,003
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		-34,093
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 1,874,949
Utility Operating Income			\$ 123,382
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		(20,246)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 103,136

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Marion Utilities/Marion

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	PREVIOUS YEAR (b)	CURRENT YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)			
301	Organization	\$25,391	\$25,391					
302	Franchises							
303	Land and Land Rights	105,417	105,417					
304	Structures and Improvements	81,205	081,205					
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	166,218	(55,137)	400,471			
331	Transmission and Distribution Mains	3,065,364	03,065,364					
333	Services	528,880	0528,880					
334	Meters and Meter Installations	478,460	62,805	(18,073)	623,192			
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	0284,542					
342	Stores 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		\$5,549,429		\$229,018		\$(73,210)	\$5,705,237	

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

YEAR OF REPORT
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UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER UTILITY PLANT MATRIX

ACCT. CURR NO. ACCOUNT NAM	E	T	.1.2.3.4.5 INTANGIBLE OF SUPPLYWATE PLANT AND PUMPING TREATMEN	SOURCE PLANT PLANT PLANT	R T	TRANSMISSION AND GENERAL DISTRIBUTION PLANT	
301 Organization		\$25,391	\$25,391	\$\$\$\$			
302 Franchises							
303 Land and Land Rights	105,417						105,417
304 Structures and Improvements	81,205						81,205
305 Collecting and Impounding Reservoirs							
306 Lake River and Other Intakes							
307 Wells and Springs	144,672		144,672				
308 Infiltration Galleries and Tunnels							
309 Supply Mains							
310 Power Generation Equipment							
311 Pumping Equipment	342,395		342,395				
320 Water Treatment Equipment	30,528		30,528				
330 Distribution Reservoirs and Standpipes	400,471					400,471	
331 Transmission and Distribution Mains	3,065,364					3,065,364	
333 Services		528,880				528,880	
334 Meters and Meter Installations	523,192					523,192	
335 Hydrants							
336 Backflow Prevention Devices							
339 Other Plant Miscellaneous Equipment							
340 Office Furniture and Equipment		88,242					88,242
341 Transportation Equipment	284,542						284,542
342 Stores Equipment							
343 Tools, Shop and Garage Equipment	36,285						36,285
344 Laboratory Equipment							
345 Power Operated Equipment							
346 Communication Equipment		10,056					10,056
347 Miscellaneous Equipment							
348 Other Tangible Plant	38,597						38,597
TOTAL WATER PLANT		\$5,705,237	\$25,391 \$487,067	\$30,528 \$4,517,907	\$644,344		

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2020

SYSTEM NAME / COUNTY :

Marion Utilities/Marion

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Marion Utilities/Marion

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. AT NO. ACCOUNT (a)(b)(c)	BEGINNING NAME OF YEAR (d)(e)(f)	ACCUALS (d + e)	CREDITS * (e)(f)	BALANCE OTHER	TOTAL		
304	Structures and Improvements	\$65,844	\$1,324	\$1,324			
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	133,447	1,825	1,825			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	295,001	3,512	3,512			
320	Water Treatment Equipment	30,446	838	838			
330	Distribution Reservoirs and Standpipes	134,471	19,407	19,407			
331	Transmission and Distribution Mains	1,582,779	67,715	67,715			
333	Services	276,316	12,020	12,020			
334	Meters and Meter Installations	258,981	16,016	16,016			
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	72,219	2,967	2,967			
341	Transportation Equipment	158,907	33,293	33,293			
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	21,002	1,793	1,793			
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment	5,340	777	777			
347	Miscellaneous Equipment						
348	Other Tangible Plant	37,138	308	308			
TOTAL WATER ACCUMULATED DEPRECIATIONS		\$3,071,891	\$150,970	\$150,970			

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

UTILITY NAME: Marion Utilities, Inc. _____

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Marion Utilities/Marion County _____

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

ACCT. NO.	PLANT SALVAGE AND REMOVAL	TOTAL BALANCE AT END OF YEAR	COST OF CHARGES (g-h+i+j+k)		
(a)	(b)	(g)(h)(i)(j)(k)	(g-h+i+j+k)		
304	Structures and Improvements	\$0	\$67,168		
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				135,272
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				0298,513
320	Water Treatment Equipment				30,529
330	Distribution Reservoirs and Standpipes	41,180(41,180)	102,698		
331	Transmission and Distribution Mains				1,650,494
333	Services				288,336
334	Meters and Meter Installations	10,084(10,084)	264,913		
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	0075,186			
341	Transportation Equipment	00192,200			
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				22,795
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				6,047
347	Miscellaneous Equipment				
348	Other Tangible Plant				37,446
TOTAL WATER ACCUMULATED DEPRECIATION		\$51,264	\$(51,264)	\$3,171,597	

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Marion Utilities/Marion

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>3,525,477</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>145,816</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>145,816</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>3,671,293</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, 2020

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	187	\$ 250 - 605	\$ 109,976
Construction			35,840
Total Credits			\$ 145,816

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 2,221,950
Debits during the year:	
Accruals charged to Account 272	\$ 87,549
Other debits (specify):	
Rounding	0
Total debits	\$ 87,549
Credits during the year (specify):	
	\$ 0
Total credits	\$ 0
Balance end of year	\$ 2,309,499

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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	6,627	6,816	1,760,023
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		6,627	6,816	\$ 1,760,023
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		6,627	6,816	\$ 1,760,023
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			43,328
471	Miscellaneous Service Revenues			36,370
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			158,610
Total Other Water Revenues				\$ 238,308
Total Water Operating Revenues				\$ 1,998,331

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1		.2	
			SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE	(d)	(e)
(a)	(b)	(c)	(d)	(e)	(d)	(e)
601	Salaries and Wages - Employees	\$ 270,008	\$ 41,862	\$ 33,597		
603	Salaries and Wages - Officers, Directors and Majority Stockholders	447,168	22,396	11,198		
604	Employee Pensions and Benefits	99,134	8,922	6,939		
610	Purchased Water	0				
615	Purchased Power	102,552	95,889			
616	Fuel for Power Purchased	1,377				
618	Chemicals	24,310				
620	Materials and Supplies	0				
631	Contractual Services-Engineering	0				
632	Contractual Services - Accounting	97,132				
633	Contractual Services - Legal	4,000				
634	Contractual Services - Mgt. Fees					
635	Contractual Services - Testing	25,799				
636	Contractual Services - Other	0				
641	Rental of Building/Real Property	45,576				
642	Rental of Equipment	5,757				
650	Transportation Expenses	14,056	2,389	1,196		
656	Insurance - Vehicle	6,125				
657	Insurance - General Liability	35,732				
658	Insurance - Workman's Comp.	12,756				
659	Insurance - Other	61,785				
660	Advertising Expense	409				
666	Regulatory Commission Expenses - Amortization of Rate Case Expense					
667	Regulatory Commission Exp.-Other					
668	Water Resource Conservation Exp.					
670	Bad Debt Expense	684				
675	Miscellaneous Expenses	395,169	43,550	19,795		
Total Water Utility Expenses		\$ 1,649,529	\$ 215,008	\$ 72,725		

YEAR OF REPORT

December 31, 2020

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)
\$ 67,195	\$	\$ 20,927	\$	\$ 106,427	\$ 0
		44,792		245,679	123,103
9,913		10,905		46,593	15,862
					6,663
527					850
24,310					
		0			0
					97,132
					4,000
25,799		0			0
					45,576
5,757					
2,389		2,951		1,786	3,346
					6,125
					35,732
					12,756
					61,785
					409
43,550		102,935		684	
				90,322	95,017
\$ 179,440	\$	\$ 182,510	\$	\$ 491,491	\$ 508,356

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT

December 31, 2020

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		43,913	2,000	41,913	39,059
February		40,843	2,000	38,843	40,522
March		59,824	2,000	57,824	39,557
April		58,949	2,000	56,949	62,553
May		64,958	2,000	62,958	51,463
June		54,563	2,000	52,563	57,546
July		53,539	2,000	51,539	53,902
August		51,179	2,000	49,179	48,802
September		43,717	2,000	41,717	39,765
October		48,840	2,000	46,840	37,992
November		45,435	2,000	43,435	42,926
December		45,264	2,000	43,264	43,308
Total for Year		611,024	24,000	587,024	557,395

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
<u>See attached schedule</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SUPPORTING SCHEDULE FOR PAGE W-11

Marion Utilities, Inc.

Year of Report - December 31, 2020

Subdivision	Capacity of Well	Gallons Per Day From Source	Type of Source
Pine Ridge	604,000	77,795	Ground
Cedar Hills	1,173,000	95,453	Ground
Fore Acres	2,160,000	106,224	Ground
Golden Holiday	470,000	25,501	Ground
Fort King	604,000	45,961	Ground
Hi-Cliff	604,000	62,603	Ground
Rainbow Lakes Est.	1,238,000	99,825	Ground
Stone Oaks	316,000	13,120	Ground
Ponderosa	72,000	1,920	Ground
Waldbusser	72,000	2,806	Ground
Buckskin	201,000	10,904	Ground
Libra Oaks	175,000	14,680	Ground
Greenfields	1,238,000	128,387	Ground
Sheri Oaks	129,000	3,322	Ground
Oak Creek	129,000	25,546	Ground
McAteers	129,000	14,172	Ground
Woods & Meadows	979,000	127,800	Ground
Spruce Creek	2,736,000	790,950	Ground
Deer Creek	129,000	7,213	Ground
Windgate	518,000	37,122	Ground
Turning Point	518,000	15,147	Ground

YEAR OF REPORT
December 31, 2020

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

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

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, 2020

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	111,000	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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Marion Utilities/Marion County

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	6,712	6,712
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				6,834

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

$$557,595,000 / 6,834 / 366 = 223$$

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.
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. 242

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

3. Present system connection capacity (in ERCs *) using existing lines. 242

4. Future connection capacity (in ERCs *) upon service area buildout. 242

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.

YEAR OF REPORT
December 31, 2020

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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 500
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.

W-14
GROUP 1
SYSTEM _____

YEAR OF REPORT
December 31, 2020

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. 184
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.

W-14
GROUP 1
SYSTEM _____

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

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 ERCs * 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.

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. 627

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.

YEAR OF REPORT
December 31, 2020

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.
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 ERCs * the system can efficiently serve. 22

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

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

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

5. Estimated annual increase in ERCs *. 0

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 3424808

12. Water Management District Consumptive Use Permit None

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

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

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

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

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

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 16574.01

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.

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.
SYSTEM NAME / COUNTY : Green Fields-Indian Pines/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 522

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

3. Present system connection capacity (in ERCs *) using existing lines. 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 13101

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.

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Sheri Oaks/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present 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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 46

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

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

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.

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Woods & Meadows/Marion County

OTHER WATER SYSTEM INFORMATION

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

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

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

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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 2,775

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. Replace 3 10,000 gallon tanks

b. Have these plans been approved by DEP? Yes

c. When will construction begin? Completed

d. Attach plans for funding the required upgrading. N/A

e. Is this system under any Consent Order with DEP? Yes, completed and closed out 01/2021.

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.

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marion Utilities, Inc.
SYSTEM NAME / COUNTY : Deer Creek/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. 50

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

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 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 120830296 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, 2020

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)	\$ 143,711
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	101,603
110	Accumulated Amortization	F-8	0
271	Contributions In Aid of Construction	W-7	67,047
252	Advances for Construction	F-20	0
Subtotal			\$ (24,939)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 65,466
Subtotal			\$ 40,527
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			\$ 40,527
WATER OPERATING INCOME		W-3	\$ <u>Not Available</u>
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, 2020

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		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ _____

UTILITY NAME: Marion Utilities, Inc _____

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Windgate Estates/Marion Count _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	PREVIOUS ACCOUNT NAME (b)	CURRENT YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)			
301	Organization	\$	\$\$\$					
302	Franchises							
303	Land and Land Rights	1,710	1,710					
304	Structures and Improvements	9,677	9,677					
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs	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	11,083	(181)10,902					
335	Hydrants							
336	Backflow Prevention Devices							
339	Other Plant Miscellaneous Equipment							
340	Office Furniture and Equipment							
341	Transportation Equipment							
342	Stores Equipment							
343	Tools, Shop and Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
TOTAL WATER PLANTS			\$143,892					
				\$(181)	\$143,711			

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, 2020

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY PLANT MATRIX

ACCT. NO.	CURRENT ACCOUNT NAME	T	.1.2.3.4.5	SOURCE OF SUPPLY	R	TRANSMISSION AND GENERAL DISTRIBUTION	PLANT
301	Organization						
302	Franchises						
303	Land and Land Rights	1,710					1,710
304	Structures and Improvements	9,677					9,677
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	11,500	11,500				
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	15,151	15,151				
320	Water Treatment Equipment	2,575	2,575				
330	Distribution Reservoirs and Standpipes	37,596				37,596	
331	Transmission and Distribution Mains	48,069				48,069	
333	Services	6,531				6,531	
334	Meters and Meter Installations	10,902				10,902	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
TOTAL WATER PLANT		\$143,711	\$26,651	\$2,575	\$103,098	\$11,387	

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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.

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	AT BEGINNING OF YEAR (a)	ACCRAUALS (b)	CREDITS * (c)	CREDITS (d + e)	BALANCE OTHER (f)	TOTAL			
304	Structures and Improvements	\$7,116	\$188	\$188					
305	Collecting and Impounding Reservoirs								
306	Lake, River and Other Intakes								
307	Wells and Springs	9,617	258	258					
308	Infiltration Galleries and Tunnels								
309	Supply Mains								
310	Power Generation Equipment								
311	Pumping Equipment	14,645	606						
320	Water Treatment Equipment	2,574	00						
330	Distribution Reservoirs and Standpipes	12,525	778	778					
331	Transmission and Distribution Mains	37,032	1,118	1,118					
333	Services	5,867	101	10					
334	Meters and Meter Installations	9,802	850	85					
335	Hydrants								
336	Backflow Prevention Devices								
339	Other Plant Miscellaneous Equipment								
340	Office Furniture and Equipment								
341	Transportation Equipment								
342	Stores Equipment								
343	Tools Shop and Garage Equipment								
344	Laboratory Equipment								
345	Power Operated Equipment								
346	Communication Equipment								
347	Miscellaneous Equipment								
348	Other Tangible Plant								
TOTAL WATER ACCUMULATED DEPRECIATION					\$9,178	\$2,606	\$2,606		

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

W-6(a)
GROUP 2

YEAR OF REPORT
December 31, 2020

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 RETIREMENT DATE AND OTHER CHARGES	END OF YEAR CHARGES	COST OF CHARGES	(g-h+)(c+f-k)	
304 Structures and Improvements				
305 Collecting and Impounding Reservoirs				
306 Lake, River and Other Intakes				
307 Wells and Springs				
308 Infiltration Galleries and Tunnels				
309 Supply Mains				
310 Power Generation Equipment				
311 Pumping Equipment				
320 Water Treatment Equipment				
330 Distribution Reservoirs and Standpipes				
331 Transmission and Distribution Mains				
333 Services				
334 Meters and Meter Installations (181)09,706				
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 DEPRECIATIONS (81)				101,603

W-6(b)
GROUP 2

UTILITY NAME:

Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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)
None		\$	\$ None
Total Credits			\$

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 65,135
Debits during the year:	
Accruals charged to Account 272	\$ 331
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 331
Credits during the year (specify):	
_____	\$ 0
_____	_____
Total credits	\$ 0
Balance end of year	\$ 65,466

W-8(a)

Group 2

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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, 2020
--

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

WATER UTILITY EXPENSE ACCOUNTS			NOT AVAILABLE	
ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Purchased	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - 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.
 SYSTEM NAME / COUNTY : Windgate Estates/Marion County

YEAR OF REPORT
 December 31, 2020

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		1,017	3	1,014	794
February		982	3	979	798
March		1,400	3	1,397	740
April		1,310	3	1,307	1,430
May		1,569	3	1,566	1,086
June		1,192	3	1,189	1,338
July		1,055	3	1,052	952
August		1,036	3	1,033	931
September		953	3	950	829
October		999	3	996	765
November		1,042	3	1,039	951
December		1,032	3	1,029	832
Total for Year		13,587	36	13,551	11,446

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, 2020

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, 2020

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:

$$11,446,000 / 145 / 366 = 216$$

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Windgate Estates/Marion County

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 149

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

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

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

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities. _____

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

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

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

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

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

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

11. Department of Environmental Protection ID # 3421576

12. Water Management District Consumptive Use Permit 14581

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, 2020
--

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)	177,155
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	159,141
252	Advances for Construction	F-20	
Subtotal			\$ (151,488)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 155,272
Subtotal			\$ 3,784
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 3,784
WASTEWATER OPERATING INCOME		S-3	\$ (7,346)
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, 2020
--

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)	\$ 33,728
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 33,728
401	Operating Expenses	S-10(a)	\$ 36,409
403	Depreciation Expense	S-6(a)	388
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 388
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,518
408.11	Property Taxes		569
408.12	Payroll Taxes		939
408.13	Other Taxes and Licenses		1,035
408	Total Taxes Other Than Income		\$ 4,061
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		(910)
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 39,948
Utility Operating Income			\$ (6,220)
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		-1,126
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (7,346)

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	PREVIOUS ACCOUNT NAM (a)(b)(c)(d)(e)(f)	CURRENT E	YEAR ADDITIONS	RETIREMENTS	S	T YEAR
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	75		
361	Collection Sewers - Gravity	€				
362	Special Collecting Structures		2,097,097			
363	Services to Customers		17,363,173	63		
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Service					
367	Reuse Meters and Meter Installations					
370	Receiving Well		7,717,717			
371	Pumping Equipment	4,003,003				
374	Reuse Distribution Reservoir					
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment	45,745,745				
381	Plant Sewers					
382	Outfall Sewer Lines		102,102			
389	Other Plant Miscellaneous Equipment		1,656,166			
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		1,478,147	81		
398	Other Tangible Plant	1,201,201				
Total Wastewater Plant			\$184,808,808	\$\$\$184,808		

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, 2020

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion Count _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1.2.3.4.5.6.7		WASTEWATER PLANT	PLANT DISPOSAL PLANT	RECLAIMED R	RECLAIMED WASTEWATER	GENERAL
		INTANGIBLE	COLLECTIONS					
(a)(b)(g)(h)(j)(k)	(a)(b)(g)(h)(j)(k)					(l)(m)(n)		
351	Organization	-----	-----	-----	-----	-----	-----	-----
352	Franchise	-----	-----	-----	-----	-----	-----	-----
353	Land and Land Right	-----	-----	3,869	-----	-----	-----	-----
354	Structures and Improvement	-----	-----	-----	9,606	-----	-----	-----
355	Power Generation Equipmen	-----	-----	-----	-----	-----	-----	-----
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 Service	-----	-----	-----	-----	-----	-----	-----
367	Reuse Meters and Meter Installation	-----	-----	-----	-----	-----	-----	-----
370	Receiving Well	-----	-----	-----	7,717	-----	-----	-----
371	Pumping Equipmen	-----	-----	-----	4,003	-----	-----	-----
374	Reuse Distribution Reservoir	-----	-----	-----	-----	-----	-----	-----
375	Reuse Transmission and Distribution System	-----	-----	-----	-----	-----	-----	-----
380	Treatment and Disposal Equipmen	-----	-----	-----	45,745	-----	-----	-----
381	Plant Sewer	-----	-----	-----	-----	-----	-----	-----
382	Outfall Sewer Line	-----	-----	-----	102	-----	-----	-----
389	Other Plant Miscellaneous Equipmen	-----	-----	-----	1,656	-----	-----	-----
390	Office Furniture and Equipmen	-----	-----	-----	-----	-----	-----	-----
391	Transportation Equipmen	-----	-----	-----	-----	-----	-----	-----
392	Storage Equipmen	-----	-----	-----	-----	-----	-----	-----
393	Tool Shop and Garage Equipmen	-----	-----	-----	-----	-----	-----	-----
394	Laboratory Equipmen	-----	-----	-----	-----	-----	-----	-----
395	Power Operated Equipmen	-----	-----	-----	-----	-----	-----	1,397
396	Communication Equipmen	-----	-----	-----	-----	-----	-----	-----
397	Miscellaneous Equipmen	-----	-----	-----	-----	-----	-----	1,478
398	Other Tangible Plan	-----	-----	-----	-----	-----	-----	1,200
Total Wastewater Plant		\$111,904	\$11,720	\$7,095	\$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, 2020
--

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.

UTILITY NAME: Marion Utilities, Inc. _____

YEAR OF REPORT
December 31, 2020

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. BALANCE	OTHER		AT BEGINNING	ACCRUALS	R	TOTAL
NO. ACCOUNT	ACCOUNT	DEBIT	OF YEAR		CREDITS * CREDIT	S
(a)	(b)	(c)	(d)	(e)	(f)	(g)
354	Structures and Improvements	\$6,634,291	\$291			
355	Power Generation Equipment					
360	Collection Sewers - Force	€	88,575			
361	Collection Sewers - Gravity					
362	Special Collecting Structure	s	1,209,577			
363	Services to Customer	s	17,363			
364	Flow Measuring Device	s				
365	Flow Measuring Installation	s				
366	Reuse Service	s				
367	Reuse Meters and Meter Installations					
370	Receiving Well	€	7,717			
371	Pumping Equipment	4,002	200			
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment	45,746	00			
381	Plant Sewers					
382	Outfall Sewer Line	s	724			
389	Other Plant Miscellaneous Equipment	t	1,656			
390	Office Furniture and Equipment	t				
391	Transportation Equipment					
392	Store Equipment	t				
393	Tools Shop and Garage Equipment	1,397	00			
394	Laboratory Equipment					
395	Power Operated Equipment	1,479	00			
396	Communication Equipment	t				
397	Miscellaneous Equipment	t				
398	Other Tangible Plant	917,363	36			
Total Depreciable Wastewater Plant in Service			\$176,767,388	\$388		

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

UTILITY NAME: Marion Utilities, Inc. _____

YEAR OF REPORT
December 31, 2020

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	PLANT SALVAGE AN ACCOUNT NAM	E	RETIRED	D INSURANCE	COST OF REMOVAL AND OTHER CHARGE CHARGES	TOTAL BALANCE A S (g-h+i)(c+f-j)	T END OF YEAR
(a)	(b)(g)	(h)(i)(j)(k)					
354	Structures and Improvements		\$\$\$\$0\$				6,925
355	Power Generation Equipmen	t				0	
360	Collection Sewers - Forc	e				088,575	
361	Collection Sewers - Gravit	y				0	
362	Special Collecting Structure	s				01,256	
363	Services to Customer	s				017,863	
364	Flow Measuring Device	s				0	
365	Flow Measuring Installation	s				0	
366	Reuse Service	s				0	
367	Reuse Meters and Meter Installations					0	
370	Receiving Well	e				07,717	
371	Pumping Equipment					04,002	
375	Reuse Transmission and Distribution System					0	
380	Treatment and Disposal Equipment					045,746	
381	Plant Sewers					0	
382	Outfall Sewer Line	s				076	
389	Other Plant Miscellaneous Equipmen	t				01,656	
390	Office Furniture and Equipmen	t				0	
391	Transportation Equipment					0	
392	Store Equipmen	t				0	
393	Tools Shop and Garage Equipment					01,397	
394	Laboratory Equipment					0	
395	Power Operated Equipment					01,479	
396	Communication Equipmen	t				0	
397	Miscellaneous Equipmen	t				0	
398	Other Tangible Plant					095	
Total Depreciable Wastewater Plant in Service			\$\$\$\$0\$				177,155

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER CIAC SCHEDULE "A"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACIT'
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEA

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, 2020
--

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	111	111	\$ 33,728
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	<u>111</u>	<u>111</u>	<u>\$ 33,728</u>
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	<u>0</u>	<u>0</u>	<u>\$ 0</u>
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>111</u>	<u>111</u>	<u>\$ 33,728</u>
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				<u>\$ 0</u>

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

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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				\$ 33,728

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Marlon Utilities, Inc.

SYSTEM NAME / COUNTY: Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCOUNT NAME	(a)(b)(c)(d)(e)(f)(g)(h)(i)	701Salaries and Wages - Employee	703Salaries and Wages - Officers, Directors and Majority Stockholders	704Employee Pensions and Benefits	710Used Sewage Treatment	711Sludge Removal Expenses	715Purchased Power	716Fuel for Power Purchase	718Chemical	720Materials and Supplies	731Contractual Services-Engineering	732Contractual Services - Accountin	733Contractual Services - Legal	734Contractual Services - Mgt. Fee	735Contractual Services - Testin	736Contractual Services - Othe	741Rent of Building/Real Propert	742Rent of Equipmen	750Transportation Expense	756Insurance - Vehicl	757Insurance - General Liabilit	758Insurance - Workman's Comp	759Insurance - Othe	760Advertising Expens	766Regulatory Commission Expense	767Regulatory Commission Exp - Othe	770Bad Debt Expens	775Miscellaneous Expense	Total Wastewater Utility Expenses				
NO. ACCOUNT NAME	EA	10,800	55,555	350	9,238,468.776	2,535	2,535	4,882	4,882	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,345.6	\$10,800			
OPERATIONS MAINTENANCE																																	
DISPOSAL & DISPOSAL																																	
OPERATIONS MAINTENANCE																																	
OPERATIONS MAINTENANCE																																	
TREATMENT																																	
TREATMENT																																	

UTILITY NAME: Marion Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	CUSTOMER NAME	R ACCOUNTS	ADMIN. & TREATMENT GENERAL EXPENSES	RECLAIMED WATER	RECLAIMED WATER	RECLAIMED WATER	RECLAIMED WATER
				EXPENSES	EXPENSES	EXPENSES	EXPENSES
(a)	(b)(j)(k)(l)(m)	(n)	(o)	(p)	(q)	(r)	(s)
701	Salaries and Wages - Employees	\$ 10,800		\$\$\$			
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	350					
710	Purchased Sewage Treatment						
711	Sludge Removal Expenses						
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. Fee						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expenses						
766	Regulatory Commission Expense - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expense						
Total Wastewater Utility Expenses		\$ 11,150		\$\$\$			

YEAR OF REPORT
December 31, 2020

Marion Utilities, Inc.

UTILITY NAME:

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)
5/8"	Displacement	1.0	111	111
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		
All Residential				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:
5,233,000 / 111 / 366 = 129

YEAR OF REPORT

December 31, 2020

UTILITY NAME: Marion Utilities, Inc.

SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.0270		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MARLOF		
Type (2)	Advance Treatment		
Hydraulic Capacity	Unknown		
Average Daily Flow	14,298		
Total Gallons of Wastewater Treated	5,233,000		
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.
SYSTEM NAME / COUNTY : Cedar Hills Sewer/Marion County

YEAR OF REPORT
December 31, 2020

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 111

2. Maximum number of ERCs* which can be served 117

3. Present system connection capacity (in ERCs*) using existing lines 117

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

5. Estimated annual increase in ERCs* 0

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

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

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

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

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

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

12. Department of Environmental Protection ID # FLA 010771

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

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

Company: Marion Utilities, Inc.
For the Year Ended December 31, 2020

(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)	1,760,023	1,760,023	0
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (46)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Other Water Revenues (469 - 474)	238,308	238,308	0
Total Water Operating Revenue	\$ 1,998,331	\$ 1,998,331	0
Less, Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenue	\$ 1,998,331	\$ 1,998,331	\$ 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, 2020

(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)	33,728	33,728	0
Total Measured Revenues (522.1 - 522.5)			
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 33,728	\$ 33,728	0
Less, Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenue	\$ 33,728	\$ 33,728	\$ 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).			